



AMW CAPITAL LEASING & FINANCE PLC

Summary of the Employee Code of Conduct & Ethics including Anti-Bribery & Corruption

This policy covers the requirements specified under point 9.2.1 of the CSE Listing Rules Section 9 on Corporate Governance. The contents of this policy address the requirement ‘(e) Policy on Internal Code of Business conduct and Ethics for all Directors and employees’ and requirement ‘(l) Policy on Anti-Bribery and Corruption’.

The following sections provide a summary of the content in the Employee Code of Conduct & Ethics under each topic, which includes a section on Anti-Bribery and Corruption.

1.0 Approvals & Sign Off

The Employee Code of Conduct & Ethics (“the code” or “CoC”) was approved on 25th November 2019 by the Board of Directors of AMW Capital Leasing and Finance PLC (“AMWCL”).

2.0 Introduction

AMWCL has created the CoC to maintain ethical behavior and integrity in all business practices. This Code serves as a guideline for employees and directors to ensure compliance with laws, company values, and ethical principles.

3.0 Who Must Follow the Code?

The Code applies to all employees and directors of AMWCL. Employees are required to adhere to this Code and all applicable laws and regulations during their employment.

3.1 Acknowledgement and Code Certification

At the time an employee is hired, and periodically thereafter, they will be asked to acknowledge that they are aware of, understand and agree to comply with this Code and other policies. This Code and its provisions and all other applicable policies will be deemed to apply to all employees.

3.2 Expectations of Employees and Managers

- **Employees:**
 - Comply with the Code, laws, and policies.
 - Act ethically and use good judgment.
 - Raise concerns when observing violations.

- **Managers:**

- Promote ethical conduct and compliance.
- Ensure employees understand the Code.
- Create an environment where concerns can be raised without fear of retaliation.

4.0 Integrity and Raising Concerns

Employees must act with honesty, integrity, and accountability. Any concerns or violations must be promptly reported through the Whistleblower Policy.

5.0 Business Records and Financial Accuracy

All business and financial records must be accurate, complete, and comply with legal and regulatory requirements. Falsification or misrepresentation of any records is strictly prohibited.

6.0 Use of Company Assets and Time

Employees must use company assets (e.g., equipment, systems, and information) responsibly and only for intended purposes. Company time must not be used for unauthorized personal activities.

7.0 Confidentiality and Privacy

Employees must protect the confidentiality of company (non-public information) and customer information. Personal data must be handled responsibly and only for legitimate business purposes.

8.0 Conflicts of Interest

Employees must avoid situations where personal interests conflict with company responsibilities, which include outside employment with any connected parties or in a way where it conflicts with the employee's responsibility towards AMWCL.

Business decisions must not favor family, friends, or personal associates.

All potential conflicts should be disclosed and managed appropriately.

9.0 Anti Bribery and Corruption (ABC)

9.1 Gifts, Meals, and Entertainment

- Accepting gifts or favors that could influence decision-making is prohibited.
- Modest, symbolic gifts are acceptable, but cash or cash equivalents must not be accepted.
- Business entertainment must be reasonable and not compromise objectivity.

9.2 Purchasing and Supplier Relations

- Suppliers must be chosen based on merit, ensuring product quality, price, and compliance with ethical standards.
- Employees must avoid favoritism, improper payments, or accepting gifts from suppliers.

9.3 Dealing with Governments and Political Activity

- Employees must avoid improper payments or actions when dealing with government officials.
- AMWCL does not engage in political activities or make political contributions.

9.4 ABC and Anti-Financial Crime

- Bribery, kickbacks, and corruption in any form are strictly prohibited.
- Employees must comply with anti-bribery laws and report suspicious activities.
- Financial crimes, including fraud and tax evasion, must be prevented through effective processes and employee vigilance.

Employees themselves are personally accountable for adhering to all applicable statutory and regulatory responsibilities to prevent financial crime.

10.0 Fair and Equitable Treatment

AMWCL promotes diversity and fairness in the workplace, with no tolerance for discrimination based on race, gender, religion, or personal characteristics.

11.0 Harassment and Discrimination

Any form of verbal, physical, or sexual harassment is unacceptable and will be addressed promptly. Employees must report incidents of harassment or discrimination to management or HR.

12.0 Marketing and Sales

Employees must conduct marketing and sales activities with fairness and transparency. Customers must be informed about all product details, charges, and complaint resolution procedures.

13.0 Anti-Money Laundering (AML) and Counter-Terrorist Financing

Employees must adhere to AML standards and report suspicious transactions immediately to the Compliance Officer. Disclosure of any AML reports to unauthorized parties is prohibited.

14.0 Health, Safety, and the Environment

- AMWCL is committed to providing a safe and secure work environment.
- Employees must comply with environmental regulations and minimize pollution or waste.

15.0 Discipline and Workplace Conduct

- **Timeliness and Attendance:** Employees must attend work punctually and focus fully on job responsibilities.
- **Dress Code:** Employees are expected to dress professionally and maintain personal hygiene.
- **Prohibited Behavior:** Consumption of alcohol, drugs, or smoking on company premises is strictly forbidden.

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