



Policy on Anti-Bribery and Corruption



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YORK ARCADE HOLDINGS PLC
York Arcade Building, No. 8-5/2, Layden Bastian Road, Colombo 1

York Arcade 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 York Arcade Holdings PLC ("YAH"). 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. Currently YAH does not have any employees as all the services are handled by professional service providers. In the event of any future employee recruitment, below policies will be applicable.

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 the Directors of the professional service provide 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 of the professional service provider and Third Parties are prohibited from engaging in any acts of bribery or corruption, either directly or the Directors of the professional service provider through a third party.

3 Acts of Bribery and Corruption

- A. All employees of the professional service provider are expected to refrain from committing any acts of bribery and corruption. This includes the following:-
 - Engaging in the following acts are prohibited
 - 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 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.
- B. 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 of the professional service provider encouraged to discuss or report any actual or potential corruption red flags that may arise.

5 Training and Awareness

- A. Training on Anti Bribery and Corruption Policy will be included in the induction process for all new employees of the professional service provider and should be conducted within 90 days from start date.
- B. All existing employees of the professional service provider will be notified in writing of the new policy by Directors of the professional service provider through a memo.
- C. Add directors will be provided with a copy of this policy in the Directors' Induction Pack
- D. Additional training will be provided to employees of the professional service provider based on a risk assessment of needs relative to job function.

The Company's policy for Anti Bribery and corruption will be notified to Professional Service Providers on a regular basis and sufficient training and awareness programs with regard to the latest developments in the Anti corruption regulations will be provided.

6 Penalties and Disciplinary Action

Any employee of the professional service provider who violates the applicable anti-corruption laws, this Policy, or any related policies or procedures will be subject to appropriate disciplinary action, up to and including termination.

Appropriate disciplinary action will be taken by the Board of Directors against, those who violate the applicable anti-corruption laws.

7 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 this Policy which has been approved by the Board.
- C. The Policy is updated on the website of the Company in accordance with CSE Listing Rules.