

	APEX COCO AND SOLAR ENERGY LIMITED	Doc No : APEX/POL/13
		Rev No : 0.0
Anti- Corruption & Anti- Bribery Policy		Date : 01/04/2023

ANTI-CORRUPTION & ANTI-BRIBERY POLICY

Purpose

Apex Coco is committed to conducting business with integrity, transparency, and in full compliance with all applicable anti-corruption laws. This Policy affirms our zero-tolerance stance on bribery and corruption and provides clear guidance to employees and business partners to help them make the right decisions. It safeguards our reputation, protects our stakeholders, and complements our Code of Conduct and related procedures (e.g., gifts & hospitality, third-party due diligence, and charitable donations).

Scope

This Policy applies to all Apex Coco employees, directors, apprentices, contractors, interns, temporary staff, and business partners (including agents, distributors, consultants, and joint-venture partners) worldwide. It covers interactions with public officials and private parties across all business activities—procurement, sales and marketing, financing, charitable donations and sponsorships, community engagements, hiring, and any other transactions carried out in the company’s name.

Definitions

- Bribe: Any offer, promise, authorization, solicitation, or acceptance of a thing of value to improperly influence a decision or secure an undue advantage.
- Public official: Any employee or representative of a government, government-owned or controlled entity, political party, or candidate for public office.
- Facilitation payment: A small, unofficial payment made to expedite or secure routine governmental actions. These are prohibited.
- Thing of value: Cash, gifts, hospitality, travel, services, discounts, employment offers, internships, scholarships, charitable or political donations, or any benefit.
- Business partner/third party: Any non-employee acting for or on behalf of Apex Coco, including suppliers, resellers, advisors, and intermediaries.
- Conflict of interest: A situation where personal interests could improperly influence professional judgment or actions.



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Policy Statement

Apex Coco has zero tolerance for bribery and corruption. No employee or business partner may offer, promise, authorize, solicit, or accept bribes or improper benefits, directly or indirectly, under any circumstances. Facilitation payments are strictly prohibited. Gifts, hospitality, and travel must be modest, infrequent, lawful, clearly business-related, never intended to influence a decision, and pre-approved per internal procedures. Cash or cash equivalents (e.g., gift cards) are not permitted. Charitable donations and sponsorships must be transparent, documented, and never used to improperly influence officials or business decisions. Political contributions may only be made where lawful and with prior written approval from Ethics & Compliance and the Legal team. We require accurate books and records that fairly reflect transactions and prohibit off-book accounts, false entries, or misleading descriptions. All payments must be supported by valid documentation and follow approved channels. Apex Coco conducts risk-based due diligence on business partners, engages only those with acceptable integrity profiles, and includes anti-corruption clauses and audit rights in contracts. Employees must complete mandatory training and promptly report concerns. Retaliation against anyone reporting in good faith is prohibited.

Additional Requirements

Prohibited conduct includes:

- Offering or accepting kickbacks, secret commissions, or rebates.
- Using intermediaries to channel improper payments or benefits.
- Providing internships or jobs to relatives of customers or officials to influence decisions.
- Making charitable or political donations to obtain business or regulatory favors.

Gifts & Hospitality:

- Must be reasonable, transparent, and recorded; never cash or cash-equivalents; pre-approval required above defined thresholds; no lavish or frequent entertainment.

Third-Party Due Diligence:

- Screen and assess business partners proportionate to risk; maintain records; refresh due diligence periodically; include anti-bribery obligations, audit rights, and termination clauses in contracts.



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Responsibilities & Governance

The Board oversees this Policy. Ethics & Compliance owns the framework, with Legal advising on local requirements and the CFO ensuring effective financial controls. Managers must reinforce the culture of integrity, lead by example, and ensure teams complete training. Employees must read, understand, and comply with this Policy and promptly escalate concerns. Business partners are expected to adopt equivalent standards and cooperate with our compliance reviews.

Reporting, Investigations & Discipline

Report suspected violations immediately to your manager, Ethics & Compliance, or via the Speak-Up channel. Reports are fully handled confidentially possible, and good-faith reporters are protected from retaliation. Apex Coco investigates allegations and takes appropriate action, which may include counseling, training, disciplinary measures up to termination, and ending relationships with business partners.

Record-Keeping & Controls

Maintain accurate, complete financial records; apply segregation of duties and approval hierarchies; document business rationale for travel, entertainment, gifts, donations, and sponsorships; and cooperate with audits.

Training & Certification

All employees must complete onboarding and annual anti-corruption training and certify compliance. High-risk roles and business partners may require additional or more frequent training.

Monitoring & Review

Ethics & Compliance monitors adherence and reviews this Policy at least annually or upon legal or business changes. Improvements are communicated through updated procedures and training. Exceptions require prior written approval



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