

Policy Statement
on
Anti-Money Laundering and Counter-Terrorist Financing (AML & CFT)

Guardian Acuity Asset Management Ltd (GAAM) is committed to preventing its business from being used for money laundering, terrorist financing and any other illegal activities. The Company has taken all reasonable measures to ensure proper safeguards exist to mitigate these risks.

A strong Anti-Money Laundering policy is essential to comply with the applicable laws and regulations and to meet the expectations of all stakeholders. GAAM's AML/CFT policy has been designed to fully comply with the legislation and regulations enforced by the Government of Sri Lanka including applicable sanction programmes.

The Company's AML/CFT policy includes the following components:

- The appointment of an Anti-Money Laundering Officer
- Stringent standards and KYC processes to ensure compliance with applicable laws and regulations, to include:
 - Customer identification and verification
 - Customer monitoring and screening against sanction lists
 - Suspicious activity monitoring and reporting
 - Recordkeeping requirements
- The application of the Risk Based Approach
- Employee training and awareness programs
- Independent verification of the AML/CFT policy and related processes

GUARDIAN ACUITY ASSET MANAGEMENT LTD