



安裕資源有限公司

ANN JOO RESOURCES BERHAD

Registration No.: 199501041948 (371152-U)

ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES

(VERSION 1/2020)



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DEFINITIONS

Except where the context otherwise requires, the following definitions shall apply throughout this Policy & Procedures:

- “Act”** : Malaysian Anti-Corruption Commission (Amendment) Act 2018 (Act A1567) cited together with Malaysian Anti-Corruption Commission Act 2009 (Act 694).
- “Ann Joo” or “the Company”** : Ann Joo Resources Berhad
- “Ann Joo Group” or “the Group”** : Ann Joo and its subsidiaries
- “Business Associates”** : an external party with whom Ann Joo Group has, or plans to establish, some form of business relationship. This may include clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, subcontractors, suppliers, vendors, advisers, agents, distributors, representatives, intermediaries, investors and financiers.
- “Closed Group”** : someone the Directors and Employees are related to, have a personal friendship with, or someone living in the same household. This is a broader term than “relative” or “immediate family”. Based on the Act, “relative” includes:
- (i) Spouse;
 - (ii) Siblings (brother(s)/sister(s));
 - (iii) Spouse’s siblings;
 - (iv) Direct line of ascendant (parent/grandparents) or descendant (children/grandchildren) including spouse’s and spouse’s siblings;
 - (v) Uncle, aunt or cousin; and
 - (vi) Son-in-law or daughter-in-law.
- “Directors”** : includes any person occupying the position of director of Ann Joo Group by whatever name called and includes a person in accordance with whose directions or instructions the majority of directors of Ann Joo Group are accustomed to act and an alternate or substitute director.



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- “Employees”** : any person who is employed by Ann Joo Group, either part time, full time or on contract, not limited to the Directors (executives and non-executives), secondees and any individuals on direct hire.
- “Entertainment”** : the provision of recreation in connection with or for the purpose of facilitating entertainment, with or without consideration paid whether in cash or in kind, in promoting or in connection with a trade or business activities and/or transactions.
- “Gift”** : something given from one organisation to another, with the appointed representatives of each organisation giving and accepting the gift. The gifts are given transparently and openly, with the implicit or explicit approval of all parties involved. Examples of gifts include items such as diaries, table calendars, pens, notepads, plaques, and festive gifts such as hampers, oranges and dates.
- “Hospitality”** : the considerate care of guests, which may include refreshments, accommodation and entertainment at a restaurant, hotel, club, resort, convention, concert, sporting event or other venue such as Ann Joo Group’s offices, with or without the personal presence of the host. Provision of travel may also be included, as may other services such as provision of guides, attendants and escorts; use of facilities such as a spa, golf course or ski resort with equipment included.
- “Policy & Procedures”** : Anti-Bribery and Corruption Policy & Procedures.



1. INTRODUCTION

Ann Joo Group is committed to high standards of ethical, moral and legal business conduct.

This Policy & Procedures is intended to provide an outline of the key principles in dealing with improper solicitation, bribery and other corrupt activities and related issues that may arise in the course of business of Ann Joo Group. It should be read in conjunction with Ann Joo Group's various policies/procedures/guidelines/manuals/Code of Conduct, as amended from time to time. If multiple documents speak on the same subject, then the stricter provision shall apply at all times.

This Policy & Procedures is available at www.annjoo.com.my.

2. OBJECTIVE

Ann Joo Group requires all its Employees to act professionally, fairly and with integrity in their business dealings. The objectives of this Policy & Procedures are to:

- (i) set out the responsibilities of Ann Joo Group and its Employees, in observing and upholding Ann Joo Group's position on bribery and corruption; and
- (ii) provide the Employees, Business Associates and other parties with information and guidance on the standards of conduct to which they must adhere to and how to consider and deal with bribery and corruption issues that may arise in the course of business.

This Policy & Procedures is not intended to be exhaustive as there may be additional obligations that the Employees are required to adhere to or comply with when performing their duties. For all intents and purposes, Employees shall observe and ensure that all applicable acts, laws, rules and regulations are complied with in the performance of their duties.

2.1 Responsibilities

Ann Joo Group takes bribery and corruption very seriously as they are detrimental to the business. It undermines the rule of law, tarnishes the creditability of Ann Joo Group and curtails free and fair competition, affecting the economy at large. Any violation of this Policy & Procedures shall be regarded as a serious matter by Ann Joo Group. Our Malaysian laws impose strict fines and imprisonment on the offender as well as on the commercial organisation, its directors and persons related to its management of affairs. Failure to comply may also result in dismissal for Employees, while for Business Associates, it may lead to termination of contract and claim for damages and Ann Joo Group may suffer business disruption, financial and reputational loss.

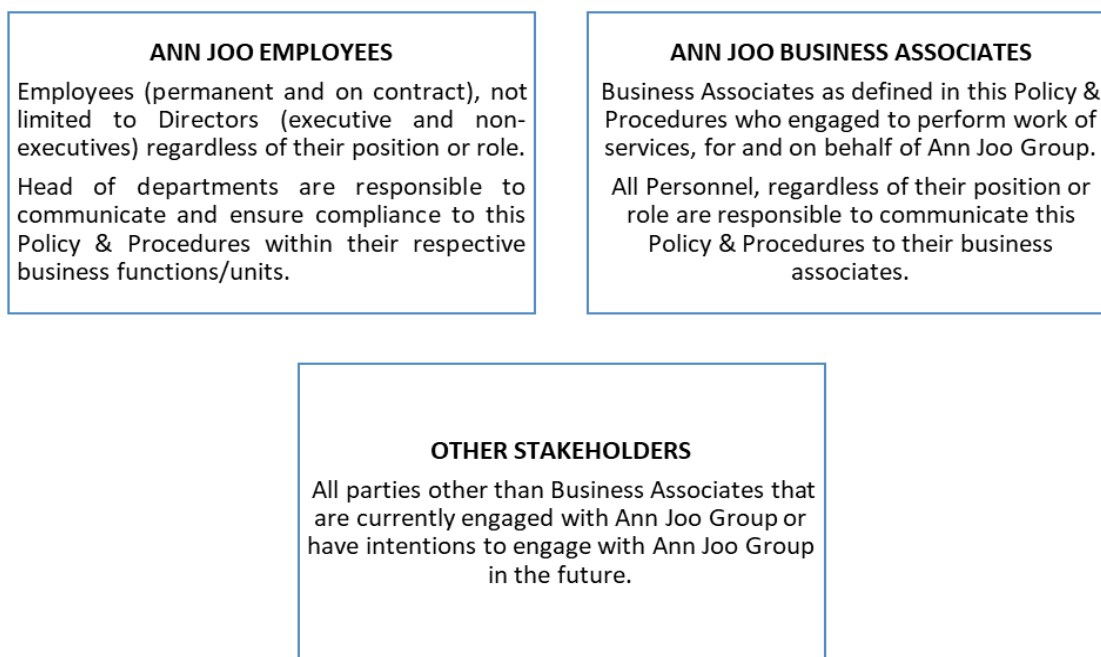


Hence, all Employees shall comply with this Policy & Procedures, and any other policies/procedures/guidelines/manuals/Code of Conduct as prescribed from time to time in the course of their daily work and business conduct.

Employee shall be liable if he/she pays a bribe himself/herself or if he/she authorises, assists, or conspires with someone else to violate an anti-bribery or corruption law. Punishment for violation of the law is against him/her as an individual and may include imprisonment, probation, mandated community service and significant monetary fines which Ann Joo Group would not be liable for.

Employee with any instances of suspected or confirmed bribery or corruption, should raise, notify and shall report to Ann Joo Group in accordance with the procedures set out in this Policy & Procedures.

3. SCOPE AND APPLICABILITY



4. COMPLIANCE WITH LAWS AND REGULATIONS

This Policy & Procedures shall comply with the acts, laws and regulations of Malaysia at all times. In the event of any inconsistency or conflict between the provisions of this policy and the acts, laws of Malaysia, the latter shall prevail. The paramount laws on bribery and corruption are the Act and the Penal Code (Chapter IX).

This Policy & Procedures is also applicable globally. If Employee travels outside Malaysia, the Employee is subject to the laws of the country in which the Employee is based, but the principles of this Policy & Procedures must be adhered to regardless of whether or not that country has specific anti-bribery or corruption laws. In cases where there is a conflict between the specific anti-bribery and corruption laws and the principles contained in this Policy & Procedures, stricter provisions shall prevail.



5. BRIBERY AND CORRUPTION

5.1 Bribery

Bribery is defined as any action which would be considered as an offence of giving or receiving ‘gratification’ under the Act. In practice, this means offering, giving, receiving or soliciting something of value in an attempt to illicitly influence the decisions or actions of a person who is in a position of trust within an organisation.

“**Gratification**” is defined in the Act as follows:

- (a) money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any movable or immovable, financial benefit, or any other similar advantage;
- (b) any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
- (c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- (d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
- (e) any forbearance to demand any money or money’s worth or valuable thing;
- (f) any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and
- (g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f).

Bribery may be ‘outbound’, where someone acting on behalf of Ann Joo Group is attempting to influence the actions of someone external. This can also be ‘inbound’, when an external party attempts to influence someone within Ann Joo Group such as a decision-maker or someone with access to confidential information. Bribery and corruption are closely related. However, corruption has a broader remit.

5.2 Corruption

The Transparency International defined corruption as ‘the abuse of entrusted power for personal gain.’ For this Policy & Procedures, corruption is primarily defined as any action which would be considered as an offence of giving or receiving ‘gratification’ under the Act. Besides, corruption may also include acts of extortion, collusion, breach of trust, abuse of power, trading under influence, embezzlement, fraud or money laundering.

**Transparency International is an independent, non-governmental and organisation which is committed to fighting against corruption. For more information on Transparency International, please visit <https://www.transparency.org/>.*



5.3 Breach of Section 17A of the Act

Section 17A of the Act imposes a demanding corporate liability on Malaysian businesses.

Under this provision, Directors and senior management are also liable for the actions of Ann Joo Group if its Employee is involved in bribery and/or corruption unless it can prove that it has effectively implemented adequate procedures to prevent bribery and/or corruption from happening.

5.4 Offenses

Under the Act, bribery and corruption are criminal offences and the legal consequences include fine and/or imprisonment as provided for in the Act.

6. PRINCIPAL I: TOP LEVEL COMMITMENT

Top management comprises all the Directors and senior management of Ann Joo Group, including the executive directors, non-executive directors, independent directors, key senior management and head of departments.

Top management shall undertake the following activities to review this Policy & Procedures from time to time:

- (i) To ensure Ann Joo Group culture is corruption-free, which align with the “Tone at the Top” principle, which supports open reporting channels, whistleblower protection, code of conduct & ethics, etc., if any;
- (ii) To establish, maintain, and periodically review the anti-bribery and corruption framework including this Policy & Procedures and its adequacy in addressing the key corruption risks;
- (iii) To promote a culture of integrity within Ann Joo Group and ensure that all Employees and Business Associates are aware of and understand this Policy & Procedures;
- (iv) To communicate Ann Joo Group’s principles and commitments on anti-bribery and corruption which outlined in this Policy & Procedures to both internal and external parties in the best manner they think fit; and
- (v) To encourage the use of the reporting channels as set out in the Policy & Procedures to report on any suspected and/or confirmed bribery or corruption incident(s).

The Directors of Ann Joo reserves the right to amend or modify this Policy & Procedures at any time, if necessary.



7. PRINCIPAL II: RISK ASSESSMENT

Internal assessment by each business (departments/sections/divisions) shall be conducted at least once every three (3) years to identify weak spots and gaps within Ann Joo Group whereby bribery or corruption may occur.

8. PRINCIPAL III: UNDERTAKE CONTROL MEASURE

Ann Joo Group put in place the appropriate controls and contingency measures that are reasonable and proportionate to the nature and size of Ann Joo Group to address any corruption risks arising from weaknesses in the governance framework, processes and procedures of Ann Joo Group. These include the following items:

8.1 Gift, Entertainment and Hospitality (“GEH”)

As a general principle, Employees should not offer, give, solicit, or receive GEH to or from Business Associates and other parties engaging with Ann Joo Group, whether the act is done directly or indirectly, if it is done to or with an intention to obtain any business advantage or personal gain.

However, Ann Joo Group understands that giving or receiving of GEH can be a delicate matter where, in certain circumstances, they are the central part of business etiquette and refusal to give or receive GEH to or from the Business Associates and other parties engaging with Ann Joo Group may affect business relationships. Hence, Employees are allowed to give or receive GEH on behalf of Ann Joo Group provided they fall within the following conditions:

- (i) Customary and lawful under the circumstances;
- (ii) Do not have or are perceived to have (by either the giver or the receiver), any effect on actions or decisions;
- (iii) No expectation of any specific favour or improper advantages from the intended recipients;
- (iv) Independent business judgement of the intended recipients not affected;
- (v) No corrupt or criminal intent involved;
- (vi) Done in an open and transparent manner;
- (vii) Legitimate and justified business courtesy; and
- (viii) Good faith and reasonable in value and frequency.



Some examples of the above conditions as guided by Ann Joo Group's operating policies and procedures are as follows:

- (i) Exchange of gifts at a company-to-company level (e.g. gifts exchanged between companies as part of an official company visit/courtesy call and thereafter gift is treated as the Company's property);
- (ii) Corporate merchandise or gifts of nominal value that are given or received in relation to official company functions, events and celebrations (e.g. commemorative gifts or door gifts offered to all guests attending the event);
- (iii) Gifts to external parties as part of Ann Joo Group's corporate social responsibility programme (e.g. monetary gifts or gifts in-kind to charitable organisations); and
- (iv) Entertainment of or by external parties through reasonable Hospitality for the purpose of business networking and as a measure of goodwill towards the recipients (e.g. company events, refreshments or meals for business purposes).

8.2 Procedures in Handling GEH

All Employees are expected to exercise proper judgement in handling GEH activities and must adhere to Ann Joo Group's operating policies and procedures when making exceptional contribution of the GEH.

All Employees are also expected to declare any form of GEH received in accordance with Ann Joo Group's operating policies and procedures.

8.3 Conflict of Interest

Conflicts of interest arise in situations where there is personal interest that could be considered to have a potential interference with objectivity in the performance of duties or exercising judgement on behalf of Ann Joo Group. This would undermine the duties of good faith, fidelity, diligence and integrity as expected by Ann Joo Group from its Employees in the performance of their duties and obligations.

All Employees should avoid situations in which personal interest may interfere with their professional obligations or duties. They must not use their position, official working hours, the resources and assets of Ann Joo Group, or information available to them for the benefit of themselves or a Closed Group.



In situations where a conflict does occur, all Employees are required to declare the matter as per the following procedures:

- (i) If the Employees are required to make their declarations if they become aware of a conflict at any other time (an “ad hoc” declaration). This will be made to their head of department, who will record the declaration and determine the next course of action.
- (ii) Business Associates are required to declare prior to onboarding or when there is a change of circumstances.

If the above parties are unsure whether they have either an actual, potential or perceived conflict of interest, they should consult their head of department for advice. Alternatively, if in doubt, they are advised to make a declaration to him/her.

8.4 Dealing with Public Officials

The term “public officials” when used in this Policy & Procedures shall mean official of any governments, government agencies or any regulatory, statutory or administrative bodies, whether local or foreign.

Subject to the conditions set out in Section 8.1, any GEH intended for the public officials must be pre-approved by the appropriate authority of Ann Joo Group in accordance with the prescribed operating authority limit as set out in Ann Joo Group’s operating policies and procedures.

If approval has been obtained to provide GEH to public officials, Ann Joo Group must ensure that:

- (i) it is not excessive and lavish, and commensurate with the official designation of the public official and not his personal capacity;
- (ii) it must not be made with any promise or expectation of favourable treatment in return; and
- (iii) it must be accurately reflected in the contributor’s accounting books and records.

8.5 Political Contribution

Ann Joo Group shall not make or provide monetary or in-kind political contributions to political parties, political party officials or candidates for political office.

In very limited circumstances, if any contribution is to be made, it must be approved by the Group Executive Chairman and Group Managing Director, as permissible under applicable laws, and must not be made in connection for any promise or expectation of favourable treatment in return and must be properly reflected in the contributor’s accounting books and records.



8.6 Corporate Social Responsibility (“CSR”), Sponsorships and Donations

As part of its commitment to CSR and sustainable development, Ann Joo Group supports CSR initiatives as part of the contribution to the communities and the environment in which Ann Joo Group operates. However, it is important that all CSR, sponsorships and donations are made in accordance with the following provisions:

- (i) must not be used as a conduit to circumvent, avoid, or evade the laws or regulatory requirements. More importantly, it shall not be used to facilitate corruption, illegal and money laundering activities;
- (ii) must be carefully examined for legitimacy and not be made to improperly influence a business outcome;
- (iii) the proposed recipient must be a legitimate organisation and appropriate due diligence must be exercised in particular to ensure the benefits reach their intended recipients whilst the programmes meet the intended objectives;
- (iv) obtain all the necessary internal authorisation in accordance with the prescribed operating authority limit as set out in Ann Joo Group’s operating policies and procedures and/or external authorisation (i.e. Companies Commission of Malaysia, Inland Revenue Board, etc.), if required;
- (v) be made to well-established entities having an adequate organisational structure to guarantee proper administration of the funds; and
- (vi) must be accurately stated in Ann Joo Group’s accounting books and records.

8.7 Facilitation Payments

Facilitation payments are unofficial payments or other provisions made to secure or expedite the performance of a routine or to avoid bureaucratic delays and red tapes that may slow down certain business dealing.

All Employees shall not promise or offer, or agree to give or offer, directly or indirectly, facilitation payments to anyone. This is illegal under the Act as it falls within the meaning of gratification or bribery.

8.8 Dealing with Business Associates

Ann Joo Group expects that all Business Associates are aware of and adhere to this Policy and Procedures, in order to share Ann Joo Group’s values and ethical standards. Therefore, where Ann Joo Group engages the Business Associates, it is obligated to conduct appropriate counterparty search to understand the business and background of the prospective business counterparties before entering into any arrangements with them.



8.9 Due Diligence

Ann Joo Group’s operational policies and procedures have considered the due diligence requirements through the assessment or evaluation on any relevant parties or personnel (such as Employees, Business Associates, projects, major business activities, etc.) where there is significant exposure to bribery and corruption risk before entering into any formal relationships with them.

8.10 Reporting Channel

Employees, Business Associates and other stakeholders of Ann Joo Group are encouraged to report in good faith, any suspected, attempted or actual corruption incidents through accessible and confidential trusted reporting channels. Written complaint must be made in writing using the *Anti-Corruption Report Form* or *Whistleblowing Report Form* which can be downloaded from the website at www.annjoo.com.my and sent via any one of the following channels:

Channel 1: Anti-Corruption	or	Channel 2: Whistleblowing
Email : anticorruption@annjoo.com.my		Email : whistleblow@annjoo.com.my
Contact: Human Resources Department details c/o Anti-Corruption Wisma Ann Joo Lot 19391, Batu 8½ Jalan Klang Lama 46000 Petaling Jaya Selangor D.E		Contact : Senior Independent Director details c/o Company Secretary Wisma Ann Joo Lot 19391, Batu 8½ Jalan Klang Lama 46000 Petaling Jaya Selangor D.E

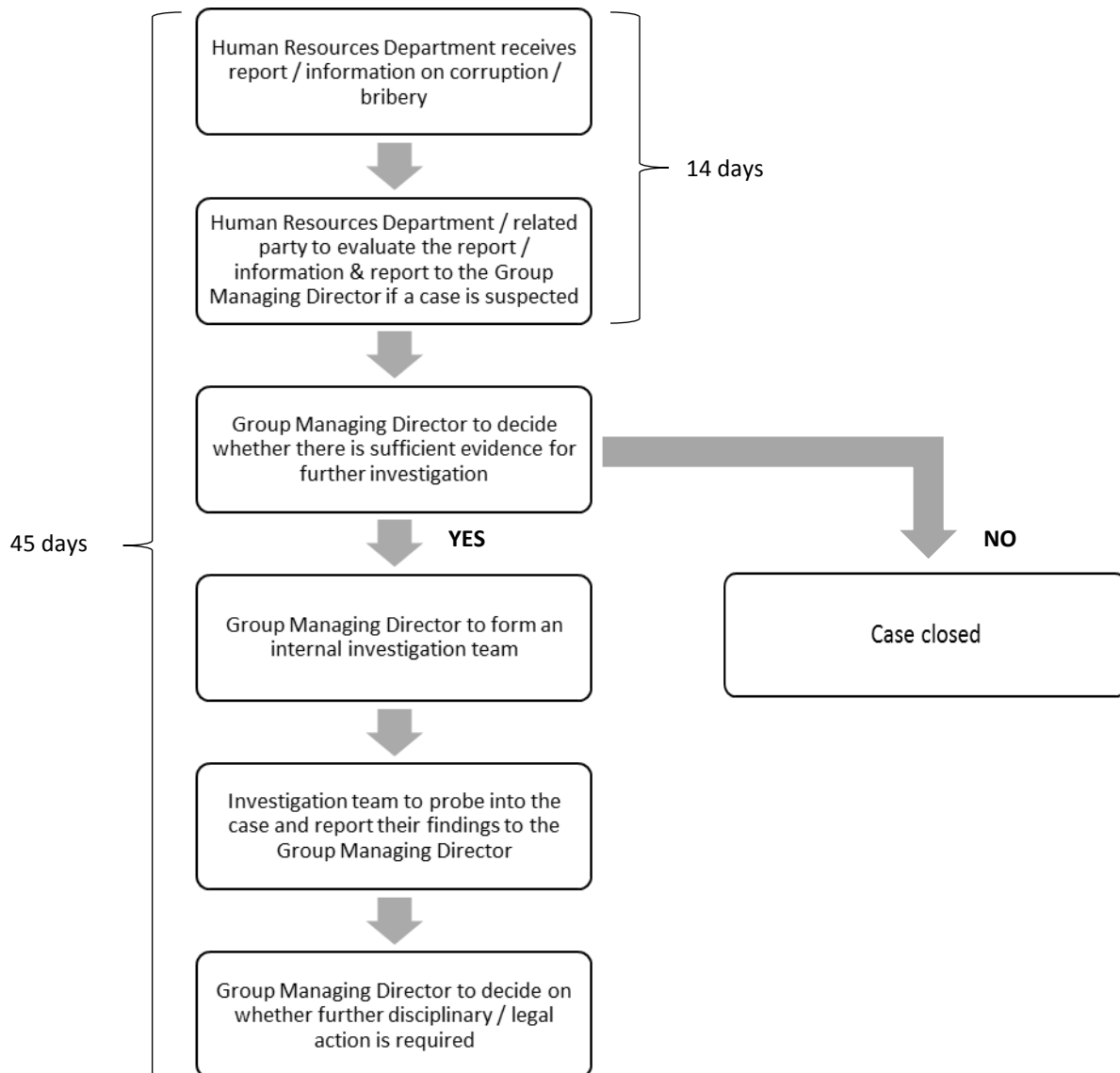
8.11 Investigation Process

Channel 1: Anti-Corruption

Upon receipt of any violation report, Human Resources Department will evaluate the report and escalate it to the Group Managing Director within fourteen (14) days to decide whether a case can be established. If there is sufficient evidence to suspect any corrupt practices, an investigation team will be formed to investigate the case. Upon presenting their findings, the Group Managing Director shall decide whether further disciplinary/legal action is required. Investigations shall be completed within forty five (45) days of the report/complaint. The complaint/reporter (if he/she identifies himself/herself) will be notified upon completion of the investigation.



The flowchart for investigation process is as follows:



Alternatively,

Channel 2: Whistleblowing

If any report is lodged via the *Whistleblowing Report Form*, the investigation process shall follow the procedures as stipulated in the Whistleblowing Policy which is made available at www.annjoo.com.my.



8.12 Protection to Reporter

The reporter will be accorded with protection of strict confidentiality of identity unless otherwise required by law and he/she will be protected from any reprisals and adverse actions, including any form of harassment and victimisation as a consequence of his/her disclosure of any impropriety committed to or to be committed.

Provided that disclosures are made in good faith, such protection will be accorded to the reporter even if investigation later reveals that the allegation is unfounded, untrue or mistaken.

8.13 Financial and Non-Financial Controls

Financial and non-financial controls embedded in operating policies and procedures include separation of duties and approving powers from requisition, procurement to payment processes involving operation, procurement and finance personnel.

Financial and non-financial controls are the management systems and processes implemented by Ann Joo Group to ensure its financial and non-financial activities including sales, procurement, operational, commercial and other non-financial aspects are being properly managed. A clear separation of duties for all operational functions, whether financially or non-financially related has been established in Ann Joo Group's daily operating system.

Non-financial controls are designed to ensure that procurement, operational, commercial and other non-financial aspects are being properly managed. For procurement processes and approving authorisation, separation of duties and approving powers are appropriately stipulated in the relevant operating policy and procedures.

Financial controls are primarily intended to ensure that the financial resources of Ann Joo Group are properly used, protected and recorded, and are paid only to legitimately appointed personnel or business associates for legitimate work properly performed. Disbursement and payment activities shall strictly adopt the principle of separation of duties and approving authorities in order to mitigate any corruption risk

8.14 Checks & Balances

A business transaction shall be approved in accordance with the approving authority limits for the respective levels of the management set out in the operating policies and procedures of Ann Joo Group.

The payment requisition, supported by the transactional documents such as contract, invoice and work done, shall be endorsed by the respective authorised personnel in accordance with the approving authority limits for the respective levels of the management set out in the operating policies and procedures of Ann Joo Group.



Payment shall be prepared and approved in accordance with the approving authority limit for respective levels of the management set out in the operating policies and procedures of Ann Joo Group, having reviewed the supporting documents, and verified that the documents are in order and that the relevant authorised signatories have approved those documents.

8.15 Record Keeping

Records should be retained for a significant period of time in order to comply with the local law as well as Ann Joo Group's policy and standard operating procedures.

Ann Joo Group shall retain for at least seven (7) years, all records, operational work documents and transaction documents to enable Ann Joo Group to comply with any requests from the relevant authorities.

9. PRINCIPAL IV: SYSTEMATIC REVIEW, CONTROL AND MEASURE

The audits either internally or externally will be carried out on the efficacy of the anti-corruption programmes, policies and standards to assess whether they are effective or otherwise. Any shortcoming will then be reported to the Audit Committee as a material weakness in Ann Joo Group's internal control system.

When Ann Joo Group is investigated for possible corruption under Section 17A of the Act, where the information may not be available about the exact nature of the investigation, Ann Joo Group may seek legal advice, whether an announcement to the public should be made.

In making such decision, Ann Joo Group shall consider Paragraph 9.05(1) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("MMLR") on the "Withholding of Material Information" which allows Ann Joo Group in exceptional circumstances to temporarily refrain from disclosing material information provided that complete confidentiality is maintained.

The auditors shall assess if non-disclosure is appropriate and comply with accounting and auditing standards in addition to the MMLR.

In a situation where there is sufficient information of the investigation and the potential financial effect can be ascertained, Ann Joo Group is expected to make full disclosure of the investigation with the estimated financial effect disclosed either as a contingent liability or provided for in the financial statements.

Where the matter is significant in terms of its impact on Ann Joo Group's financial statements or if the investigation may hinder Ann Joo Group's operations significantly, the auditors may highlight such investigation in its auditors' report or any relevant official reporting.



10. PRINCIPAL V: TRAINING AND COMMUNICATIONS

Ann Joo Group is committed to ensuring that all Employees uphold a high standard of integrity at all times while performing official business. Beyond establishing solid underlying infrastructures that enable a corruption-free work environment, Ann Joo Group ensures that every Employee is aware of the prevailing infrastructures in place and their roles in the fight against bribery and corruption through formal training and timely communications.

Ann Joo Group's training and communication strategy for anti-bribery and corruption can be summarised as follows:

- (i) All new Employees of Ann Joo Group shall undergo a formal briefing and training on this Policy & Procedures as part of their induction/onboarding process.
- (ii) Existing Employees of Ann Joo Group shall be made aware of this Policy & Procedures and any subsequent revisions via official internal communication channels.
- (iii) Designated Employees involved in affairs pertaining to the enforcement, monitoring and assessment of this Policy & Procedures shall undergo training, when necessary.
- (iv) Information related to this Policy & Procedures with additional references shall be selectively made available to the Employees, stakeholders inclusive of Business Associates and the general public on Ann Joo Group's official website and internal communication platforms for the ease of access and reporting of any such incident.

Approved by the Board of Directors: 29 May 2020
