



ADVANCED INTERNATIONAL MERCHANTS LIMITED

CODE OF INTEGRITY AND PROFESSIONAL CONDUCT.

1. **Purpose:** The purpose of this policy is to establish controls to ensure compliance with all applicable anti-bribery and corruption regulations, and to ensure that the Company's business is conducted in a socially responsible manner.
2. **Scope:** This policy applies to all individuals working at all levels, including senior managers, officers, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, casual workers and agency staff, volunteers, interns, or any other person associated with us, or any of our subsidiaries, wherever located (collectively referred to as employees in this policy).
3. **Policy statement:** Advanced International Merchants Limited consisting of AIM Trade, AIM Logistics, AIM Processing will conduct its business honestly and ethically wherever we operate in the world. This Anti-Bribery Policy prohibits bribery of government officials as well as private sector. We do not offer, promise, authorize or provide anything of value to any customer, business partner, vendor or other third party in order to induce or reward the improper performance of an activity connected with our business. We will constantly improve the quality of our services, products and operations and will create a reputation for honesty, fairness, responsibility, integrity, trust and sound business judgement.
4. To uphold our integrity, the following codes must be upheld and continually maintained.

4.1. Employees of the company must never permit their personal interests to conflict or appear to conflict, with the interests of the company, its clients or affiliates. Officers, directors and employees must be particularly careful to avoid representing AIML in any transaction with others with whom there is any outside business affiliation or relationship. Officers, directors and employees shall avoid using their company contacts to advance their private business or personal interests at the expense of the company, its client or affiliates.

4.2. No bribes, kickbacks or other similar remuneration or consideration shall be given to any person or organization in order to attract or influence business activity. Officers, directors and employees shall avoid gifts, fees, or excessive entertainment, in order to attract or influence business activity.

4.3. We do not make donations, whether in cash or kind, in support of any political parties or candidates, as this can be perceived as an attempt to gain an improper business advantage. Charitable support and donations are acceptable (and indeed are encouraged), whether of in-kind services, knowledge, time, or direct financial contributions. However, employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. We only make charitable donations that are legal and ethical under local laws and practices]. No donation must be offered or made without the prior approval of the compliance manager.

4.4. Employees of AIML will often come into contact with, or have possession of, proprietary, confidential or business-sensitive information and must take appropriate steps to assure that such information is strictly safeguarded. This information – whether it is on behalf of our company or any of our clients or affiliates – could include strategic business plans, operating results, marketing strategies, customer lists, personal records,



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upcoming acquisitions and divestitures, new investments, manufacturing costs, processing and methods. Proprietary, confidential and sensitive business information about this company, other companies, individuals and entities should be treated with sensitivity and discretion and only be disseminated on a need-to-know basis.

4.5. Employees will refrain from gathering competitor intelligence by illegitimate means and refrain from acting on knowledge which has been gathered in such manner. The officers, directors and employees of AIML will seek to avoid exaggerating or disparaging comparisons of the services and competence of their competitors.

4.6. Employees will remain personally balanced so that their personal life will not interfere with their ability to deliver quality products or services to the company or its clients.

4.7. Employees agree to disclose unethical, dishonest, fraudulent and illegal behavior or the violation of company policies and procedures directly to management.

- 5. All employees are required to avoid any activity that might lead to, or suggest, a breach of this policy, violation of this Code of Ethics will result in discipline, including possible termination. The degree of discipline relates in part to whether there was a voluntary disclosure of any ethical violation and whether or not the violator cooperated in any subsequent investigation.
- 6. An employee must ensure that they read, understand and comply with this policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control and should be anonymously done through the complaint log on the website (www.aiml.com.ng).

If you have any questions about this Policy or applicable Anti-Bribery laws, contact the Company's Management Representative (Administrative department) or the Human Resources department.

AIML will not compromise its principles for short-term advantage. **GOOD ETHICS IS GOOD BUSINESS!**

Reviewed by: Management Rep. signed	Approved by: Managing Director signed
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19/09/2022

20/09/2022

