NO GIFT POLICY

1. Principle & Scope

KADIR, ANDRI & PARTNERS maintains a strict **"No Gift Policy"** across all operations. Partners, associates, consultants, and administrative staff are strictly prohibited from soliciting, accepting, or offering gifts, hospitality, or personal favors from or to clients, prospective clients, counterparties, vendors, government officials, or any third parties.

This policy aligns with international anti-bribery standards, including **ISO 37001 (Anti-Bribery Management Systems)** and benchmark enterprise practices.

2. General Prohibition

- **Accepting Gifts:** Personnel shall not accept

cash, cash equivalents (e.g., vouchers, gift cards, pre-paid cards), or non-cash gifts from external parties under any circumstances.

- **Offering Gifts:** Personnel shall not offer or give gifts to clients, government officials, or business partners to influence decision-making, secure an improper business advantage, or create a conflict of interest. For avoidance of doubt this shall include in any form of gifts for prizes at corporate events.

3. Limited Exceptions

Gifts or hospitality may only be accepted or provided if they meet **all** of the following criteria:

1. **Corporate/Promotional Items:** Standard promotional materials bearing a company logo (e.g., calendars, diaries, pens,

notebooks) of nominal value.

2. Standard Business Meals & Festivities: Reasonable, customary, and modest business meals or modest festive hampers provided during major cultural holidays, provided they:
    - Are transparent and reasonable in value.
    - Are not given with the intent to influence or induce any business decision or legal outcome.
    - Do not create a perception of obligation or conflict of interest.
3. Professional Courtesy: Flowers or modest fruit baskets for significant life events (e.g., illness, bereavement, firm milestones) declared immediately to Compliance.

4. Declining & Returning Gifts

When an unsolicited gift is received:

1. **Polite Rejection:** Inform the sender of the Firm's No Gift Policy and politely decline or return the gift.
2. **Handling Perishable Items:** If returning the gift is impractical or offensive (e.g., perishable food/flowers), the item must be handed over to the Compliance Officer/ Managing Partner to be:
    - Shared among firm personnel in a communal area, or
    - Donated to a recognized charitable organization.

5. Gift Declaration & Register

All gifts—whether accepted under an exception, declined, returned, or donated—must be recorded in the firm's central **Gift & Hospitality Register** within **3 business days** of receipt or offer.

The declaration must include:

- Date of offer/receipt
- Sender/Provider details and affiliation
- Description and estimated monetary value of the gift
- Action taken (Declined, Retained, Shared, Donated)
- Compliance Approval/Sign-off

6. Guidance on Government & Public Officials

Strict compliance applies to interactions with judiciary members, regulatory officers, and government personnel:

- **Zero-Tolerance:** No gifts, entertainment, or hospitality of any value may be offered or provided to public officials or government employees under any circumstance.

7. Consequences of Non-Compliance

Breach of this policy undermines the professional integrity of KADIR, ANDRI & PARTNERS and may constitute a criminal offense under applicable anti-corruption and anti-bribery laws.

Non-compliance will result in disciplinary action up to and including immediate termination of employment or partnership, and may be reported to relevant regulatory authorities or law enforcement agencies.