



Assets and Shareholder Investment Management Policy





JAT HOLDINGS PLC
ASSETS AND SHAREHOLDER INVESTMENT
MANAGEMENT POLICY

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1. PURPOSE

The purpose of this policy is to establish guidelines for the management of the company's assets and shareholder investments at JAT Holdings PLC. The policy aims to ensure that all assets are managed prudently and that investments are aligned with the Company's strategic objectives to maximize shareholder value while ensuring transparency, accountability, and the protection of shareholder interests. Below are the objectives of this policy,

- Maximize Shareholder Value: Ensure that all investment decisions and asset management activities are focused on maximizing returns for shareholders.
- Risk Management: Identify, assess, and mitigate risks associated with investments and asset management to safeguard the Company's resources.
- Compliance: Ensure that all investment and asset management activities comply with relevant laws, regulations, and industry standards.
- Sustainability: Incorporate environmental, social, and governance (ESG) factors into investment decisions to promote long-term sustainability.

2. SCOPE

This policy applies to all employees, executives, directors, and stakeholders involved in the control, management, and decision-making processes related to company assets and shareholder investments.

3. COMPANY ASSETS AND SHAREHOLDER INVESTMENT

- Company Assets

Physical and intangible resources owned by the company, including cash, equipment, intellectual property, and proprietary information.

- Shareholder Investments

Funds provided by shareholders for ownership stakes in the company, including equity investments and any other financial contributions.

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4. RESPONSIBILITIES

- Board of Directors

The Board of Directors is responsible for overseeing the overall control and management of company assets and shareholder investments. The Board will appoint an Audit Committee to periodically review the asset and investment management practices in the company.

- Management

Senior management is responsible for implementing and enforcing the policies and procedures outlined in this document. They are to ensure that adequate controls are in place to safeguard company assets and shareholder investments.

- Employees

All employees must act responsibly and ethically when handling company assets or making decisions that impact shareholder investments. Employees are required to report any suspicious activity or potential risks to the appropriate authority.

5. ASSET CONTROL AND MANAGEMENT

- Securing Company Assets

Physical Asset: Detail measures for protecting physical assets such as office equipment, inventory, and facilities. For example, "Access to physical assets should be restricted to authorized personnel only, and secure storage methods must be employed."

Digital and Intellectual Assets: Outline procedures for safeguarding digital assets, including data protection and cybersecurity measures. For instance, "All company data must be stored on secure servers with encryption and regularly backed up. Access to sensitive information should be controlled through strong authentication methods."

- Inventory Management

A comprehensive inventory system is maintained to track and manage company assets accurately. Periodic audits will be conducted to verify the accuracy of asset records.

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Plant & Equipment Assets: All assets are bar-coded, and periodic counts are done to ensure physical balances agree with the system balances. Asset purchases, asset transfers, and asset disposals are channeled through relevant documentation approvals.

Land and Building: Frequent valuations are conducted, and all buildings are maintained according to acceptable international standards.

Manufacturing & Trading Inventory (Stocks): A comprehensive SKU-wise inventory is maintained in the system. Annual audits are conducted including external and Internal auditors to verify physical balances. Adequate inventory provision for obsolete stocks is provided for in books of account according to the Company Board approved Inventory Provisioning Policy.

- Receivables from customers

All collections from customers are closely monitored and ensured that funds are received on time.

- Cash and Cash Equivalents (Current and long-term)

All long-term deposits are made that give the highest return. All short-term cash held is ensured that it is held within 100% safety limits.

- Investment in New Projects (Plants /New Markets)

All such investments proceed after feasibility reports are submitted to the Investment Committee which recommends investment to the Board of Directors of the company.

- Use of Company Assets

Company assets should be used solely for business purposes, and personal use is strictly prohibited. Any exceptions must be approved by the relevant authority.

- Maintenance and Depreciation

Regular maintenance schedules for assets will be established and followed. Depreciation of assets will be calculated accurately and recorded in financial statements.

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6. SHAREHOLDER INVESTMENT MANAGEMENT

- Transparency and Disclosure

The company will provide timely and accurate information to shareholders regarding their investments. All material information that may affect investment decisions will be disclosed promptly.

- Ethical Investment Practices

Shareholder funds will be managed with utmost care and in compliance with applicable laws and regulations. Conflicts of interest in investment decisions will be disclosed and managed appropriately.

- Protecting Shareholder Investments

Financial Controls: Implement procedures to ensure the proper handling of financial resources. Examples include:

- Budgeting

Require that all expenditures be approved through a formal budgeting process.

- Approval Processes

Established approval workflows for significant financial transactions and investments.

- Conflict of Interest

Define procedures to identify and manage conflicts of interest. For example, "Employees and executives must disclose any potential conflicts of interest and refrain from participating in decisions where such conflicts exist."

7. COMPLIANCE AND MONITORING

- Compliance

All activities related to assets control and shareholder investment comply with relevant laws, regulations, and internal policies.

- Monitoring and Reporting

Regular internal and external audits will be conducted to monitor compliance with this policy. Any deviations or breaches will be reported to the Board of Directors and addressed promptly.

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8. REVIEW AND REVISION

This policy will be reviewed annually and revised as needed to ensure its effectiveness and relevance. Any proposed changes will be approved by the Board of Directors. Any Amendments to this policy will be approved by the Board of Directors and communicated to all employees.

9. VERSION CONTROL

This policy was adopted by the Board of Directors of JAT Holdings PLC and shall become effective from 01st October 2024.

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