

NGWAFOR & PARTNERS: ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

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NGWAFOR & PARTNERS LAW FIRM is committed to achieving the highest standards of ethical conduct and to ensuring that it, its lawyers, employees and others who may provide services on its behalf, act in compliance with all applicable laws of the Republic of Cameroon and all countries where its services extend. This includes compliance with all laws, domestic and foreign, prohibiting improper payments or inducements to any person, including Public Officials.¹To ensure compliance with these laws, NGWAFOR & Partners has adopted this Anti- Bribery and Anti-Corruption Policy. This Policy applies, subject to and in accordance with any applicable local law and regulatory requirement, to all staff of NGWAFOR & Partners and to each agent, representative, consultant, and independent contractor acting on behalf of or retained by NGWAFOR & Partners on behalf of a client (collectively, “**NGWAFOR & Partners representatives**”)

Statement of Policy

NGWAFOR & Partners does not tolerate any form of bribery or corruption and it is a requirement of this Policy that all NGWAFOR & Partners representatives comply with both the letter and the spirit of this Policy and all applicable anti-corruption laws.

Our position on bribery is clear: it is illegal. This is so both under Cameroonian law and the laws of other countries where our clients do business.

What is Bribery?

Bribery is a form of corruption. It includes offering, promising, giving, accepting or seeking a bribe.

A bribe is a financial or other advantage, promised, requested or given to induce a person to perform a relevant function or activity improperly or to reward them for doing so.

In practical terms, a financial or other advantage is likely to include cash or cash equivalent, gifts, meals, entertainment, services, loans, preferential treatment, discounts or anything else of value.

The timing of the bribe is irrelevant and payments made after the relevant event will still be unlawful, as will bribes that are given or received unknowingly.

Responsibility

We run our law firm with integrity and have a zero tolerance approach to both the offering, and receiving of bribes by anyone working within, connected to, or supplying services to us.

Our people conduct themselves to the highest legal and ethical standards and we will not be party to corruption or bribery in any form. Such acts would damage our reputation and expose us, and our staff and representatives, to the risk of regulatory action, fines and imprisonment.

NGWAFOR & Partners also has a clear Whistleblowing Policy to ensure that our employees are empowered to act as a line of defence in the identification of any corrupt practices and report concerns confidentially and without fear of retribution.

Anti-Corruption Laws

Because NGWAFOR & Partners prides itself as an African Law Firm with International Standards and a Global outreach, NGWAFOR & Partners representatives must comply with national anti-corruption laws as well as international laws. In some countries where our clients operate, the anti-corruption laws have global application (for example, the US Foreign Corrupt Practices Act ("**FCPA**") and the UK Bribery Act 2010 (the "**Bribery Act**"). The primary focus of some of these laws, including the FCPA, is to prohibit improper inducements to "foreign" Public Officials or in connection with international business transactions. Moreover, numerous countries have adopted "commercial" bribery laws which, in essence, prohibit the offering, promising, or giving to persons in the private sector of any inducements or reward for the improper performance of any function or activity. The request for, agreement to receive, or acceptance of any such inducement or reward is also prohibited.

Specifically, the FCPA and the Bribery Act have wide territorial application but they are not unique in operating on an extraterritorial basis. All US citizens are subject to prosecution under the FCPA, even if the bribery offense occurred entirely outside the United States. The nationals of other countries may also be prosecuted under the FCPA if the conduct amounting to the bribery offense has a connection with the United States.

NGWAFOR & Partners representatives are not expected to become experts in the anti-corruption laws applicable to them. They should, however, be aware of the circumstances when corruption concerns may arise as a result of anti-corruption laws of their own and other jurisdictions and adjust their behaviour accordingly. If in doubt, they should seek guidance from the relevant Anti-Corruption Partner at NGWAFOR & Partners.

Should you have any questions or concerns about our anti-bribery and corruption policy please contact us at info@ngwaforpartners.com.



ⁱ "Public Official" for the purposes of this Policy includes:

- (a) all officials, employees, agents, and representatives of any branch or level of government (executive, legislative or judicial and whether national, state or local) or of any government department or agency (including advisers to such agencies and branches);
- (b) directors, officers, and employees of State-owned or controlled companies (including their consultants, advisers, agents and other representatives);
- (c) political parties, party officials, and candidates for office;
- (d) officials and employees of public international organizations such as the World Bank, European Union, or the United Nations (including their consultants, advisers, agents and other representatives); and
- (e) any other person who, by reason of domestic law in any jurisdiction in which the Firm practices, would be considered or deemed a Public Official.