

 <b>Intuitive</b> Quality & Standardization Certificates Issuing Services	No.	IP003
	Revision No.	00
	Date	18-12-2025

## Policy: Anti-Fraud, Anti-Bribery and Anti-Corruption Policy

### Anti-Fraud, Anti-Bribery and Anti-Corruption Policy

#### **PURPOSE**

The purpose of this policy is to ensure that all incidences of fraud, bribery and corruption are identified and addressed in an appropriate and timely manner and to provide clear definitions of what we mean by fraud, bribery and corruption. It is also a definitive statement to everyone associated with Intuitive Quality & Standardization Certificates Issuing Services hereby referred to as Intuitive - making clear that we will not tolerate fraudulent or corrupt activities nor the giving or receiving of bribes. This policy summarizes the responsibilities of all Intuitive direct and indirect employees and Director to adhere to and uphold Intuitive's position on fraud, bribery and corruption.

#### **POLICY STATEMENT**

It is Intuitive's policy to conduct all of our business in an honest and ethical manner, to promptly identify and investigate any fraudulent or dishonest activities, including bribery and corruption, against or by the Company (this includes all related work for clients), and, where appropriate, report such matters to the relevant authorities.

Intuitive takes a zero-tolerance approach to fraud, bribery and corruption and is committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate. This includes implementing and enforcing effective systems to counter bribery including threats or coercion from a client that could force the auditor or any staff member to change the audit result or report.

Intuitive will uphold all laws relevant to countering bribery and corruption and are bound by the laws of the UAE, including the Penal Code (Federal Law No. 3 of 1987), in respect of our conduct throughout the world.

#### **RESPONSIBILITIES**

Intuitive's Managing Director and Senior Leadership Team are committed to the implementation of this policy and to ensuring that training and support is provided to all employees and MD on its content, and on their individual and collective responsibilities.

#### **SCOPE**

This policy applies to the Intuitive MD, all Intuitive direct and indirect employees, including affiliate organizations that provide supplies, services or support, to Intuitive.

This policy also applies to Intuitive's partners, vendors and other third parties, where it is included or referenced in relevant bid or tender documents, agreements, memorandums, purchase orders or contracts. In the eyes of the law, bribery can also be committed by any person acting on behalf of Intuitive (third- party representatives). Third-party representatives include contractors and partner organisations.

In this policy, **third party** means any individual or organisation you come into contact with

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during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

### **DEFINITIONS**

#### **Fraud**

Fraud is used to describe a range of illegal activities. These include, but are not limited to, deception, forgery, theft, the false reporting or concealment of material facts, collusion and corruption (including bribery) and undeclared conflicts of interest (please see Intuitive's Conflict of Interest Policy).

Examples of fraud other than bribery, include, but are not limited to:

- Theft of money, property or assets
- Inappropriate use of company assets
- Submitting false expense claims
- Forging, tampering with or falsely creating documents or records
- Destroying or removing documents or records
- Knowingly creating or distributing false financial information or reports
- Engaging in bribery or corruption
- Deliberately ignoring or acquiescing in fraudulent activity

#### **Bribery & Corruption**

Bribery and corruption have a range of definitions in law.

**Bribery:** The offering, promising, giving, accepting or soliciting of money, gifts or other advantages in exchange for doing something illegal or breaching an employer's trust.

The following are some examples of attempted bribery:

- A potential supplier offers money or a gift to influence a procurement/tender process.
- A job applicant offers payment or a gift to increase their chances of being hired.
- A gift (e.g. excessive hospitality) offered to a local official in return for approving a proposal.
- A potential or actual beneficiary offers a payment in return for allowing them or their family to be given aid to which they are not entitled.
- A customs official asks for an unofficial payment or gift to release goods.

**Corruption:** The abuse of entrusted power or influence for private gain.

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### **Payment under duress**

Occasionally a payment may be made under duress. This would be treated as extortion rather than a bribe and would provide a strong defence in law. Intuitive recognises that from time to time such payments are unavoidable and underlines that in all cases the security and safety

of staff, and representatives must not be compromised.

### **Facilitation Payments and Kickbacks**

Kickbacks are typically payments made in return for a business favour or advantage. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action, for example, by a government official.

All contracts with 3<sup>rd</sup> party partners, consultants or suppliers will include a clause requiring that no facilitation fees should be paid on behalf of Intuitive. All direct and indirect employees must avoid any activity that might lead to, or suggest, that a facilitation payment or kickback will be made or accepted by us.

### **RESPONSIBILITIES**

#### **Managing Director**

Intuitive Managing Director is responsible for ensuring that the organization has a properly functional internal control and risk management system and expects that all instances of fraud/corruption are brought to his attention by management.

#### **Senior Staff and Managers**

It is incumbent upon Intuitive Senior Leadership Team and managers to set an example by complying fully with Intuitive's policies, procedures and controls. Senior Leadership Team and Managers are responsible for ensuring that direct and indirect employees under their charge are trained upon and fully understand the Intuitive Anti-Fraud, Anti-Bribery and Anti-Corruption Policy, and the consequences of non-compliance.

The Senior Leadership Team has primary and day-to-day responsibility for implementing this policy and for monitoring its use and effectiveness and dealing with any queries on its interpretation. The Senior Leadership Team are responsible for ensuring those reporting to them are made aware of and understand this policy and should assess the vulnerability of their area to the risk of bribery.

These risks should then be evaluated and controls put in place to mitigate the identified risks. Risks relating to fraud, bribery and corruption should be included within the Intuitive Risk Register.

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Senior staff and managers must be familiar with and alert to the types of fraud that might occur in their area(s) of responsibility.

In particular they must:

- Ensure that this policy and all Intuitive's systems, financial controls and procedures are fully understood by staff.
- Frequently check that these are being fully observed and implemented.
- Regularly review and, where necessary, update control and procedures.

### **All Direct and Indirect Employees**

It is the responsibility of every Intuitive direct and indirect employee to carry out their work and conduct themselves at all times in such a way as to prevent fraud, bribery and corruption. All Intuitive direct and indirect employees and MD must be alert to and report any actual or suspected instances of fraud, bribery and/or corruption.

Direct and Indirect Employees and third-party providers shall not solicit, accept or facilitate any form of benefit or value including currency, goods, services, or entertainment from any party directly or indirectly related to a social compliance service.

Direct and Indirect Employees and third-party providers may not accept any monetary payment or other inducement from any individual to influence the business processes of Intuitive. The integrity of Intuitive depends on the conduct of its employees, consultants and auditors. Consultants, partners or auditors accept that compromising the integrity of Intuitive through acceptance of any bribe or other inducement will have extremely damaging consequences for Intuitive, and that Intuitive will be entitled to, inter alia:

- Cancel the contract with the consultant, auditor or partner with immediate effect and without compensation;
- Have repaid to it any advance payments of costs which have already been received by the auditor or partner;
- Immediately reclaim from them all equipment, documents and records in his/her possession; and
- Take criminal action against said party.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all Intuitive Direct and Indirect Employees and partners. All are required to avoid any activity that might lead to, or suggest, a breach of this policy. Effective risk assessment is essential to the success of this policy. All Direct and Indirect Employees and Third parties must notify the Technical Manager who must notify the Managing Director as soon as possible if one believes or suspects that a conflict with this policy has occurred, or may occur in the future. Any employee who breaches this policy will face disciplinary action, which could result in dismissal for gross misconduct.

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### **Responsibility of the Organization**

The Senior Leadership Team shall regularly (at minimum, once a year) perform Periodic Risk Assessments to assess risks, including those covered by this policy, and assess, update and record existing and potential risks to the organization's human and material assets. Intuitive maintains a single Register to record Gifts, Entertainment and Hospitality declined, as well as incidences of Fraud and Corruption.

### **REPORTING**

Intuitive will maintain records relating to Fraud, Bribery and Corruption, detailing all requests for bribes and other instances of fraud and/or corruption that may materialize, wherever that may occur in Intuitive's operations. All such instances should be included, even where they do not result in a loss of funds to Intuitive. Viewing rights to the Register will be restricted to Technical Manager, the Quality manager and the Managing Director.

**Direct and Indirect Employees:** Instances of bribery or requests for bribes must be reported to Quality manager who should inform the Managing Director.

### **Procedure for Investigating Alleged Fraud Against Intuitive**

The Managing Director is responsible for overseeing and coordinating all fraud investigations. The Managing Director will seek expert legal and other professional advice as appropriate. The Quality Manager will work closely with the manager who has received the report of the suspected fraud, and will determine if it is appropriate for the investigation to be handled by this manager. Where this is not deemed appropriate by the Managing Director, the Managing Director will personally handle the investigation. In either case, the Managing Director may request the Intuitive internal Auditor to assist in the investigation, or alternatively may appoint a suitably experienced and qualified investigator from inside or outside Intuitive to assist in the investigation.

### **Risk Management**

The Quality Manager is responsible for providing inputs and updates to the Intuitive Risk Register covering all fraud related risk exposures for Intuitive.

Such inputs and updates should, inter alia, cover arrangements for the identification, mitigation and possible elimination of fraud-related risks.

The finalized risk register report, when approved by the MD, will contain an assessment of all risks affecting Intuitive, and an action list to ensure that critical risks are understood and managed for the future.

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#### **Monitoring and Review**

The Managing Director will monitor the effectiveness and review the implementation of this policy, every six months considering its suitability, adequacy and compliance with current legislation. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

All employees are responsible for the success of this policy and should ensure they use it to disclose any suspected danger or wrongdoing. All direct and indirect employees and relevant third parties will be required to certify that they have received and understood this policy and acknowledge any future revisions.

Employees are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Managing Director.

#### **TRAINING AND COMMUNICATION**

As part of the induction given to new staff, Intuitive will effectively communicate and provide training on our Anti-Fraud Policy. Ongoing refresher courses and training on anti-fraud will also be conducted.

#### **ANNUAL APPRAISAL**

Completion of training on anti-fraud, anti-bribery and Anti-corruption and ensuring that senior staff (and those under their charge) are compliant with this policy will form part of Intuitive's annual performance appraisals.

#### **DISCIPLINARY SANCTIONS**

Violations of this policy will be dealt with in accordance with Intuitive's Disciplinary Procedure and may result in sanctions up to and including termination of employment.

#### **RELATED COMPLEMENTARY DOCUMENTS**

The Intuitive Anti-Fraud, Anti-Bribery and Anti-Corruption Policy is linked to and must be read in conjunction with:

Intuitive whistleblowing Policy  
Intuitive Code of Conduct  
Intuitive Conflict of Interest Policy  
Intuitive Code of Ethics

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