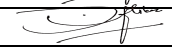
Corporate Criminal Offence Policy

DISTRIBUTION

This Corporate Criminal Offence Policy is communicated to all employees. A copy is available at the Head Office, held in the sites folder, and published on the internal company shared drive. All employees are encouraged to read it and communicate any queries to a Director.

REVISION HISTORY

Issue Number	Review Date	Changes	Signed
01	22/09/2023	Original version (draft)	
01	22/09/2023	Signed off	
01	20/09/2024	Review	
01	19/09/2025	Review	
02	20/05/2026	Address Updated	
02	18/09/2026	Review	

The purpose of this policy is to communicate the ZAM FM LTD to the Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion ("CCO").

A criminal offence is committed under this legislation where an associated person of ZAM FM LTD Ltd (such as an employee, contractor or agent) deliberately and dishonestly facilitates a taxpayer evading tax, and ZAM FM LTD has not put in place reasonable preventative procedures.

Key Principles

Ensuring that we have reasonable prevention procedures in place to prevent any person associated with ZAM FM LTD from facilitating tax evasion. Our key procedures comprise:

Obtaining assurances and warranties from suppliers that they have reasonable prevention procedures in place.

Providing training to our staff and being clear about the consequences if a person associated with ZAM FM LTD facilitates tax evasion.

Providing a pathway for reporting wrong doing and providing protection for whistle-blowers in line with the company whistle blowing procedure

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Operating existing, and implementing new, procedures which reduce the opportunity for employees to facilitate tax evasion, and regularly reviewing these for effectiveness and improvement.

Adopting a zero-tolerance attitude towards the criminal facilitation of tax evasion.

Where internal investigations indicate a person associated with ZAM FM LTD has facilitated tax evasion, they will be reported to the authorities and ZAM FM LTD will fully support prosecution to the fullest extent of the law.

Not to use the services of others who are unable to provide assurance that they have reasonable prevention procedures in place.

This Policy Applies to:

This policy applies to all persons associated with ZAM FM LTD, including for employees, contractors, agents, and any person acting on behalf of ZAM FM LTD.

Responsibilities

All persons associated with ZAM FM LTD are responsible for adhering to this policy

All employees / contractors / business partners are responsible for not facilitating tax evasion of taxpayers

Leadership / subject matter teams are responsible for ensuring ZAM FM LTD fulfils its key principles

The Board is responsible for ensuring appropriate policies are in place and creating a corporate culture that supports compliance

Managing Director

Name: Danish Iftikhar

Sign: 

Dated: 22/09/2023