

Anti-Bribery & Corruption Policy

AIMS Group of Companies



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AMENDMENT RECORD

VERSION	DATE	SUMMARY OF CHANGE
1.0		



Introduction

This Anti-bribery and Corruption Policy (“**ABC Policy**”) is applicable to AIMS Group of Companies (“**AIMS**”). This ABC Policy describes AIMS’s position and policy on matters relating to fraud, bribery, and corruption.

These guidelines deal with anti-bribery & corruption, general business courtesies and obligations of third parties engaged by AIMS and are built to uphold high levels of ethics and integrity to be guidance for the employees at all times, especially reflecting our zero tolerance towards bribery and corruption.

AIMS is committed to:

- i. Conduct business in an honest and ethical manner, acting fairly and with integrity in all business and regulatory dealings; and
- ii. Abide and uphold laws relating to the prevention of bribery and corruption in all jurisdictions in which we operate.

Employees must always act in AIMS’s best interests and exercise proper care and judgment in handling transactions for or on behalf of AIMS.

This ABC Policy is applicable to:

- i. all employees of AIMS including employees of AIMS, persons who are on contract, secondment, apprenticeship, attachment or any persons by whatever description under the supervision of AIMS whether remunerated or otherwise (“**Employees**”), supplementing the Employee Handbook;
- ii. all third party providers engaged by AIMS including consultants, advisers, service providers, suppliers, vendors, contractors, agents, including any of their employees, contractors, senior managers or directors (“**Third Party Providers**”);
- iii. all of AIMS’s customers and their employees, senior managers or directors who subscribe to certain services provided by AIMS (“**Customers**”).

Engaging in corrupt or bribery practices can bring severe consequences to AIMS and to yourself, which extends beyond criminal penalties including imprisonment and fines. The act of, or the perception of engaging in such behaviour also carries with it the risk of reputational and financial losses for AIMS.

The key principles underlying this ABC Policy are as follows:

- i. avoid conflicts of interests;
- ii. refrain from taking advantage of one’s position; and
- iii. exercise one’s authority to further his own personal interests at the expense of the company.

It is your responsibility to read, understand and adhere strictly to this ABC Policy.

It shall be your responsibility to report any suspected, threatened or actual breach of this ABC Policy or its underlying principles, and any person making such report is assured the same protections as set out in the Whistleblowing Policy.



No Employee will suffer retaliation or discriminatory or disciplinary action (e.g. demotion, penalty, or other adverse consequences) for reporting in good faith violations or soundly suspected violations of this ABC Policy or for refusing to engage in activities inconsistent with our fiduciary duties, even if such refusal may result in a loss of profit to AIMS.

While this ABC Policy is written in simple terms, its application may not always be straightforward. If, at any time you are in doubt, please contact AIMS's Legal & Regulatory Department ("Legal & Regulatory") for further assistance and guidance.

**Board of
Directors**

means the board of directors of AIMS Data Centre Holding Sdn Bhd.

**External
Stakeholders**

in relation to the AIMS Group, this shall include actual and potential customers, suppliers, distributors, agents, advisors, intermediaries, or service providers who engage in business activities with AIMS Group, including government and public bodies, including their advisors, representatives and officials, politicians and public parties with whom AIMS Group has business dealings.

Government

includes local, provincial, regional, or national governments, the legislative judicial and executive branches or Government, and the civil service.

**Government
Official**

includes any official or Employee or a Government, Government-owned enterprise, Government agency or regulatory authority, any political candidate or member of a political party, any public international organisation, any official or employee or a public international organisation (e.g. United Nations, World Bank), or any person acting in an official capacity for or on behalf or any of the foregoing;



Gratification

Includes but not limited to money, donation, gift, loan, fee, reward, valuable security, forbearance, favour, undertaking, property or interest in property or any description whether movable or immovable, finance benefit, or any other advantage to a person or entity;

Investigation Report

means the report issued by the Legal & Regulatory to the Board of Directors on the outcome of an investigation and the recommended course of action;

Politically Affiliated Person or PAP

Means someone who is either prominent in Government or has been entrusted with a public, regulatory or executive function, and includes any political candidate, a politically linked individual or company that is able to exercise influence over Government officials decision making (including exerting, direct or indirect, undue influence over the said Government Officials);



1. ANTI-BRIBERY & CORRUPTION (ABC) POLICY

1.1. General Rule

AIMS has a zero-tolerance policy towards bribery and corruption. Any breach, attempted breach or abetment in a breach of the prohibitions stated in this ABC Policy shall be deemed a non-compliance of this ABC Policy and subject to disciplinary and / or other action as set out herein.

1.2. Prohibited Acts

1.2.1. Prohibition against offering, giving, accepting or receiving gratification

It is prohibited to offer, give, accept, or receive any Gratification, whether directly or indirectly, to or from any person, Government Official, any customers or potential customers (or their employees or officers), politically exposed persons including but not limited to political party, candidate for political office, or any intermediaries, such as agents, attorneys or consultants, which may be perceived as being intended to:

- a. obtain or retain a business or business advantage for AIMS or the offeror/receiver of the gratification or any entity that said offeror/receiver represents;
- b. influence one's official acts or decisions; or
- c. secure any improper advantage for the offeror/receiver of the gratification or any entity that said offeror/receiver represents.

1.2.2. Prohibition against influence buying

The buying of or entering into an arrangement to secure the influence of a person that is in a position to use its personal influence to obtain a benefit for AIMS Group in return for AIMS paying such a person a fee (whether in cash or in kind) is prohibited.

1.2.3. Facilitation Payments

Facilitation or grease payments to any Government Official, politically exposed person, entity or body that benefits or advantages AIMS is prohibited. This prohibition applies regardless of whether the payment is to facilitate, accelerate or speed up a process whose end beneficiary is AIMS.

1.2.4. Contributions or Donations

- a. It is prohibited to make contributions or donations, whether in cash, kind, or by any other means, to:
 - i. support any political party, politician or candidate for political or administrative office; or
 - ii. a charity recommended by a Government Official or politically exposed person;



without prior clearance from the Legal & Regulatory, as this may be perceived as an attempt to gain an advantage for AIMS.

- b. Donations made in a personal capacity will not be reimbursed by AIMS nor shall be deemed to be made by or on behalf of or in favour of AIMS.
- c. Legal & Regulatory shall carry out due diligence to ascertain that:
 - i. the contribution or donation is not pursuant to any illegal or improper request;
 - ii. the selection of the charity organisation receiving said donation is genuine and with goodwill; and
 - iii. the due diligence record must be with sufficient clarity and detail retained for record purposes.
- d. Clearance by Legal & Regulatory shall be on case to case basis for each contribution or donation to be made and cannot be on general basis.
- e. Donations are to be made at a public event which has issued a public request for contributions or donations, and the amount of contribution or donation by the Company must be fair and reasonable, and in line with those of the other donors.

1.2.5. Engaging 3rd Party Intermediaries

- a. No 3rd party agent or intermediary shall be engaged for any purpose unless such engagement is required following a business case submitted and approved by the Management and fulfils the conditions set below:
 - i. the business case for the appointment of any 3rd party intermediary submitted and approved by Management must be sighted by Legal & Regulatory, or its tabling shall involve the participation of the Legal & Regulatory;
 - ii. the appointment of any 3rd party intermediary shall be for a specific purpose and for a specified period and may be subject to annual review. In any event of the appointment of any 3rd party intermediary, each contract term shall not be signed for a period of more than 3 years;
 - iii. the Legal & Regulatory undertakes a due diligence of the 3rd party intermediary;
 - iv. if the Legal & Regulatory recommends that the 3rd party intermediary be engaged, a proper binding agreement is to be executed between the parties, containing terms which expressly prohibits bribery or corrupt conduct and other safeguards and requirements as to protect AIMS against any allegation or action relating to improper conduct.



- v. prior Legal & Regulatory clearance must be obtained before any payment may be made to the appointed 3rd party intermediary.

1.2.6. Payment of Fee or Commission to a Third Party requested by officer of a Customer or potential Customer upon award of contract to AIMS

- a. Requests from officer or employee of a Customer or potential Customer, for:
 - i. payment of a fee or commission to a third party if the contract is awarded to AIMS; or
 - ii. the appointment of a third party as AIMS's reseller and to flow the contract if the contract is awarded to AIMS through such reseller;

are prohibited unless prior Legal & Regulatory clearance is obtained.

- b. Conditions for such arrangements or payment of fees may be permitted are as follows:
 - i. the request is in writing and signed by the Corporate Personnel making the request;
 - ii. the request is submitted to the Legal & Regulatory by the Corporate Personnel within five (5) working days from it being made;
 - iii. the Legal & Regulatory undertakes and completes a due diligence exercise on the recipients to determine its genuineness and propriety, and not against the prohibition of influence buying as per under Clause 1.2.2;
 - iv. the Board of Directors has no objections to the recommendation of the Legal & Regulatory;
 - v. the arrangement is properly documented and the terms of which are sanctioned by the Legal & Regulatory; and
 - vi. prior Legal & Regulatory clearance is obtained before any payment may be made to such third party.

1.2.7. Buying Information to Secure a Competitive Edge or Advantage

No Gratification is to be provided, offered or agreed to be provided to a third party or an employee or agent of a potential or existing customer in return for information that will give AIMS a competitive edge over its competitors in any bidding or tender process.



1.2.8. Money Laundering

If personnel has reason to believe that any activity or request submitted has the elements or creates a reasonable suspicion of a concealment of illegal activity through legitimate activities falling within the definition or description of money laundering (or such similar criminal activity and includes its attempt or abetment), such personnel must report any such suspicion to the Legal & Regulatory.

2. BUSINESS COURTESIES

2.1. General Rule

A general business courtesy means a gift or favor to a customer, third party provider or government official. Business courtesies may be in the form of a gift, meal, entertainment or travel and only allowed in the effort to build mutual trust and do not inappropriately influence decision-making.

As a general rule, AIMS will not offer or accept business courtesies to encourage or reward a decision and does not condone the act of offering or accepting business courtesies by its external stakeholders to encourage or reward a benefit given or to be considered for AIMS.

Because we operate in many countries, different cultures have different attitudes to what is acceptable and may also form part of general business etiquette. As such, we need to respect these differences, while staying true to our integrity and processes in place to adhere to this ABC Policy with proper care and judgement, anchored always on the Mandatory Principles outlined below, before offering or accepting business courtesies.

These principles are also applicable to situations where the business courtesies are made for AIMS's business purposes and not reimbursed by AIMS.

2.2. Mandatory Principles in Relation to business courtesies

Any offers or receipts of business courtesies shall comply with the following mandatory principles:

- a. **Compliance with Applicable Laws, regulations and policies.** You must comply with the letter and spirit of the applicable local laws (in particular laws relating to bribery and / or corruption) when offering or providing business courtesies. The same shall also apply to other ancillary regulations and policies.
- b. **Consistency.** The business courtesies must be applied consistently among third party providers, customers and government official.



- c. **No Improper Influence.** Giving business courtesies to a recipient MUST NOT place the recipient under any obligation or with the intent of compromising the recipient's objectivity in making a decision that affects AIMS, the Counter-Party or yourself. The sole intent or purpose of the business courtesy shall be to build the business relationship within the normal standards of courtesy.
- d. **Made Openly & Socially Acceptable.** The business courtesies must be given or received in an open, transparent manner and in a business setting. It must also be socially acceptable i.e., other people (such as peers, competitors, or the press) would agree that business courtesies is reasonable, and that it can be discussed without fear of possible reproach.
- e. **Reasonable in Value.** The entire business courtesies must be reasonable in value and neither lavish nor excessive.
- f. **Appropriate & Occasional.** The nature of the business courtesy must be appropriate to the business relationship and local custom, given or received occasionally according to local or industry standards, and not cause embarrassment by its disclosure.
- g. **Accurately Recorded.** Business courtesies payments must be accurately and appropriately documented with reasonable detail. All receipts and proper documentation for all business courtesies expenses made or received shall be submitted to the Legal & Regulatory for record purposes. All submissions must contain complete description as to time, place, and type of business courtesies; name title, and business affiliation of customers, Counter-Party or other persons entertained; and the business purpose.

2.3. Business Courtesies Rules

2.3.1. Giving business courtesies

- a. Prior Legal & Regulatory clearance is required for providing business courtesies before any such expenditure may be incurred. For purchase of meals to customers, prior Legal & Regulatory clearance is not required unless the estimated cost is more than RM200 per person. However, those that does not require prior clearance will be subjected to audit at any point of time and you will be required to provide sufficient evidence and justification as required by the Legal & Regulatory. If entertainment was provided in a place not normally conducive to a business discussion (theatre, sporting event, etc.), the requestor must show the date, time, duration, place, nature, and participants in the related business discussion preceding or following the entertainment.
- b. If the third-party recipient is a business partner, customer (existing or prospective) or other third-party provider, the additional requirement to be satisfied is that the business entertainment expense must meet either of the following two tests:



- i. the business entertainment took place in a clear business setting, OR the main purpose of entertainment was the active conduct of business, AND you did engage in business with the person during the entertainment period; or
- ii. meal or entertainment was associated with AIMS's business AND the business entertainment directly preceded or followed a substantial business discussion.

2.3.2. For Government Officials

- a. Visiting Government Officials and bringing them a gift as a token of respect, buying meals are permissible if the gift complies with the Mandatory Principles and is commensurate with the status and designation of such Government Official in his / her official capacity only.
- b. You may not pay or provide for any business entertainment or travel on AIMS's behalf to a Government Official without first obtaining clearance from Legal & Regulatory.
- c. The limited circumstances are:
 - i. The Government Official is invited to and is visiting a location or premises of AIMS Group or other business-related location of AIMS (e.g. an exhibition booth at an international exhibition); or
 - ii. the travel by the Government Official or entertainment is for a legitimate business purpose, such as a meeting to discuss regulatory issues or to demonstrate AIMS's products or services; and
 - iii. the expenses are reasonable given the seniority of the Government Official.
- d. ABC Form 3: Government Official Travel Acknowledgement (see Annexures) must be completed and signed by the Government Official in question, in advance of any commitment to pay for travel or accommodation expenses for the said Government Official.
- e. The completed and signed Government Official Travel Acknowledgement form must be sent to the Legal & Regulatory. Travel cannot include side trips to non- business destinations and AIMS will not cover the expenses of family, friends or other associates other than the named Government Official.

2.3.3. Buying Meals for Government Officials

Buying meals for Government Officials is permitted if it complies with the Mandatory Principles, and the following additional criteria:



- a. that the offer to buy is made by the Corporate Personnel first and not by the Government Official;
- b. the Corporate Personnel and the recipient must be present throughout the period; and
- c. the venue is appropriate, not too extravagant, shady or unusual for business to be conducted.

2.3.4. Travel & Accommodation Paid by third party provider or Customer

- a. You may, subject to the prior Legal & Regulatory clearance, accept invitations to promotional or business events, where the organising entity or company (other than a member of the AIMS Group) assumes reasonable transportation, lodging, and/or meal expenses. It will not be considered improper, if the purpose of the invitation is exclusively to present the organising entity's or company's products or services, and that the invitation is not individual, but rather addressed to its group of clients or potential clients.
- b. If no clearance is given you must decline acceptance of the payment of the travel and accommodation offered.

2.3.5. Entertainment and Meals Paid by Third Party Providers or Customer

- a. You may receive reasonable form of entertainment such as attendance to sports events, theatre, concert, movie or some other corporate hospitality event, which is paid for by the Third Party Providers or Customer, if and only if, it is in the normal course of business that can be seen to promote good business relationships and is a legitimate form of networking, and subject to you obtaining prior Legal & Regulatory clearance.
- b. If no clearance is given by the Legal & Regulatory, you must respectfully decline the invitation.
- c. Where the business courtesy received is a meal or drinks and is paid by the Third Party Providers or Customer, you (as the recipient) and the Third Party Providers or Customer must be present throughout the period and the venue is appropriate, not too extravagant, shady or unusual for business to be conducted.
- d. You must promptly report such engagements to the Legal & Regulatory if the value of the meal received is more than RM200 per person, specifying the details of the value of the meals and drinks, the duration, the location and the purpose (i.e. why were you present).



3. SUPPLIERS AND THIRD PARTY PROVIDERS

3.1. Conduct

3.1.1 Comply with all Laws

Third Party Providers must comply with all laws within the countries where the Third Party Providers operate.

3.1.2 Business Integrity

Third Party Providers must act ethically, with integrity and honestly, transparently and in a trustworthy manner, in all their dealings with other persons on behalf of or with AIMS.

3.1.3 Conflicts of Interest

Third Party Providers must avoid being in any actual, perceived or potential conflict of interest with AIMS. If the Third Party Providers finds itself in such a position, the Third Party Providers must disclose the actual, perceived or potential conflict of interest to the Legal & Regulatory and provide such details as may be required.

3.1.4 Bribery & Corruption

Third Party Providers must comply with all applicable anti-bribery and anti-corruption laws and must have adequate policies and procedures in place to monitor compliance with such laws.

Third Party Providers shall not commit any acts which may create the perception of corrupt conduct, whether directly or indirectly and irrespective of value, to PAPs, Government Officials, Corporate Personnel, potential or actual customers of AIMS, in order to obtain or retain a business or advantage for AIMS.

3.1.5 Business Courtesies

A general business courtesy is one where the personnel of the Third Party Providers offers to pay for a certain item or service for a Customer, supplier or a Government Official. Gifts and hospitality can be a normal and healthy part of building business relationships, but Third Party Providers should never offer or accept gifts, payments or hospitality to encourage or reward a decision. Third Party Providers are hereby expected to be aware of the various principles set out in this ABC Policy and shall give due consideration and respect thereto before offering or giving any business courtesies relating to its dealings with AIMS, or on behalf of AIMS.

3.2 Obligations of Third Party Providers

3.2.1 General Obligation

Third Party Providers shall be responsible for the following:-

- Read, understand and adhere to this ABC Policy;



- Read, understand and execute a declaration to conform to this ABC Policy when engaging in business activities with AIMS or on AIMS's behalf, as may be required from time to time and in the manner prescribed;

It is your responsibility to immediately report any acts or suspected acts of bribery and other forms of corrupt or unethical practices by the Third Party Providers to the Legal & Regulatory in accordance with the Whistleblowing Policy.

If you are in doubt, you should contact the Legal & Regulatory who should be able to provide guidance and advice to you.

3.2.2 Effective Management

Third Party Providers are to develop, maintain and implement policies consistent with this Section and maintain appropriate management systems and documentation to demonstrate compliance with this ABC Policy, and must provide the means by which violations of this ABC Policy can be confidentially reported.

3.2.3 Third-Party Due Diligence

Where a relationship with a Third Party Providers is to be established or renewed with AIMS, the following rules must be complied with:

- a. prior to entering into a relationship with the Third Party Providers, appropriate due diligence must be performed by the Legal & Regulatory upon the stipulated criteria herein;
- b. no payments or advances are to be made to the Third Party Providers unless an approved agreement is executed between the Third Party Providers and AIMS, and after the completion of the due diligence by the Legal & Regulatory; and
- c. no agreement with the Third Party Providers is to be executed, or empanelment of the Third Party Providers is permitted, unless the due diligence by the Legal & Regulatory results in the Legal & Regulatory not objecting to such agreement or empanelment.
For clarity, the Third Party Providers should not be engaged or empaneled if the Third Party Providers:
 - i. is recently incorporated (i.e. in the last six (6) months) and there is no reasonable explanation given in writing;
 - ii. has provided an explanation, but in the opinion of the Legal & Regulatory, it is unreasonable or not justifiable;
 - iii. has a connection to or relationship with AIMS Corporate Personnel in such way that the engagement may result in a conflict of interest;
 - iv. has a connection to or relationship with an officer of AIMS's Customer,



a Government Official, or PAP (only if it is made aware or declared to Legal & Regulatory and is deemed as high risk);

- v. either has previously been found guilty of corrupt practices by a Court of competent jurisdiction or is known or suspected in the market to provide Gratification.

3.3 Enforcement Provisions

Any non-compliance with this Section may result in AIMS terminating its business relationship with the Third Party Providers.

3.2.1 Reviews & Audits

AIMS may at any time review or audit a Third Party Providers' compliance with this ABC Policy.

Where any review, audit or compliance audit is undertaken, the Third Party Providers shall fully co-operate by providing information, documents, and access to staff, as AIMS may reasonably require.

If after such a review or audit it is discovered that the Third Party Providers is in breach of this Section, AIMS will take such action to discipline the Third Party Providers, including terminating its engagement.

Any identified deficiencies must be corrected on a timely basis as directed by the Legal & Regulatory at the Third Party Providers' cost.

3.2.2 Failure to Attend Training

A Third Party Providers must attend the necessary training conducted by AIMS in respect of this ABC Policy.

If a Third Party Providers repeatedly fails, neglects or refuses to attend training conducted by AIMS in respect of this ABC Policy, AIMS may issue a written warning informing the Counter-Party that if he does not attend the next training, AIMS will terminate the contract with the Third Party Providers, and the Third Party Providers will be held liable for damages arising therefrom.

3.2.3 Becoming Aware

If the Third Party Providers becomes aware of a reasonable risk of a breach of this ABC Policy (whether by Corporate Personnel or other Third Party Providers), the Third Party Providers must notify the Legal & Regulatory as soon as practicable.



4. OPERATIONAL MATTERS

4.1 Control Measures

4.1.1 Due Diligence

4.1.1.1 Principles & Approach

Whenever this ABC Policy refers to the need to undertake prior due diligence, the key considerations and principles to be applied when conducting due diligence include the following:

- a. extent and scope of the due diligence must be reasonable and proportionate;
- b. understand the type of entity that we are dealing with or the activity to be undertaken;
- c. understanding the activities and assessing the risk of corruption or fraud;
- d. details of other personal and business relationships the party has or may have with AIMS, any Corporate Personnel, any Customer or any Third Party Providers;
- e. local market reputation through review of media or public sources available;
- f. an interview with the relevant personnel where appropriate;
- g. bankruptcy or liquidation, litigation searches from public records; and
- h. the amount and type of information to be obtained, and the extent to which this information is verified, should increase when the corruption risk associated with the relationship is higher.

Legal & Regulatory may determine additional criteria to address specific risk areas from time to time.

4.1.1.2 Report

Upon completion of the due diligence, Legal & Regulatory shall provide its assessment of the suitability of such activity to be undertaken, together with a summary of the final due diligence report.

The final due diligence report shall be made available if requested.

4.1.1.3 Records

Records of all due diligence and the final due diligence report shall be maintained by Legal & Regulatory for an appropriate period of time.

4.1.1.4 Frequency

Due diligence may be undertaken periodically to determine if the corruption risk associated with the relationship has increased or decreased. How often and the extent that this is done is to be determined by the Legal & Regulatory.



4.2 Systemic Review & Monitoring

4.2.1 Periodic Review of ABC Policy

4.2.1.1 Objectives

Reviews are to be undertaken to assess the performance, effectiveness and efficiency of this ABC Policy, and to determine what improvements are to be introduced.

4.2.1.2 Frequency

Reviews are to be done not less than every eighteen (18) months. However, the first review will be done on the first anniversary of the implementation of this ABC Policy.

4.2.1.3 By Whom

Three (3) parties may conduct such a review:

- a. the Legal & Regulatory, who may engage external advisors to assist; or
- b. an external party engaged by the Board of Directors.

4.2.1.4 Conclusion of Review

A review report is to be submitted to the Chief Executive Officer within thirty (30) days after completion, together with proposed changes to the ABC Policy (if any).

The detailed changes to be made to the ABC Policy, will be prepared by the Legal & Regulatory, and must be approved by the Board of Directors before being published.

4.2.2 Monitoring of Compliance with ABC Policy

4.2.2.1 Compliance Audit

The purpose of compliance audits to be undertaken by Legal & Regulatory periodically, is as a form of monitoring of Corporate Personnel's or Third Party Providers' performance in relation to the matters set out in this ABC Policy, their understanding of the ABC Policy and their adherence to the processes and practices that are specified or directed. The results shall be presented to the Board of Directors together with any recommendation in relation thereto by the person carrying out such audit.

4.2.2.2 Frequency

Compliance audits may be undertaken as frequently as considered necessary and appropriate taking into consideration the degree of corruption risks and risk of non-compliance.



4.3 Reporting

4.3.1 Incident Reporting

It is the responsibility of all Corporate Personnel or officers of Third Party Providers or Customer to immediately report any acts or suspected acts of bribery and other forms of corruption to the Legal & Regulatory. Attempts or abetment of such acts may also be reported to the Legal & Regulatory.

All incidents, howsoever arising, must be documented in accordance with **ABC Form 1: Incident Report** (see Annexure).

All documentation must be submitted to and for review by Legal & Regulatory. If incidents are reported via AIMS's whistleblowing channel, Legal & Regulatory is to complete the Incident Report form and identify that it is made pursuant to the whistleblowing channel. Legal & Regulatory will assign a reference ID to each incident report received and acknowledge the receipt of the incident report.

Any person who has information or evidence of a breach of this ABC Policy by Corporate Personnel, Customer or Third Party Providers may avail themselves of AIMS's prevailing Whistleblowing Policy which is available at AIMS Corporate Website.

All official complaints will be kept confidential, and no disclosure will be made to any other person within AIMS save for the Board of Directors.

4.4 Investigations

Any incident reported to Legal & Regulatory under this ABC Policy, will be thoroughly investigated and may result in appropriate disciplinary or other measures against the guilty party.

AIMS will also not hesitate to report or escalate to an appropriate higher enforcement authority any actual or potential acts of corruption.

4.4.1 Commencement of Investigations

All investigations shall be undertaken by Legal & Regulatory either on:

- a. Its own motion (due to becoming aware of the existence of a situation that warrants an investigation);
- b. instruction from the Board of Directors; or
- c. an Incident Report form received.

Legal & Regulatory shall open an investigation file and assign the file an investigation reference number.

4.4.2 Use of External Personnel

Legal & Regulatory may engage the services of external counsel, forensic accountants or private investigators as part of the investigation process.



4.4.3 Evidence Gathering

Legal & Regulatory may conduct confidential interviews with individuals in furtherance of any investigation. All documents, information or data relevant to the investigation, whether in the equipment belonging to AIMS or the individual concerned is to be made available to Legal & Regulatory. Legal & Regulatory may take copies of the same, and date/time stamp the copies.

Corporate Personnel who fail to cooperate with such evidence gathering may be subject to dismissal, and employees of Third Party Providers or Customers who similarly fail, may cause the arrangement with the Third Party Providers or Customers to be terminated.

4.4.4 Completing an Investigation

Upon completion of an investigation, Legal & Regulatory will submit the Investigation Report to the Board of Directors.

After deliberation by the Board of Directors, the Legal & Regulatory shall be notified in writing the Board of Directors' decision.

Legal & Regulatory is to communicate this decision to the relevant Corporate Personnel, their division heads and the Chief of Staff.

4.5 Corruption Risk Assessment (CRA)

A CRA is intended to identify weaknesses within AIMS's systems, processes or practices which may present opportunities for corruption to occur. It focuses on the potential for corruption, rather than the perception, existence or extent of corruption.

CRA is an evaluation of the likelihood of corruption occurring and/or its impact should it occur.

4.5.1 Frequency of CRA

CRA may be done:

- a. periodically but not less than once every three (3) years;
- b. when there is a change to applicable laws or regulations;
- c. when circumstances of AIMS's business change; or
- d. as and when determined by either the Board of Directors or Legal & Regulatory as necessary. If the Board of Directors decides to undertake a CRA, it shall notify Legal & Regulatory accordingly, and viceversa.

4.5.2 CRA Report & Actions

- a. All CRA Reports are to be completed within ninety (90) days from commencement.



- b. On submission of the CRA Report, the Board of Directors is to deliberate and advise Legal & Regulatory, on the steps or actions to be taken to remedy any weaknesses identified or strengthen existing processes or governance frameworks.
- c. Legal & Regulatory shall as soon as practicable, implement such steps and actions.

4.6 Training

4.6.1 Mandatory and Periodic Training

Every Corporate Personnel and Third Party Providers shall be required to attend training in relation to this ABC Policy at such time, frequency, format and conditions as may be determined by AIMS.

4.6.2 Failure to Attend Training

Failure to attend training shall result in disciplinary action including but not limited to suspension, termination or cessation of contracts.

4.7 Records & Documentation

Documentation or records submitted or published under this ABC Policy may be in hard copy or electronic versions, or in a format or system that preserves or ensures the integrity of the information.

4.8 Risk Register

A risk register is to be developed and maintained by Legal & Regulatory. The risk register will identify the business activities that are exposed to corruption risk, the location of those business activities, the local business conditions and customs, the corruption risk inherent in those activities, the estimate of the likelihood of the occurrence and the impact on AIMS.

5. EFFECT OF NON-COMPLIANCE

5.1 General Effect of Non-Compliance

If you fail, neglect or refuse to comply with this ABC Policy, such failure, neglect or refusal will be deemed tantamount to a breach of this ABC Policy, and you may be dismissed from employment forthwith. If you are a Third Party Providers, your engagement with AIMS will be terminated and no compensation will be payable. If you are a Customer, your agreement with AIMS will be terminated and no compensation will be payable.

A lack of understanding of the ABC Policy will not be an excuse for violating the ABC Policy and neither is acting on instructions from your superior, head of department or any Director.



5.2 Effect of Failure to Comply Despite Advisory

If the Corporate Personnel does not comply with the formal advice given by Legal & Regulatory, regardless of whether the Corporate Personnel has a different opinion or does not agree with the advice of Legal & Regulatory, the Corporate Personnel shall be deemed to be in breach of this ABC Policy.

In such circumstances, the Corporate Personnel may be subject to appropriate disciplinary proceedings and may be subject to such penalties as may be specified in the Employment Handbook.

5.3 Outcome of Investigation

If after an investigation is completed and Legal & Regulatory reasonably believes that there is sufficient evidence of non-compliance with the ABC Policy, Legal & Regulatory shall notify the Chief of Staff and the Human Resource department that the appropriate action should be taken against the applicable Corporate Personnel.

5.4 Penalty for Illicit Financial Gain

Should you be found guilty of breaching this ABC Policy, any financial benefit that was granted or paid by AIMS to you (other than salary payments) are to be fully repaid or returned to AIMS.



ANNEXURE 1

ABC FORM 1: INCIDENT REPORT

Incident Report

Reference Number:

Date of Submission:

Incident reported by: _____

Incident reported using AIMS's Whistleblowing Channel

Incident has not happened yet Incident has already happened

Nature of Incident: *(Describe the nature of the incident, in your own words)*

Persons Involved: *(Identify the persons that are involved)*

Acknowledged Receipt by AIMS Legal & Regulatory

Date of receipt



ANNEXURE 2
ABC FORM 2: CONTRIBUTIONS OR DONATIONS

Request for Legal & Regulatory Clearance – Payments of Contributions or Donations

Reference Number:

Date of Submission:

Payment to: [Name of Charity/Sponsorship]

Amount:

Frequency: Once Repeated, [Click here to enter text.](#)

Reason for Payment

Please state the reasons for the payment. If there are supporting documents e.g. a letter or request from the charity or party requesting the sponsorship, please attach the same.

Requested by:

Name: Designation:

Acknowledged Receipt by AIMS Legal & Regulatory

Date of receipt



ANNEXURE 3

ABC FORM 3: GOVERNMENT OFFICER TRAVEL ACKNOWLEDGEMENT FORM

Government Officer Travel Acknowledgement Form

Date:

To: AIMS

From: (Name and Designation of Government Officer)

Address:

Details Government Officer Travel:

Purpose of Travel/Name of event:	
Location:	
Period of Travel (date of departure till date of arrival at base):	
Mode of Travel:	
Accommodation Provided by AIMS?	Yes/No
Government Officer Travel Approval by: *Kindly provide documentary proof of approval as attachment to this Form	(name and designation of Government Officer's approving authority)

I, the abovenamed Government Officer, hereby confirm that I have received the approval to accept the travel arrangements by AIMS for the above purposes.

Name: Designation:

Acknowledged Receipt by AIMS Legal & Regulatory

Date of receipt



ANNEXURE 4

ABC FORM 4: FORM OF LEGAL & REGULATORY CLEARANCE

Clearance by Legal & Regulatory

Date:

Re: (Name of action Legal & Regulatory clearance is requested and Reference Number)

I refer to the above and have reviewed the supporting documentation and information submitted in relation thereto and I have no objection to the request.

Kindly be reminded that this clearance is restricted only to the action stated above and is not to be interpreted as a general approval for other related or similar activities.

(Signature) (Legal & Regulatory)

Acknowledge Receipt: (Name & Designation of requestor, date of receipt)