

ATTITUDE HOSPITALITY LTD (AHL/The Company) – CODE OF ETHICS

1. Application

This Code applies to all employees, officers and board members of AHL and its subsidiaries.

Heads of Departments and Managers shall:

- Lead by example;
- ensure that this document is well known by each employee through induction process and regular reminders; and
- shall monitor its compliance

In respect of employees, this Code is supplemental to their conditions of employment and other internal policies. Employees uncertain about the application or interpretation of this Code or of any legal requirement should refer the matter to their superior, who if necessary, should seek advice from its Head of Department.

As regards board members, it is complementary to their duties as provided for in applicable legislations the various governance charters.

2. Compliance with this Code, laws, rules and regulations

In carrying out your duties, you should adhere to this Code, the Mauritian law and all other applicable laws, rules and regulations as amended from time to time.

AHL will not condone the activities of persons who achieve results through violation of the law or unethical business dealings.

Failure to abide by the guidelines addressed in this Code may lead to disciplinary actions.

3. Individual Conduct

You should always maintain an honest and fair attitude, keep high standards of morality and continuously strive to maintain your personal dignity and the Company's reputation. Be aware that any personal conduct whether on or off duty that may adversely affect the image or reputation of the Company is not acceptable.

4. Confidentiality

Any information, other than general business knowledge or publicly available information that has come to your knowledge during your employment or office with the Company shall be treated as confidential at all times; and this obligation shall survive termination of employment or office with the Company.

You are not allowed to disclose directly or indirectly any confidential information without permission and confidential information shall be properly safeguarded at all times.

5. Data Protection and Privacy

It is the responsibility of all employees, officers and board members that the collection and processing of personal data of data subjects be carried out in strict observance of the dispositions of the Data Protection Act 2017 and GDPR EU directives and relevant regulations, as may be amended from time to time.

6. Safeguard and proper use of Company's assets

You have the responsibility of safeguarding and making proper and efficient use of the Company's property while guarding against waste and abuse. Any use for purposes not directly related to the Company's business is prohibited and the same principle applies to the removal or borrowing of assets without permission.

Any violation of the above could lead to disciplinary measures as well as criminal proceedings.

7. Conflicts of Interest

A conflict of interest exists when a person's personal interest interferes with the Company's Interests. Each person must ensure that there is no conflict of interest when dealing with any stakeholder. You shall not take part in, or seek to influence, any decision under circumstances that can give rise to an actual or perceived conflict of interest. Such circumstance could be a personal interest directly or through someone closely related to you.

If you become aware of a potential or perceived conflict of interest involving colleagues, officers or directors, you shall without delay notify your Head of Department/Manager.

8. Gifts and Hospitality Policy

Gifts, hospitality expenses or other favors to and from public officials is strictly prohibited.

Gifts and other favors can only be offered or received provided that they are modest, in value and frequency, if the context is appropriate, in compliance with accepted good business practice and constituted of marketing items distributed to a large business audience. In no event shall a gift or other favour have the purpose of influencing the recipient in carrying out its duties.

Moderate business entertaining is acceptable mostly if directly related to the promotion of the Company's properties and services but any hospitality granted with the aim of influencing the way someone carries out its duties or affecting its integrity or independence shall not be acceptable.

9. Corruption and bribery

The Prevention of Corruption Act 2002 defines an act of corruption as any conduct whereby, in return for a gratification, a person does or neglects from doing an act in contravention of his duties. It would be an offer, promise, solicitation or receipt of a gratification as an inducement or reward to a person to do or not to do any act, with a corrupt intention; the abuse of a public or private office for private gain; or an agreement between two or more persons to act or refrain from acting in violation of a person's duties for profit or gain.

AHL shall not tolerate any form of corruption or bribery, whether active or passive, direct or indirect.

You shall not, in order to obtain or retain business or another advantage, offer, promise or give anything or value or an undue advantage to any party in order to influence that person to act or refrain from acting in relation to its duties. Similarly, you shall not request or receive any improper advantage that may influence your behaviour and decision.

10. Prevention of Money Laundering and Terrorism Financing

Anti-money laundering and anti-terrorism laws shall be complied with and it is the responsibility of each individual to counter and report any suspicious conduct or activity relating to money laundering or the financing of terrorism.

11. Reporting and Accounting

All dealings of the Company shall be transparent and accurate albeit having regard to procedures applicable to Data Protection and Confidentiality.

The highest standard of care shall be exercised in preparing financial reports and other communications, in keeping of accounting records and documenting transactions.

Funds and assets of the Company must be established, maintained and recorded at all times and any recording of false or misleading entries in the books and records of the Company is strictly prohibited.

No payment on behalf of the Company shall be made without adequate supporting documentation and in compliance with the validation and authorisation system.

12. Officers of the Company and Regulatory Authorities

All disclosures, provision of documentation and information to Officers of the Company (internal and external auditors, company secretary, compliance officer, MLRO, AMLRO etc) or Regulatory Authorities shall be made in compliance with laws, rules and regulations, shall be accurate and submitted on a timely basis.

13. Contractors and Suppliers

The highest standards of ethical conduct must be observed in all dealings with contractors and suppliers. Any procurement, purchase and hire shall be based solely on price, quality, service and business requirements.

It is strictly prohibited to accept any gift/commission/favour from any contractor or supplier and all dealings must at all times be honest, fair and even-handed, and in line with the requirements of applicable legislations.

14. Working conditions and Equal Opportunity

The Company shall not tolerate any form of harassment or discrimination on the basis of gender, religion, race, national or ethnic origin, cultural background, social group, disability, sexual orientation, marital status, age or political opinion.

The Company shall provide equal employment opportunities and treat all employees fairly and with due respect. Only merit, qualifications and professional skills shall be used as a basis for recruitment, training, promotion, and compensation.

15. Safety and Health, Environment Sustainability

AHL endeavours to provide a work environment that is safe for all and environmentally conscious. Each person shall take corrective measures to mitigate or remove any risk identified or present in the working environment and immediately report any such risk to the Safety & Health Officer (SHO) or immediate supervisor.

AHL strives to ensure that its operations have minimal negative impact on the environment and it is the responsibility of each individual within the organisation to actively participate in that process.

16. External Dealings and Communications

Employees must take care in separating their personal roles from their AHL position when communicating on matters not involving AHL. With regard to social media, employees are requested to follow the Social Media guidelines as amended from time to time.

When communicating publicly on matters that involve AHL, AHL has designated spokespersons in each property and office and only those persons are allowed to express AHL views.

17. Whistleblowing

If you come across anything that you find to be unethical or might constitute a breach of law/this Code of Ethics/any other internal policy or procedure, it is your duty to report it.

Concerns and complaints should first be discussed with your supervisor/manager/Head of Department. If you feel that this route would not be appropriate or unproductive, then you need to report to another superior or Human Resource Manager. In the event that this would not be possible, the matter should be brought to the attention of the Executive Secretary to CEO by sending an email or letter (provide email address and physical address) or by calling on the hot line 2043800. The latter shall attend to resolve the matter at managerial level and/or refer the matter to the Corporate Governance Committee.

Each employee shall cooperate in good faith in any internal investigation that would be deemed necessary.

Any person raising a concern in good faith shall be protected against any sanctions or recriminations. Reports will be treated confidentially. Retaliation against anyone reporting a concern in good faith would constitute a clear breach of this Code. Any malicious report could lead to disciplinary actions.