



Policy on Anti-Bribery and Corruption



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C M HOLDINGS PLC
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C M Holdings PLC: Policy on Anti-Bribery and Corruption

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1 Introduction

This Anti-Corruption Compliance Policy (“Policy”) sets out the principles for countering bribery and corruption by C M Holdings PLC (“CMH”). Bribery and other corruption of any kind will not be tolerated, and conduct violating this Policy can be cause for investigation which may result in disciplinary action or even dismissal.

2 Types of Corruption

- A. **Bribery** is offering, giving, promising, soliciting, or accepting anything of value (financial or non-financial) to a government official or any other person, directly or indirectly through a third party, to improperly influence that person in the performance of a duty or to obtain or retain business or any undue business advantage.
- B. **Corruption** is the abuse of entrusted power for personal gain. Bribery and fraud are considered corrupt practices. All Employees and Third Parties are prohibited from engaging in any acts of bribery or corruption, either directly or through a third party.

3 Acts of Bribery and Corruption

- A. All employees are expected to refrain from committing any acts of bribery and corruption. This includes the following:
 - a. Giving, promising, offering, or authorizing payment of anything of any value to obtain or retain business to secure any other improper advantage or to improperly influence the government Officials.
 - b. Making political contributions improperly to influence a government official, or in exchange for any improper favor or benefit.
 - c. Influencing of third parties to secure improper advantages.
 - d. Requesting third parties to secure improper advantages on behalf of the Company.
 - e. Provide or offer entertainment, hospitality, and gifts that are intended to improperly influence a decision or gain an improper advantage.
 - f. If in doubt of any relevant aspect of the policy as it pertains to the work assigned to any director, employee or third party, it is the duty of the director, employee or third party to seek guidance from the Responsible Officer.

4 Reporting

- A. Employees and personnel assigned by the Professional Service Provider are encouraged to discuss or report of any actual or potential corruption red flags that may arise.

5 Approval, Revision & Dissemination of the Policy

- A. The policy should be revised as deemed necessary, particularly in the event of changes in law and authoritative sources of best practice in corporate governance. However, it will be reviewed and revised at least every two years to ensure that it is updated to reflect developments in relation to the subject.
- B. The Nominations and Governance Committee has reviewed and recommended the Policy which has been approved by the Board.
- C. The policy is uploaded on the website of the Company in accordance with CSE Listing Rules.