



**Amsha Engineering Limited**

**CODE  
OF  
ETHICS**

## **CODE OF ETHICS**

### **INTRODUCTION**

The long term success of any company depends on the competence and integrity of its employees, but the nature of our business demands a very special relationship of trust with all our stakeholders - clients, employees and the communities in which we do business.

As part of our long tradition of operating our business with the highest ethical standards, we require that you carefully read, understand and comply with this Code of Ethics.

The Code represents minimum standards of behaviour. Stricter and more explicit provisions may apply to some organizational units. The Code cannot cover all situations but is intended to guide your behaviour as you do your job. If you have any questions, please discuss them with the Chief Executive Officer.

### **COMPANY POLICIES & PROCEDURES**

You are expected to understand and comply with all policies, procedures and directives of this company.

### **EQUAL EMPLOYMENT OPPORTUNITY**

The company is committed to an environment free from harassment and unlawful, unfair discrimination.

### **TERMS OF EMPLOYMENT**

Your terms of employment will generally be governed by the standards operating in your industry and in the country, as well as relevant written correspondence between the company and yourself.

### **COMMUNICATIONS**

The company is committed to providing a work environment in which you are free to communicate your concerns or questions to the appropriate level of responsible management directly and constructively, without fear of punishment or retribution.

## **COMPLIANCE WITH LAWS AND REGULATIONS**

It is company policy always to comply with the letter and the spirit of the laws of the countries in which we operate, and with the regulatory requirements affecting our business. It is your obligation to ensure that compliance with respect to those company activities for which you are responsible. This includes compliance with trade, copyright, employment and other business regulations as well as laws governing criminal offences.

## **CONFLICTS OF INTEREST**

You should avoid all situations that have or appear to create a conflict of interest. Some conflicts of interest are obvious, such as selling or leasing goods or services to the company. But some less obvious conflicts of interest can arise with suppliers, clients, customers, agents, or prospective clients. These include holding financial interests or making personal investments in their businesses, or receiving or extending preferential treatment for personal gain. You must never use your position, influence, knowledge of confidential company or client information, or access to company assets for personal gain or the perception of personal gain.

## **PERSONAL FINANCES**

Maintaining the highest ethical standards include managing your personal finances in a prudent manner. You may not borrow from clients other than clients that are commercial institutions engaged in the practice of lending. Borrowing from fellow employees should be limited to individuals with whom your personal relationship extends beyond the workplace and for purposes not involving the company's business or affairs.

## **CONFIDENTIAL INFORMATION**

Access to confidential information about the company, its suppliers, and clients is part of your job. Never share or make this information available to individuals outside the company without management approval. Confidential information includes financial, personnel, product, and systems information on customers, agents, suppliers, prospective clients, and employees or applicants.



You should require information on clients or prospective clients only if it is germane to the business transaction. You must make every effort to ensure the information is accurate, complete, timely and relevant.

### **WORKING OUTSIDE OF YOUR EMPLOYMENT**

Working outside of your employment requires approval from your Chief Executive Officer. Such activity must never interfere with your work assignments or job performance, be prejudicial to the interests of the company, utilize company property or facilities, involve the explicit or implied sponsorship of the company, or create the possibility of adverse publicity to the company. You may not work for a client, agent, competitor, or supplier of the company in any capacity.

### **BOARD MEMBERSHIPS**

Approval is required from the Chief Executive Officer for all board memberships.

Membership on the Board of Directors of community or non-profit organizations is encouraged again subject to conflict-of-interest considerations. In all cases, membership on boards of directors must never interfere with your job responsibilities and as such, executive membership or those that involve being an officer of the company/organization are unlikely to be suitable.

### **UNUSUAL PAYMENTS**

All commissions, fees, gratuities, and other payments made on behalf of the company must be properly recorded and accounted for. All forms of bribes, 'kickbacks' and other illegal or corrupt payments are prohibited.

Where your job position so allows, you may provide meals or entertainment that are appropriate to conducting business. All expenses must be documented and the business purpose clearly stated.



**GIFTS, FEES, SERVICES, ENTERTAINMENT**

You may never accept bribes, kickbacks, or other types of unusual payments or discounted services from suppliers, clients, or others.

You may accept gifts and entertainment of nominal value that are part of the normal business process, but you should discourage and, if at all possible, tactfully decline gifts or entertainment that could be interpreted as an attempt to influence your judgement, and you may never accept gifts of cash or securities.

**POLITICAL PARTICIPATION**

Executive management approval is required for any company political contributions; the company's name may not be used in conjunction with any political activity nor are you to approach clients, suppliers, agents or fellow employees regarding political contributions or commitments.

**COMPANY RECORDS AND INFORMATION**

The records and accounts of the company must be maintained at all times in reasonable detail and in a manner that accurately reflects all business and financial transactions and the disposition of assets.

Special care must be taken that any information you supply to parties performing audits or preparing regulatory reports or financial statements is, in all material respects, accurate, complete, and in no way misleading.

**DOUBTFUL SITUATIONS**

If you are in doubt about the propriety of any situation or circumstance, you are encouraged to discuss the matter with the Chief Executive Officer or appropriate, before acting.

**ACCEPTED:** .....

**DATE:** .....