



CODE OF ETHICS & INDEPENDENCE FRAMEWORK

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Ethical foundation

We adhere to the International Code of Ethics for Professional Accountants (the IESBA Code) as adopted in Namibia.

Independence safeguards

- Annual independence declarations for all partners and staff
- Partner rotation on public-interest engagements
- Conflict-of-interest checks before client acceptance
- Confidentiality and non-disclosure undertakings
- Oversight by an internal Ethics & Quality Officer
- Annual ethics and independence training under ISQM 1