

# Corporate Criminal Offence Policy

## 1. Policy Statement

Novus Altair Ltd. is committed to conducting its business with integrity and in compliance with all applicable laws and regulations. The company has zero tolerance for criminal activities, including fraud, bribery, money laundering, and other illegal acts. This policy aims to prevent corporate criminal offences, detect potential violations, and respond effectively to any incidents.

## 2. Scope

This policy applies to all employees, contractors, consultants, and third-party partners of Novus Altair Ltd. It covers all business activities and operations, regardless of location.

## 3. Definitions

- **Corporate Criminal Offence:** Any illegal act committed by an organization or its representatives during business, including but not limited to fraud, bribery, corruption, money laundering, and breaches of data protection laws.
- **Fraud:** Wrongful or criminal deception intended to result in financial or personal gain.
- **Bribery:** Offering, giving, receiving, or soliciting something of value to influence the actions of an individual in a position of power.
- **Money Laundering:** The process of concealing the origins of money obtained illegally, typically by means of transfers involving foreign banks or legitimate businesses.

## 4. Responsibilities

- **Board of Directors:** Ensure the company has effective policies and procedures in place to prevent and respond to corporate criminal offences.
- **Compliance Officer:** Oversee the implementation and monitoring of this policy, conduct regular risk assessments, and report to the Board of Directors.
- **Managers:** Ensure that employees are aware of and comply with this policy and report any suspected violations to the Compliance Officer.
- **Employees:** Adhere to the policy, attend training sessions, and report any suspicious activities or potential violations.

## 5. Prevention Measures

- **Code of Conduct:** All employees must adhere to the company's Code of Conduct, which outlines ethical standards and legal requirements.

- **Training:** Regular training on legal compliance, ethical behaviour, and how to recognize and report potential criminal activities.
- **Due Diligence:** Conduct thorough background checks on employees, contractors, and business partners.
- **Internal Controls:** Implement robust internal controls to detect and prevent fraud, bribery, and other criminal activities.
- **Risk Assessment:** Conduct regular risk assessments to identify areas where the company may be vulnerable to criminal activities.

## 6. Detection and Reporting

- **Whistleblower Policy:** Establish a whistleblower policy that encourages employees to report suspicious activities without fear of retaliation. Provide multiple channels for reporting, such as a dedicated hotline or email.
- **Monitoring:** Regularly monitor business activities, financial transactions, and employee conduct for signs of criminal activity.
- **Audits:** Conduct periodic internal and external audits to ensure compliance with this policy and detect any irregularities.

## 7. Response and Investigation

- **Immediate Action:** Upon receiving a report of a potential corporate criminal offence, the Compliance Officer will take immediate steps to secure relevant evidence and prevent further illegal activity.
- **Investigation:** Conduct a thorough and confidential investigation of the alleged offence. If necessary, involve external legal or forensic experts.
- **Reporting to Authorities:** Report confirmed criminal offences to the relevant authorities as required by law.
- **Disciplinary Action:** Take appropriate disciplinary action against employees involved in criminal activities, up to and including termination of employment.

## 8. Documentation and Record-Keeping

Maintain comprehensive records of all reports, investigations, and actions taken in response to potential or confirmed corporate criminal offences. These records should be securely stored and accessible only to authorized personnel.

## 9. Continuous Improvement

Regularly review and update this policy to ensure it remains effective and compliant with current laws and best practices. Solicit feedback from employees and stakeholders to identify areas for improvement.

## 10. Communication

Communicate this policy to all employees, contractors, and business partners. Ensure it is easily accessible and that everyone understands their responsibilities under the policy.

Signed Dr Adnan Niazi (Managing Director)  
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