Anti-Corruption and Ethical Conduct Policy

Applies to	All employees, management, field agents, contractors and Resource Management Units
Version	1.0, approved 25 November 2026
Review	Annually, or sooner if the law or FSC requirements change

1. Purpose and commitment

Consuming Carbon Limited (“the Company”) is committed to conducting all forestry, bamboo sourcing and commercial operations with the highest standards of integrity, transparency and accountability. In line with the Forest Stewardship Council (FSC) Principles and Criteria (Criterion 1.7) and applicable Kenyan anti-corruption law, including the Bribery Act, 2016 and the Anti-Corruption and Economic Crimes Act, 2003, the Company enforces a zero-tolerance policy towards bribery, extortion, fraud and all other forms of corruption.

2. Declaration to neighbours, farmers and customers

The Company declares to all neighbouring communities, partner farmers, customers, suppliers and regulatory authorities that:

- **No unauthorised payments or favours.** No employee, field agent, nursery operator or contractor acting on behalf of the Company may solicit, accept, offer or pay any bribe, kickback, facilitation payment or improper favour, whether in cash or in kind, in connection with farmer enrolment, plot verification, harvesting, permit processing or sales.
- **Fair and transparent dealings.** All farmer agreements, pricing, input distributions and commercial transactions are governed by documented, transparent terms. Farmers and neighbours are never required to make unofficial payments to access Company services, inputs or certification benefits.

3. Prohibited conduct

All personnel and representatives of the Company are prohibited from:

1. Offering, giving, receiving or soliciting anything of value to improperly influence the actions of a public official, certification body auditor, community leader, farmer, supplier or customer.
2. Making “facilitation” or “grease” payments to speed up routine government or administrative processes, such as transport permits, phytosanitary certificates, or land and environmental clearances.
3. Falsifying records, receipts, farm assessments or chain-of-custody documentation to conceal improper payments or non-compliance.
4. Engaging in conflicts of interest where personal, financial or family relationships compromise objective decision-making.

4. Public availability

- A signed copy of this policy is displayed at the offices of each Resource Manager.
- This policy is available free of charge to neighbours, partner farmers, customers, auditors and other stakeholders on request.

5. Reporting violations and non-retaliation

Anyone, including employees, partner farmers, neighbours and customers, who suspects or witnesses a violation of this policy is encouraged to report it straight away through the Company's grievance mechanism:

- **Grievance Officer:** Robert Irungu
- **Phone, SMS or WhatsApp:** +254 729 678 465
- **Email:** robert.irungu@consumingcarbon.com
- **In person or in writing:** the dispute register at the Resource Manager's office

The Company guarantees strict confidentiality and prohibits any form of retaliation against anyone who reports a concern in good faith. Substantiated violations by staff or contractors will result in disciplinary action, up to and including termination of employment or contract, and referral to law enforcement authorities.

Approved and endorsed by



Charles Cardovillis
Managing Director, Consuming Carbon Limited
Date: 25 November 2026