TITLE	**AIM INTEGRITY COMPLIANCE POLICIES**
ORIGINATING DEPARTMENT	LEGAL/ COMPLIANCE DEPARTMENT
APPLICABILITY	ALL FULL TIME EMPLOYEES, CONTRACTORS, CONSULTANTS, CONTRACT STAFF, INTERNS, BOARD MEMBERS, BUSINESS PARTNERS, AND OTHER 3RD PARTIES
DATE PUBLISHED	14/03/2024
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NIS ISO 9001:2015
REGISTERED COMPANY
NATIONAL CERTIFICATION SCHEME
No.: 0000633

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PROHIBITION OF MISCONDUCT POLICY

Objective

This policy forms part of our business measures in highlighting the Company's commitment to maintaining the highest standards of integrity, as Misconduct undermines the trust and credibility of the organization and can have severe legal, financial, and reputational consequences. This policy aims to prevent, detect, and respond to any form of misconduct, whilst maintaining a safe, ethical, and compliant working environment.

Definition of Misconduct

Misconduct refers to any behavior or action by employees, the corporate management, contractors, or other business partners that violate legal requirements, company policies, ethical norms, and professional business standards. This can include, but are not limited to, the following categories:

- **Bribery and Corruption**: Offering, giving, receiving, or soliciting something of value to influence a business decision.
- **Fraud**: Intentional misrepresentation or concealment of facts for financial or personal gain.
- **Embezzlement**: The act of taking funds or assets entrusted to one's care for personal use.
- **Conflict of Interest**: A situation where personal interests interfere with the ability to act impartially in the best interests of the organization.
- **Theft**: Unauthorized taking or possession of the organization's property, assets, or resources.
- **Harassment and Discrimination**: Any form of mistreatment based on race, gender, age, religion, sexual orientation, disability, or other protected characteristics.
- **Coercion and Intimidation**: Using threats, pressure, or force to influence another person's behavior.
- **Violations of Privacy**: Unauthorized access, use, or distribution of personal or confidential information.
- **Data Manipulation**: Altering or falsifying information or records to mislead or deceive.
- **Violations of Security Policies**: Acts that jeopardize the physical or cybersecurity of the organization's assets and data.

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- **Improper Use of Resources**: Misuse or waste of company resources, including time, technology, and equipment, for personal gain or non-business purposes.

3. Scope coverage

This policy applies to all individuals associated with the organization in the following capacities:

- Full-time employees
- Contractors and consultants
- Fixed term/Contract staff and Interns
- Board members
- Business partners
- Other third parties

4. Responsibilities

- All individuals covered under Clause 3 above, are expected to act with integrity and professionalism, and report any observed or suspected misconduct.
- The corporate leaders and managers have the additional responsibility of promoting a work culture of ethics and integrity, setting an example for their teams, and taking appropriate actions to address any issue of misconduct.
- The Compliance and HR Teams are responsible for conducting training, monitoring for violations, investigating reports of misconduct, and ensuring that corrective measures are applied.
- The Board of Directors are ultimately responsible for overseeing the enforcement of this policy and ensuring that it aligns with the legal and ethical standards.

5. Reporting Procedures

All individuals covered under Clause 3 above, are encouraged to report suspected misconduct through any of the following channels:

- **Anonymous Reporting Line**: A 24/7 hotline where individuals can report misconduct anonymously.
- **Email:** Misconduct can be reported directly to complaintstoaimconsultants@gmail.com

Whistleblower Protection: Any individual who reports in good faith will be protected from retaliation or reprimand. Whistleblower protections include confidentiality and safeguards against disciplinary action or harassment.

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6. Investigation Process

- **Initial Assessment**: Upon receiving a report, the compliance team will conduct an initial assessment to determine the credibility of the claim and identify whether further investigation is warranted.
- **Investigation Procedure**: If the initial assessment deems further investigation necessary, the compliance team will collect relevant documentation, interview witnesses, and review any pertinent evidence in a manner that ensures impartiality and confidentiality.
- **Panel**: The constituent of the Investigative panel will not include any such accused person or persons, or such other person with any vested interest which may negatively impair the fairness of the findings of the investigation.
- **Rights of the Accused**: The accused will have the right to respond to the allegations and provide evidence or testimony to support their position.
- **Outcome and Documentation**: The findings of the investigation will be documented in detail. The outcome will determine appropriate actions, including disciplinary measures or policy changes to prevent recurrence.

7. Consequences of Misconduct

The nature and severity of the consequences will depend on the specific type of misconduct and any mitigating or aggravating factors. Potential consequences may include:

- **Verbal or Written Warnings**: For minor infractions, employees may receive verbal or written warnings that document the behavior and outline the necessary corrective actions.
- **Suspension**: In cases of serious misconduct or repeated violations, the employee may be suspended with or without pay while further investigation is conducted.
- **Termination**: For severe or repeated misconduct, employees may be terminated from their position. In cases involving theft, fraud, bribery, or harassment, termination will be considered mandatory.
- **Business Partnership Termination**: The Company would not hesitate to terminate all existing business partnerships as deterrence, in accordance with the prevalent business agreement as entered by the parties.
- **Legal Action**: The organization will not hesitate to pursue legal action in cases where misconduct has resulted in significant financial loss or harm to individuals or the organization. This may include filing lawsuits or reporting violations to authorities.

8. Preventive Measures

- **Training and Education**: Regular training sessions on ethics, anti-corruption, and compliance will be conducted to raise awareness and reinforce the importance of ethical behavior.
- **Clear Communication**: Policies and procedures related to misconduct prevention and reporting will be communicated clearly to all employees and partners.

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- **Role Modeling by Leadership**: The Board of Directors and Managers will set the tone at the top by upholding and advocating for the highest ethical standards.
- **Internal Controls and Monitoring**: Regular audits and assessments will be conducted to identify potential risks and reinforce compliance with the policy.

9. Compliance with Laws and Regulations

- **Adherence to Laws**: This policy is intended to align with local, national, and international laws governing ethical conduct and anti-corruption practices, such as the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, and the OECD Anti-Bribery Convention.
- **Reporting to Authorities**: In cases of serious misconduct, the organization will cooperate fully with law enforcement agencies and regulatory bodies as are necessary.

10. Policy Review and Updates

- **Periodic Review**: This policy will be reviewed on an annual basis or more frequently if needed, to ensure it remains relevant and effective.
- **Feedback Mechanism**: Employees are encouraged to provide feedback on the policy and suggest improvements that can further enhance its effectiveness.

11. Acknowledgement

- **Employee Acknowledgement**: All employees must acknowledge their understanding of this policy by signing a written confirmation, which will be retained in their personnel file.
- **Ongoing Certification**: Employees will be required to complete periodic certifications to reaffirm their commitment to the standards outlined in this policy.

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LEADERSHIP POLICY

Objective

This policy defines the principles, behaviors, and expectations for leaders within the organization. Effective leadership is crucial for fostering a high-performing, ethical, and inclusive workplace. Leaders must inspire others, uphold organizational values, and drive the company's vision and strategic objectives.

2. Scope coverage

This policy applies to all individuals in leadership positions within the organization in the following capacities:

- Executives (MD, CFO, COO, ED, etc.)
- Senior managers
- Middle managers and team leaders
- Supervisors and department heads

3. Leadership Philosophy

Here at AIM, we believe that leadership is not confined to a title or position but is a behavior demonstrated through consistent actions, decisions, and interactions. Leaders should:

- **Lead by Example**: Demonstrate the highest standards of integrity, professionalism, and respect for others.
- **Empower Teams**: Encourage collaboration, provide guidance, and support team members to achieve their personal and collective goals.
- **Drive Results**: Take ownership of strategic goals and inspire teams to deliver high-quality outcomes that align with the organization's mission.
- **Foster a Positive Work Environment**: Promote a culture of trust, respect, inclusivity, and transparency.

4. Leadership Expectations

Leaders within the organization are expected to uphold the following key responsibilities and behaviors:

4.1 Ethical Leadership

- **Integrity and Transparency**: Leaders must act with integrity in all business dealings, ensuring honesty, transparency, and accountability in their actions and decisions.

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- **Commitment to Compliance**: Leaders must ensure compliance with all applicable laws, regulations, and organizational policies, and lead efforts to prevent violations of ethical or legal standards.
- **Confidentiality**: Leaders must protect the confidentiality of sensitive business information, employee data, and any other proprietary information they have access to.

4.2 Setting a Vision and Strategy

- **Strategic Thinking**: Leaders are expected to set clear strategic goals that are aligned with the organization's mission, vision, and values.
- **Long-term Planning**: In addition to achieving short-term objectives, leaders should prioritize long-term sustainability and growth.
- **Goal Alignment**: Ensure that team goals align with the broader organizational goals and foster collaboration across departments.

4.3 Leading People and Teams

- **People Development**: Leaders must mentor, coach, and support the growth and development of their team members by providing opportunities for skill development, training, and career progression.
- **Inclusive Leadership**: Leaders should foster an inclusive work environment where all employees feel valued, respected, and able to contribute to their fullest potential.
- **Collaboration and Communication**: Maintain open, clear, and transparent communication. Promote teamwork and collaboration across all levels of the organization.

4.4 Decision-Making and Accountability

- **Informed Decision-Making**: Leaders must make decisions based on facts, evidence, and sound judgment while considering the impact on the organization, employees, business partners, and other stakeholders.
- **Ownership and Accountability**: Leaders are accountable for their decisions and the outcomes of their teams. They should take responsibility for successes and failures, learn from mistakes, and make adjustments as necessary.
- **Fairness and Objectivity**: Leaders should avoid favoritism and bias in decision-making, ensuring that all employees are treated fairly and equitably.

4.5 Performance and Results

- **Results-Driven Leadership**: Leaders must focus on achieving high performance and measurable outcomes that contribute to the success of the organization.

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- **Setting Expectations**: Clearly define expectations and deliverables for team members, provide the necessary resources, and hold individuals accountable for meeting those expectations.
- **Recognition and Feedback**: Provide constructive feedback, recognize achievements, and celebrate milestones to foster motivation and employee engagement.

4.6 Crisis Management and Change Leadership

- **Crisis Leadership**: In times of crisis, leaders must be calm, decisive, and act with urgency while considering the well-being of employees, customers, and the organization.
- **Change Management**: Leaders are responsible for managing change effectively, guiding teams through periods of transition, and ensuring that employees understand the rationale behind changes. Leaders should inspire and support others during change efforts.

5. Leadership Competencies

Effective leaders should possess the following core competencies:

- **Communication Skills**: Ability to communicate effectively, both verbally and in writing, with individuals at all levels of the organization.
- **Emotional Intelligence**: Ability to recognize, understand, and manage emotions (both their own and others') to build stronger relationships and foster a positive work environment.
- **Decision-Making**: Ability to make informed, timely decisions while considering risks, benefits, and long-term implications.
- **Problem-Solving**: Ability to analyze complex situations, identify root causes, and develop innovative solutions.
- **Resilience**: Ability to remain focused and perform effectively under pressure, adapting to challenges and setbacks.
- **Ethical Judgment**: Ability to make decisions that align with the organization's ethical standards, even when faced with difficult situations.

6. Leadership Development

Leaders must continually invest in their personal growth and development. The organization will provide leadership training programs, mentoring opportunities, and leadership coaching to ensure that leaders are equipped with the skills and knowledge necessary to succeed. Leadership development includes:

- **Ongoing Learning**: Leaders must actively seek opportunities for professional growth, whether through formal training, conferences, or self-directed learning.

- **Succession Planning**: Leaders should actively participate in identifying and mentoring future leaders within the organization.
- **Feedback and Self-Assessment**: Regular performance reviews and 360-degree feedback should be used to assess leadership effectiveness and identify areas for improvement.

7. Accountability and Performance Evaluation

Leaders are subject to regular performance evaluations, which assess their ability to meet the following criteria:

- **Achievement of Business Goals**: Effectiveness in achieving key business objectives and contributing to the overall success of the organization.
- **Employee Engagement**: Ability to foster a positive, inclusive, and engaging workplace culture.
- **Team Development**: Success in developing high-performing teams and providing opportunities for growth and advancement.
- **Ethical Leadership**: Commitment to the highest standards of integrity, ethical decision-making, and compliance.
- **Innovation and Change Management**: Ability to lead the organization through innovation, continuous improvement, and change.

Performance metrics will be aligned with our organizational goals, and leaders will be held accountable for both individual and team performance.

8. Expectations of Ethical Conduct

Leaders must adhere to the following ethical standards:

- **Zero Tolerance for Misconduct**: Leaders must ensure that all employees understand that misconduct, including discrimination, harassment, corruption, and unethical behavior, will not be tolerated. Leaders should take swift, fair, and transparent action when misconduct is reported in accordance with *the Prohibition of Misconduct Policy.*
- **Respect for Diversity and Inclusion**: Leaders must actively work to create a diverse and inclusive workplace where all individuals, regardless of background, ethnicity, nationality, religious views, and gender feel respected and valued.
- **Conflict of Interest**: Leaders must avoid situations where personal interests could conflict with their professional responsibilities. Any potential conflicts must be disclosed to the appropriate authorities within the organization.
- **Fairness and Equity**: Leaders should foster an environment where decisions are made fairly and without bias. This includes providing equal opportunities for advancement and fair treatment for all employees.

9. Leadership in Action

Leadership is demonstrated not only through words, but also through actions. Leaders must:

- **Model Organizational Values**: Leaders are expected to embody the core values of the organization, including honesty, integrity, teamwork, customer-centricity, and excellence.
- **Take Responsibility for Team Successes and Failures**: Leaders should never deflect blame onto their teams or individuals but rather take accountability for both positive and negative outcomes.
- **Act as Role Models**: Leaders should be role models of positive behavior and professionalism, influencing others through their actions and decisions.
- **Promote Well-being**: Leaders should prioritize the well-being of their teams, ensuring a healthy work-life balance and promoting mental and physical health initiatives.

10. Consequences for Leadership Failures

Leaders who fail to meet the expectations outlined in this policy may face consequences, including:

- **Performance Improvement Plans**: If a leader is found lacking in key areas, a performance improvement plan (PIP) may be implemented, outlining specific goals and timelines for improvement.
- **Coaching and Development**: Leaders may be required to undergo coaching or mentoring to address leadership weaknesses or skill gaps.
- **Reassignment or Termination**: In cases of severe ethical violations, misconduct, or consistent failure to meet performance expectations, a leader may be reassigned or removed from their position.

11. Review and Updates

This Leadership Policy will be reviewed on an annual basis or as needed to ensure it remains aligned with organizational needs, industry standards, and legal requirements. Any updates or revisions will be communicated to all leaders, and training will be provided as necessary.

12. Acknowledgment

All leaders within the organization are required to acknowledge their understanding of and commitment to the principles outlined in this Leadership Policy by signing an acknowledgment form. This form will be retained in their personnel records.

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This **Leadership Policy** is designed to ensure that leaders at every level of the organization demonstrate the highest standards of integrity, accountability, and performance in accordance with International best Integrity Principles, by setting clear expectations, providing guidance on ethical decision-making, and emphasizing ongoing leadership development. This policy promotes a strong culture of leadership that drives organizational success.

Integrity Risk Management Framework (IRM)

Objective

This Framework is made in line with International best practices as part of our business measures in highlighting the Company's commitment to maintaining the highest standards of integrity, and rejigging our operational mechanisms to build credibility, trust and Compliance.

1. Governance and Leadership Commitment

- **Senior Management Commitment**: Ensure that senior leaders and project managers are fully committed to upholding integrity in all phases of the project and business operations. Establish a tone at the top that emphasizes transparency, ethics, and accountability.
- **Accountability Structures**: Create clear accountability structures with defined roles and responsibilities for integrity risk management. Designate Integrity Officers or Compliance Officers to monitor the adherence to integrity policies.
- **Integrity Policy Oversight**: Implement a policy that integrates International integrity principles, including anti-corruption, transparency, and accountability into day-to-day operations and decision-making.

2. Risk Identification and Assessment

- **Risk Mapping and Profiling**: Conduct a thorough risk assessment of all potential integrity risks at both the project and organizational levels. This includes risks related to fraud, corruption, conflict of interest, mismanagement, and non-compliance.
  - **Pre-Project Risk Assessment**: At the project design stage, conduct an integrity risk assessment to identify areas where corruption or fraud might occur. This can include reviewing contractors, local governance, the legal environment, and procurement processes.
  - **Ongoing Risk Monitoring**: Throughout the project lifecycle, regularly assess the emerging integrity risks, including changes in the political environment, procurement practices, or project implementation activities.
- **Stakeholder and Context Analysis**: Identify the stakeholders involved in the project, including local authorities, contractors, and third-party vendors. Analyze their influence, reputation, and history with integrity violations.

3. Risk Mitigation and Control Mechanisms

- **Transparent Procurement Practices**: Adopt transparent procurement guidelines that are aligned with Internationally acceptable **Procurement Framework**. This includes competitive bidding, clear contract terms, and robust monitoring of contract implementation.

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- o **Due Diligence**: Conduct thorough due diligence on potential contractors, vendors, and consultants to ensure they have a history of ethical business practices.
  - o This can include checking for prior debarment by the World Bank or other international organizations.
- **Integrity Compliance Guidelines**: Ensure that all stakeholders involved in the project comply with AIM's **Integrity Compliance Guidelines**. This includes implementing internal controls, anti-corruption measures, and transparency in financial reporting.
- **Whistleblower Mechanisms**: Establish a confidential and protected whistleblower system for reporting fraud, corruption, or unethical conduct. Ensure that individuals can report concerns without fear of retaliation.
- **Anti-Money Laundering (AML) and Counter-Terrorism Financing (CTF) Controls**: Ensure that financial transactions related to the project are in compliance with anti-money laundering and counter-terrorism financing regulations. Regularly audit financial systems for irregularities.

4. Capacity Building and Training

- **Training on Integrity Policies**: Provide ongoing training for all project staff, contractors, and stakeholders on the World Bank's integrity policies and ethical standards. This includes anti-corruption measures, fraud detection, and reporting procedures.
- **Integrity Risk Management Workshops**: Organize workshops that focus on integrity risk management practices, the importance of compliance, and how to identify and mitigate integrity risks.
- **Local Capacity Building**: If the project is in a developing country or fragile state, build local capacity by training government officials, local contractors, and civil society organizations on anti-corruption and integrity best practices.

5. Monitoring, Auditing, and Reporting

- **Independent Monitoring and Evaluation**: Implement independent monitoring and evaluation mechanisms to track the performance and integrity of the project. This includes regular audits of financial records, contracts, and implementation progress to detect any deviations from ethical standards.
- **Regular Integrity Audits**: Conduct regular audits by external and independent auditors to ensure compliance with integrity standards. The audits should cover both financial and operational aspects of the project.
- **Performance Reviews**: Monitor and assess the performance of personnel, contractors and other project partners, ensuring that they meet both AIM's technical and ethical standards.

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6. Enforcement and Sanctions

The applicable sanctions shall include;

Financial Sanctions

- **Fines**: Impose financial penalties for breaches of integrity policies. The size of the fine should be proportional to the severity of the misconduct and the financial scale of the involved parties.
- **Withholding Payments**: Suspend or withhold payments to contractors, vendors, Employees, or consultants who are involved in unethical activities until a thorough investigation is completed and corrective actions are taken.
- **Reimbursement of Funds**: If funds were misused or misallocated, require the responsible party to reimburse the full amount, plus any administrative costs incurred due to the violation.

2. Contractual Sanctions

- **Termination of Contract**: If a contractor, vendor, or consultant is found to be engaged in corrupt activities, fraud, or other integrity violations, the Organization shall proceed to terminate the project contract immediately and disqualify them from future work.
- **Non-Renewal of Contract**: If the violation occurs near the end of a contract term, the Organization shall choose not to renew the contract upon its expiration.
- **Disqualification from Future Bidding**: Ban companies or individuals found guilty of integrity violations from participating in future bidding for contracts, effectively disqualifying them from further opportunities for a set period (e.g., 1-5 years), depending on the severity of the violations.

3. Debarment and Suspension

- **Debarment (Temporary or Permanent)**: Debarment refers to barring a contractor, vendor, or consultant from participating in future contracts or projects with the organization. This can be temporary (e.g., for a period of months or years) or permanent, depending on the seriousness of the breach.
    - **Temporary Debarment**: Suitable for cases where the breach is less severe, and corrective measures have been or can be implemented.
    - **Permanent Debarment**: Applied in cases of major fraud, corruption, or other serious ethical breaches, leading to a permanent ban from participating in future projects.
- **Suspension**: A temporary ban from engagement in ongoing projects or contracts while investigations are conducted. If the breach is confirmed, further sanctions can follow.

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4. Legal Sanctions

- **Civil and Criminal Legal Action**: For serious breaches such as fraud, bribery, money laundering, or other illegal activities, the Organization will proceed to initiate legal proceedings. This may include filing lawsuits, pursuing civil actions for damages, or reporting criminal behavior to authorities for prosecution.
- **Asset Seizure**: In the case of significant financial fraud or corruption, seize any assets obtained through illicit means.

5. Organizational Sanctions

- **Employee Suspension**: Suspend employees found guilty of misconduct or unethical behavior while an investigation takes place. Additionally, monetary penalties shall be added per the organization's policies.
- **Employee Termination**: For severe breaches (e.g., fraud, corruption, abuse of power), terminate the employment of individuals involved in unethical behavior.
- **Reassignment**: In cases where an employee is involved in less severe breaches, consider reassigning them to a different role or project site where they are less likely to cause further risks to the organization's integrity.

6. Corrective Actions

- **Compliance Training or Re-Training**: Mandate additional training on integrity, compliance, and anti-corruption policies for individuals or organizations that violate integrity standards. This can also be used as a preventive measure.
- **Integrity Audits**: Require organizations or individuals who have committed violations to undergo rigorous internal or external audits to assess the scope of the damage and ensure that future activities comply with integrity guidelines.
- **Third-Party Monitoring**: If an organization or individual has been found guilty of integrity violations, impose an external third-party oversight mechanism to monitor their activities for a set period to ensure compliance with integrity standards.
- **Restitution**: If appropriate, require individuals or organizations to provide restitution or make amends for damages caused by their unethical behavior, including compensating affected parties.

7. Informal Sanctions

- **Warning or Reprimand**: For minor infractions, a formal written warning or reprimand may suffice, noting that future violations will result in more serious penalties.
- **Probationary Period**: Implement a probationary period for individuals or entities found to have engaged in minor violations. During this period, their activities are closely monitored to ensure full compliance with integrity standards.

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8. Preventive Sanctions

- **Implement Corrective Policies**: In addition to applying penalties after violations occur, develop new policies or update existing ones to prevent similar breaches from occurring in the future.

  This can include tightening procurement procedures, implementing more rigorous background checks, or enhancing whistleblower protection mechanisms.

- **Strengthening Internal Controls**: As part of enforcement, require the organization to strengthen internal monitoring and control systems to prevent future violations. This could include revising financial controls, improving reporting mechanisms, or upgrading auditing procedures.

10. Sanctions Related to Specific Integrity Violations

- **Fraud and Corruption**: Temporary or permanent debarment, legal action (civil or criminal), and mandatory anti-corruption training or certification.
- **Bribery**: Immediate termination of contract, legal sanctions, or suspension of the individual/firm involved.
- **Conflict of Interest**: Reassignment, disciplinary warnings, or mandatory conflict-of-interest training, depending on the severity.
- **Non-Compliance with Reporting Requirements**: Withholding payments or terminating the relationship with the non-compliant vendor/contractor.

Implementing a Proportionate Sanctions Framework

When implementing sanctions, we ensure that are **proportional** to the severity of the misconduct, while ensuring fairness and credibility while deterring unethical behavior. In doing so, we work with the below guideline:

- **Minor Violations (e.g., late reporting)**: Warning, mandatory retraining, or temporary suspension.
- **Moderate Violations (e.g., conflict of interest, minor fraud)**: Suspension, fines, contract termination, or disqualification from future contracts.
- **Severe Violations (e.g., corruption, major fraud, money laundering)**: Debarment, criminal prosecution, significant fines, or asset forfeiture.

7. Stakeholder Engagement and Transparency

- **Grievance Redress Mechanism (GRM)**: Set up a clear and accessible grievance redress system to handle complaints and concerns from affected communities, personnel and stakeholders. Ensure that grievances are resolved in a transparent and fair manner.
- **Stakeholder Dialogue**: Engage timely with the project stakeholders to sensitize them on the Organization's integrity stand.

8. Continuous Improvement and Learning

- **Feedback Loops**: Establish mechanisms for feedback from stakeholders, including employees, contractors, and local communities (where given), to ensure that integrity risks are being effectively managed and that the integrity policies are working as intended.
- **Lessons Learned and Best Practices**: Regularly document lessons learned from previous projects and incorporate them into future risk management strategies. This helps refine and improve the integrity risk management framework over time.
- **Adaptive Risk Management**: Continuously adapt the risk management strategies based on evolving risks, new regulatory requirements, and emerging best practices in integrity and anti-corruption.

Conclusion

This **Integrity Risk Management Framework (IRM)** is designed to be comprehensive, aligning with International practices and emphasizing a proactive, systematic approach to identifying, mitigating, and monitoring integrity risks. By incorporating governance, risk assessment, controls, capacity building, and continuous improvement, this framework can help ensure that the integrity of all projects are upheld, ultimately contributing to greater accountability and the successful delivery of outcomes in line with international ethical standards.

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Compliance Function Policy

Objective

This Compliance Function Policy of AIM Consultants Limited ensures compliance with applicable local, national, and international laws, regulations, and internal policies. This policy aims to protect the company from legal, financial, operational, and reputational risks that could arise due to non-compliance and unethical conduct`.

2. Scope Coverage

This policy applies to all employees, officers, contractors, agents, and business partners across all business units, departments, and geographic locations in which the Organization operates.

3. Objectives of the Compliance Function

The compliance function exists to:

- **Ensure Legal Compliance**: Ensure adherence to all applicable laws and regulations, including industry-specific regulatory requirements (e.g., financial regulations, healthcare standards).
- **Mitigate Risk**: Identify and mitigate the risks of non-compliance, which can include legal liabilities, fines, and damage to the company's reputation.
- **Maintain Ethical Standards**: Foster an ethical culture by promoting honesty, integrity, and accountability in all business activities.
- **Enhance Corporate Governance**: Provide the organization with a framework for robust corporate governance, including transparency and effective risk management.
- **Promote Accountability**: Ensure that all employees and contractors are held accountable for their actions and decisions, particularly in high-risk areas such as financial transactions and interactions with third parties.

4. Scope of the Compliance Function

This policy applies to all individuals associated with the organization in the following capacities:

- Full-time employees
- Contractors and consultants
- Fixed term/Contract staff and Interns
- Board members
- Business partners
- Other third parties

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Compliance responsibilities span across various functions within the organization, covering but not limited to:

- **Financial Regulations**: Compliance with anti-money laundering (AML) laws, anti-fraud practices, financial reporting, and corporate governance.
- **Data Protection and Privacy**: Adherence to data privacy regulations, including the NDPA & NDPR, etc
- **Anti-Corruption & Anti-Bribery**: Ensuring compliance with anti-bribery and anti-corruption laws (e.g. Money Laundering (*Prevention and Prohibition) Act, 2022; Advance Fee Fraud and Other Related Offences Act 2006); Economic and Financial Crimes Commission Act 2004; and The Miscellaneous Offences Act).*
- **Health and Safety**: Compliance with occupational health and safety standards (e.g., Factories Act, 2004; Nigerian Labour Act, 2004; Employee Compensation Act, 2020; HSE regulations, etc).
- **Environmental**: Adherence to environmental regulations to ensure sustainable business practices.
- **Labor and Employment Law**: Compliance with national and international labor laws, employee rights, diversity, and inclusion standards.
- **Industry-Specific Regulations**: Specific compliance requirements based on the industry in which the organization operates.

4. Compliance Governance Structure

To ensure effective compliance across the organization, the following governance structure has been established:

4.1 Chief Compliance Officer (CCO)

The **Chief Compliance Officer (CCO)** is responsible for leading the compliance function at AIM Consultants Limited. The CCO will report directly to the **Board of Directors** and maintain an independent role. The CCO is empowered to make decisions regarding compliance and take corrective actions when necessary.

Key responsibilities of the CCO:

- Overseeing the development, implementation, and continuous improvement of the compliance program.
- Identifying, assessing, and prioritizing compliance risks.
- Liaising with external regulators and ensuring the company meets all compliance-related obligations.
- Reporting to the Board on compliance matters, emerging risks, and compliance audit findings.
- Managing the compliance team and coordinating with other departments.

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4.2 Compliance Committee

The **Compliance Committee** is composed of senior executives, including the CCO, CFO, Company Secretary, HR, and IT Manager. This committee will meet quarterly or Bi-Annually (twice a year) to review compliance reports, audit findings, and assess the status of compliance activities. The Compliance Committee also has the authority to approve major compliance strategies and initiatives.

4.3 Compliance Department and Team

The **Compliance Department** is responsible for the day-to-day management of compliance functions. The department is staffed by compliance officers and specialists in different domains (e.g., anti-money laundering, data privacy, corporate governance).

Compliance team responsibilities:

- **Policy Development and Implementation**: Draft and enforce compliance policies across the organization.
- **Monitoring and Reporting**: Continuous monitoring of the company's operations to ensure compliance.
- **Training and Education**: Develop training programs tailored to different departments and employee roles.
- **Internal Investigations**: Conduct investigations into potential violations and oversee remediation efforts.

5. Compliance Risk Management Framework

[Organization Name] follows a **Risk-Based Approach** to compliance, where compliance risks are identified, assessed, and mitigated based on their potential impact on the organization. This framework ensures the company's compliance efforts are focused on the most critical risks.

5.1 Risk Identification

Risks are identified through:

- Internal audits and assessments.
- Review of emerging regulatory trends and updates.
- Regular engagement with key stakeholders (e.g., external legal advisors, external auditors, industry bodies, etc).
- Feedback from employees and whistleblower channels.

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5.2 Risk Assessment and Prioritization

Once risks are identified, they are assessed based on:

- **Likelihood** of occurrence (e.g., based on industry trends, historical data).
- **Impact** on the organization (e.g., financial losses, reputational damage, legal penalties).
- **Control environment** (e.g., existing policies, procedures, and internal controls in place).

5.3 Risk Mitigation and Control Measures

For high-priority risks, the Compliance Department will design specific mitigation strategies, including:

- Updating internal policies and procedures.
- Implementing new internal controls and compliance tools.
- Conducting regular training sessions and awareness campaigns.
- Monitoring and auditing compliance regularly.

5.4 Monitoring and Reporting

The compliance function is supported by continuous monitoring of high-risk areas:

- **Internal Audits**: Audits will be conducted to test the effectiveness of compliance controls.
- **Regulatory Inspections**: The Organization will comply with any requests for regulatory inspections or reviews.
- **Internal Reporting**: Compliance will provide quarterly reports to the Board and senior management on key risks, policy updates, and corrective actions.

6. Compliance Policies and Procedures

The following policies and procedures are integral to the organization's overall compliance program:

- **Code of Conduct and Ethics**: Sets out the ethical expectations for employees, including conflicts of interest, honesty, and respect for laws and regulations.
- **Anti-Money Laundering (AML) and Counter-Terrorism Financing (CTF)**: Policies designed to prevent the organization from being involved in money laundering or terrorist financing.
- **Data Protection and Privacy Policy**: Outlines how the company collects, uses, and stores personal and sensitive data in compliance with global data protection laws (e.g., GDPR).

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- **Whistleblower Policy**: Protects employees who report unethical or illegal behavior in the organization, ensuring there is no retaliation.
- **Anti-Bribery and Anti-Corruption Policy**: Ensures that no Board Member, employee, contractor or business partner is involved in bribery or corruption.
- **Health and Safety Policy**: Compliance with national safety standards, risk assessments, and employee well-being programs.
- **Environmental Policy**: Procedures for reducing the company's environmental footprint and ensuring compliance with environmental laws.
- **Vendor Management Policy**: Ensures compliance with regulatory requirements by third-party vendors and contractors.

7. Compliance Training and Awareness

Training is a core element of the compliance function. The compliance department is responsible for ensuring that all employees understand their compliance obligations through structured training and awareness campaigns.

7.1 Training Strategy

- **Mandatory Onboarding Training**: All new hires must complete compliance training as part of their onboarding process.
- **Ongoing Compliance Training**: Employees will receive regular training to keep them updated on compliance issues and emerging regulations.
- **Specialized Training**: Key employees in departments such as finance, legal, IT, and HR will undergo more intensive and role-specific training.

7.2 Awareness Campaigns

- **Annual Compliance Week**: To promote a strong culture of compliance, an annual event will be held to educate employees and encourage discussions on compliance-related topics.
- **Internal Newsletters**: A compliance newsletter will be distributed regularly to update staff on new regulations, compliance successes, and ethical practices.

8. Monitoring, Auditing, and Reporting

8.1 Internal Audits and Investigations

Regular audits will be conducted by the compliance team, alongside collaboration with the internal audit department, to ensure adherence to policies and procedures. Audits will focus on high-risk areas, such as financial transactions, third-party dealings, and employee conduct.

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8.2 Reporting Violations

Employees are encouraged to report any potential violations of this policy, either directly to their supervisor, the Compliance Department, or via the company's whistleblower system. Violations may include fraud, corruption, regulatory breaches, and other unethical conduct.

9. Disciplinary Actions and Enforcement

Any employee or contractor found in violation of compliance policies will face disciplinary action, which may include:

- **Warnings or Suspension**: For first-time or less severe violations.
- **Termination**: For serious violations, including fraud, bribery, and other legal infractions.
- **Legal Action**: Where appropriate, legal action will be pursued to recover damages and protect the company's reputation.

10. Review and Continuous Improvement

The Compliance Department will review the policy annually to ensure it remains effective and reflective of the latest legal and regulatory developments. Feedback from employees, audits, and external regulatory bodies will be used to improve the policy and related procedures.

DUE DILIGENCE ON EMPLOYEES POLICY

1. Introduction

AIM Consultants Limited is committed to upholding the highest standards of integrity, ethical conduct, and compliance. This **Policy** ensures that the company takes proactive measures to verify the background, qualifications, and integrity of potential hires, and current employees in high-risk positions. This policy seeks to mitigate potential risks related to financial fraud, corruption, regulatory violations, reputational damage, and other risks that may arise due to hiring individuals who do not meet the organization's ethical or professional standards.

This policy outlines the due diligence process at every stage of employment, from pre-hire checks to ongoing monitoring of existing employees in sensitive roles. It emphasizes compliance with all relevant legal and regulatory requirements while promoting a transparent, safe, and ethical workplace culture.

2. Objectives

The objectives of this policy are:

- **To Ensure Legal Compliance**: Adhere to applicable employment laws, regulations, and international standards in conducting background checks and due diligence activities.
- **To Mitigate Organizational Risks**: Identify potential risks related to employee conduct, financial management, data security, and compliance, particularly for employees in key, sensitive, or regulatory roles.
- **To Protect the Reputation of the Organization**: Safeguard the organization from the reputational damage that may arise from hiring individuals with a history of unethical behavior, criminal activities, or other detrimental actions.
- **To Promote a Safe and Ethical Work Environment**: Foster a workplace culture where all employees adhere to ethical, legal, and professional standards.
- **To Ensure Data Protection and Privacy**: Ensure that all personal and sensitive information collected during the due diligence process is handled in full compliance with data protection laws.

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3. Scope

This policy applies to the entire workforce of AIM Consultants Limited, including but not limited to:

- Full-time employees
- Part-time employees
- Temporary staff and contractors
- Interns and apprentices
- Consultants and third-party service providers
- Any employee or contractor in sensitive or high-risk positions

Due diligence processes will be implemented at various stages of employment, including during recruitment, pre-employment checks, and ongoing employee monitoring for specific roles with significant risk exposure.

4. Responsibilities

4.1 Human Resources (HR) Department

- **Primary Responsibility**: The HR department is responsible for overseeing and executing the due diligence process. HR will ensure that the due diligence procedures are consistently applied and aligned with legal and organizational standards.
- **Policy Enforcement**: HR is responsible for implementing this policy, ensuring that all necessary checks are conducted in accordance with the specified guidelines.
- **Confidentiality**: HR is tasked with ensuring that all sensitive information obtained during the due diligence process is kept confidential and secure.

4.2 Hiring Managers

- **Role-Specific Responsibility**: Hiring managers collaborate with HR to assess the risk level associated with each role and recommend the scope of background checks necessary for the position.
- **Selection Process**: They ensure that candidates are appropriately assessed for the required skills and qualifications in line with the organization's ethical standards.

4.3 Compliance and Legal Departments

- **Compliance Oversight**: The Compliance Department ensures that the due diligence processes adhere to regulatory requirements and industry best practices.
- **Legal Guidance**: The Legal Department provides advice on the legal aspects of due diligence, particularly regarding data protection laws, and ensures

- compliance with all local and international laws governing employee background checks.

4.4 Employee and Contractor Consent

- **Informed Consent**: All candidates and employees subject to background checks must provide written consent prior to any checks being conducted.
- **Transparency**: Employees will be informed about the types of checks that will be conducted, the data collected, and how the information will be used in accordance with applicable laws.

5. Due Diligence Process

5.1 Pre-Hire Due Diligence

Pre-hire due diligence ensures that candidates meet the ethical, legal, and professional standards required for employment at AIM Consultants Limited. The process includes a range of background checks tailored to the role and the level of responsibility the candidate will assume.

1. **Identity Verification**

   - **Objective**: To confirm that the candidate is who they claim to be.
   - **Process**: Verification of government-issued identification, such as a passport, driver's license, or national ID card, as applicable.
   - **Additional Checks**: Cross-checking against global databases to verify identity and check for inconsistencies or fraud.

2. **Employment History Verification**

   - **Objective**: To verify the accuracy of the candidate's employment history and job responsibilities.
   - **Process**: Direct verification with previous employers, review of employment records, and checking gaps in employment.
   - **Scope**: Verification of job titles, dates of employment, and reasons for leaving previous positions.

3. **Education and Qualifications Verification**

   - **Objective**: To confirm that the candidate holds the required educational qualifications and certifications.
   - **Process**: Contacting educational institutions, verifying degrees, diplomas, and professional certifications.

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- **Scope**: Verification of higher education degrees, professional training, licenses, and certifications that are required for the role.

4. **Criminal Record Check**

   - **Objective**: To assess any potential risks related to criminal behavior that could pose a threat to the organization or its employees.
   - **Process**: A national and international criminal background check (as appropriate for the role). This includes checking court records, police databases, and any other relevant legal records.
   - **Scope**: Serious offenses, including fraud, theft, violence, sexual offenses, or other crimes that may impact the individual's suitability for the role.

5. **Credit History Check (for Financial Roles)**

   - **Objective**: To evaluate the financial responsibility of the candidate, especially for positions that involve handling money or sensitive financial information.
   - **Process**: Obtaining consent and conducting a credit check through authorized agencies to assess the candidate's financial stability and responsibility.
   - **Scope**: Examination of outstanding debts, bankruptcies, fraud, late payments, and other financial issues that could affect the candidate's ability to manage organizational finances.

6. **Reference Check**

   - **Objective**: To validate the candidate's professional performance, character, and work ethic.
   - **Process**: Contacting personal and professional references provided by the candidate to verify their past job performance, work habits, and character.
   - **Scope**: At least two professional references, particularly those from prior supervisors or colleagues.

7. **Social Media and Public Record Check**

   - **Objective**: To assess any potential risks or red flags regarding the candidate's character or behavior.
   - **Process**: Reviewing publicly available social media profiles, blogs, and other publicly accessible online platforms to identify any patterns of inappropriate or controversial behavior.

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- **Scope**: Reviewing candidate's profiles on LinkedIn, Facebook, Twitter, and other platforms, within the limits of data protection laws.

8. **Right to Work Verification**

- **Objective**: To confirm that the candidate has the legal right to work in the country of employment.
- **Process**: Verifying work visas, immigration status, and residency documentation, if applicable.
- **Scope**: This is required for all international candidates and roles with cross-border responsibilities.

5.2 Enhanced Due Diligence for High-Risk Roles

Certain roles may require enhanced due diligence due to the sensitive nature of the job or the potential impact of non-compliance. Enhanced due diligence applies to positions with access to sensitive financial, personal, or proprietary information, or those involved in decision-making with significant organizational impact. Enhanced checks may include:

1. **Politically Exposed Person (PEP) Screening**

   To assess whether the candidate has connections with politically exposed persons (PEPs), which could present conflicts of interest or corruption risks.

2. **Global Sanctions List Check**

   - **Objective**: To identify if the candidate is listed on any global sanctions or watch lists, or other relevant international sanction lists.
   - **Process**: Cross-referencing candidate information against these global lists to detect potential risks.

3. **Family and Close Associates Screening**

   - **Objective**: To identify any potential conflicts of interest or risks arising from the candidate's close associations, particularly in senior roles.
   - **Process**: Screening of family members, business partners, or associates who could create ethical or reputational risks for the organization.

5.3 Ongoing Due Diligence (Post-Hire)

Ongoing due diligence ensures that employees in high-risk roles continue to meet the company's ethical, professional, and legal standards throughout their employment.

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1. **Periodic Background Checks**

   - For employees in sensitive or high-risk positions, periodic re-screening (e.g., annually or bi-annually) will be conducted to ensure that their records have not changed in ways that present a new risk to the organization.

2. **Internal Reporting Mechanisms**

   - Employees are encouraged to report any behavior that violates company policies, ethical standards, or legal requirements. Regular audits and internal assessments will be conducted to identify potential misconduct.

3. **Monitoring of Licenses and Certifications**

   - The Line Manager, alongside the HR department will track the expiration dates of professional licenses and certifications for employees in regulated roles (e.g., The Engineers, Lawyers, etc), ensuring they remain current and valid.

6. Data Protection and Privacy

All information gathered during the due diligence process, including background checks, reference checks, and other personal data, will be handled strictly in accordance with relevant data protection and privacy laws, including GDPR, CCPA, and any other applicable regulations.

- **Secure Storage**: All data collected will be securely stored in a protected database, with access limited to authorized personnel.
- **Retention Period**: Data will only be retained for as long as necessary to assess the individual's suitability for employment or as required by law.
- **Data Access**: Only HR, hiring managers, and compliance officers will have access to sensitive personal data, and access will be granted based on role necessity.

7. Disciplinary Actions and Remediation

Any findings that raise concerns during the due diligence process may result in disciplinary actions, including:

- **Rejection of Candidate**: If background checks reveal critical issues such as criminal convictions, unresolved conflicts of interest, or falsification of information, the candidate will be disqualified from the hiring process.

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- **Employee Termination**: For current employees, significant issues uncovered during due diligence may lead to disciplinary action, including reassignment, suspension, or termination.

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Restrictions on Arrangements with Former Public Officials Policy

1. Purpose

The purpose of this policy is to promote transparency, prevent conflicts of interest, safeguard public trust, and ensure that former public officials do not use their prior positions to gain unfair advantages in the private sector. This policy outlines the restrictions on post-office arrangements involving former public officials to prevent any improper influence or use of insider knowledge that could affect government decision-making.

2. Scope

This policy applies to all employees, contractors, and affiliates of the organization, including former public officials and individuals who were formerly employed by any level of government. It governs all arrangements that involve a former public official's engagement with the private sector, particularly with entities that conduct business or have dealings with government entities.

3. Definitions

- **Former Public Official**: An individual who has served in any elected or appointed government position, whether at the federal, state, or local level, and had decision-making, oversight, or regulatory responsibilities.
- **Post-Employment Restrictions**: Restrictions placed on former public officials to prevent conflicts of interest after their departure from public office.
- **Cooling-Off Period**: A legally defined period during which a former public official is prohibited from engaging in certain activities, such as lobbying or working for entities that deal with their former government agency.
- **Conflict of Interest**: A situation where a former public official's personal or financial interests might interfere with their duty to act impartially and in the public interest, particularly in relation to their past governmental responsibilities.
- **Revolving Door**: A situation in which individuals move between government positions and private-sector roles, which can sometimes result in a conflict of interest or misuse of public office for private gain.

4. Guiding Principles

- **Prevention of Conflicts of Interest**: To ensure the former official does not exploit their government knowledge and relationships for personal or organizational gain, thus undermining the integrity of governmental decision-making.
- **Transparency and Public Trust**: To maintain public confidence in government and corporate decision-making, all arrangements with former public officials must be disclosed, monitored, and subject to independent review.

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- **Accountability**: Ensure accountability through oversight mechanisms that hold former public officials and organizations engaging with them responsible for compliance with this policy and all relevant laws.

5. Prohibited Arrangements with Former Public Officials

- **Lobbying Prohibition**:
  - **Definition of Lobbying**: Any attempt to influence or persuade a government official or agency on behalf of a third party, including advocating for or against government actions or regulations.
  - **Post-Employment Lobbying Ban**: Former public officials are prohibited from engaging in lobbying activities directed at their former government agency or any department or agency where they had significant influence or oversight during their tenure. This includes both direct lobbying and indirect efforts such as giving advice to lobbying firms.
  - **Cooling-off Period for Lobbying**: The cooling-off period for lobbying is set at **two years** from the date of separation from public office. During this period, former officials cannot participate in lobbying activities targeting their former agency, nor can they represent clients with interests before that agency.
- **Consulting and Employment Restrictions**:
  - Former public officials are prohibited from:
    - **Employment**: Taking up any employment or consulting role with a private-sector entity that does business with or is regulated by their former government agency for a period of **two years**.
    - **Contracting**: Entering into contracts or agreements with their former agency for a period of **one year**.
    - **Exploitation of Inside Information**: Using any confidential or privileged information obtained during their tenure in office for personal or corporate gain.
- **Restrictions on Contracts and Procurement**:
  - If a former public official seeks to work with or establish contracts with a government agency they were once involved with, they are prohibited from:
    - Submitting proposals, participating in the bidding process, or being awarded government contracts for a cooling-off period of **two years**.
    - Acting as a representative, consultant, or legal advisor to a firm bidding on or seeking government contracts involving their former agency for **one year** post-departure.

- **Additional Restrictions for Sensitive Positions**:
    - o For individuals in especially high-level or sensitive positions (e.g., those who held regulatory, enforcement, or senior policymaking roles), additional restrictions may apply, such as:
        - ▪ Prohibiting lobbying or business dealings with their former agency for a period of **five years**.
        - ▪ A complete ban on any employment related to their prior responsibilities or decision-making areas for **three years**.

6. Exemptions and Waivers

- **Special Waivers**:
    - o In exceptional cases, a waiver from certain restrictions may be granted by the responsible ethics committee or oversight body. These waivers will only be considered when the arrangement poses no significant conflict of interest, does not involve lobbying or influencing government decisions, and meets transparency requirements.
    - o Any granted waivers must be documented and publicly disclosed, along with a justification for why the waiver is appropriate.
- **Emergency and Specialized Exemptions**:
    - o In rare circumstances where a former official is urgently needed in a highly specialized capacity (e.g., disaster recovery), they may be exempt from certain restrictions, but only under strict conditions and with approval from the oversight body.

7. Reporting and Transparency

- **Disclosure of Arrangements**:
    - o All post-employment arrangements involving former public officials must be reported to the relevant oversight body or ethics committee. This includes, but is not limited to, details of contracts, consulting agreements, employment, and any interactions with their former government agency.
    - o The details of these arrangements, including the name of the entity or individual involved, the nature of the work, and the term of engagement, must be made available to the public through a government transparency portal or equivalent mechanism.
- **Public Reporting**:
    - o Public reporting is required for arrangements involving former public officials, particularly those in sensitive positions. This includes a **quarterly report** of all engagements by former officials with private entities, including the nature of the work, compensation received, and the duration of the arrangement.
    - o The oversight body will regularly audit these disclosures to ensure compliance with the restrictions and public interest standards.

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8. Enforcement and Penalties

- **Monitoring Compliance**:
  - The organization will establish a monitoring process to ensure compliance with this policy, including routine audits and spot checks of contracts, employment, and consulting arrangements.
  - Former public officials will be required to submit periodic compliance reports during the cooling-off period.
- **Consequences of Violations**:
  - **For Former Public Officials**:
    - Violating the post-office restrictions will result in severe penalties, including:
      - **Termination of Contracts or Agreements**: Any contracts or agreements with former officials that violate the policy may be rescinded.
      - **Public Exposure**: Violations may be publicly reported, harming the individual's reputation.
      - **Legal Action**: Serious violations, such as engaging in illicit lobbying, may lead to civil or criminal penalties, including fines or imprisonment, as per applicable laws (e.g., the **U.S. Lobbying Disclosure Act** or **Foreign Corrupt Practices Act**).
  - **For Organizations**:
    - Organizations that engage in prohibited arrangements with former public officials may face legal consequences, including:
      - **Contract Disqualification**: Disqualification from future government contracts for a specified period.
      - **Fines and Penalties**: Imposition of fines, loss of business licenses, or other legal actions.

9. Periodic Review and Updates

- **Policy Review**:
  - This policy will be reviewed annually or whenever there are significant changes to the relevant laws or regulations. Updates will be made as necessary to ensure it remains aligned with legal standards and organizational goals.
- **Stakeholder Feedback**:
  - Feedback from stakeholders, including legal experts, regulatory bodies, and the public, will be considered during the review process to ensure the policy remains effective and relevant.

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10. Conclusion

By following this detailed policy, the organization ensures that former public officials cannot exploit their prior positions for personal gain, preventing conflicts of interest and maintaining public trust. This comprehensive approach to restricting post-office arrangements will help maintain the ethical standards of government decision-making and prevent the undue influence of the private sector on public policy.

DUTY TO REPORT POLICY

1. **Objective**
   1.1. The purpose of this policy is to establish clear guidelines for individuals within the organization regarding their duty to report specific incidents, behaviors, or actions that may pose a risk to the safety, well-being, or integrity of the organization, its members, or stakeholders. This policy emphasizes the importance of reporting unethical, unsafe, illegal, or inappropriate conduct to maintain a transparent, responsible, and supportive environment.
   1.2. This policy further defines the responsibilities and obligations of employees, contractors, and affiliated individuals to report certain incidents, activities, and behaviors that may pose a risk to safety, ethical standards, legal compliance, or the organization's integrity and is designed to foster a culture of transparency, accountability, and responsibility within the organization.

2. **Scope Coverage**
   2.1. This policy applies to all employees, contractors, volunteers, and any other individuals who interact with or represent the organization in any capacity, including but not limited to:
   - Full-time, part-time, and temporary employees
   - Contractors and consultants
   - Interns and volunteers
   - Board members and management

   2.2. It applies to the reporting of potential misconduct, illegal activities, safety hazards, violations of policy, and any other concerns that could negatively impact the organization's operations, reputation, or compliance with laws.

3. **Definitions**
   3.1. **Duty to Report**: The legal or ethical obligation to inform the organization or relevant authorities about incidents, activities, or behaviors that threaten the safety, ethics, legality, well-being, or integrity of individuals, operations, the organization, or its stakeholders.

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3.2. **Reportable Incidents**: Any event, act, or behavior that may:
   a. Violate legal or regulatory requirements.
   b. Present a risk to the safety or health of individuals.
   c. Impair the integrity or reputation of the organization.
   d. Constitute unethical conduct or non-compliance with policies.

3.3. **Confidentiality**: The protection of the identity and details of the person making the report, as well as the information disclosed, within the bounds of the law and organizational policy.

3.4. **Good Faith**: The belief that the information reported is true and based on a reasonable understanding of the facts at the time of the report.

4. General Principles

4.1. All employees and representatives of the organization have a duty to report known or suspected misconduct, violations of laws or regulations, unethical behavior, or safety hazards.

4.2. The organization encourages prompt reporting of concerns, including incidents of discrimination, harassment, unethical conduct, and safety risks.

4.3. Reports should be made in good faith and based on a reasonable belief that the information being reported is accurate and truthful.

4.4. The organization will protect individuals who report in good faith from retaliation, harassment, or discrimination.

5. Reportable Incidents

5.1. The following types of incidents should be reported promptly:

- **Safety Concerns**: Any condition or activity, work conditions, that poses a risk to the physical safety or health of employees, contractors, or visitors.

- **Harassment or Discrimination**: Any form of harassment, discrimination, bullying, or unethical treatment of employees or stakeholders based on race, gender, age, disability, religion, sexual orientation, or any other protected characteristic.

- **Fraud or Corruption**: Any suspected incidents of fraud, bribery, corruption, or financial misconduct, including but not limited to misappropriation or mismanagement of company funds, falsification of records, or abuse of organizational resources.

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- **Criminal Activity**: Any behavior or activity that constitutes a crime, such as theft, assault, vandalism, or any illegal acts committed by employees or others involved with the organization.
- **Violations of Organizational Policies**: Any behavior that violates the company's code of conduct, internal policies, or external regulatory requirements.
- **Substance Abuse or Impairment**: Any suspicion of employees or contractors being under the influence of drugs or alcohol while performing duties.
- **Environmental Damage**: Any activity or practice that causes harm to the environment or violates environmental laws and regulations.
- **Child Protection or Vulnerable Adult Concerns**: Any concern regarding the welfare of children or vulnerable adults within the scope of the organization's operations, including abuse or neglect.
- **Conflict of Interest**: Any situation where personal interests conflict with the individual's professional responsibilities, such as financial interests in a competing company.

6. Reporting Procedure

6.1. **Immediate Reporting**: In cases where there is an immediate risk to the safety of individuals or the organization, employees must report the incident immediately to their supervisor, manager, or the designated reporting authority.

6.2. **Formal Reporting Channels**: Employees can report incidents via:

a. **Internal Reporting**: Employees may report concerns to their supervisor, manager, or the designated internal reporting officer, such as the HR department, compliance officer, or Legal department.

b. **Anonymous Reporting**: Where allowed, employees may report concerns anonymously through a whistleblower hotline, online reporting system, or third-party service.

c. **External Reporting**: In cases where the organization fails to address the report, or if the incident involves illegal activity, employees may report concerns to relevant authorities, such as law enforcement or regulatory bodies.

6.3. **Timeliness**: Reports should be made as quickly as possible to the designated officer as stated.

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7. Protection from Retaliation

7.1. The organization is committed to ensuring that individuals who report in good faith are protected from any form of retaliation. Retaliation includes any adverse action such as dismissal, demotion, harassment, intimidation, or any other form of discrimination or mistreatment.

7.2. Any individual found to have engaged in retaliatory actions against a whistleblower will be subject to disciplinary action, up to and including termination of employment.

8. Confidentiality

8.1. All reports will be treated with the utmost confidentiality, and information about the whistleblower and the reported matter will be disclosed only to those who need to know in order to investigate or address the issue.

8.2. The organization will make every effort to protect the identity of the person making the report, except where required by law or when the individual has given consent to disclose their identity.

9. Investigation and Resolution

9.1. **Investigation Process**: All reports will be taken seriously and investigated promptly, thoroughly, and impartially. The extent of the investigation will depend on the nature and severity of the reported issue.

9.2. **Resolution**: The organization will take appropriate corrective or disciplinary actions based on the findings of the investigation. This may include policy revisions, training, legal action, or other remedial measures.

9.3. **Feedback**: If feasible and appropriate, the whistleblower will be informed of the outcome of the investigation, though confidentiality constraints may limit the details that can be shared.

10. Responsibilities of Employees and Managers

10.1. **Employees**: Employees must report any potential or actual violation of law, policy, or safety concern they become aware of in the course of their work.

10.2. **Managers**: Managers have a duty to ensure that employees are aware of this policy and its importance. Managers are also responsible for promptly acting on any reported issues or escalating concerns when necessary.

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11. **Training and Awareness**

The organization will provide training and resources to ensure that all employees understand their duty to report and how to report concerns. This training will be provided during onboarding and at regular intervals thereafter.

12. **Disciplinary Actions for Failure to Report**

Failure to report misconduct, unethical behavior, safety risks, or legal violations may result in disciplinary action. Disciplinary measures may include verbal or written warnings, suspension, or termination of employment, depending on the severity of the failure to report.

Contractual Obligations

This outlines the principles and procedures governing contractual obligations at AIM. It ensures clarity, accountability, and compliance in fulfilling contractual agreements with clients, partners, and stakeholders. All employees and representatives of AIM are required to adhere to this policy.

1. Purpose

The purpose is to:

- Ensure that contractual obligations are met consistently and professionally.
- Protect AIM from legal and financial risks.
- Establish clear guidelines for managing contracts.
- Promote transparency and trust in client relationships.

2. Scope

This applies to all contracts entered into by AIM, including but not limited to:

- Client service agreements
- Vendor and supplier contracts
- Subcontractor agreements
- Memorandums of Understanding (MoUs)
- Non-disclosure agreements (NDAs)

3. Key Principles

3.1. **Legal Compliance:** All contracts must comply with applicable local, national, and international laws. Legal counsel must review and approve all contracts before signing.

3.2. **Transparency and Accountability:** Contractual terms must be clear, concise, and understood by all parties involved. Any ambiguities or discrepancies must be addressed before the agreement is finalized.

3.3. **Professionalism and Integrity:** AIM will act in good faith and maintain professional conduct in all contractual dealings.

4. Responsibilities

4.1. Executive Leadership

- Approve high-value or strategically significant contracts.
- Ensure adequate resources for fulfilling contractual obligations.

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4.2. Legal Team

- Review all contracts to ensure legal compliance and risk mitigation.
- Provide guidance on contractual terms and dispute resolution.

5. Project Managers

- Oversee the execution of project-related contracts.
- Ensure that deliverables, timelines, and budgets align with contractual commitments.

6. Employees

- Understand their roles and responsibilities under contracts.
- Report any potential risks or breaches to their supervisors.

5. Contract Management Procedures

5.1. Contract Drafting and Review

- All contracts must be drafted using approved templates where possible.
- Deviations from standard terms require approval from the legal team.

5.2. Contract Approval

- Contracts must be signed by authorized signatories only.
- A contract cannot proceed without approval from the relevant stakeholders.

5.3. Contract Execution and Monitoring

- A dedicated contract manager will oversee the implementation of each contract.
- Regular progress reports will be submitted to ensure compliance with contractual terms.

5.4. Amendments and Variations

- Any changes to a contract must be documented and agreed upon by all parties.
- Amendments require the same level of approval as the original contract.

5.5. Dispute Resolution

- All disputes will be handled in accordance with the dispute resolution clause in the contract.
- The legal team will lead the resolution process and engage external counsel if necessary.

6. Non-Compliance

Failure to comply with this policy may result in disciplinary action, up to and including termination of employment. Non-compliance could also expose AIM to legal and financial liabilities.

7. Training and Awareness

All employees involved in contractual dealings must undergo regular training on:

- Contractual terms and conditions
- Risk management
- Legal compliance

COLLECTIVE ACTION

Objective

The purpose of this policy is to define the framework for engaging in collective action initiatives at AIM Consultant Company (hereinafter referred to as "AIM"). Collective action refers to the collaborative efforts of multiple stakeholders to address common challenges and achieve shared objectives. This policy ensures that AIM's participation in collective actions aligns with its values, promotes transparency, and complies with legal and ethical standards.

Scope

This applies to all employees, contractors, consultants, and management when representing AIM in collective action initiatives. It encompasses collaborations with:

1. Industry associations.
2. Professional organizations.
3. Regulatory bodies.
4. Community groups and non-governmental organizations (NGOs).
5. Public-private partnerships.

Key Principles

1. **Alignment with AIM Goals**
   o Collective action initiatives must align with AIM's mission, values, and strategic objectives.
2. **Integrity and Transparency**
   o AIM will ensure open and honest communication in all collective actions.
3. **Collaboration and Inclusivity**
   o AIM will strive to build partnerships that foster mutual respect, equity, and shared benefits.
4. **Compliance**
   o All collective actions will adhere to applicable legal, regulatory, and ethical standards, including anti-trust and anti-corruption laws.
5. **Sustainability and Impact**
   o Efforts will prioritize long-term benefits for stakeholders, the community, and the environment.

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Objectives of Collective Action

1. Promote industry best practices and standards.
2. Advocate for policy improvements beneficial to the engineering and consulting sector.
3. Address shared challenges such as sustainability, safety, and innovation.
4. Enhance corporate social responsibility (CSR) initiatives.
5. Strengthen relationships with key stakeholders, including clients, regulators, and communities.

Collective Action Procedures

1. Identification of Opportunities

- Opportunities for collective action may arise through:
  - Industry forums and conferences.
  - Regulatory consultations.
  - Community engagement initiatives.
  - Recommendations from employees or stakeholders.

2. Assessment and Approval

- Collective action proposals will be evaluated based on:
  - Alignment with AIM's objectives.
  - Potential risks and benefits.
  - Resource requirements (time, financial, human resources).
- Proposals must be approved by senior management or the designated committee.

3. Formation of Working Groups

- For each collective action, a dedicated working group may be established, consisting of:
  - Internal representatives with relevant expertise.
  - External stakeholders or partners as necessary.
- Clear roles and responsibilities will be assigned.

4. Planning and Implementation

- Develop an action plan that includes:

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- o Objectives and deliverables.
- o Timelines and milestones.
- o Monitoring and evaluation criteria.

- Ensure ongoing communication with all stakeholders to foster collaboration and transparency.

5. Compliance and Risk Management

- Conduct due diligence on potential partners to ensure alignment with the Company's values and legal standards.
- Avoid practices that could lead to anti-competitive behavior, conflicts of interest, or reputational risks.

6. Monitoring and Evaluation

- Regularly review progress against the objectives of the collective action initiative.
- Measure outcomes and document lessons learned.
- Adjust strategies and resources as necessary.

7. Reporting and Communication

- Prepare periodic reports on collective action activities, including:
    - o Achievements and challenges.
    - o Financial and resource utilization.
    - o Recommendations for future initiatives.
- Share outcomes with stakeholders as appropriate.

Roles and Responsibilities

1. **Management**
    - o Approve and oversee collective action initiatives.
    - o Ensure adequate resources and support for the initiatives.
2. **Employees**
    - o Actively participate in assigned collective action activities.
    - o Represent AIM professionally and ethically.
3. **Compliance Officer**
    - o Monitor adherence to legal and ethical standards in all collective actions.

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o Provide guidance on anti-trust, anti-corruption, and conflict of interest issues.
4. **Public Relations and Communications Team**
   o Manage external communication related to collective actions.
   o Highlight achievements and positive impacts through appropriate channels.

Prohibited Practices

- Participating in activities that violate anti-trust, anti-corruption, or other laws.
- Engaging in collective actions that conflict with AIM's values or mission.
- Misrepresenting AIM's involvement or contributions.

Training and Awareness

- Regular training will be provided to employees on the principles, benefits, and risks of collective action.
- Specific training on legal compliance (e.g., anti-trust and anti-corruption laws) will be mandatory for employees involved in collective actions.

Monitoring and Continuous Improvement

- Periodic audits will assess the effectiveness and compliance of collective action initiatives.
- Feedback from participants and stakeholders will be used to improve processes and strategies.

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Decision Making Process

This policy establishes a structured and transparent decision-making process for AIM. It ensures that decisions are made efficiently, responsibly, and collaboratively to uphold AIM's values and objectives.

1. Purpose

The purpose is to:

- Define a clear framework for decision-making.
- Promote accountability and consistency in decision-making processes.
- Encourage participation and informed input from relevant stakeholders.
- Minimize risks associated with poor or uninformed decisions.

2. Scope

This applies to all levels of decision-making within AIM, including strategic, operational, and project-specific decisions. It encompasses all employees, teams, and leadership roles.

3. Decision-Making Principles

3.1. Transparency

- All decisions should be documented and communicated appropriately to relevant stakeholders.

3.2. Accountability

- Decision-makers are responsible for their decisions and must be able to justify their choices.

3.3. Evidence-Based

- Decisions should be based on accurate data, technical expertise, and sound analysis.

3.4. Inclusivity

- Input from relevant stakeholders should be sought to ensure diverse perspectives are considered.

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3.5. **Timeliness**

- Decisions must be made within appropriate timeframes to ensure project and operational efficiency.

4. Decision-Making Levels

4.1. **Strategic Decisions**

- Made by executive leadership and the board of directors.
- Examples include long-term business goals, major investments, and company policies.
- Require detailed analysis, consultation, and alignment with organizational objectives.

4.2. **Operational Decisions**

- Made by department heads and managers.
- Examples include resource allocation, staffing, and process improvements.
- Require input from team members and alignment with strategic goals.

4.3. **Project-Specific Decisions**

- Made by project managers and teams.
- Examples include engineering design choices, contractor selection, and milestone adjustments.
- Require technical expertise and alignment with client expectations.

5. Decision-Making Process

5.1. **Identify the Decision**

- Clearly define the issue or opportunity requiring a decision.
- Determine the level of authority required for the decision.

5.2. **Gather Information**

- Collect relevant data, stakeholder input, and expert opinions.
- Identify constraints, risks, and opportunities.

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5.3. Analyze Options

- Develop and evaluate potential solutions.
- Consider the impact, feasibility, and alignment with company objectives.

5.4. Make the Decision

- Choose the best option based on analysis and stakeholder input.
- Ensure the decision aligns with legal, ethical, and organizational standards.

5.5. Communicate the Decision

- Share the decision with relevant stakeholders.
- Provide rationale, expected outcomes, and next steps.

5.6. Implement the Decision

- Develop an action plan, assign responsibilities, and set timelines.
- Ensure necessary resources are allocated.

5.7. Review and Evaluate

- Monitor the outcomes of the decision.
- Conduct post-decision analysis to identify lessons learned and improve future processes.

6. Roles and Responsibilities

6.1. Executive Leadership

- Lead strategic decision-making.
- Provide oversight and ensure alignment with company goals.

6.2. Managers and Team Leaders

- Facilitate operational and project-specific decisions.
- Ensure team collaboration and adherence to this policy.

6.3. Employees

- Contribute insights and expertise to the decision-making process.
- Execute decisions in line with assigned responsibilities.

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6.4. Clients and Stakeholders

- Provide input and feedback for decisions affecting project outcomes or partnerships.

7. Decision-Making Tools and Techniques

- SWOT analysis (Strengths, Weaknesses, Opportunities, Threats)
- Cost-benefit analysis
- Risk assessment frameworks
- Decision matrices
- Consensus-building workshops

8. Conflict Resolution

- Disagreements in decision-making should be resolved through structured discussions, mediation, or escalation to higher authorities as needed.

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Positive Incentives

1. Purpose

This policy outlines the framework for providing positive incentives to employees of AIM to recognize and reward exceptional performance, dedication, and contributions that align with AIM's mission and values.

2. Scope

This applies to all full-time, part-time, subcontractors and contract employees of AIM, including engineers, project managers, support staff, and administrative personnel. It is to:

- Encourage and reward outstanding performance and contributions.
- Foster employee engagement, satisfaction, and retention.
- Promote teamwork, innovation, and continuous improvement.
- Align employee efforts with AIM's mission, vision, and objectives.

3. Guiding Principles

- **Fairness and Equity:** All employees will be considered for incentives based on objective criteria and without discrimination.
- **Transparency:** Incentive programs will be clearly communicated to all employees, ensuring transparency and understanding of eligibility criteria and reward structures.
- **Performance-Based:** Incentives will primarily be awarded based on measurable performance outcomes, such as project success, client satisfaction, innovation, and exceeding individual performance goals.
- **Alignment with Values:** Incentives will be aligned with the company's core values, such as integrity, teamwork, client focus, and professional excellence.
- **Sustainability:** Incentive programs will be designed to be sustainable and financially responsible within AIM's budget.

4. Types of Incentives

4.1. **Financial Incentives:**
- ○ **Performance Bonuses:** This is awarded based on individual or team performance exceeding pre-defined targets.
- ○ **Profit-Sharing:** Employees may participate in a profit-sharing program based on AIM-wide profitability.

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- **Spot Bonuses:** This is awarded for exceptional performance, exceeding expectations, innovative ideas or significant contributions.
- **Referral Bonuses:** This is awarded for successful referrals of new clients or qualified employees.
- **Merit-based Pay Increases**: This refers to the award for consistent high performance.

4.2. **Non-Financial Incentives:**
- **Recognition Awards:** This could be public recognition and awards for outstanding achievements, such as "Employee of the Month," "Project Excellence Award," and "Innovation Award."
- **Professional Development Opportunities:** Funding for professional certifications, conferences, and training programs.
- **Flexible Work Arrangements:** Options for flexible work schedules, remote work, or compressed workweeks.
- **Extra Time Off:** Additional paid time off for exceptional performance or significant contributions.
- **Mentorship Programs:** Opportunities for employees to mentor junior colleagues or be mentored by senior leaders.

5. Eligibility and Award Criteria

5.1. **Eligibility:** All employees in good standing are eligible for consideration for incentives.
5.2. **Award Criteria:**
- **Individual Performance:**
  - Meeting or exceeding individual performance goals.
  - Demonstrating initiative, creativity, and problem-solving skills.
  - Providing exceptional client service and exceeding client expectations.
  - Contributing to a positive and collaborative work environment.
- **Team Performance:**
  - Successful project completion within budget and timeline.
  - Client satisfaction and positive project reviews.
  - Innovation and implementation of best practices.
  - Effective teamwork and collaboration.
- **Company Contributions:**
  - Significant contributions to company growth and profitability.
  - Innovation and development of new business opportunities.
  - Active participation in company-wide initiatives and events.

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6. Incentive Administration

- **Performance Reviews:** Performance reviews will be conducted regularly to assess employee performance and identify candidates for incentives. It is based on clear, transparent, measurable criteria and monitored through surveys and performance metrics.
- **Award Committees:** An internal committee may be formed to review employee performance, evaluate incentive applications, and make award recommendations.
- **Communication:** All employees will be informed of incentive programs, eligibility criteria, and award procedures through company-wide communications, employee handbooks, and regular updates.

7. Roles and Responsibilities

7.1. Executive Leadership
- Provide oversight and allocate resources for the incentive program.
- Approve major incentive initiatives and policies.

7.2. Managers and Supervisors
- Communicate incentive opportunities to their teams
- Evaluate employee performance and recommend incentives

7.3. Human Resources
- Design and administer the incentive program.
- Ensure compliance with the policy and address employee queries.

7.4. Employees
- Actively contribute to the company's success.
- Provide feedback on the incentive program to human resources or management.

8. Disclaimer

This is intended to provide general guidance and may be subject to change at the discretion of AIM.

By implementing a comprehensive and well-defined incentive program, AIM can motivate and reward its employees, foster a high-performance culture, and achieve its business objectives.

Disciplinary Measures

1. Purpose

This policy outlines the summary of the disciplinary procedures for employees of AIM as conveyed in the Handbook, to address misconducts and ensure a safe, productive, and professional work environment.

2. Guiding Principles

- **Fairness and Consistency:** Disciplinary actions will be applied fairly and consistently to all employees, regardless of position, seniority, or personal characteristics.
- **Progressive Discipline:** Disciplinary actions will follow a progressive approach, starting with less severe measures and escalating as necessary.
- **Documentation:** All disciplinary actions will be thoroughly documented, including the nature of the misconduct, the disciplinary action taken, and the employee's response.
- **Due Process:** Employees will be provided with an opportunity to be heard and present their side of the story before any disciplinary action is taken.
- **Confidentiality:** Disciplinary matters will be handled with discretion and confidentiality to the extent possible.

3. Types of Misconduct

This policy addresses a wide range of misconduct, including but not limited to:

- **Violations of Policies:**
  - Violation of safety policies and procedures.
  - Misuse of resources (e.g., time, equipment, internet).
  - Confidentiality breaches.
  - Conflict of interest.
  - Discrimination or harassment.
  - Substance abuse or alcohol abuse in the workplace.
- **Performance Issues:**
  - Consistent failure to meet performance expectations.
  - Negligence or carelessness in job duties.
  - Unsatisfactory attendance or punctuality.
  - Lack of cooperation or teamwork.
- **Conduct Issues:**
  - Insubordination or disobedience.
  - Verbal or physical abuse.
  - Theft or dishonesty.
  - Violation of company dress code or professional conduct standards.

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5. Disciplinary Actions

Disciplinary actions may include, but are not limited to:

- **Verbal Warning:** A formal verbal warning documenting the misconduct and outlining expected improvements.
- **Written Warning:** A formal written warning documenting the misconduct, outlining expected improvements, and the potential consequences of further misconduct.
- **Suspension:** Temporary suspension from employment, with or without pay.
- **Demotion:** Reduction in job title or responsibilities.
- **Termination of Employment:** Termination of employment with or without cause.

6. Disciplinary Procedures

- **Investigation:** A thorough investigation will be conducted to gather information and determine the facts of the situation.
- **Employee Meeting:** The employee will be provided with an opportunity to meet with their supervisor or a designated representative to discuss the allegations and present their side of the story.
- **Documentation:** All disciplinary actions will be thoroughly documented, including the nature of the misconduct, the investigation findings, the disciplinary action taken, and the employee's response.
- **Appeals Process:** Employees may have the right to appeal disciplinary actions through a designated internal appeals process.

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REMEDIAL RESPONSES

Purpose

The purpose of this policy is to establish a structured approach for addressing and resolving issues arising from non-compliance, incidents, grievances, or other challenges encountered in the course of business operations at AIM Consultant Limited (hereinafter referred to as "AIM"). This policy ensures that all remedial actions are consistent, effective, and aligned with AIM's values, legal obligations, and industry standards.

Scope

This policy applies to all employees, contractors, consultants, vendors, and other stakeholders associated with AIM. It governs remedial responses to:

1. Violations of AIM policies or ethical standards.
2. Legal or regulatory non-compliance.
3. Quality or safety issues in engineering projects.
4. Client grievances or contractual disputes.
5. Environmental, health, and safety (EHS) incidents.

Key Principles

1. **Accountability**
   o All remedial actions will be assigned to responsible parties to ensure proper execution.
2. **Proportionality**
   o Responses will be proportionate to the severity of the issue and its potential impact.
3. **Transparency**
   o Affected stakeholders will be informed of remedial actions in a clear and timely manner, where appropriate.
4. **Timeliness**
   o Prompt action will be taken to address identified issues to prevent further escalation.
5. **Continuous Improvement**
   o Lessons learned from remedial actions will be used to improve processes and prevent recurrence.

Remedial Response Procedures

1. Identification of Issues

- Issues requiring remedial action may be identified through:
    - Incident reports.
    - Audits or inspections.
    - Client feedback or complaints.
    - Employee or stakeholder reports.

2. Assessment and Classification

- Assess the nature, severity, and impact of the issue:
    - **Severity Levels**: Minor, Moderate, or Critical.
    - **Impact Areas**: Safety, quality, environmental, legal, reputational, or financial.

3. Immediate Containment Measures

- Implement measures to contain or mitigate immediate risks.
    - Example: Securing hazardous sites, suspending unsafe operations, or issuing temporary fixes.

4. Root Cause Analysis (RCA)

- Conduct an investigation to identify underlying causes of the issue.
    - Utilize tools such as the "5 Whys," Fishbone Diagram, or Failure Mode and Effects Analysis (FMEA).

5. Development of Remedial Action Plan

- Create a detailed plan to address the issue, including:
    - Corrective actions: Steps to resolve the current issue.
    - Preventive actions: Measures to avoid recurrence.
    - Assigned responsibilities: Clearly define roles and timelines.

6. Communication and Stakeholder Engagement

- Inform affected stakeholders, including:
    - Internal teams for coordination.
    - Clients or regulatory bodies as required.
    - Other impacted parties.

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7. Implementation of Remedial Actions

- Execute the remedial action plan as per established timelines and guidelines.
- Monitor progress and address any challenges during implementation.

8. Verification and Validation

- Verify that remedial actions have been successfully implemented.
- Validate effectiveness through follow-up inspections, tests, or audits.

9. Documentation and Reporting

- Maintain comprehensive records of:
  - Issue identification and assessment.
  - Investigation findings and root cause analysis.
  - Details of remedial actions taken.
  - Communication logs and reports to stakeholders.

10. Review and Continuous Improvement

- Conduct a post-action review to identify lessons learned.
- Update policies, procedures, or training programs based on findings.

11. Roles and Responsibilities

1. **Management**
   - Ensure resources and support for effective remedial actions.
   - Approve major remedial response plans and communicate outcomes to stakeholders.
2. **Project Teams**
   - Identify and report issues promptly.
   - Implement assigned remedial actions effectively.
3. **Compliance and Quality Assurance Teams**
   - Oversee compliance with legal, regulatory, and quality standards.
   - Monitor and evaluate the effectiveness of remedial actions.
4. **EHS (Environmental, Health, and Safety) Team**
   - Ensure prompt response to safety and environmental incidents.
   - Guide the development of preventive measures.
5. **Employees and Contractors**
   - Report concerns and cooperate in remedial processes.
   - Adhere to updated policies and procedures.

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12. Prohibited Practices

- Delaying remedial responses unnecessarily.
- Failing to report known issues or hazards.
- Taking retaliatory actions against individuals who report concerns.

13. Training and Awareness

- Regular training will be provided on identifying, reporting, and addressing issues.
- Employees and contractors will be educated on their roles in remedial response processes.

14. Monitoring and Evaluation

- Periodic audits will be conducted to ensure compliance.
- Metrics such as incident resolution time, recurrence rates, and stakeholder satisfaction will be monitored.

POLICY ON PERIODIC CERTIFICATIONS

1. PURPOSE

This policy establishes standards and procedures for maintaining, renewing, and tracking certifications critical to the professional, regulatory, and technical responsibilities of employees in AIM Consultants Limited (hereafter referred to as "**AIM**"). The goal is to ensure all personnel remain compliant with industry requirements, competent in their roles, and capable of delivering services aligned with organizational and client expectations.

2. SCOPE

This policy applies to:

- All full-time, part-time, and contract engineering professionals employed by AIM.
- Certifications required by professional engineering bodies, regulatory authorities, or clients.
- Key certifications related to safety, environmental standards, technical expertise, and compliance with industry standards.

3. POLICY STATEMENT

AIM is dedicated to maintaining a team of certified professionals equipped to meet technical, regulatory, and safety standards. Employees and contractors must ensure that all certifications relevant to their roles are renewed within the stipulated timeframes.

4. KEY CERTIFICATIONS

Key certifications include but are not limited to:

- **Professional Licenses:**
  - Professional Engineer (PE)
  - Chartered Engineer (CEng)
- **Technical Certifications:**
  - Structural Analysis and Design Tools (e.g., STAAD.Pro, ETABS)

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- Project Management Certifications (e.g., PMP, PRINCE2)
- **Safety and Environmental Certifications:**
  - OSHA Safety Training
  - ISO 14001 Environmental Management
- **Specialized Certifications:**
- **Data Protection certification**

5. RESPONSIBILITIES

5.1. Employees/Contractors

- Ensure certifications remain valid by initiating the renewal process well before expiration.
- Attend required training programs and exams for certification renewal.
- Submit proof of valid certifications to the HR department promptly.

5.2. Line Managers/Supervisors

- Monitor team members' certification statuses and ensure compliance with renewal schedules.
- Provide guidance on available training resources and coordinate with the HR department if needed.

5.3. Human Resources Department

- Maintain up-to-date records of certifications for all employees.
- Notify employees of upcoming expiration dates at least three (3) months in advance.
- Work with employees to address compliance gaps.

5.4. Administrative Team

- Identify industry-specific certification requirements for employees.
- Coordinate company-sponsored training or workshops.
- Liaise with certification bodies as needed.

6. CERTIFICATION FREQUENCY

Certification renewals will follow the schedule mandated by respective regulatory or professional bodies. Typical renewal periods include:

- **Annual Renewals:** [e.g., OSHA 30-hour training, ISO internal audits]
- **Biennial Renewals:** [e.g., PE licenses, software certifications]
- **Triennial Renewals:** [e.g., Environmental impact assessment credentials, leadership certifications]

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7. CERTFICATION TRACKING

- A centralized Certification Management System (CMS) will be used to track certification statuses, renewal deadlines, and compliance.
- Employees must update their certification records in the CMS within [30] days of renewal.
- Automatic notifications will be sent for impending expirations, with reminders at 120, 60, and 30 days intervals.

8. NON-COMPLIANCE

Non-compliance with certification requirements may result in:

1. Removal from projects requiring the certification.
2. Suspension until certifications are updated.
3. Disciplinary action, including termination, in cases of repeated non-compliance.
4. Reporting to regulatory bodies if required.

9. CERTIFICATION COSTS

- AIM will cover or reimburse fees for certifications deemed mandatory for an employee's role, provided the renewal approval has been expressly obtained by the Management, through the Human Resources Department.
- Certifications pursued voluntarily for career development require prior approval for reimbursement.
- Costs for training, exam fees, and travel (if applicable) must be pre-approved by the relevant department head.

10.   CERTIFICATION AUDIT

AIM will conduct periodic audits to:

- Verify compliance with certification requirements.
- Identify gaps and address training needs.
- Ensure alignment with industry standards and client expectations.

INVESTIGATIONS PROCEDURES POLICY

1. Introduction

This policy is to establish a clear framework for conducting investigations within AIM Consultants Limited (hereinafter referred to as "AIM"). This policy ensures that all investigations are carried out in a consistent, fair, and professional manner, safeguarding the integrity of the process, protecting confidentiality, and complying with legal and ethical standards.

2. Coverage of the Policy

This policy applies to all employees, contractors, consultants, vendors, and other stakeholders associated with AIM. Furthermore, it shall cover investigations including but not limited to:

1. Alleged violations of Company policies.
2. Breaches of professional standards.
3. Legal or regulatory non-compliance.
4. Safety or environmental incidents.
5. Ethical misconduct, including fraud, corruption, or harassment.

3. Key Principles

1. **Impartiality and Fairness**
   o Investigations will be conducted impartially and objectively.
   o All individuals involved will have the opportunity to provide their perspective.
2. **Confidentiality**
   o Information related to investigations will be shared on a need-to-know basis.
   o Unauthorized disclosure of investigation details will be subject to disciplinary action.
3. **Timeliness**
   o Investigations will be conducted promptly to ensure timely resolution.
4. **Compliance**
   o All investigations will adhere to applicable laws, regulations, and Company policies.
5. **Documentation**
   o All steps, findings, and decisions will be thoroughly documented to ensure transparency and accountability.

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Investigation Procedures

1. Reporting of Incidents or Concerns

- **Channels for Reporting**: Employees and stakeholders may report concerns via:
    - Email or online reporting tools.
    - Confidential hotlines.
    - Directly to the HR department or the Legal Department.
- **Anonymity**: Reports may be made anonymously where permitted by law.

2. Preliminary Assessment

- The assigned investigator (HR, Compliance Officer, or designated team) will:
    - Assess the validity and seriousness of the reported concern.
    - Determine if an investigation is warranted.

3. Appointment of an Investigation Team

- The investigation team will be selected based on expertise and impartiality.
- External experts or legal counsel may be engaged for complex or sensitive matters.

4. Planning the Investigation

- Develop an investigation plan, including:
    - Scope and objectives of the investigation.
    - List of individuals to be interviewed.
    - Documents and evidence to be reviewed.

5. Evidence Collection

- Collect relevant evidence such as:
    - Documents, emails, or communications.
    - CCTV footage (if applicable).
    - Witness statements.
- Ensure evidence is handled securely to maintain chain of custody.

6. Conducting Interviews

- Interviews will be conducted in a professional and non-intimidating manner.

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- Interviewees will be informed of the purpose of the interview and their rights.

7. Analysis and Findings

- Analyze all evidence to determine facts.
- Document findings with supporting evidence.

8. Reporting

- Prepare an investigation report that includes:
  - ○ Background of the investigation.
  - ○ Methodology used.
  - ○ Summary of findings.
  - ○ Recommendations for corrective actions, if applicable.

9. Decision and Action

- Management will review the investigation report and decide on the appropriate course of action, including:
  - ○ Disciplinary measures.
  - ○ Policy updates.
  - ○ Reporting to regulatory authorities (if required).

10. Communication of Outcome

- Inform relevant parties of the investigation outcome while maintaining confidentiality.

11. Record Keeping

- All investigation records will be securely stored for a specified period (e.g., 5-7 years), as determined by legal and regulatory requirements.

12. Roles and Responsibilities

1. **HR Department**
   - ○ Primary responsibility for employee-related investigations.
2. **Compliance Officer/Legal Department**

3. **Management**
   o Ensure appropriate resources and support for investigations.
4. **Employees and Stakeholders**
   o Report concerns in good faith and cooperate during investigations.

13. Prohibited Practices

- Retaliation against individuals who report concerns in good faith.
- Fabrication, destruction, or withholding of evidence.
- Conducting unauthorized investigations.

14. Training and Awareness

- Regular training will be provided to employees on the Company's investigation procedures, reporting mechanisms, and their rights and responsibilities.

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FINANCIAL CONTROLS

This outlines the framework for sound financial management and control within AIM. Its primary objectives are to:

- **Safeguard company assets:** Prevent fraud, theft, and misuse of company funds and resources.
- **Ensure financial accuracy and reliability:** Maintain accurate and reliable financial records for decision-making, reporting, and regulatory compliance.
- **Enhance operational efficiency:** Streamline financial processes and improve overall operational efficiency.
- **Promote transparency and accountability:** Foster a culture of transparency and accountability within the company.
- **Comply with all applicable laws and regulations:** Adhere to all relevant accounting standards, tax laws, and other legal requirements.

2. Scope

This policy applies to all employees, contractors, and third parties involved in the company's financial operations, including but not limited to:

- Accounting and finance personnel
- Project managers
- Procurement officers
- Sales and marketing staff
- Human resources personnel
- All other employees with access to or involvement in financial transactions

3. Key Control Areas

- **Accounting and Financial Reporting:**
    - o **Chart of Accounts:** Maintain a well-defined and organized chart of accounts.
    - o **Project Entries:** Ensure all projects are properly documented, authorized, and reviewed.
    - o **Bank Reconciliation:** Perform monthly bank reconciliations promptly and accurately.
    - o **Financial Statements:** Prepare timely and accurate financial statements in accordance with Generally Accepted Accounting Principles (GAAP).
    - o **Internal Audits:** Conduct regular internal audits to assess the effectiveness of financial controls.

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- **Revenue Recognition:**
  - **Contract Review:** Carefully review all contracts to ensure proper revenue recognition in accordance with relevant accounting standards.
  - **Billing Procedures:** Establish clear and consistent billing procedures, including invoicing, collections, and credit control.
  - **Revenue Recognition Policy:** Adhere to a well-defined revenue recognition policy.
- **Expenditure Control:**
  - **Procurement Policy:** Implement a robust procurement policy, including competitive bidding, purchase order approvals, and vendor evaluations.
  - **Expense Reimbursement:** Establish clear guidelines for employee expense reimbursement, including proper documentation and approval processes.
  - **Travel and Hospitality:** Maintain strict controls for expenses on travel and hospitality.
  - **Budgeting and Forecasting:** Develop and monitor budgets and forecasts to ensure financial sustainability.
- **Cash Management:**
  - **Bank Accounts:** Maintain adequate bank balances and ensure proper segregation of duties for bank account access.
  - **Cash Handling:** Establish secure procedures for handling cash receipts and disbursements.
  - **Investments:** Implement appropriate controls over investments to minimize risk.
- **Human Resources:**
  - **Background Checks:** Conduct thorough background checks on all employees, particularly those handling financial transactions.
  - **Segregation of Duties:** Implement appropriate segregation of duties to minimize the risk of fraud.
  - **Employee Training:** Provide regular training to employees on financial policies and procedures.
- **Information Technology:**
  - **Access Controls:** Implement strong access controls to sensitive financial data, including user IDs, passwords, and encryption.
  - **Data Backup and Recovery:** Maintain regular backups of all financial data and ensure a robust disaster recovery plan.
  - **Anti-virus and Anti-malware Protection:** Implement and maintain effective anti-virus and anti-malware software.

4. Responsibilities

- **Management:**
  - Oversee the implementation and effectiveness of this policy.
  - Ensure adequate resources are available for financial control activities.

- Promote a culture of ethical behavior and financial integrity.
- **Finance Department:**
  - Maintain accurate and reliable financial records.
  - Ensure compliance with all applicable laws and regulations.
  - Conduct regular internal audits and reviews.
  - Investigate and report any suspected irregularities.
- **All Employees:**
  - Comply with all financial policies and procedures.
  - Report any suspected fraud or unethical behavior.
  - Exercise due care and diligence in handling company funds and assets.

5. Policy Violations

Any violation of this policy may result in disciplinary action, up to and including termination of employment.

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MONITORING/OVERSIGHT

This policy establishes a framework for effective monitoring and oversight within AIM. Its primary objectives are to:

- **Ensure project quality and success:** Monitor project progress, identify potential risks and issues, and ensure projects are delivered on time, within budget, and to the required quality standards.
- **Improve operational efficiency:** Identify areas for improvement in project execution and operations.
- **Enhance client satisfaction:** Maintain strong client relationships through proactive communication and regular project reviews.
- **Comply with contractual obligations:** Ensure compliance with all contractual terms and conditions.
- **Promote continuous improvement:** Foster a culture of continuous improvement by regularly evaluating project performance and identifying best practices.

2. Scope

This applies to:

- All phases of the project lifecycle, from planning and design to construction and commissioning.
- All project team members, including project managers, engineers, designers, technicians, and support staff.
- All client interactions related to project monitoring and oversight.

3. Monitoring and Oversight Activities

- **Project Planning and Scheduling:**
  - Develop and maintain detailed project schedules, including milestones, deadlines, and resource allocation.
  - Conduct regular schedule reviews and updates to track progress and identify potential delays.
- **Budget Control:**
  - Track project costs against the approved budget.
  - Identify and address potential cost overruns proactively.
  - Conduct regular cost variance analysis.
- **Quality Control:**
  - Implement and maintain a robust quality control system, including regular inspections, testing, and quality audits.
  - Ensure compliance with all relevant engineering standards and codes.

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- **Risk Management:**
  - Identify and assess potential project risks.
  - Develop and implement risk mitigation plans.
  - Monitor and track identified risks throughout the project lifecycle.
- **Client Communication:**
  - Maintain open and regular communication with clients throughout the project.
  - Provide timely and accurate project updates.
  - Address client concerns and issues promptly and effectively.
- **Performance Reporting:**
  - Prepare regular project progress reports, including key performance indicators (KPIs).
  - Conduct project post-mortems to identify lessons learned and areas for improvement.

4. Roles and Responsibilities

- **Project Manager:**
  - Responsible for the overall monitoring and oversight of the project.
  - Ensures adherence to project plans, budgets, and schedules.
  - Conducts regular project reviews and reports.
  - Communicates effectively with clients and project team members.
- **Project Team:**
  - Responsible for carrying out their assigned tasks in accordance with project plans and quality standards.
  - Proactively identify and report any potential issues or risks.
  - Participate in project reviews and meetings.
- **Quality Control Manager:**
  - Responsible for overseeing the implementation of the quality control system.
  - Conducts regular quality inspections and audits.
  - Ensures compliance with all relevant standards and codes.
- **Client:**
  - Responsible for reviewing project progress and providing feedback.
  - Collaborate with the project team to address any concerns or issues.

5. Tools and Techniques

- Project Management Software (e.g., Microsoft Project, Primavera P6)
- Project Scheduling Tools (e.g., Gantt charts, PERT charts)
- Cost Control Software
- Risk Management Software
- Quality Control Checklists and Forms

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- Regular Project Meetings and Reviews

6. Continuous Improvement

- Regularly review and update this policy to ensure its effectiveness.
- Conduct periodic internal audits to assess the effectiveness of monitoring and oversight processes.
- Implement lessons learned from past projects to improve future performance.

APPROPRIATE REMUNERATION

Purpose

This outlines AIM's approach to employee remuneration, aiming to:

- **Attract and retain top talent:** Offer competitive and equitable compensation packages to attract and retain highly skilled and motivated employees.
- **Motivate and reward performance:** Reward individual and team performance through competitive salaries, bonuses, and other incentives.
- **Ensure fairness and equity:** Ensure fair and equitable compensation practices across all levels and departments.
- **Comply with all applicable laws and regulations:** Adhere to all relevant labor laws, tax regulations, and industry standards.

2. Scope

This applies to all employees, including:

- Full-time employees
- Part-time employees
- Temporary employees
- Interns
- Contractors

3. Remuneration Components

- **Base Salary:**
  - Base salaries will be determined based on factors such as:
    - Job title and responsibilities
    - Experience and qualifications
    - Market data and competitive analysis
    - Individual performance and contributions
  - Regular salary reviews will be conducted to ensure competitiveness and equity.
- **Bonuses:**
  - Performance-based bonuses may be awarded to individuals or teams based on:
    - Achievement of individual and team goals
    - Project success and client satisfaction
    - Overall company performance
  - Bonus criteria and eligibility will be clearly defined and communicated.

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- **Benefits:**
  - A comprehensive benefits package may include:
    - Health insurance (medical, dental, vision)
    - Paid time off (vacation, sick leave, holidays)
    - Life insurance
    - Professional development opportunities

4. Compensation Review Process

- **Annual Performance Reviews:**
  - Regular performance reviews will be conducted to assess employee performance and contributions.
  - Performance review outcomes will be considered in determining salary increases and bonuses.
- **Market Analysis:**
  - Regular market research will be conducted to ensure that salaries remain competitive within the industry.
- **Compensation Surveys:**
  - Participation in industry compensation surveys may be considered to benchmark salaries and benefits.

5. Equal Employment Opportunity

- The company is committed to providing equal employment opportunities to all employees and applicants without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, age, disability, or veteran status.
- All compensation decisions will be made in a fair and equitable manner, free from discrimination.

6. Communication and Transparency

- AIM will communicate compensation policies and procedures clearly and transparently to all employees.
- Employees will have access to information regarding their own compensation and benefits.

PROPER DOCUMENTATION

1. Purpose

This policy establishes the framework for proper documentation within AIM. Its primary objectives are to:

- **Ensure project quality and accuracy:** Maintain complete and accurate records of all project-related activities, including design calculations, drawings, specifications, and reports.
- **Facilitate effective communication and collaboration:** Improve communication and collaboration among project teams, clients, and other stakeholders.
- **Support decision-making:** Provide reliable and accessible information to support informed decision-making throughout the project lifecycle.
- **Meet legal and contractual obligations:** Ensure compliance with all applicable laws, regulations, and contractual requirements.
- **Protect the company's intellectual property:** Safeguard valuable company data and intellectual property.

2. Scope

This applies to all projects undertaken by AIM, including:

- All project phases, from planning and design to construction and commissioning.
- All project documentation, including:
  - Design calculations and drawings
  - Specifications and standards
  - Project schedules and budgets
  - Meeting minutes and correspondence
  - Test reports and inspection reports
  - As-built drawings and operations manuals
  - Project proposals and contracts
- All employees, contractors, and consultants involved in project work.

3. Documentation Standards

- **File Naming Conventions:** Establish clear and consistent file naming conventions to ensure easy organization and retrieval of documents.
- **Version Control:** Implement a version control system to track changes to documents and maintain a history of revisions.

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SERVICES 45 YEARS

- **Document Control:**
  - Establish procedures for document creation, review, approval, and distribution.
  - Ensure that all documents are reviewed and approved by appropriate personnel before release.
  - Maintain a central repository for all project documents, such as a shared drive or document management system.
- **Data Integrity:**
  - Ensure the accuracy and integrity of all data collected and recorded.
  - Implement measures to prevent data loss or corruption, such as regular backups and data recovery procedures.
- **Confidentiality:**
  - Maintain the confidentiality of all sensitive and proprietary information.
  - Implement appropriate security measures to protect confidential documents.

4. Roles and Responsibilities

- **Project Manager:**
  - Responsible for ensuring that all project documentation is properly created, maintained, and archived.
  - Oversees the implementation of the documentation control procedures.
- **Project Engineers/Designers:**
  - Responsible for creating and maintaining accurate and complete documentation for their assigned tasks.
  - Adhere to all company documentation standards.
- **Document Control Officer (if applicable):**
  - Responsible for managing the document control process, including document creation, review, approval, and distribution.
- **All Employees:**
  - Comply with all company documentation policies and procedures.
  - Handle company documents with care and maintain confidentiality.

5. Electronic Documentation

- Encourage the use of electronic documentation whenever possible to improve efficiency and accessibility.
- Utilize electronic signatures and digital workflows to streamline document approval processes.
- Ensure that electronic documents are properly backed up and secured to prevent data loss.

6. Record Retention

- Establish clear record retention policies for all project documentation.
- Maintain records in accordance with legal and contractual requirements.
- Implement secure and efficient archiving procedures for long-term storage of project documents.

7. Continuous Improvement

- Regularly review and update this policy to ensure its effectiveness.
- Conduct periodic audits to assess compliance with documentation standards.
- Implement lessons learned from past projects to improve documentation processes.

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RECIPROCAL COMMITMENT

This outlines AIM's commitment to fostering mutually beneficial relationships with its clients, employees, suppliers, and other stakeholders. It aims to:

- **Build trust and loyalty:** Cultivate strong, long-term relationships based on mutual respect, trust, and open communication.
- **Enhance collaboration:** Promote a collaborative environment where all parties work together effectively to achieve shared goals.
- **Improve performance:** Drive continuous improvement through open feedback, shared learning, and a commitment to excellence.
- **Ensure ethical conduct:** Uphold ethical business practices in all interactions.

Coverage

It applies to all employees, contractors, and third parties associated with AIM, including:

- Clients
- Employees
- Suppliers
- Partners
- Consultants
- Other stakeholders

Key Principles

- **Mutual Respect:** Treat all stakeholders with respect, dignity, and fairness.
- **Open Communication:** Maintain open and honest communication channels with all stakeholders.
- **Shared Responsibility:** Recognize that success depends on the collective efforts of all stakeholders.
- **Continuous Improvement:** Continuously strive to improve relationships and processes based on feedback and shared learning.
- **Ethical Conduct:** Adhere to the highest ethical standards in all business dealings.

Client Relationships

- **Commitment to Client Satisfaction:** Prioritize client satisfaction by delivering high-quality services that meet or exceed expectations.
- **Open and Honest Communication:** Maintain open and honest communication with clients throughout the project lifecycle.

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- **Collaboration:** Work collaboratively with clients to achieve shared project goals.
- **Confidentiality:** Respect client confidentiality and protect sensitive information.

Employee Relations

- **Fair Treatment:** Treat all employees fairly and equitably.
- **Employee Development:** Invest in employee development and provide opportunities for growth and advancement.
- **Work-Life Balance:** Promote a healthy work-life balance for all employees.
- **Employee Recognition:** Recognize and reward employee contributions and achievements.

Supplier Relationships

- **Fair Procurement Practices:** Conduct fair and transparent procurement processes.
- **Supplier Development:** Support the development of suppliers through mentorship and collaboration.
- **Ethical Sourcing:** Source materials and services ethically and responsibly.

Other Stakeholder Relationships

- **Community Engagement:** Engage with the local community through volunteerism and other initiatives.
- **Industry Collaboration:** Collaborate with industry partners to advance the field of engineering.
- **Professional Development:** Support professional development opportunities for employees and industry colleagues.

Implementation

- **Communication:** Communicate this policy to all stakeholders.
- **Training:** Provide training to employees on the principles of reciprocal commitment.
- **Performance Evaluation:** Incorporate reciprocal commitment principles into performance evaluations.
- **Continuous Improvement:** Regularly review and update this policy to ensure its effectiveness.

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BUSINESS PARTNERS

1. Overview

This outlines the procedures for conducting due diligence on all potential and existing business partners of AIM. The purpose is to:

- **Mitigate risks:** Identify and assess potential risks associated with business relationships, such as legal, financial, reputational, and operational risks.
- **Ensure compliance:** Comply with relevant laws and regulations, including anti-corruption, anti-money laundering, and sanctions laws.
- **Enhance reputation:** Maintain a positive and ethical business reputation by partnering with reputable and responsible companies.
- **Improve decision-making:** Provide accurate and reliable information to support informed business decisions regarding partnerships.

2. Coverage

This policy applies to all potential and existing business partners of AIM, including:

- Suppliers
- Subcontractors
- Distributors
- Joint venture partners
- Customers
- Other third parties with whom AIM conducts significant business.

3. Due Diligence Procedures

AIM will conduct due diligence on all potential and existing business partners, including the following steps:

3.1 Initial Screening

- **Basic Information:** Obtain and verify basic information about the potential partner, such as AIM registration details, contact information, and ownership structure.
- **Sanctions Screening:** Screen the potential partner against relevant sanctions lists maintained by international organizations and government authorities.
- **Reputational Screening:** Conduct online searches and media monitoring to identify any negative news or reputational concerns.

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3.2 In-Depth Assessment

- **Financial Stability:** Assess the financial health of the potential partner, including its creditworthiness, liquidity, and profitability.
- **Legal and Regulatory Compliance:** Review the potential partner's compliance with relevant laws and regulations, including environmental, health, and safety regulations.
- **Anti-Corruption and Bribery:** Assess the potential partner's anti-corruption and bribery risk, including its internal controls and compliance programs.
- **Human Rights and Labor Practices:** Evaluate the potential partner's human rights and labor practices, including its treatment of employees and adherence to international labor standards.
- **Environmental and Social Impact:** Assess the potential partner's environmental and social impact, including its environmental management systems and social responsibility initiatives.

3.3 Ongoing Monitoring

- **Regular Reviews:** Conduct periodic reviews of existing business partners to assess ongoing risks and ensure continued compliance.
- **Media Monitoring:** Continuously monitor news and media reports for any information that may impact AIM's relationship with a business partner.
- **Information Updates:** Maintain accurate and up-to-date information on all business partners.

4. Due Diligence Documentation

All due diligence activities must be properly documented, including:

- Due diligence reports
- Risk assessments
- Meeting minutes
- Correspondence with business partners

5. Roles and Responsibilities

- **Procurement Department:** Responsible for conducting initial screening and coordinating due diligence activities.
- **Legal Department:** Responsible for providing legal and regulatory advice and ensuring compliance with relevant laws and regulations.

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- **Compliance Department:** Responsible for overseeing AIM's anti-corruption and anti-money laundering compliance program and providing guidance on due diligence procedures.
- **Business Units:** Responsible for providing information about potential and existing business partners and cooperating with due diligence activities.

6. Policy Violations

Any violations of this policy will be subject to disciplinary action, up to and including termination of employment.

FRAUDULENT, COLLUSION AND COERCIVE PRACTICES

1. Overview

This outlines AIM's commitment to conducting business ethically and with integrity. It prohibits all forms of fraudulent, collusive, and coercive practices, including but not limited to:

- **Fraud:** Any intentional deception or misrepresentation of fact for personal gain or to deceive others. This includes, but is not limited to, fraud in bidding, invoicing, and financial reporting.
- **Collusion:** Any secret or illegal cooperation or conspiracy, especially illegal one between parties to cheat or deceive others. This includes, but is not limited to, bid rigging, price fixing, and market sharing.
- **Coercion:** The practice of persuading someone to do something by using force or threats. This includes, but is not limited to, coercion of employees, subcontractors, and suppliers.

2. Scope

This policy applies to all employees, officers, directors, agents, subcontractors, suppliers, and any other individuals or entities acting on behalf of AIM.

3. Prohibited Conduct

The following conduct is strictly prohibited:

- **Fraudulent Activities:**
    - **Bid Rigging:** Colluding with competitors to manipulate bid prices.
    - **False Claims:** Submitting false or inaccurate claims for payment.
    - **Kickbacks:** Offering or accepting bribes or other incentives in exchange for business.
    - **Embezzlement:** Misappropriation of AIM funds or assets.
    - **Falsification of Records:** Manipulating or altering financial records.
- **Collusive Activities:**
    - **Price Fixing:** Agreeing with competitors on prices for goods or services.
    - **Market Allocation:** Dividing markets among competitors.
    - **Bid Rotation:** Taking turns winning contracts in a predetermined order.

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- **Coercive Activities:**
  - **Threats or Intimidation:** Using threats or intimidation to influence business decisions.
  - **Exploitation:** Exploiting the vulnerability of employees, subcontractors, or suppliers.
  - **Abuse of Power:** Using position or authority to obtain personal gain or to unfairly benefit others.

4. Reporting Procedures

AIM encourages all employees and other stakeholders to report any suspected instances of fraudulent, collusive, or coercive practices.

- **Internal Reporting:** Employees can report concerns internally through the following channels:
  - Direct supervisor
  - Human Resources Department
  - Legal Department
- **External Reporting:** Employees may also report concerns to relevant authorities, such as law enforcement agencies.

5. Confidentiality and Protection

AIM will protect the confidentiality of all individuals who report concerns in good faith. Retaliation against any individual for reporting suspected wrongdoing is strictly prohibited.

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6. Investigation and Disciplinary Action

All reports of suspected wrongdoing will be promptly and thoroughly investigated. Appropriate disciplinary action will be taken against any individual found to have engaged in fraudulent, collusive, or coercive practices. Disciplinary action may include, but is not limited to:

- Warning
- Suspension
- Termination of employment
- Legal action

7. Training and Awareness

AIM will provide regular training to all employees on this policy and related topics, such as ethics, anti-corruption, and compliance.

RECORD KEEPING

This outlines the procedures for the creation, maintenance, and retention of records on behalf of AIM. The purpose of this policy is to:

- **Ensure accurate and reliable information:** Maintain accurate, complete, and reliable records for all business activities.
- **Facilitate efficient operations:** Streamline business processes and improve efficiency through effective record management.
- **Support decision-making:** Provide readily accessible information to support informed business decisions.
- **Meet legal and regulatory requirements:** Comply with all applicable legal and regulatory requirements related to record keeping.
- **Protect AIM's interests:** Protect AIM's legal and financial interests by maintaining adequate records for audit, litigation, and other purposes.

Scope

This policy applies to all records created or received by AIM, including but not limited to:

- **Contracts:** Contracts with clients, suppliers, subcontractors, and other third parties.
- **Financial records:** Invoices, purchase orders, payment records, financial statements, and tax returns.
- **Project documents:** Project plans, designs, drawings, specifications, and progress reports.
- **Correspondence:** Emails, letters, memos, and other forms of communication.
- **Legal documents:** Permits, licenses, legal agreements, and litigation documents.
- **Human resources records:** Employment contracts, payroll records, and employee performance reviews.
- **Electronic records:** Data stored on computers, servers, and other electronic devices.

Record Creation and Maintenance

- **Accuracy and Completeness:** All records must be created and maintained accurately and completely.
- **Timeliness:** Records must be created and maintained in a timely manner.
- **Originality:** Original records should be preserved whenever possible.
- **Confidentiality:** Confidential records must be handled and stored securely.
- **Accessibility:** Records must be readily accessible to authorized personnel.

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Record Retention

- **Retention Schedule:** AIM will maintain a record retention schedule that outlines the retention periods for different types of records.
- **Legal and Regulatory Requirements:** Retention periods will be determined in accordance with applicable legal and regulatory requirements, including:
  - **Statutes of Limitations:** Legal deadlines for filing lawsuits.
  - **Tax Laws:** Requirements for retaining tax records.
  - **Industry Standards:** Relevant industry standards and best practices.
  - **The Nigeria Data Protection Act (NDPA)**
- **Data Security:** Electronic records must be stored and protected in accordance with data security best practices, including:
  - **Access Controls:** Restricting access to authorized personnel.
  - **Data Encryption:** Encrypting sensitive data to prevent unauthorized access.
  - **Regular Backups:** Regularly backing up electronic records to prevent data loss.

Record Destruction

- **Authorized Destruction:** Records may only be destroyed in accordance with the approved record retention schedule and with the authorization of the designated record keeper.
- **Secure Destruction:** Records must be destroyed in a secure manner to prevent unauthorized access or disclosure.
- **Documentation:** All record destruction activities must be properly documented.

Roles and Responsibilities

- **All Employees:** Responsible for creating and maintaining accurate and complete records.
- **Project Managers:** Responsible for maintaining project records and ensuring their timely completion.
- **Finance Department:** Responsible for maintaining financial records and ensuring compliance with financial reporting requirements.
- **Human Resources Department:** Responsible for maintaining employee records.
- **IT Department:** Responsible for maintaining electronic records and ensuring data security.
- **Legal Department:** Responsible for providing legal advice and guidance on record keeping requirements.

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This outlines AIM's strict prohibition on facilitation payments, also known as "grease payments" or "speed money." The purpose of this policy is to:

- **Maintain ethical business practices:** Ensure that all business dealings are conducted with integrity and in compliance with applicable laws and regulations.
- **Protect AIM's reputation:** Safeguard AIM's reputation and avoid any association with bribery or corruption.
- **Comply with legal and regulatory requirements:** Adhere to relevant anti-corruption laws and regulations.

Scope

This policy applies to all employees, officers, directors, agents, subcontractors, suppliers, and any other individuals or entities doing business with, and acting on behalf of AIM.

Definition

Facilitation payments are small payments made to government officials or other individuals to expedite or secure the performance of routine, non-discretionary governmental actions, such as:

- Processing permits, licenses, or other official documents.
- Providing police protection or mail services.
- Scheduling inspections associated with contract performance, and timely processing of payments provided under the Contract.
- Other actions of a similar nature.

Prohibited Conduct

Facilitation payments, regardless of size or purpose, are strictly prohibited. This includes any payment, gift, or other benefit offered or given to:

- **Government officials:** To influence or expedite a routine government action.
- **Foreign officials:** To obtain or retain business.
- **Any other individual:** To secure an improper advantage.

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Exceptions

There are **no exceptions** to this policy. Facilitation payments are never permissible, even if they are considered customary in certain jurisdictions, like Nigeria.

Reporting Procedures

AIM encourages all employees and other stakeholders to report any suspected instances of facilitation payments.

- **Internal Reporting:** Employees can report concerns internally through the following channels:
    - Direct supervisor
    - Human Resources Department
    - Legal department
- **External Reporting:** Employees may also report concerns to relevant authorities, such as law enforcement agencies.

Confidentiality and Protection

AIM will protect the confidentiality of all individuals who report concerns in good faith. Retaliation against any individual for reporting suspected wrongdoing is strictly prohibited.

Investigation and Disciplinary Action

All reports of suspected facilitation payments will be promptly and thoroughly investigated. Appropriate disciplinary action will be taken against any individual found to have engaged in such conduct. Disciplinary action may include, but is not limited to:

- Warning
- Suspension
- Termination of employment
- Legal action

Training and Awareness

AIM will provide regular training to all employees on this policy and related topics, such as ethics, anti-corruption, and compliance.

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CHARITABLE DONATIONS AND SPONSORSHIPS

1. Purpose

This outlines the guidelines for charitable donations and sponsorships made by AIM. The purpose of this policy is to:

- **Guide charitable giving:** Establish a framework for making responsible and impactful charitable contributions.
- **Align donations with AIM's values:** Ensure that donations and sponsorships align with AIM's values and priorities.
- **Maximize the impact of giving:** Ensure that donations and sponsorships are used effectively and efficiently to achieve desired outcomes.
- **Enhance community relations:** Build positive relationships with the communities in which AIM operates.

2. Scope

It applies to all charitable donations and sponsorships made by AIM, including:

- **Monetary donations:** Cash contributions to charitable organizations, and individuals on medical and educational sponsorships.
- **In-kind donations:** Donations of goods or services to charitable organizations.
- **Sponsorships:** Support for charitable events, organizations and Individuals through financial or in-kind contributions.

3. Eligibility Criteria

3.1. Charitable organizations and events that align with the following criteria will be considered for support:

- **Mission Alignment:** Organizations and events whose missions align with AIM's values and priorities, such as:
  - **STEM education:** Supporting programs that encourage interest in science, technology, engineering, and mathematics.
  - **Community development:** Supporting programs that improve the quality of life in local communities.
  - **Environmental sustainability:** Supporting organizations that promote environmental protection and sustainability.
  - **Disaster relief:** Supporting organizations that provide relief to those affected by natural disasters.
- **Impact:** Organizations and events that demonstrate a track record of achieving measurable and impactful results.

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- **Transparency and Accountability:** Organizations and events that are transparent and accountable in their financial and operational practices.

3.2. AIM Consultants Limited may consider supporting individuals who are orphaned and wish to pursue further education, as well as those requiring medical assistance through full or partial coverage of medical expenses, subject to thorough due diligence and verification of the authenticity of their claims.

4. Approval Process

All charitable donations and sponsorships must be approved in accordance with the following process:

- **Request Submission:** Requests for support must be submitted in writing to AIM's head office.
- **Review and Evaluation:** Requests will be reviewed and evaluated based on the eligibility criteria outlined in this policy.
- **Approval:** Approved donations and sponsorships will be documented and communicated to the relevant parties.

5. Communication and Reporting

- **Internal Communication:** AIM will communicate its charitable giving activities to employees through internal newsletters, meetings, and other appropriate channels.
- **External Communication:** AIM may publicly acknowledge its charitable giving activities through press releases, website updates, and other appropriate channels.
- **Reporting:** AIM may track and report on the impact of its charitable giving activities.

6. Prohibited Activities

- **Political Contributions:** AIM will not make political contributions.
- **Personal Gain:** Charitable donations and sponsorships must not be used for personal gain or to benefit any individual or entity associated with AIM.
- **Conflict of Interest:** AIM will avoid any conflicts of interest in its charitable giving activities.

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POLITICAL CONTRIBUTIONS

1. Purpose

This establishes guidelines for political contributions made by or on behalf of AIM to ensure compliance with applicable laws and maintain ethical integrity in all AIM activities.

2. Scope

It applies to all employees, officers, directors, contractors, agents, and any other third parties acting on behalf of AIM, regardless of their location.

3. Definition of Political Contributions

Political contributions refer to monetary or non-monetary support provided to political parties, candidates, or campaigns. Examples include:

- Donations of money, goods, or services.
- Purchase of tickets to fundraising events.
- Provision of AIM resources, such as facilities or equipment, for political activities.

4. Policy Statement

AIM strictly prohibits unauthorized political contributions on its behalf. All employees and associated third parties must:

- Refrain from using AIM funds, resources, or facilities for political contributions without prior approval.
- Ensure that personal political activities and contributions do not imply AIM's endorsement.
- Adhere to applicable laws and regulations regarding political contributions.

5. Authorization and Oversight

All political contributions made on behalf of AIM must be:

- Pre-approved in writing by the Legal department or designated authority.
- Documented with full details, including the recipient, amount, and purpose.
- Reviewed periodically to ensure compliance with this policy and applicable laws.

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Responsibilities

- **Employees**: Must avoid unauthorized political contributions and report any suspected violations of this policy.
- **Managers**: Ensure team members understand and comply with the policy.
- **Compliance Officer/Legal Officer**: Monitor adherence, provide guidance, and review all approved contributions.

7. Personal Political Activities

AIM respects employees' rights to engage in personal political activities. However:

- Such activities must be conducted outside of work hours and without the use of AIM resources.
- Employees must make it clear that their views and actions are personal and do not represent AIM.

8. Reporting and Record-Keeping

All authorized political contributions must be documented and retained for audit purposes. Any suspected violations of this policy should be reported to the Compliance Officer/Legal Officer immediately.

9. Consequences of Non-Compliance

Non-compliance with this policy may result in disciplinary action, including termination of employment or contract. Additionally, individuals may face legal consequences under applicable laws.

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TRAVEL AND EXPENSES POLICY

1. Purpose

The purpose of this Policy is to establish clear and comprehensive guidelines for managing travel and related expenses for employees and such other persons performing a service for AIM Consultants Limited. The policy ensures alignment with the provisions and standards followed by international best practices, with the aim of promoting accountability, transparency, and cost-efficiency while supporting the organization's operational objectives.

2. Scope

This policy applies to all employees, contractors, consultants, and other representatives incurring expenses or undertaking travel on behalf of the organization. The policy governs all aspects of travel planning, approvals, expense management, and reimbursement.

3. Principles

- **Compliance:** All travel and expenses must strictly adhere to this policy, including those related to project financing, procurement, and ethical standards.
- **Cost-Effectiveness:** Travel arrangements must optimize value for money while fulfilling operational requirements.
- **Transparency and Accountability:** Every expense must be supported by proper documentation, justified, and approved in accordance with this policy.
- **Health and Safety:** Employee well-being during travel is prioritized, for safe and secure accommodations and transport.

4. Travel Authorization

- All travel request must receive prior approval from the designated supervisor or project manager.
- Travel requests must include:
  - **Purpose:** A clear statement of the travel's relevance to project or organizational objectives.
  - **Budget:** An estimated breakdown of costs, including transportation, lodging, meals, and incidentals.
  - **Itinerary:** Proposed travel dates, destinations, and activities.
- Approvals must be documented in writing and retained for audit purposes.

5. Travel Arrangements

- **Air Travel:**
  - Economy class is standard for all flights under six hours.

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- o Business class is permitted for flights exceeding six hours or under exceptional circumstances, subject to pre-approval.
  - o Travel bookings should be made at least 5 days in advance for unplanned trips' and, at least 14 days in advance to secure cost-effective rates.
- **Accommodation:**
  - o The company shall pay for Hotel lodging for the employee, and such persons ("traveler") performing a service on its behalf, to stay during business visits. If the employee decides to stay longer than originally planned, due to any personal reasons, the company shall NOT pay for the stay of such extra days.
  - o Lodging must be safe, clean, and reasonably priced.
  - o Travelers should seek accommodations near the work location to minimize additional transport costs, and commuting stress.
- **Ground Transportation:**
  - o Solo rides on taxi services are encouraged in the event of a single traveler, to minimize Public transportation hassle and personal security breaches, however, in the event where two or more colleagues are travelling together on same project, sharing services, or standard rental vehicles should be prioritized, whilst ensuring their maximum security and wellbeing. .
  - o Car rentals must be economical and include insurance coverage.

6. Allowances

- Per diems for meals, incidentals, and lodging will be provided to each traveler.
- In cases where per diems are not applicable, receipts for all expenses must be submitted for reimbursement.
- Per diem rates are non-transferable and cannot be claimed if the organization directly covers expenses.

7. Expense Reporting and Reimbursement

- Expense reports must be submitted within 10 business days of the traveler's return.
- Reports must include:
  - o **Itemization:** A detailed breakdown of expenses incurred.
  - o **Receipts:** Original or scanned copies of receipts for all claims not covered by per diems.
  - o **Explanations:** Justifications for any deviations from the approved travel budget.

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- Expense claims will be reviewed and processed within 15 business days of submission.
- Incomplete or unsupported claims will be returned for clarification.

8. Non-Reimbursable Expenses The following categories of expenses are ineligible for reimbursement:

- Personal entertainment, such as movies, sightseeing, and recreational activities.
- Alcoholic beverages.
- Costs incurred due to personal deviations from approved travel plans.
- Traffic violations, fines, or penalties.
- Upgrades to travel or accommodation plan without prior approval.

9. Health, Safety, and Emergencies

- Travelers must ensure they are aware of and comply with any health and safety advisories for their destination.
- In case of emergencies, travelers must promptly notify their supervisor and follow provided contingency plans.

10. Monitoring and Compliance

- Periodic audits will be conducted to verify adherence to this policy.
- Violations, discrepancies, or fraudulent claims will be investigated and may lead to disciplinary action, including reimbursement denials or employment/contract termination.

11. Amendments This policy will be reviewed annually to ensure it remains current and consistent with International best practices and guidelines to strengthen our organizational objectives. Amendments will be communicated promptly to all stakeholders.

12. Additional Guidance

- Contact the Finance Department for clarification or support with travel arrangements and reimbursement processes.

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Policy on Gifts, Hospitality, and Entertainment

Objective

This policy establishes clear guidelines for the acceptance, offering, and reporting of gifts, hospitality, and entertainment to ensure compliance with ethical standards, international best practices, legal requirements, and the company's commitment to transparency and integrity. This policy aims to mitigate risks associated with conflicts of interest, corruption, and reputational harm.

Scope

This policy applies to all Full- time employees, contractors and consultants, fixed term/Contract staff and interns, Board members, Business partners, and other third parties, doing business with AIM Consultants Limited, or acting on its behalf, irrespective of their location. It includes interactions with clients, suppliers, vendors, government officials, and other external parties.

Definitions

1. **Gift**: Any item of value offered or received, including but not limited to money, goods, services, discounts, or any other benefit. Examples include gift baskets, event tickets, and electronic devices.
2. **Hospitality**: Any form of meal, accommodation, travel, or other service intended to provide comfort or convenience, offered or received as part of a professional relationship. Examples include business lunches, hotel stays, or sponsored travel.
3. **Entertainment**: Events such as concerts, sports games, cultural events, or recreational activities provided for enjoyment, either as a guest or host. Examples include corporate box seats or gala invitations.
4. **Conflict of Interest**: A situation where personal interests could interfere with professional duties or the company's interests.
5. **Bribery**: The act of offering, giving, receiving, or soliciting something of value to influence an action or decision.

Policy Statement

1. **General Principles**:
   o All gifts, hospitality, and entertainment must adhere to the principles of

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integrity, transparency, and reasonableness.

- They must not influence or appear to influence business decisions, regulatory approvals, or contractual negotiations.
- Compliance with international anti-bribery and anti-corruption laws, such as the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, and local regulations, is mandatory.
- Proper documentation and reporting of all relevant activities are required to ensure transparency.

2. **Receiving Gifts, Hospitality, and Entertainment**:
   - **Permissible Items**:
     - Gifts of nominal value (e.g., branded promotional items or small tokens of appreciation) that do not create an appearance of impropriety.
     - Hospitality and entertainment that are modest, infrequent, and directly related to legitimate business purposes, such as training seminars or networking events.
   - **Restricted Items**:
     - Gifts, hospitality, or entertainment that exceed a value of $100 (or local equivalent) must be disclosed and approved by the Compliance Officer.
     - Items that could create a real or perceived conflict of interest, such as lavish gifts or extravagant entertainment.
     - Gifts from suppliers, vendors, or other third parties involved in competitive bidding or contract negotiations.
3. **Offering Gifts, Hospitality, and Entertainment**:
   - Gifts, hospitality, and entertainment offered to third parties must be proportionate, culturally appropriate, and compliant with local laws and customs.
   - Lavish, extravagant, or frequent offerings are strictly prohibited.
   - Any offering that exceeds $100 (or local equivalent) or involves government officials requires prior approval from the Compliance Officer and detailed documentation, including the business purpose and expected benefit.
4. **Prohibited Actions**:
   - Accepting or offering cash, cash equivalents (e.g., gift cards or vouchers), or loans under any circumstances.
   - Providing gifts, hospitality, or entertainment during active procurement processes, regulatory reviews, or contract negotiations.
   - Engaging in any activity that violates international anti-bribery standards, local anti-corruption laws, or the company's code of conduct.

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5. **Reporting and Approval**:
   - o All gifts, hospitality, and entertainment valued above $100 (or local equivalent) must be logged in the company's compliance reporting system within 5 business days.
   - o Reports should include the date, nature, purpose, value, and recipient/provider of the item, along with any supporting documentation (e.g., receipts, correspondence).
   - o Employees are required to consult the Compliance Officer or their manager in advance if they are unsure about the appropriateness of a gift, hospitality, or entertainment.
6. **Exceptions**:
   - o Certain customary gifts (e.g., festive season gifts) or hospitality may be allowed but must be documented and approved in advance.
   - o Any exception must be reviewed and documented by the Compliance Officer to ensure alignment with this policy and applicable laws.

Roles and Responsibilities

1. **Employees**:
   - o Familiarize themselves with this policy and adhere to its provisions.
   - o Report gifts, hospitality, and entertainment as required and seek guidance in ambiguous situations.
   - o Complete mandatory training sessions on ethical business practices and anti-corruption laws.
2. **Managers**:
   - o Act as the first point of contact for employees seeking advice or approvals.
   - o Ensure their teams are aware of and comply with this policy.
   - o Escalate any suspected violations to the Compliance Officer promptly.
3. **Compliance Officer**:
   - o Monitor and enforce adherence to this policy.
   - o Conduct regular training sessions and audits to ensure compliance.
   - o Maintain comprehensive records of all reported gifts, hospitality, and entertainment for auditing purposes.
4. **Audit and Risk Management Team**:
   - o Periodically review compliance with this policy and identify any gaps or risks in implementation.
   - o Provide recommendations for policy updates or corrective actions where necessary.

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Enforcement

1. Violations of this policy may result in disciplinary action, up to and including termination of employment.
2. Legal actions may be pursued for serious breaches, including but not limited to violations of anti-bribery and anti-corruption laws.
3. The company reserves the right to audit employee compliance with this policy at any time.

Review and Updates

This policy will be reviewed annually, or more frequently if required, to ensure alignment with evolving international legal frameworks, ethical standards, and business needs. Updates will be communicated promptly to all employees.

Training and Awareness

The company will provide mandatory training on this policy and related topics such as anti-corruption laws, ethical business practices, and reporting procedures. Employees must complete training sessions annually and as required for specific roles.

Acknowledgment

I confirm that I have read and understood the entirety of the document in full, which I agree with wholly.

Name: ……………………………………………

Designation/Signature: …………………………....

Date: ……………………………………………

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