



ASAIA-POL-801

Code of Conduct

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PROCESS OWNER: Qaiser Iqbal – Manager Internal Audit & Risk Management
Salma Faizan – Head of HR & Admin

DEPARTMENT: General Management

Created By:

Qaiser Iqbal - Manager Internal Audit & Risk Management, Salma Faizan - Head of HR and Administration
Date: 01/10/2024

Reviewed By:

Qaiser Iqbal - Manager Internal Audit & Risk Management, Salma Faizan - Head of HR and Administration
Date: 03/10/2024

Approver

Ameen Jan
CEO
Date: 07/10/2024

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1. CARING FOR PEOPLE

1.1 ANTI-DISCRIMINATION

At ASAIA (Pvt) Limited we are committed to maintaining an **inclusive working environment**, with working conditions that promote diversity, equal opportunities and fair employment practices for everyone. Behaving ethically means not engaging in any discriminatory practices.

This means that you are expected not to engage in **any direct or indirect discrimination** based on age, gender, nationality, race, color, ethnic origin, sexual orientation, marital or civil partnership status, religion, political opinion, language, disability or any other status protected by laws or regulations in the locations you operate.

Employment decisions such as recruitment, redundancy, promotion, benefit or reward should always **be based on merit, qualifications and business considerations alone**.

Please contact HR for questions and guidance relating to Anti-discrimination within ASAIA (Pvt) Limited.

1.2 ANTI-HARASSMENT

At ASAIA (Pvt) Limited, we **do not tolerate any form of harassment**, including physical, verbal, sexual or other harassment, abuse of authority or bullying. We promote a working environment where employees are mindful of respecting each other and interact with good intentions.

This means that you are expected not to engage in any behavior that is offensive, intimidating, malicious or insulting.

We expect you to:

- Help create a professional **work environment that is free of all forms of harassment** including sexual or mental harassment, disrespectful language, discriminatory gestures or physical violence
- Remember that **sexual harassment includes making offensive or sexually explicit jokes** or insults, distributing material of a sexually explicit nature, making unwanted sexual advances or requesting sexually oriented contact
- **Not tolerate nor encourage the creation of a hostile environment**, the isolation of colleagues or the spreading of malicious or insulting rumors.

Please contact HR for questions and guidance relating to Anti-harassment within ASAIA (Pvt) Limited.

1.3 PROFESSIONAL CONDUCT

At ASAIA (Pvt) Limited, we **promote an open culture where people can be themselves**. We believe in authenticity and appreciate that our employees and the people acting on our behalf speak and act freely. At the same time, we **do not tolerate disrespectful behaviors** and situations which can be perceived as offensive or inappropriate in a working environment.

This means that you are expected to:

- Maintain **high standards of professional conduct** at all times, including when working with clients, suppliers and other business partners, or in contacts with competitors, during and after business hours, in all business settings, inside and outside the work premises.
- Remain **reasonable in all business circumstances**, including at festive events where you are expected to adopt appropriate conduct.
- Be sensitive to actions or behaviors that may be acceptable in one culture but not in another.
- **Not put yourself in a vulnerable position** where you or ASAIA (Pvt) Limited would suffer from a negative image. Always be mindful of your and ASAIA (Pvt) Limited's reputation.

Please contact HR for questions and guidance relating to Professional Conduct within ASAIA (Pvt) Limited.

1.4 OCCUPATIONAL HEALTH AND SAFETY

At ASAIA (Pvt) Limited we are committed to **maintaining a safe and healthy work environment** for our employees, visitors and contractors. We all share the responsibility to make safety and health our daily priority and aim for zero work-related injuries and illnesses.

We **support each other** in actions to work safely and in good health by using available resources and observing recommended practices.

We **implement preventive measures** to address risk areas, and we take corrective action in a timely manner when we become aware of an unsafe or hazardous situation.

This means that you are expected to:

- Comply with the legal requirements, **prescribed standards, procedures, safety rules, and instructions** relevant to your role.
- **Set the example** for those you work with.
- Raise any concerns about potential health and safety risks or unsafe work conditions or non-compliance with legal or company standards and **promptly report** any accidents and work-related injuries and illnesses.
- Take **personal responsibility** for your own health and safety and for those of others. Do not undertake work or related activity if you believe it is unsafe or harmful for you or for others, such as engaging in work under the influence of alcohol or drugs.

Please contact EHS or your local contact person for occupational health and safety for questions and guidance relating to Occupational Health and Safety within ASAIA (Pvt) Limited.

1.5 HUMAN RIGHTS

We are committed to **respecting the human rights** of our employees and the people acting on our behalf. This commitment extends to all our employees, contractors, and stakeholders, and is integrated into our policies, business systems, and processes. This integrated approach enables us to ensure that these principles are managed efficiently and effectively. Moreover, we engage regularly with our external stakeholders and strive to positively contribute to the general well-being of the communities in which we operate.

We condemn and dissociate ourselves from all forms of **modern slavery, torture, degrading treatment or inappropriate working conditions, trafficking, exploitation, forced labour, child labour**, and we expect our customers, suppliers and other business partners to uphold these core principles as well.

This means that you are expected to:

- Ensure that your actions respect the **basic human rights principles**
- Build **strong partnerships** with trusted suppliers, customers and business partners and encourage that they are aware of human rights and labor standards.

Please contact HR, Quality for questions and guidance relating to Human Rights within ASAIA (Pvt) Limited.

2. INTEGRITY IN THE MARKETPLACE

2.1 PRODUCT QUALITY AND SAFETY

We are committed to supplying **quality and safe hygienic solutions** that meet the needs and expectations of our consumers, customers and society.

To ensure the best quality in our processes and products we work in a **result-oriented way** for continuous and measurable improvements. It is one of our key priorities to produce products of consistently great quality and to provide business excellence in services.

We are mindful of the **health and safety of our consumers**. Therefore, we ensure that our products **comply with the legal and regulatory requirements** related to product safety and labeling in our markets.

This means that you are expected to:

- Take ownership for and work according to all relevant policies, procedures and instructions to **ensure the quality and safety** of our products and services
- Report and **deal appropriately** with the occurrence of any nonconformity
- Support us in driving **continuous improvement** through all processes and instructions by actively contributing in problem solving and process improvement reviews
- Follow the applicable **approval procedures** to ensure that our products are in line with applicable legal and regulatory requirements before launching them in a market
- Actively contribute to achieving the established **quality goals and objectives**, by giving transparent and open feedback on quality results to the business, based on facts and data.

Please contact Quality for questions and guidance relating to Product Quality and Safety within ASAIA (Pvt) Limited.

2.2 RESPONSIBLE MARKETING AND ADVERTISING

Our products touch thousands of people every day. All communications relating to our products must be **legally correct, honest and truthful**.

This means that when communicating about our products and brands, you are expected to:

- Represent the qualities of our products in an **honest way**
- Make statements that are substantiated by **transparent and reliable testing** or proof
- Use **truthful statements** in our advertising or on our packaging
- Seek the necessary **legal and regulatory guidance** when you require any clarification about an allegation or claim (on the packaging of our products or in other communications relating to our products).

Please contact Marketing for questions and guidance relating to Responsible Marketing and Advertising within ASAIA (Pvt) Limited

2.3 FAIR COMPETITION

We conduct our business in line with the **principle of fair competition** and we comply with all relevant antitrust and competition laws applicable to our business.

This means that in your contacts with competitors, you are expected **not to make (oral or written) agreements to reduce competition**, such as agreeing:

- Customer prices or other business terms
- Allocation of customers or markets
- Prices or business terms to be imposed on suppliers
- The coordination or allocation of bids
- Boycotts or refusals to deal with certain competitors, customers or suppliers
- Limits on production.

Some **joint arrangements**, such as joint purchasing, production, research and development, standardization and joint venture agreements are legitimate as they promote competition more than they reduce it. Nonetheless, you should submit each joint agreement proposal to one or more of the several channels mentioned in section 5 of this document.

This also means that obtaining or sharing **confidential, commercially sensitive information** with competitors, suppliers or customers may raise competition law concerns. Therefore, you are expected not to:

- Ask for, receive or share commercially sensitive information directly with competitors
- Request or receive commercially sensitive information about a competitor from a supplier or a customer
- Share our suppliers' or customers' confidential information with their competitors.

What is **commercially sensitive information**?

Some examples are:

prices, terms of sales, discounts, promotions, capacity, output, market share, or information about the state of negotiations.

Lastly, this means that you are expected to **not take any action to take unfair advantage of customers or unfairly prevent competitors from entering, remaining or expanding in a market**. In some cases, selling below cost, agreeing on certain types of conditional rebates or concluding exclusivity arrangements may raise concerns.

Ensure that participation in **industry or trade association meetings or events** is not used for anti-competitive purposes. If you are taking part in an industry meeting, or if you wish or are asked to become a member of an industry or trade association:

- First ask for specific approval from your **Line Manager** and inform one or more of the other several channels mentioned in section 5 of this document as Memberships are only allowed if the industry or trade association has sufficient safeguards in place to ensure competition law compliance (such as competition law guidelines available for all members and adequate secretarial procedures), and if you are trained in competition law risks.
- If inappropriate topics are raised, object immediately and leave the meeting. Ask that both your objection and departure are clearly noted in the meeting minutes. Report all incidents of inappropriate discussions immediately to your **Line Manager** and to one or more of the other several channels mentioned in section 5 of this document.

In most jurisdictions it is unlawful for a supplier and a customer to agree on the price at which the customer will resell the supplier's products. If you have any questions on how to deal with **communications around prices** with your customers (including distributors), you can clarify via one or more of the several channels mentioned in section 5 of this document.

Please contact one or more of the several channels mentioned in section 5 of this document for questions and guidance relating to Fair Competition within ASAIA (Pvt) Limited.

3. ETHICS IN OUR BUSINESS ACTIVITIES

3.1 CONFLICTS OF INTEREST

A conflict of interest happens whenever a personal, social, financial or political interest influences (or may influence) or interferes (or may interfere) with your business decisions, even if you are acting in the best interest of ASAIA (Pvt) Limited.

Conflicts of interest can have a significant negative impact on our **reputation and effectiveness** as a company and as individuals.

This means that you are expected **to act in ASAIA (Pvt) Limited's best interests at all times and avoid any conflict of interest**, or any appearance of a conflict of interest, such as:

- Engaging in activities that directly or indirectly compete with ASAIA (Pvt) Limited activities.
- Letting your decisions as an ASAIA (Pvt) Limited employee, including in your relationships with (potential or actual) customers, suppliers and other business partners, be influenced by personal or family interests or friendships.
- Using ASAIA (Pvt) Limited property, information or other resources for your personal benefit or the benefit of others.
- Having outside employment or other activities that negatively impact your job performance or interfere with your responsibilities at ASAIA (Pvt) Limited.

Please **notify your Line Manager or HR** whenever you engage in activities or employment outside of ASAIA (Pvt) Limited.

3.2 ANTI-BRIBERY AND CORRUPTION

We [fully comply with all anti-bribery laws](#) in place in the markets in which we operate. We will not engage in illegal or unethical practices and will not accept business if it requires giving or receiving a bribe.

A **bribe** is a financial or other inducement or reward for action from another party in one's own favour. Bribes can take the form of money, gifts, products, loans, fees, hospitality, services, discounts, the award of a contract, or any other advantage or benefit. It can take place in both the public and private sector.

[This means](#) that you are expected:

- [Not to offer, promise, give, accept, agree to receive, or seek a bribe](#) (whether for yourself or for ASAIA (Pvt) Limited) of any kind in return for a favorable treatment or to gain any business advantage for yourself or for ASAIA (Pvt) Limited.
- [Not to use cash payments](#) to pay suppliers', customers' and other business partners' invoices, commissions, discounts or rebates, nor to accept cash or cash equivalent in relation to ASAIA (Pvt) Limited's business.
- To always be mindful of what the payment is for if you are asked to make or receive a payment on behalf of ASAIA (Pvt) Limited, and whether the [amount requested is proportionate](#) to the goods or services provided and constitutes a legitimate business dealing which is proportionate to the terms of the agreement in place.
- To [register every supplier, customer or other business partner](#) in the financial system or tool in place for the registration of business partners.
- To not make facilitation payments. A facilitation payment is a payment to induce, expedite or secure performance of a routine duty which that person is already obliged to perform.
- Not to turn a blind eye to suspicions of bribery and corruption. It can result in significant exposure and risk for ASAIA (Pvt) Limited.

Look out for certain '**red flags**' that may indicate a risk of bribery or other form of corruption prior to entering into any contract or providing any services to a customer, supplier or other business partner. **Examples** of red flags include a request to pay in cash, a request to be paid via an unknown third party or in a third country, fees that are out of proportion to the product or service provided or refusal to put terms agreed in writing. Donations and sponsorships carry certain bribery and corruption risks, particularly in relation to the interaction with third parties. These risks must be identified through required due diligence and mitigated when considering requests from third parties.

If any such red flags exist, do not proceed and please notify your **Line Manager** or via one or more of the other several channels mentioned in section 5 of this document, as an inquiry must be launched to verify whether the transaction is permissible or not.

[Please contact](#) one or more of the several channels mentioned in section 5 of this document for questions and guidance relating to Anti-Bribery and Corruption within ASAIA (Pvt) Limited.

3.3 GIFTS AND HOSPITALITY

Gifts are items voluntarily given without payment in return.

Hospitality covers meals (breakfast, lunch or dinner) and events (such as theater, sporting events, concerts, invitations to restaurants or cocktails) offered by you or an actual or potential customer, supplier, business partner or other third party.

At ASAIA (Pvt) Limited we believe that receiving or offering gifts and hospitality helps building **solid and trustful business relationships**.

However, we must ensure that the exchange of gifts and hospitality between employees or any people acting on our behalf and customers, suppliers or other business partners is **not excessive and is not an actual or perceived bribe**. The objective is to ensure that Gifts and Hospitality, whether offered or received, do not influence business decisions or give other people a reason to suspect the appearance of influence.

In order to determine what is acceptable and what cannot be accepted, you are expected to exercise **good judgment and moderation**.

Accepting or offering any gift or hospitality, regardless of value, that either makes the recipient feel obligated or could be construed as a means to make the recipient feel obligated to start or continue a business relationship, cannot be accepted. Further, for the gifts or hospitality received / offered or declined, employees must notify their respective line manager and keep HR in Cc.

This means that you are expected:

- Before accepting or offering a gift or hospitality from/to an actual or potential customer, supplier or other business partner, to ensure that it:
 - Is **reasonable**
 - **Does not impact** your or another person's independent judgment and objectivity in the business
 - Is **appropriate**
 - Is accepted or provided in the **normal course** of an existing or prospective business relationship
 - Is intended for **legitimate business purposes** and is consistent with **customary business practices**
 - **Is not perceived as influencing or creating an actual, potential or perceived conflict of interest**
- To seek the written approval from your **Line Manager** for all gifts and hospitality which involve a **public or government official**
- To follow the **applicable business expense process** in place in your ASAIA (Pvt) Limited location when offering gifts or hospitality and to retain and keep available all detailed documentation, including receipts.

Few examples of what is considered as acceptable and what is not as per the spirit of the above:

Acceptable	Unacceptable
Occasional dinner with a business partner	Give or accept cash or any cash equivalent
Receiving or sending seasonal fruits from / to business partner	Give or accept gifts and hospitality while you, your business partner is involved in any stage of a competitive procurement or sales process
Receiving or sending customary giveaways to business partner e.g. wallets, key chains, diaries etc.	Offering / receiving family trips to / from business partner

Public or government officials include but are not limited to:

- Regulators
- Tax or customs officials
- Officers or representatives of governments or of government-owned or government-controlled entities
- Politicians and employees of public international organizations
- Candidates for political, municipal or judicial offices.

Please contact HR for questions and guidance relating to Gifts and Hospitality within ASAIA (Pvt) Limited.

3.4 ANTI-MONEY LAUNDERING

Money laundering occurs when funds are used in business to launder ill gotten money, i.e., when the source of funds have been used in some form of criminal activity. At ASAIA (Pvt) Limited we are committed to **complying with all applicable laws**, rules, and regulations concerning the prevention of money laundering.

This means that you are expected:

- To **look out for warning signs** of customers, suppliers and other business partners potentially engaging in money laundering, such as when a **supplier** requests you to:
 - Pay funds to a bank account in the name of a different third party or outside the country of operation
 - Make payments in a form that differs from the normal terms of business
 - Split payments to several bank accounts
- To ensure that your business transactions on behalf of ASAIA (Pvt) Limited do not involve acquiring, using or holding monetary proceeds or property acquired with the proceeds of crime.
- If you have knowledge or suspicion that a counterparty is involved in money laundering in connection with its transaction with ASAIA (Pvt) Limited, you must promptly report it your Line Manager.

Or

when a **customer** requests to make, or executes payments:

- mainly via cash
 - From multiple bank accounts
 - Received by other third parties
 - Made in advance when not part of normal terms of business
 - Which exceed normal terms of business
- To **ask your Line Manager or** via one or more of the other several channels mentioned in section 5 of this document **for guidance** immediately if any such warning signs exist, as the transaction may need to be reported to the applicable authorities
 - To **register every customer, supplier or other business partner** in the financial system or tool in place in your company for the registration of business partners.

Please contact one or more of the several channels mentioned in section 5 of this document for questions and guidance relating to Anti-Money Laundering within ASAIA (Pvt) Limited.

3.5 CORPORATE SOCIAL RESPONSIBILITY (CSR)

We want to create a positive impact in society and improve people's lives. To this end, we **encourage CSR initiatives** including charitable donations to worthy causes and institutions. The company defines the CSR initiatives it supports from time to time, which may be made visible to employees and the public at large.

Please contact HR Manager for questions and guidance relating to CSR initiatives within ASAIA (Pvt) Limited.

4. SAFEGUARDING COMPANY INFORMATION

4.1 PROPRIETARY INFORMATION

We aim to ensure that **all proprietary information** of ASAIA (Pvt) Limited, our customers, suppliers, business partners and other third parties is **properly protected** from all threats, whether internal or external, deliberate or accidental.

We aim to be recognized as an organization adhering to the **highest level of information security**. We ensure business continuity and minimize business damage by preventing and minimizing the impact of security incidents relating to proprietary information stored on computers, mobile phones or any other devices, transmitted across networks, stored on removable media, printed or written on paper, spoken in conversation and over the telephone.

This means that you are expected to:

- Not disclose **other people's proprietary information**, even if it is not explicitly marked as confidential or proprietary
- Treat all proprietary ASAIA (Pvt) Limited information as **confidential information**, unless you know that the information has been released for public use
- Take appropriate measures **to protect proprietary information as well as devices containing proprietary information** at all times, whether in- or outside of the workplace, during or after working hours, and even after your employment at ASAIA (Pvt) Limited ends
- Sign a **confidentiality agreement every time you receive proprietary information** from a third party or intend to disclose proprietary ASAIA (Pvt) Limited information to a third party
- Consider carefully whether it is **absolutely necessary to share proprietary information** outside of the circle in which that information was shared with you, even within the ASAIA (Pvt) Limited organization
- Refrain from sharing proprietary information with **family and friends**
- Not **share passwords** with anyone nor **leave ASAIA (Pvt) Limited laptops and mobile devices unattended** while traveling or in an exposed location where they can be stolen
- **Not download any unauthorized or unlicensed software** on ASAIA (Pvt) Limited devices
- **Report promptly** all (actual or potential) leakage of proprietary information, including the loss or theft of a laptop or mobile device.

What is proprietary information?

All information that a person or company has generated is considered as proprietary information for as long as it has not been released for public use.

Examples include information related to:

- Employees
- Inventions
- Contracts
- Strategic and business plans
- Organizational changes
- Product launches
- Mergers and acquisitions
- Technical specifications
- Pricing
- Contract proposals
- Financial data
- Raw material and product cost

Please contact IT Security, HR, Internal audit for questions and guidance relating to how Proprietary Information is used and protected within ASAIA (Pvt) Limited.

4.2 SOCIAL MEDIA

At ASAIA (Pvt) Limited we support the use of social media to **generate new business opportunities**, to recruit new talent and to promote and sell our brands.

However, in order to **protect our brands, image and reputation**, a limited number of employees are authorized to represent and to talk on behalf of ASAIA (Pvt) Limited on social media networks.

This means that unless you have been authorized by the company, you are expected to:

- Share **only public news** relating to ASAIA (Pvt) Limited on your social media and networks
- Be **transparent** and state that anything you post is your own opinion.

In all cases when using social media and networks, you are expected not to:

- Share copyrighted publications, logos or other images that are protected by an **intellectual property right**
- Refer to ASAIA (Pvt) Limited or to your **co-workers** in an abusive or harassing manner, or violate their right to privacy.
- Post anything on behalf of the company unless you are specifically authorized in writing to do so.

Employees should take care when sharing company news, info etc on their personal social media platforms that it is not proprietary information and not in any way affecting the reputation and image of the company.

Please contact Marketing, HR for questions and guidance relating to social media within ASAIA (Pvt) Limited.

4.3 COMPANY ASSETS

Company assets include, but are not limited to physical property such as facilities, supplies, computers and software, telephones, scanners, photocopiers, wireless communication devices, machinery, spare parts, raw materials, finished products, vehicles and company funds.

They also include intangible assets such as company time, proprietary information and intellectual property.

At ASAIA (Pvt) Limited we use company assets **honestly and efficiently**.

This applies equally to company assets belonging to ASAIA (Pvt) Limited and to those belonging to our customers, suppliers and other business partners. We also treat assets belonging to other employees and people who act on our behalf the same way we treat company assets.

This means that you are expected:

- To use company assets only for **legitimate business purposes** and protect them from theft (whether physical theft such as unauthorized removal of assets, or through intentional misreporting of time or expenses), loss, damage or misuse
- Not to use company assets for your **personal benefit** unless expressly authorized to do so in ASAIA (Pvt) Limited policies, such as the private use of computers and mobile phones
- Not to use company assets for the **benefit of anyone other than ASAIA (Pvt) Limited**
- Not to use company assets to engage in **illegal or inappropriate activities** which could damage ASAIA (Pvt) Limited
- To submit **expenses for reimbursement** only if they are **business-related**, properly documented and if they comply with our policies.

Please contact HR for questions and guidance relating to Company Assets within ASAIA (Pvt) Limited.

4.4 INTELLECTUAL PROPERTY

At ASAIA (Pvt) Limited, we greatly value and invest in **research and development**, and the **branding and marketing** of our products.

We value our own intellectual property rights, such as brands, trademarks, logos, designs, patents, know-how and inventions; and respect those of our customers, suppliers, business partners, competitors and other third parties.

This means that you are expected to:

- Use the intellectual property of others only with their **explicit written consent**
- Use our intellectual property in line with the **ASAIA (Pvt) Limited guidelines** in place
- Never allow a third party to use our intellectual property without **proper authorization** or license agreement in place
- Ensure a **contract** is in place to protect our intellectual property rights when undertaking collaborative work with third parties.
- Ensure a contract is in place to protect our intellectual property rights when undertaking collaborative work with third parties.

Please contact one or more of the several channels mentioned in section 5 of this document for questions and guidance relating to Intellectual Property within ASAIA (Pvt) Limited

4.5 PERSONAL DATA AND PRIVACY

At ASAIA (Pvt) Limited we respect the **privacy of all individuals** and the **confidentiality of the personal data** we hold about them. We comply with all applicable laws regarding the collection, use and disclosure of personal data.

This means that you are expected to:

- Keep secure, confidential **and protected** the personal data you have access to regarding our employees, people acting on our behalf, customers, suppliers, business partners, consumers, stakeholders or any other individuals
- Collect, use, store or generally process personal data only if:
 - There is a **valid legal basis** to do so
 - You are **transparent** with individuals in relation to how their personal data is collected and used
 - You obtain **consent** from individuals to process their personal data when applicable
 - It is **relevant and adequate** for the purpose for which personal data is collected and use it solely for that purpose
 - You keep personal data **up to date** and only for the timeframe which is necessary to meet the business objective or as required by law
 - You protect personal data from possible **loss, misuse or disclosure**
 - You respect the **legal rights of individuals** by giving them access to their personal data and by letting them rectify, delete, transport or restrict their personal data
- Share personal data only on a **need-to-know basis with authorized persons and obtain requisite protections from the receiving party**. Do not share personal data with unauthorized persons outside ASAIA (Pvt) Limited or with anyone within ASAIA (Pvt) Limited whose function does not require to know such information.

Personal data means any information relating to a **natural person who can be identified, directly or indirectly**, in particular by reference to a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

Please contact HR for questions and guidance relating to Personal Data and Privacy within ASAIA (Pvt) Limited.

4.6 FAIRLY STATED RECORDS AND REPORTING

At ASAIA (Pvt) Limited we keep the information in financial reports, books and records, as well as information in agreements, presentations, spreadsheets and in any other business document, **accurate and complete**.

We believe that **fairly prepared statements, recordkeeping and reporting** does not only allow us to meet our legal and regulatory obligations, but also to contribute to maintaining our reputation and credibility.

This means that you are expected:

- To **record** all transactions accurately, completely and promptly
- To only enter into a transaction after it is **legitimately approved** in line with the applicable policies and guidance in your location
- To follow **applicable reporting standards and regulations** if you are involved in reporting financial and other business information
- To **promptly notify any potential fraud**
- To **co-operate** fully and honestly with internal and external auditors, tax authorities and other regulators
- To ensure estimates and accruals are supported by **appropriate documentation**
- To retain records and documents in line with the **applicable retention periods**, or for a longer time period if requested to do so, for example for the sake of an ongoing audit, litigation or regulatory investigation.
- To report to your line manager if you notice any incorrect reporting, require any clarification about financial records or perceive any risk to the company in relation to these matters.

Please contact Finance for questions and guidance relating to Fairly Stated Records and Reporting within ASAIA (Pvt) Limited.

5. REPORT CONCERNS

If you are aware of a **violation or potential violation** of our Values, our Code of Conduct, our policies or the law, we expect you to speak up immediately and report it so it can be addressed. By doing so, you give us the opportunity to deal with the issue. Remaining silent about possible misconduct may worsen a situation and decrease trust. Your **Line Manager** or other several channels mentioned in this section below can answer any questions you may have.

WHAT CONCERNS CAN YOU RAISE?

You are encouraged to raise concerns about **suspected unethical behavior or other misconduct, or any matter that you think may harm the company's reputation**, and to report anything that you believe, in good faith, is based on trustworthy sources or data and may violate the law, our Code of Conduct and/or other internal policies and guidelines.

HOW CAN YOU RAISE A CONCERN?

ASAIA (Pvt) Limited provides several channels for raising Potential Incidents. Employees and Third parties can report Incidents to anyone they feel comfortable to speak to, including in particular to:

- their Line Manager (meaning the ASAIA (Pvt) Limited employee they directly report to)
- any senior manager in the company's Leadership Team (LT) including the CEO, on whom they have confidence and trust
- Human Resource Manager
- Internal Audit Head
- by sending e-mail to speakup@canbebekpk.com

IS IT POSSIBLE TO REPORT ANONYMOUSLY?

You can share your concerns anonymously. We do however encourage you to reveal your identity as it is more difficult, and in some circumstances even impossible, for us to investigate reports that are made anonymously.

NO TOLERANCE FOR RETALIATION AND MALICIOUS ALLEGATIONS

We will not tolerate any form of retaliation against employees who report concerns in **good faith** or who participate in all honesty in an investigation. We expect employees who raise concerns to only provide information they believe is complete and truthful. We will take disciplinary actions against employees who retaliate as well as against employees who knowingly make a clearly malicious allegation.