



AMW CAPITAL LEASING & FINANCE PLC

Summary of the Policy on Control and Management of Company Assets and Shareholder Investments

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 ‘(i) Policy on Control and Management of Company Assets and Shareholder Investments’.

The following sections provide a summary of the content in the Policy on Control and Management of Company Assets and Shareholder Investments under each topic.

1.0 Approvals & Sign Off

The Policy on Control and Management of Company Assets and Shareholder Investments (“the policy”) was approved on 2nd December 2024 by the Board of Directors of AMW Capital Leasing and Finance PLC (“AMWCL”).

2.0 Introduction

Purpose: Establishes guidelines for managing company assets and shareholder investments to enhance value, ensure accountability, and maintain regulatory compliance.

Scope: Covers all physical, financial, intellectual property assets, and shareholder investments across AMWCL’s business units and affiliates.

3.0 Asset Management

3.1 Definition & Classification

Assets include all physical and non-physical resources owned by AMWCL.

- Financial Assets
- Physical Assets
- Intangible Assets
- Digital Assets
- Operational Assets

3.2 Records and Reporting

Tracks and maintains records to ensure optimal utilization and compliance with accounting standards. Key areas: physical assets, loan books, and valuation governed by accounting principles.

3.3 Management

Acquisition: All asset acquisitions are approved or delegated by the Board to specific departments or committees as applicable.

Disposal: Requires adherence to regulatory and delegation protocols.

Maintenance: AMWCL implements procedures specific to each category of asset to ensure that the correct and accurate values are recorded for each category.

3.4 Security and Safeguarding

Physical security for tangible assets and data or cyber security for intangible assets.

4.0 Management of Shareholder Investments

4.1 Reporting and Transparency

Regular financial reports and disclosures to shareholders and regulatory bodies. Ad hoc announcements for material changes affecting investments.

4.2 Risk Management

- Regular risk assessments of the asset base and investment portfolio.
- Mitigation strategies include contingency planning and insurance.
- Adherence to CBSL, CSE, and other regulatory requirements.

4.3 Shareholder Communication

Quarterly updates and performance metrics shared with shareholders.

Annual General Meetings (AGMs) provide a platform for performance reviews and strategic discussions.

5.0 Responsibilities

- **Board of Directors:** Overall responsibility for asset management and has the power to delegate responsibility to management and sub-committees as they see fit. Approves and oversees the implementation of this policy.
- **Asset and Liability Committee (ALCO):** Manages asset and liability decisions within defined thresholds.
- **Credit Committee:** Handles credit facilities and risk assessments.
- **Finance Department:** Maintains physical assets and ensures accurate financial reporting.
- **Employees:** Responsible for proper usage of assets according to specific guidelines.

This policy will be reviewed annually

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