



G2S GROUP
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ANTI-FRAUD, RIBERY AND CORRUPTION POLICY

POLICY STATEMENT

G2S-SOMS-POL-004

Version 2.0 | Effective 23 July 2026

*Security Operations Management System (SOMS) / Integrated
Management System*

*Conforms to ISO 18788:2015, ANSI/ASIS PSC.1-2022 and ISO
9001:2015*



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DOCUMENT CONTROL

Document Title	Anti-Fraud, Bribery and Corruption Policy
Document Number	G2S-SOMS-POL-004
Version	2.0
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Approving Authority	Chief Executive Officer and Security Manager, G2S Group
Classification	Internal
Applicable Management Systems	ISO 18788:2015 (SOMS) · ANSI/ASIS PSC.1-2022 · ISO 9001:2015 (QMS)

AMENDMENT HISTORY

Version	Date	Summary of Change	Author	Approved By
1.0	May 2025	Initial issue.	Compliance Officer	CEO / Security Manager
1.1	10-03-2026	Administrative re-issue under SOMS document control.	Compliance Officer	CEO / Security Manager
2.0	23-07-2026	Full revision for conformance with ISO 18788:2015, ANSI/ASIS PSC.1-2022 and ISO 9001:2015: specified a concrete gift/hospitality monetary threshold (USD 50 / USD 100 aggregate), reconciled prior version dates, added RACI table, measurable KPIs, published reporting channels, and document-control framework.	Compliance Officer	CEO / Security Manager

DISTRIBUTION

Distribution	Method
All employees, contractors, subcontractors and agency personnel	Induction pack; intranet; site notice boards; annual refresher training
Clients and prospective clients	Available on request; published on the G2S public website where indicated
Board of Directors and Senior Management	Management review pack; governance portal
Regulators and auditors	Provided on request for compliance verification

1. PURPOSE AND SCOPE

This Policy outlines G2S's zero-tolerance stance against all forms of fraud, bribery, and corruption. As a Private Security Company operating in diverse and often high-risk environments, G2S is committed to conducting all business activities with integrity, transparency, and accountability.

This Policy applies to all employees, officers, directors, contractors, subcontractors, and any third parties acting on behalf of G2S. For the purposes of this Policy, a "third party" refers to any individual or organization that G2S engages with in the course of its business activities, including current and prospective clients, customers, suppliers, vendors, distributors, agents, advisors, and other business affiliates.

2. POLICY STATEMENT

G2S is committed to maintaining the highest standards of integrity, transparency, and accountability in all aspects of its operations. The Company expects all directors, employees, contractors, and business partners to conduct themselves with honesty and professionalism, and to safeguard company resources and reputation at all times.

To implement this commitment, G2S will:

- Incorporate fraud, bribery, and corruption risks into its broader risk-management processes;
- Develop and maintain robust internal control systems to mitigate the risk of misconduct;
- Promote a culture of prevention, transparency, and deterrence across the organization;
- Clearly define and communicate roles and responsibilities related to fraud prevention and ethical compliance;

Encourage vigilance among staff, partners, and third parties, and provide secure avenues to report suspicions (see the Whistleblowing Policy, G2S-SOMS-POL-006);

- Ensure that all reported incidents are promptly and thoroughly investigated, regardless of the position or tenure of the individuals involved;
- Take appropriate disciplinary action and pursue legal remedies in all substantiated cases;
- Review and strengthen systems and processes in response to incidents to prevent recurrence; and
- Integrate anti-fraud considerations into procurement, tendering, and subcontracting procedures.

3. DEFINITIONS

Fraud includes, but is not limited to, intentional acts of deception committed to gain an unfair or unlawful advantage, including misappropriation of assets, falsification of financial documents or records, identity theft, manipulation of accounting entries, payroll fraud, procurement fraud, and submission of false claims or invoices.

Bribery refers to the offering, promising, giving, requesting, or receiving of money, gifts, hospitality, services, or anything else of value as an inducement or reward for improperly performing a function or influencing a decision, including facilitation payments intended to expedite routine actions by officials.

Corruption is the abuse of entrusted power for private or organizational gain, encompassing bribery, nepotism, cronyism, embezzlement, conflict of interest, and other unethical or unlawful conduct that compromises integrity in decision-making.

Kickbacks are a form of bribery where a portion of the value of a contract or payment is secretly returned to the person awarding it, as a reward for making the deal.

Facilitation Payments are unofficial payments made to public officials or third parties to secure or speed up routine administrative actions. These are considered bribes under this Policy and are strictly prohibited, regardless of local custom or expectation.

Conflict of Interest arises when personal, financial, or other interests could compromise, or appear to compromise, an individual's duty to act in the best interest of G2S (see the Conflict of Interest Policy, G2S-SOMS-POL-005).

Whistleblower means any person who discloses information concerning

wrongdoing, fraud, bribery, or corruption within the organization. G2S commits to protecting whistleblowers from retaliation or victimization.

4. PROHIBITED CONDUCT

- Offering, soliciting, or receiving bribes, kickbacks, or facilitation payments, whether financial or non-financial (cash, gifts, favours, hospitality, services, employment offers, or donations).
- Engaging in fraudulent financial reporting, falsification of records, or manipulation of documents, including invoices, payroll records, procurement documentation, and audit trails.
- Misuse of confidential or proprietary information for personal benefit.
- Collusion with clients, suppliers, competitors, or third parties for dishonest or anti-competitive purposes, including bid-rigging and price-fixing.
- Abuse of authority or position for personal gain or to benefit friends, family, or associates, including undeclared favouritism or nepotism.
- Intimidation, retaliation, or victimization of whistleblowers or individuals who report concerns in good faith.
- Misuse or misappropriation of company assets or resources.
- Tampering with or obstructing investigations or audit processes.

5. GIFTS AND HOSPITALITY

5.1 PERMISSIBLE GIFTS AND HOSPITALITY

Reasonable gifts and hospitality may be accepted or offered only if ALL of the following conditions are met: they are of nominal value and not excessive, lavish, or frequent; they are offered or received openly as a courtesy and not intended to influence a business decision; they are given transparently, not in secret or during sensitive contractual negotiations; and they are consistent with customary business practice and do not contravene local law, international regulation, or G2S policy.

5.2 MONETARY THRESHOLD

Any single gift or hospitality item with a value at or below USD 50 (or local-currency equivalent) may be accepted or offered without prior written approval, provided the conditions in Section 5.1 are met and the item is logged in the Gift and Hospitality Register. Any gift or hospitality item, or the cumulative value of gifts and hospitality from or to the same person or entity within a calendar year, exceeding USD 50 per item or USD 100 in aggregate requires prior written approval from a line manager or the Compliance Officer before acceptance or

offer.

5.3 PROHIBITED GIFTS AND HOSPITALITY

The following are strictly prohibited regardless of value or intent: cash or cash equivalents (gift cards, cheques, vouchers); gifts or hospitality offered in exchange for favours, influence, or business advantage; anything that could create a real or perceived conflict of interest; items given with an expectation of preferential treatment; and anything that would embarrass G2S or the recipient if disclosed publicly.

5.4 DECLARATION AND APPROVAL

All gifts and hospitality, whether given or received, must be declared using the Gift and Hospitality Declaration Form and logged in the central register maintained by the Compliance Officer, which is subject to periodic review by the Compliance Officer and Internal Audit Team. Unsolicited gifts that cannot be declined without causing offence must be reported and disposed of or handled per Compliance Officer guidance.

6. THIRD PARTIES AND DUE DILIGENCE

G2S conducts a structured due-diligence process before entering into any formal arrangement with agents, consultants, subcontractors, joint-venture partners, suppliers, and other business associates, assessing integrity, compliance history, ownership structure, financial soundness, reputation, and alignment with anti-fraud and anti-corruption practices. Contracts incorporate clauses prohibiting bribery, fraud, or corrupt activity and establish G2S's right to audit or terminate the relationship if misconduct is suspected or confirmed. Third parties must not be used as a vehicle to circumvent legal obligations that G2S itself would be prohibited from undertaking.

7. ROLES AND RESPONSIBILITIES

Role	Responsibility under this Policy
All employees, contractors, and representatives	Act with integrity; understand and comply with this Policy; report suspicious behaviour through the appropriate channel.
Supervisors and line managers	Reinforce ethical conduct; ensure detection and prevention procedures are understood and followed; create an environment safe for reporting.
Senior management and department heads	Set the tone from the top; ensure systems and internal controls are in place and reviewed; provide training and resources.
Compliance Officer	Oversees compliance efforts; develops and updates anti-fraud/anti-bribery procedures; coordinates training; manages the whistleblowing and incident-reporting mechanisms; ensures allegations are investigated and corrective/disciplinary action is taken.
Internal Audit Team	Conducts regular audits and risk assessments; collaborates with management and the Compliance Officer to strengthen controls, investigate suspected violations, and recommend preventive/corrective measures.
Third parties, vendors, and business partners	Adhere to the principles of this Policy as communicated through contracts, due diligence, and ongoing monitoring.

8. REPORTING MECHANISM

Employees, contractors, and third parties are strongly encouraged to report suspected or actual incidents of fraud, bribery, or corruption as soon as they become aware of them, through:

- The Compliance Officer directly;
- The Human Resources Department;
- The dedicated whistleblowing hotline: +252-634-000290;
- The dedicated whistleblowing email: grievances@g2sgroups.com; and
- Anonymous reporting, where sufficient information is supplied to allow a meaningful investigation.

All reports are treated with the highest degree of confidentiality, and G2S guarantees protection from retaliation for good-faith reporting, consistent with the Whistleblowing Policy (G2S-SOMS-POL-006).

9. INVESTIGATIONS AND DISCIPLINARY ACTION

All reports are promptly assessed to determine the appropriate course of action, which may include a formal investigation, a preliminary inquiry, or referral to specialized internal or external experts. Investigations are led by the Internal Audit and Compliance Teams, in coordination with Human Resources or Legal as relevant, and are conducted impartially and free from bias regardless of seniority, status, or length of service. Substantiated violations result in disciplinary action ranging from formal warnings and mandatory retraining to suspension or termination of employment or contract, and referral to law enforcement where criminal conduct is involved. Employees or third parties found to have knowingly made false or malicious allegations may be subject to disciplinary action; this is distinct from, and does not discourage, good-faith reporting of suspicions that are ultimately not substantiated.

10. MEASURABLE OBJECTIVES AND MONITORING

Objective	Measurable Target / KPI	Review Frequency
Substantiated fraud/bribery/corruption cases resulting in corrective action	100% actioned within 30 calendar days of substantiation	Quarterly
Third-party due diligence completed before contract award	100%	Quarterly
Mandatory annual training completion	≥ 95% of personnel	Annually
Gift and Hospitality Register entries reviewed	100% reviewed by Compliance Officer / Internal Audit quarterly	Quarterly
Reports acknowledged	100% within 5 working days	Monthly

Senior management receives quarterly updates on policy performance, emerging risks, and confirmed or suspected incidents. These insights inform strategic decision-making and are reviewed at the annual SOMS management review.

11. MONITORING AND REVIEW

The Compliance and Risk Management function oversees implementation and effectiveness of this Policy, including periodic compliance audits, data analysis, and review of incident reports, whistleblowing disclosures, and investigation outcomes. This Policy undergoes a formal review at least once every twelve months, led by the Compliance Officer in collaboration with Legal, Human Resources, Procurement, and Operations, and following any significant organizational change, legal development, or major incident.

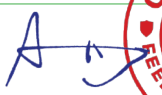
12. RELATED DOCUMENTS

- G2S-SOMS-POL003- Code of Ethics / Code of Conduct
- G2S-SOMS-POL005- Conflict of Interest Policy
- G2S-SOMS-POL006- Whistleblowing Policy
- Gift and Hospitality Declaration Form
- Third-Party Due Diligence Procedure

APPROVAL AND ENDORSEMENT

This document has been reviewed and approved by G2S Group leadership and is effective from the date shown below. It forms part of the G2S Security Operations Management System (SOMS) / Integrated Management System and is maintained in conformance with ISO 18788:2015, ANSI/ASIS PSC.1-2022, and ISO 9001:2015.

Approved By			Date
Abdishakur Hassan Kayd Security Manager, G2S Group			23-07-2026

Approved By			Date
Kader Abdi Daher Chief Executive Officer, G2S Group			23-07-2026



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