

ACCESS INTERNATIONAL PRIVATE LIMITED



Anti-Bribery and Anti-Corruption Policy

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POLICY ADVISER	Managing Director
RELATED POLICIES	Policy of Disciplinary Management
THIS DOCUMENT REPLACES	None

NAME	DESIGNATION	SIGNATURE
Shamal Perera	Managing Director	

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1. Preamble

The purpose of this Anti-Bribery and Anti-Corruption Policy (the Policy) is to establish principles that must govern the operations & management of Access International (Pvt) Ltd in order to identify, mitigate, and eliminate the possibilities of bribery & corruption and restraining such negative risks within Access International (Pvt) Ltd. The Policy defines precautionary measures to be adopted by Access International (Pvt) Ltd, Access International (Pvt) Ltd Staff/Employees, and Third-Party Associates to commit to countering all forms of bribery and corruption relation to all the business operations of Access International (Pvt) Ltd.

Access International (Pvt) Ltd has zero tolerance approach towards bribery and corruption. All forms of Bribery and Corruption including potential instances in Access International (Pvt) Ltd's business operations or transactions are strictly prohibited and must be avoided, whether they take place directly or indirectly, including involving Access International (Pvt) Ltd's customers and all types of third parties. Access International (Pvt) Ltd is committed to uphold countering all types of bribery and corruption and this Policy was formulated in keeping with this commitment with the intention of achieving compliance with the Anti-Corruption Act No. 9 of 2023 and other applicable laws and regulations with a view to promote a culture of compliance.

2. Scope

- 2.1. Access International (Pvt) Ltd considers fraud and corruption that fall within the meaning of this Policy comprise, acts consistent with financial misconduct, misuse of resources, illegal actions, nepotism, money laundering, theft, requests of sexual favours and the cases of undeclared conflict of interest and any other that can be interpreted as bribery or corruption as per the policies, guidelines, regulations, procedures & protocols of Access International (Pvt) Ltd, and under the prevailing law of the country.
- 2.2. This policy is applicable to Access International (Pvt) Ltd, Access International (Pvt) Ltd Staff/Employees and business activities in all jurisdictions in which the Access International (Pvt) Ltd operate and Third-Party Associates.
- 2.3. Access International (Pvt) Ltd Staff/Employees shall ensure that all relevant Access International (Pvt) Ltd internal documents (in hard & soft versions), and all contractual agreements, MOUs, & other business arrangements with Access International (Pvt) Ltd's Third Party Associates shall include reference to this Policy with the objective of complying with the provisions of this Policy.

3. Definitions

- 3.1. Access International (Pvt) Ltd Staff/Employees** - All Directors, Corporate Management Staff, Executive & Non-executive Staff (permanent, contract and probation) of Access International (Pvt) Ltd, Consultants, and out-sourced workers, trainees, seconded staff, daily-paid or interns acting as Accountable Person(s) for Access International (Pvt) Ltd.
- 3.2. Accountable Person** - A person or an entity who is responsible and/or has an obligation for identifying, mitigating and managing bribery, and corruption related risks associated with operations & transactions of Access International (Pvt) Ltd.
- 3.3. Third Party Associate** - This collectively includes, but is not limited to customers, business partners, contractors, sub-contractors, vendors, agents, third party agents, suppliers, service providers, consultants, representatives, third party introducers, referrers, persons acting in a fiduciary capacity, joint venture partners in any operations of Access International (Pvt) Ltd.
- 3.4. Compliance Officer** - The officer in charge of verifying compliance with internal standards and regulations, as well as the conformity of applicable external laws and government regulations.
- 3.5. Breach** - Non-compliance with any of the requirements contained in this Policy where such non-compliance has not been approved by the Managing Director.
- 3.6. Bribery** - Bribery is defined as offering, giving, or receiving anything of value with the intent of inducing or rewarding someone for acting. Bribery involves improperly offering, authorizing, giving, agreeing to give, promising, soliciting, providing, receiving or agreeing to receive a benefit or something of value (Gratification) to or from a public official (means any executive, official, or employee of a Governmental Authority, political party or member of a political party, political candidate, executive, employee or officer of a public international organization, or director, officer or employee or agent of a wholly owned or partially state-owned or controlled enterprise etc.), someone in business, any employee/ director in a private sector entity or a close relative of such a person (either directly or indirectly) in order to obtain or retain business or an advantage or to induce, influence or reward improper conduct or an improper decision. While a

Gratification may involve a monetary payment or offer, it covers anything of value such as:

- a) Cash or Cash equivalents (eg: gift vouchers, tickets to an event or loans).
- b) Donations or scholarships.
- c) Offers of employment or favouring a hiring decision.
- d) The provision of favours (eg: discounted or 'free' use of services of Access International (Pvt) Ltd, facilities or property).
- e) Sexual favours.
- f) Training.
- g) Anything else that is of value to the recipient.

3.7. Gratification - includes Cash or any gift, loan, fee, reward, commission, valuable security or other property or interest in property of any description, whether movable, intangible and unreal or immovable.

3.8. Cash - includes currency which is in digital or virtual form recognized as legal tender, whether or not such currency is recognized in Sri Lanka.

3.9. Corruption - Corruption is a broader term that encompasses various forms of dishonest and unethical behaviour, including bribery. Corruption involves misuse of entrusted power, position, and/or trust or resources for personal or organisational gain, and it can manifest in different contexts, such as politics, business, government, or civil society. Corruption undermines trust, fairness, and the rule of law, and it can have serious economic, social, and political consequences.

4. Obligations

Access International (Pvt) Ltd is committed to execute its business operations with the highest level of responsibility, integrity, & transparency and to sustain anti-bribery & anti-corruption practices across Access International (Pvt) Ltd while ensuring that anti-bribery & anti-corruption laws are not breached. Access International (Pvt) Ltd Staff/Employees must comply with the related policies/guidelines/ regulations when undertaking any of the following activities on behalf of Access International (Pvt) Ltd.

- Offering or accepting any benefits, including gifts, entertainment, meals, travel/accommodation, training or any other things of value.
- Engaging and monitoring Third Party Associates.
- Procurement of goods and services.
- Commencing business activities in new countries or entering new business ventures.
- Making charitable or community donations or sponsorships.

Involving any act of bribery stipulated in this Policy is strictly prohibited for any Access International (Pvt) Ltd Staff/Employees to obtain any improper business or other advantage. Engaging any corrupt practices by Access International (Pvt) Ltd Staff/Employees is absolutely prohibited.

All Access International (Pvt) Ltd Staff/Employees are required to comply with the anti-bribery & anti-corruption practices specified below in this Policy.

All Access International (Pvt) Ltd Staff/Employees **must not:**

- Pay, offer, promise or accept, directly or indirectly, any bribe, kickback, secret commission or other form of improper payment (however small) in order to obtain any improper business or other advantage for Access International (Pvt) Ltd, for themselves, or for others.
- Make facilitation payments. Facilitation payments are payments (typically of low value) made to a public official with the purpose of expediting or facilitating the performance of a routine governmental action.
- Provide or accept benefits including gifts, hospitality, entertainment that is extravagant or frequent is considered inappropriate, meals, travel/accommodation, training (other than training on product or services provided as part of contractual obligation under a contract) of service or other things of value which are contrary to the standards in the related policies.
- Provide or offer any gifts or benefits in circumstances where it is known or suspected that the recipient cannot accept the gift or benefit pursuant to law or to any duties/obligations that they owe others.
- Make political, charitable or community donations or sponsorships which are contrary to Access International (Pvt) Ltd policies.
- Enter into or continue a business relationship with a Third Party Associate if Access International (Pvt) Ltd cannot be satisfied that such Third Party Associate will behave in a manner consistent with this Policy.
- Engage or make a payment to a Third Party Associate, knowing or suspecting the Third Party Associate may use or offer all or a portion of the payment directly or indirectly as a bribe, kickback, secret commission or other form of unlawful payment.

- Falsify or mis-describe any book, record or account relating to business of Access International (Pvt) Ltd. All receipts and expenditures must be supported by documents that describe them accurately and properly.
- Engage in a corrupt practice which is the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another person.
- Engage in a fraudulent practice by acting or omitting to act which includes misrepresenting or misleading a person to obtain a financial or other benefit or to avoid an obligation.
- Engage in a collusive practice which is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party.
- Engage in an obstructive practice which is deliberately destroying, falsifying, altering, or concealing of evidence material to an investigation or making of false statements to investigators.
- Engage in a coercive practice which would impair, harm or threaten to impair or harm directly or indirectly any person or the property of any person to influence improperly the actions of that person.
- Prevent/ abate/ refrain another staff member from performing official duties due to being influenced by any corrupt conduct.
- Cause or authorise any of the above conduct or any other conduct which is inconsistent with this Policy.

Note:

- Access International (Pvt) Ltd Staff/Employees must not do any of the 'above' in their 'personal capacity' in an attempt to evade the requirements of this Policy.
- No Access International (Pvt) Ltd Staff/Employees will be penalized, or be subject to other adverse consequences, for refusing to pay bribes or engage in any other conduct which would be a breach of this Policy, even if that refusal may affect the business of Access International (Pvt) Ltd.

5. Non-compliance with this Policy

Breach of any of the provisions of this Policy may lead to disciplinary action and will be investigated inline with the relevant policy of and such a breach may be treated as gross misconduct and could render Access International (Pvt) Ltd Staff/Employees liable to summary dismissal.

Conduct in violation of this Policy may also breach applicable anti-corruption laws and result in criminal or civil penalties, including fines and imprisonment.

In case, where Third Party Associate violates any of the provision of this Policy, Access International (Pvt) Ltd will seek to terminate the contractual relationship in accordance with the terms of the relevant contract.

6. Responsibility for the implementation of the Policy

All Access International (Pvt) Ltd Staff/Employees are responsible for complying with this Policy and other related policies/ guidelines. The responsibilities are elaborated as follows.

6.1. Business Units

- Shall take primary accountability for the identification, ownership, management, and control of bribery and corruption related matters & issues.
- Shall Undertake enhanced due diligence where required in accordance with this Policy and the standards.
- To Notify the Managing Director/ Internal Audit/ Compliance Officers or disclosing in accordance with Whistleblowing Policy of Access International (Pvt) Ltd where a bribery and corruption risk has been confirmed by enhanced due diligence and the action proposed to be taken to address such risk.
- Should monitor controls to ensure the bribery and corruption risk related controls are continually implemented and followed.
- Implements and follows procedures for notifying the Managing Director/ Internal Audit/Compliance Officer or disclosing in accordance with Whistleblowing Policy of Access International (Pvt) Ltd, of bribery and corruption (suspected or actual), and/or Central Procurement Division where the bribery and corruption relate to suppliers.

6.2. Compliance Officer

- Responsible for compliance and ensuring that the Policy remains up-to-date with legislative changes and relevant to the business of Access International (Pvt) Ltd.
- Advising on the compliant obligations under anti-bribery and corruption legislation and associated regulatory guidance, and assisting Access International (Pvt) Ltd to assess its bribery and corruption risks, and providing oversight of activities of Access International (Pvt) Ltd in respect of bribery and corruption risks.
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- Assisting Access International (Pvt) Ltd Staff/Employees to identify activities (including procedures and controls) to mitigate bribery and corruption risks.
- Shall monitor the effectiveness of the controls being adopted to address bribery and corruption risks.
- Acts as the contact point for relevant authorities, regulators, and law enforcement with regard to bribery and corruption related matters.

6.3. Internal Audit

- Responsible for verifying Access International (Pvt) Ltd 's compliance with anti-fraud, anti- bribery, and anti-corruption policies.
- Tracking fraud and corruption incidents, collecting necessary evidence, and investigating suspicious transactions.
- Shall review the anti-bribery and anti-corruption compliance and measures to assess its compliance, performance, efficiency, and effectiveness. The audit report shall be presented by Internal Audit to the Access International (Pvt) Ltd Management for review.

7. Reporting Suspected or Actual Breaches

7.1. Reporting

If any Access International (Pvt) Ltd Staff/Employees becomes aware of any actual or suspected breach of this Policy, the standards or any relevant anti-corruptions laws, or any request or demand for any undue financial or other advantage, this must be immediately reported to the Corporate Management, Senior Management, Internal Audit, Compliance Officer or escalate it to the Managing Director or disclose in accordance with the Whistleblowing Policy of Access International (Pvt) Ltd, for appropriate actions.

Access International (Pvt) Ltd Management shall treat all reported cases fairly, thoughtfully, and promptly, and if something needs addressing, the burden is on them to act with due care to resolve the issue. Any reports made anonymously will be considered and investigated, to the best of Management's abilities.

7.2. Protecting Reporters

Access International (Pvt) Ltd Management shall protect anyone reporting suspected fraud or corruption to the extent possible and consistently with legislative actions. Access International (Pvt) Ltd will not tolerate any form of retaliation or victimization of those who make good- faith reports.

Anyone who retaliates against an employee for making a good-faith report will be subject to disciplinary action, including termination. Any actual or attempted retaliation is also a breach of this Policy.

7.3. No False Accusations

Access International (Pvt) Ltd protects any employee or individual who makes honest inquiries or reports but will not tolerate false accusations. False accusations amount to a breach of Access International (Pvt) Ltd policies. Intentionally misleading, lying, or refusing to cooperate with the auditors or investigators is also a violation.

8. Investigations & Imposing Disciplinary Sanctions

All reports and cases of possible misconduct shall be treated seriously and such complaints or information will be assessed considering their credibility, verifiability, and potential impact of the allegations. Investigation, Conducting Inquiries and Imposing Disciplinary Sanctions will be implemented as stipulated in the Disciplinary Management Policy of Access International (Pvt) Ltd.

In addition to internal disciplinary sanctions, offenders may also face legal consequences under the Sri Lankan Anti-Corruption Act No. 9 of 2023, including a fine of up to one million rupees, rigorous imprisonment for up to seven years, or both, upon conviction.

9. Communication & Training

- This Policy will be hosted on the corporate website of ACCESS Group of Companies (www.access.lk).
- HR Department (HR) will take actions to share this Policy with the Access International (Pvt) Ltd staff of all categories through e-mails and/or by some other suitable means. The same mechanism will be adopted with regard to staff-level outsourced staff and trainees.
- With regard to Executive staff, HR will conduct appropriate awareness programmes. Also, HR should take action to make the rest of the Access International (Pvt) Ltd Staff/Employees aware of this Policy as any requirement demands for.
- This Policy will be made available to Third Party Associates of Access International (Pvt) Ltd through www.access.lk website and/or by other possible means.
- The HR will ensure that Access International (Pvt) Ltd Staff/Employees are adequately informed about the requirements of this Policy.

10. Monitoring and Reviewing

- When a weakness or a gap is detected during a breach, or where there are new developments in the industry, laws or regulations, improvements on the policies and procedures of Access International (Pvt) Ltd, a process review exercise shall be considered and/or necessary modifications will be made to this Policy promptly.
- In the event of any inconsistency or ambiguity between this Policy and other policies of Access International (Pvt) Ltd, provisions in this Policy shall prevail.
- The Compliance Officer together with Internal Audit shall undertake periodic reviews on Access International (Pvt) Ltd 's implementation of and adherence to the Anti-Bribery and Anti-Corruption Policy. The audit report shall be presented by Internal Audit to the Management for review.
- Based on above audit observations, the Policy will be revised, amplified, or amended as necessary by HR.