Code of Ethics and Conduct

Approven Partners LLP
Auditing Services

Approven Partners LLP – CSR - Auditing Services

Code of Ethics and Conduct

Version: 2.1

Date: 10-Aug-2026

1. Purpose and Scope

This Code of Conduct sets forth the ethical and professional standards expected of all employees, contractors, translators and representatives of Approven Partners LLP. It reflects our commitment to integrity, objectivity, and excellence in the auditing services we provide to our clients.

2. Core Principles

Integrity

We act with honesty and transparency in all business dealings. We reject any form of fraud, misrepresentation, or unethical behavior.

Objectivity

We maintain impartiality in all our professional judgments and decisions, avoiding conflicts of interest and undue influence.

Confidentiality

We respect and protect client confidentiality. Information entrusted to us will not be disclosed without proper authorization or legal obligation.

Professional Competence and Due Care

We maintain the highest levels of knowledge and skill to deliver quality services. All members of Approven Partners LLP are expected to apply due care and stay updated with developments in auditing standards and best

practices.

Compliance with Laws and Standards

We comply with all applicable laws, regulations, and professional standards, local statutory requirements, and the ethical code of the profession (defined by the Association of Professional Social Compliance Auditors “APSCA”)

Non-acceptability of consulting services

We do not conduct consulting services where there is even the slightest chance of (perceived) compromising trustworthiness.

3. Conduct with Clients

- Deliver services with independence, accuracy, and professionalism.

- Avoid relationships that could compromise audit independence or objectivity.

- Declare and manage conflicts of interest.

- Provide clear, timely, and honest communication.

4. Conduct Within the Firm

- Promote respect, inclusion, and cooperation.

- Maintain a harassment-free workplace.

- Use firm resources responsibly.

- Act in the best interests of the firm and its clients.

5. Conflict of Interest

- Avoid any situation that may create or appear to create a conflict between personal interests and professional responsibilities.

- Disclose any personal or financial interest in a client or competitor.

- Never allow personal gain to influence professional judgment.

6. Anti-Bribery and Corruption

- Do not offer, give, request, or accept bribes or improper incentives.

- Maintain transparency in all transactions and communications.

- Report any suspected instances of bribery or unethical conduct immediately.

7. Whistleblower Policy

- Approven Partners LLP encourages the reporting of unethical or illegal conduct.

- All concerns will be investigated confidentially and without retaliation.

- Reports can be made anonymously through designated internal channels (whistleblow@approvenpartners.com (confidential inbox monitored by the partners

only))

8. Consequences of Misconduct

Violations of this Code may result in disciplinary action, including termination of employment or engagement, and if necessary, legal proceedings. All employees and associates are accountable for upholding these standards.

9. Acknowledgment and Review

All staff, partners, and associates must read, understand, and acknowledge this Code of Conduct annually. The firm will review and update this Code regularly to reflect legal, regulatory, and business changes.

Approved By:

Emanuel da Costa – Partner

Date: 10 August 2026

Victor van Rooijen – Partner

Date: 10 August 2026