

ANTI-BRIBERY AND CORRUPTION POLICY

1.0 INTRODUCTION

Parkland Berhad ("**Parkland**" or "**Company**") and all its subsidiaries (collectively referred to as "**The Group**") is committed to uphold the highest standard of integrity and ethics in all business interactions. This Anti-Bribery and Corruption Policy ("**Policy**") sets forth the fundamental principles to prevent bribery and corruption in all aspects of the Company's operations, ensuring full compliance with section 17A of the Malaysian Anti-Corruption Commission Act 2009 (Act 694).

The Group adopts a **zero-tolerance** approach to bribery and corruption. No employee, director, or business associate shall offer, promise, give, solicit, or accept any form of bribe, facilitation payment, or anything of value that may improperly influence any business decision. The Group remains steadfast in upholding ethical business practices, transparency, and accountability in all its dealings.

In the event of any conflicts between the provisions of this Policy and the applicable anti-bribery and corruption laws of a specific jurisdiction, as well as any local customs or practices, the stricter requirement among this Policy, the applicable laws, and local customs or practices shall prevail.

2.0 PURPOSE

The primary objectives of this Policy are to:

- 2.1. Establish a definitive stance against all forms of bribery and corruption.
- 2.2. Ensure strict compliance with the Malaysian Anti-Corruption Commission Act 2009 ("**MACC Act 2009**") and all other relevant legislation.
- 2.3. Provide clear guidance to employees and associated persons on identifying, preventing, and addressing bribery and corruption-related issues.
- 2.4. Safeguard the reputation and interests of the Group and its stakeholders.

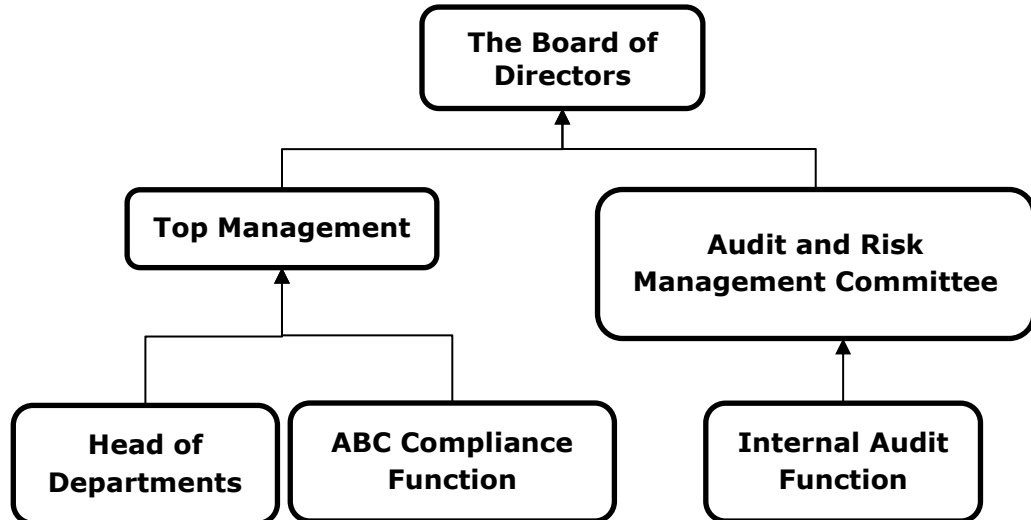
3.0 SCOPE AND APPLICABILITY

This Policy applies to the Group, including, but not limited to, affiliates, employees, officers, directors, consultants, contractors, agents, and business partners. All parties conducting business with or on behalf of the Group are required to strictly adhere to this Policy. Employees and business associates are responsible for ensuring their adherence to all anti-bribery and corruption laws and must promptly report any suspected violations.

Associated companies within the Group, as well as joint-venture companies in which the Company or its subsidiaries hold a non-controlling interest, are strongly encouraged to adopt this Policy.

4.0 GOVERNANCE STRUCTURE

4.1. Governance Structure, Roles, and Responsibilities



<u>Function</u>	<u>Roles / Responsibilities</u>
Board of Directors ("the BOD")	: Primarily responsible for the Anti-Bribery and Corruption Policy and procedures of the Company as a whole. This includes: - Providing overall oversight of anti-bribery and corruption initiatives. - Ensuring the adequacy and effectiveness of the Company's governance framework, including the ABC policy and procedures established and implemented by Top Management to manage bribery and corruption risks, as well as monitoring their performance. - Ensuring compliance of the ABC policy and procedures with all applicable anti-bribery laws and regulations. - Establishing the Company's risk appetite in relation to bribery and corruption risks. - Conducting a final review and making decision, where deemed necessary by the BOD, on bribery and corruption risk assessment, audit, investigations, and other related matters.
Audit and Risk Management Committee ("ARMC")	: Delegated by the BOD with oversight responsibilities related to the ABC Policy and procedures. This includes: Ensuring the bribery and corruption risks identified are appropriately responded as well as reviewing and reporting the result of bribery and corruption risk assessment of the Company with appropriate recommendation to the BOD.

<u>Function</u>	<u>Roles / Responsibilities</u>
	b) Evaluating the adequacy and effectiveness of the Company's governance framework, including the ABC Policy and procedures established and implemented by Top Management, ensuring compliance with applicable anti-bribery laws and regulations, and assessing ABC management performance, with results and recommendations submitted to the BOD.
Top Management	: Delegated by the BOD with responsibilities related to the ABC Policy and procedures, with support from the ABC Compliance Function and Head of Departments. This includes: a) Leading the implementation of ABC Policy and procedures while fostering a strong anti-bribery and corruption culture within the Group. b) Ensuring that the ABC Policy and procedures are properly designed, established, implemented, maintained, and periodically reviewed to effectively manage bribery and corruption risks across the Group. c) Ensuring the availability of adequate and appropriate resources, training, and communication to support the effective implementation of the ABC Policy and procedures.
ABC Compliance Function	: Delegated by Top Management with responsibilities related to the ABC Policy and procedures. This includes: a) Serving as the central point of contact and advisory body for the ABC policy and procedures within the Group. b) Overseeing the implementation of the ABC Policy and procedures as approved by the BOD. c) Monitoring the compliance with ABC Policy and procedures across the Group and reporting performance updates to Top Management and the ARMC at scheduled intervals or as required.
Head of Departments	: Delegated by Top Management with responsibilities related to the ABC Framework. This includes: a) Ensuring the effective implementation and maintenance of the ABC Policy and Procedures to adequately manage bribery and corruption risks. b) Continuously identifying and assessing bribery and corruption risks within their respective

Function

Roles / Responsibilities

areas.

- c) Assisting in the development of ABC-related management action plans and ensuring their effective implementation.
- d) Allocating sufficient and appropriate resources, training, and communication to support the implementation of the ABC Policy and procedures.

**Internal Audit
Function**

: Responsible for conducting internal audits to assess the adequacy and effectiveness of the Group's ABC Policy and procedures. The function shall report directly to the AC. Relevant findings related to compliance with the ABC Policy and procedures shall be communicated to the ABC Compliance Function.

4.2. ABC Compliance Function

The ABC Compliance Function is led by Chief Financial Officer, with support from the Legal Manager, Human Resource Manager, and Admin Manager, and is delegated with the following authorities:

- 4.2.1. Access to adequate resources necessary for the effective performance of its duties.
- 4.2.2. Full access to any information required while executing their responsibilities.
- 4.2.3. Direct communication channels with Top Management and the ARMC, as applicable, to obtain necessary information and feedback, as well as to report the results of reviews related to the ABC Policy, procedures, and compliance.
- 4.2.4. The authority to engage external professional services, when necessary, at the Company's expense to support the fulfillment of their duties.

All members of the ABC Compliance Function shall maintain independence and objectivity to the greatest extent possible in executing its duties and responsibilities. If an ABC-related matter under evaluation is directly or indirectly linked to a member of the ABC Compliance Function, that individual shall fully abstain from any deliberation on the matter.

All members of the ABC Compliance Function are obligated to maintain the confidentiality of all information obtained and discussed while carrying out their duties and responsibilities.

5.0 POLICY AND PROCEDURES

5.1. Gift

The Group has adopted a "No Gift" policy. All officers, employees and related parties of such officers and employees are strictly prohibited from directly or indirectly providing or receiving gifts in connection with the Group's business.

The following types of gifts are strictly prohibited, including but not limited to:

- Cash or cash equivalents, including but not limited to red/green packets given during festive occasions.
- Gifts that are illegal or in violation of local or foreign anti-bribery and corruption laws.
- Lavish or excessive gifts, including any gift exceeding RM2,000 in value, which are strictly prohibited and shall not be accepted or provided under any circumstances, or any gift that may adversely affect the reputation of the Company.
- Gifts given in conflict-of-interest situations, such as gifts offered before, during, or after a tendering process by any party directly or indirectly involved, to individuals engaged in the review or approval of the process.
- Gifts with an implied expectation, where the gift is provided or received with a direct or indirect suggestion, understanding, or implication that a specific outcome is expected in return.

Business Associates acting on behalf of the Group are required to implement similar controls and comply with the above provisions when conducting business on behalf of the Group.

5.1.1. Exceptions to the "No Gift" Policy

5.1.1.1. Notwithstanding the above prohibition, gifts may be provided or received under the limited circumstances set out below. Such gifts shall remain subject to the declaration and approval requirements under Section 5.1.2 and shall in no event exceed the maximum threshold of RM2,000:

5.1.1.1.1. Gifts provided or received in connection with recognised festive seasons or official celebratory events, including but not limited to Chinese New Year, Hari Raya Aidilfitri, Mid-Autumn Festival, Christmas, and Annual Dinner events;

5.1.1.1.2. Company-to-company gift exchanges conducted during official corporate visits, courtesy calls, or formal engagements, provided that any gift received shall be treated as the Group's property;

5.1.1.1.3. Gifts provided by the Group in connection with official corporate functions, events, celebrations, or legitimate promotional or brand-building activities, including token gifts bearing the official logo of the Group or the giver;

- 5.1.1.1.4. Gifts with a value not exceeding RM200 may be provided or received as a token of courtesy, provided that such gifts do not give rise to any actual, potential, or perceived conflict of interest and are not intended to influence any business decision; and
 - 5.1.1.1.5. Monetary gifts or in-kind donations to external charitable, educational, or other non-profit organisations, in compliance with section 5.4.
- 5.1.2. Provision and Receipt of Gifts
 - 5.1.2.1. Where gifts are provided or received under the exceptional circumstances described in section 5.1.1, such gifts shall be declared through the submission of "Gifts & Benefits Declaration Form", subject to the following value thresholds and approval requirements:
 - 5.1.2.1.1. Value of the gift ≤ RM200:
The declaration shall not be required.
 - 5.1.2.1.2. RM200 < Value of Gift ≤ RM1,000:
The gift shall be declared and shall be subject to approval by the relevant Head of Department, who will also determine the appropriate treatment of the gift received.
 - 5.1.2.1.3. RM1,000 < Value of Gift ≤ RM2,000:
The gift shall be declared and shall be subject to approval by the relevant Chief Executive Officer, who will also determine the appropriate treatment of the gift received.
 - 5.1.2.2. Approval obtained from a higher-level position may override the approval requirement of lower authorised personnel. Once approval from the higher-level position has been obtained, it shall be deemed final and no further approval from lower authorised personnel is required.
 - 5.1.2.3. All gift-related expense claims shall be strictly submitted and processed in accordance with the Group's standard operating procedures. Any non-compliance may result in rejection of the claim and/or disciplinary action.
 - 5.1.2.4. The ABC Compliance Function shall maintain a complete and accurate register of all approved "Gift & Benefits Declaration Forms" for periodic review and monitoring.
- 5.1.3. Non-compliance with the provision of this section shall be treated as a breach of this Policy and may result in disciplinary action, including such measures as the Group deems appropriate under its internal policies and applicable laws.

5.2. Entertainment and Corporate Hospitality

The Group upholds strict standards regarding entertainment and corporate hospitality, ensuring compliance with anti-bribery and corruption regulations. Officers and employees are strictly prohibited from providing or receiving entertainment and corporate hospitality that may improperly influence business decisions, create an actual, potential, or perceived conflict of interest, or otherwise compromise the integrity and reputation of the Group.

The following types of entertainment and corporate hospitality activities are strictly prohibited, including but not limited to:

- Any entertainment or corporate hospitality that implies an expectation of reciprocity, whether directly or indirectly, in the form of a suggestion, hint, understanding, or implication that a favourable outcome is expected in return.
- Activities that violate local or foreign anti-bribery and corruption laws or are otherwise deemed illegal.
- Entertainment and corporate hospitality involving public officials, unless prior approval is obtained from the Chief Executive Officer.
- Extravagant, lavish, or excessive entertainment and corporate hospitality that may adversely affect the reputation of the Company, unless prior approval is obtained from the Chief Executive Officer.
- Entertainment and corporate hospitality involving conflicts of interest, including before, during, or after a tendering process, where such hospitality is provided by a party directly or indirectly involved in the process to an individual engaged in reviewing or approving the tender.
- Entertainment or hospitality that is sexually oriented or inappropriate and that may tarnish the reputation of the Group.

Business Associates acting on behalf of the Group are required to implement similar controls and comply with the above provisions when conducting business on behalf of the Group.

5.2.1. Provision and Receipt of Entertainment and Corporate Hospitality

5.2.1.1. Provision: Only employees holding managerial positions are permitted to extend reasonable hospitality to third parties. The provision of such entertainment and corporate hospitality shall be conducted with integrity and shall not be used to improperly influence any party or give rise to an actual, potential, or perceived conflict of interest.

5.2.1.2. Receipt: Only officers and employees authorised by the Head of Department are permitted to accept entertainment and corporate hospitality from third parties. Such entertainment and corporate hospitality shall not be accepted or solicited where it may improperly influence business decisions, give rise to an actual, potential, or perceived conflict of interest, or create an expectation of reciprocity.

5.2.1.3. The provision and receipt of entertainment and corporate hospitality require a prior declaration via the "Gift & Benefits Declaration Form", subject to the following approval requirements:

- 5.2.1.3.1. Value of Entertainment and Corporate Hospitality Per Headcount ≤ RM100:
The declaration shall not be required.
- 5.2.1.3.2. RM100 < Value of Entertainment and Corporate Hospitality Per Headcount ≤ RM200:
The entertainment and corporate hospitality shall be declared and shall be subject to approval by the relevant Head of Department.
- 5.2.1.3.3. Value of Entertainment and Corporate Hospitality Per Headcount > RM200:
The entertainment and corporate hospitality shall be declared and shall be subject to approval by the relevant Chief Executive Officer.
- 5.2.1.4. Approval obtained from a higher-level position may override the approval requirement of lower authorised personnel. Once approval from the higher-level position has been obtained, it shall be deemed final and no further approval from lower authorised personnel is required.
- 5.2.1.5. Notwithstanding Section 5.2.1.3, entertainment and corporate hospitality provided and received in connection with recognised festive seasons or official celebratory events, including but not limited to Chinese New Year, Hari Raya Aidilfitri, Mid-Autumn Festival (Mooncake Festival), Christmas, and Annual Dinner events, shall be exempted from the requirement to submit the "Gift & Benefits Declaration Form", regardless of amount, provided that such entertainment and corporate hospitality is customary in nature, reasonable in value, and directly related to the relevant festive or celebratory occasion.
- 5.2.1.6. All entertainment and corporate hospitality-related expense claims shall be strictly submitted and processed in accordance with the Company's standard operating procedures. Any non-compliance may result in rejection of the claim and/or disciplinary action.
- 5.2.1.7. The ABC Compliance Function shall maintain a complete and accurate register of all approved "Gift & Benefits Declaration Forms" for periodic review and monitoring.
- 5.2.2. Non-compliance with the provision of this section shall be treated as a breach of this Policy and may result in disciplinary action, including such measures as the Group deems appropriate under its internal policies and applicable laws.

5.3. Travelling

The Group upholds strict guidelines concerning travel-related expenses to ensure compliance with anti-bribery and corruption regulations. Officers and employees are strictly prohibited from providing or receiving travel arrangements that may improperly influence business decisions, create an actual, potential, or perceived

conflict of interest, or otherwise compromise the integrity and reputation of the Group.

The following types of travel-related provisions are strictly prohibited, including but not limited to:

- Any travel arrangements that imply an expectation of reciprocity, whether directly or indirectly, in the form of a suggestion, hint, understanding, or implication that a favourable outcome is expected in return.
- Travel arrangements that violate local or foreign anti-bribery and corruption laws or are otherwise deemed illegal.
- Travel provisions that result in a conflict-of-interest situation.
- Travel and associated entertainment that is sexually oriented or otherwise inappropriate, potentially tarnishing the reputation of the Company.

Business Associates acting on behalf of the Group are required to implement similar controls and comply with the above provisions when conducting business on behalf of the Group.

5.3.1. Provision and Receipt of Travelling

5.3.1.1. Travel provisions may only be permitted when such travel is solely and directly related to legitimate business activities of the Group.

5.3.1.2. The provision and receipt of travelling require a prior declaration via the "Gift & Benefits Declaration Form", subject to the following approval requirements:

5.3.1.2.1. Value of Travelling Per Headcount $\leq$ RM1,000:
The declaration shall not be required.

5.3.1.2.2. RM1,000 < Value of Travelling Per Headcount $\leq$ RM2,000:
The entertainment and corporate hospitality shall be declared and shall be subject to approval by the relevant Head of Department.

5.3.1.2.3. Value of Travelling Per Headcount > RM2,000:
The entertainment and corporate hospitality shall be declared and shall be subject to approval by the relevant Chief Executive Officer.

5.3.1.3. Approval obtained from a higher-level position may override the approval requirement of lower authorised personnel. Once approval from the higher-level position has been obtained, it shall be deemed final and no further approval from lower authorised personnel is required.

5.3.1.4. Notwithstanding the approval threshold as specified under section 5.3.1.2, any travel arrangements for public officials shall, regardless of amount, be subject to prior approval by the Chief Executive Officer / Managing Director.

5.3.1.5. All travelling-related expense claims shall be strictly submitted and processed in accordance with the Company's

standard operating procedures. Any non-compliance may result in rejection of the claim and/or disciplinary action.

5.3.1.6. The ABC Compliance Function shall maintain a complete and accurate register of all approved "Gift & Benefits Declaration Forms" for periodic review and monitoring.

5.3.2. Non-compliance with the provision of this section shall be treated as a breach of this Policy and may result in disciplinary action, including such measures as the Group deems appropriate under its internal policies and applicable laws.

5.4. Corporate Social Responsibility ("**CSR**") / Donation / Sponsorship

The Group is committed to CSR initiatives, as well as charitable donations and sponsorships, provided they adhere to the following principles:

- Legitimacy and Compliance:
CSR programs, donations, and sponsorships must serve valid and legitimate charitable causes and must comply with all applicable local laws and regulations.
- Due Diligence:
Thorough due diligence must be conducted on the recipient charitable or not-for-profit organisation before approving any contributions.
- No Improper Business Advantage:
Contributions must not be made with the intent to secure an improper business advantage;
- No Circumvention of Anti-Bribery and Anti-Corruption Laws:
CSR programs, donations, and sponsorships must not be used to facilitate bribery, corruption, or money laundering.
- Transparency and Proper Recording:
All transactions must be accurately recorded as "donations" or "sponsorships" in the Group's accounting records, including details of the recipient organisation.

The Group does not affiliate with any political party, candidate, or organisation and strictly prohibits any politically motivated or related donations.

Business Associates acting on behalf of the Group are required to implement similar compliance measures when conducting CSR activities, donations, or sponsorships.

5.4.1. All CSR initiatives, donations, and sponsorships undertaken by the Group shall be subject to prior written approval in accordance with the following thresholds. Submission of the "Gifts & Benefits Declaration Form" shall not be required for CSR initiatives, donations, and sponsorships under this section:

5.4.1.1. Value of CSR Initiatives, Donations, and Sponsorships Per Event ≤ RM5,000:
Prior written approval shall be obtained from the relevant Chief Executive Officer.

5.4.1.2. Value of CSR Initiatives, Donations, and Sponsorships Per Event > RM5,000:

Prior written approval shall be obtained from the Managing Director.

- 5.4.2. Approval obtained from a higher-level position may override the approval requirement of lower authorised personnel. Once approval from the higher-level position has been obtained, it shall be deemed final and no further approval from lower authorised personnel is required.
- 5.4.3. The ABC Compliance Function shall maintain a complete and accurate register of all approved CSR initiatives, donations, and sponsorships, together with the corresponding written approvals, for periodic review and monitoring.
- 5.4.4. Non-compliance with the provision of this section shall be treated as a breach of this Policy and may result in disciplinary action, including such measures as the Group deems appropriate under its internal policies and applicable laws.

5.5. Facilitation Payment

Facilitation Payment refers to any illegal or unofficial payment, typically of small monetary value, made to secure or expedite the performance of routine or administrative duties or functions to which the payer is already legally entitled without such payment.

All officers, employees, and business associates acting on behalf of the Group are strictly prohibited from offering, promising, giving, requesting, accepting, or receiving any form of facilitation payment, irrespective of the amount. Any non-compliance with this prohibition shall constitute a violation of this Policy.

5.6. Money Laundering

All officers, employees, and business associates acting on behalf of the Group are strictly prohibited from engaging, directly or indirectly, in any form of money laundering activities. Any non-compliance with this prohibition shall constitute a violation of this Policy.

5.7. Dealing with Public Officials and Politically Exposed Person

All officers, employees, and business associates must not offer, promise, or provide any form of gift, entertainment, corporate hospitality, CSR programme, donation, or sponsorship to Public Officials, Politically Exposed Persons (PEPs), or Persons Connected to them, unless:

- 5.7.1. Such actions are permissible under applicable laws and regulations;
- 5.7.2. Prior approval has been obtained from the relevant Chief Executive Officer / Managing Director.

Failure to comply with this provision shall constitute a violation of this Policy.

5.8. Lobbying

Lobbying is defined as any direct or indirect communication with public officials, political decision-makers, or representatives aimed at influencing public decision-making, conducted by or on behalf of the Company.

All officers, employees, and business associates must not engage in lobbying activities or offer, promise, or provide anything that could reasonably be regarded as a lobbying fee.

Any non-compliance shall be considered a violation of this Policy.

6.0 CONTROL ACTIVITIES

To effectively manage and mitigate bribery and corruption risks, the Group has implemented financial controls, non-financial controls, and due diligence processes. These measures are designed to address risks identified by the Group and are subject to periodic enhancements based on risk assessments, incident management, and responses to non-compliance.

6.1. Financial Controls

The Group shall establish and maintain appropriate financial controls, as documented in the relevant standard operating procedures ("**SOP**"), to ensure the proper management of financial transactions and mitigate bribery and corruption risks. These controls shall include, but are not limited to:

6.1.1. Segregation of duties:

Key financial responsibilities shall be distributed among multiple individuals to prevent fraudulent activities.

6.1.2. Approval and authorisation hierarchies:

Financial transactions, particularly high-value and sensitive payments, shall require multiple approvals from authorised personnel. The approval limits shall be clearly defined to ensure that payments above a specified threshold receive senior management authorisation.

6.2. Non-Financial Controls

The Group shall implement non-financial controls, as documented in the relevant SOPs, to mitigate bribery and corruption risks within various business functions, including, but is not limited to:

- 6.2.1. Sales and marketing
- 6.2.2. Project development and tendering
- 6.2.3. Human resources
- 6.2.4. Procurement
- 6.2.5. Legal and regulatory compliance

These controls shall incorporate segregation of duties, approval authorities, and oversight mechanisms to ensure compliance with anti-bribery and corruption measures.

6.3. Due Diligence

The Group shall implement a structured due diligence process to evaluate the integrity and compliance history of individuals and entities prior to entering any official business relationship. This process, as outlined in the SOPs, shall apply to:

6.3.1. Officers and employees:

Background checks shall be conducted on employees, particularly those in high-risk positions, to assess potential conflicts of interest or prior misconduct.

6.3.2. Third parties, including business associates acting on behalf of the Company:

All external parties acting on behalf of the Group shall undergo comprehensive due diligence to assess their reputation, ethical conduct, and adherence to section 17A of the Malaysian Anti-Corruption Commission Act 2009.

All financial and non-financial controls, along with due diligence processes, shall be subject to ongoing improvements based on risk assessments, incident management, and compliance responses.

7.0 CONFLICT OF INTEREST POLICY

All officers, employees, and business associates acting for or on behalf of the Group are required to declare any personal, financial, or professional interests that may conflict with their duties. The Group shall implement robust procedures to identify, assess, and manage conflicts of interest, ensuring impartiality in decision-making and adherence to ethical business practices.

All individuals acting on behalf of the Group must strictly comply with the Group's Code of Conduct and shall:

- 7.1. Avoid situations that could compromise their professional obligations or duties.
- 7.2. Refrain from using their position, authority, or access to the Group's resources, assets, or confidential information for personal gain, for the benefit of a Related Party (as defined under Chapter 1: Definitions and Interpretation, Part A - Definition, Paragraph 1.01 of the Main Market Listing Requirements of Bursa Malaysia), or to the detriment of the Group.
- 7.3. Not engage in any transactions that create a conflict of interest, unless they have:
 - 7.3.1. Fully disclosed their interest in the contemplated transaction or contract.
 - 7.3.2. Abstained from participating in discussions and decision-making related to the transaction or contract.
 - 7.3.3. Ensured that the process complies with relevant laws and regulations.

Furthermore, officers, employees, and business associates deemed to have a higher bribery risk must declare all external interests and relationships before or upon establishing a business relationship with the Company. Any updates to these declarations must be made at the frequency prescribed by the Group.

8.0 DEALING WITH BUSINESS ASSOCIATES

All potential business associates, including but not limited to suppliers, vendors, consultant, contractors, solicitors, and agents, must undergo comprehensive due diligence prior to engagement. This process is essential to assess and mitigate bribery and corruption risks associated with the business relationship.

The due diligence process may include, but is not limited to, the following measures:

- 8.1. Conducting a thorough evaluation of the business associate's reputation and integrity to identify any potential risks.
- 8.2. Conducting a thorough check of the business associate's key management through the Corruption Offender Database of the Malaysian Anti-Corruption Commission.
- 8.3. Reviewing the business associate's company profile, business information, and financial statements through Companies Commission of Malaysia.
- 8.4. Reviewing the financial background checks, credit scores, and business risk assessments such as litigation and legal disputes of business associate through credit reporting agency such as CTOS.
- 8.5. Reviewing the business associate's anti-bribery and corruption policies to ensure alignment with the Group's ethical standards.
- 8.6. Incorporating anti-bribery and corruption clauses in all contractual agreements to enforce compliance and accountability.

9.0 DEALING WITH OFFICERS AND EMPLOYEES

The Group recognises the critical importance of integrity in its officers and employees and is committed to maintaining high ethical standards in all employment practices.

The Human Resource Department shall conduct background checks, as outlined under section 8.2 and 8.4, on candidates applying for positions deemed sensitive during the recruitment process. Additionally, all recruitment procedures shall be carried out in accordance with the Human Resource Department's standard operating procedures prior to finalising any hiring decisions.

The Group strictly prohibits offering employment opportunities to prospective candidates in exchange for any improper favour or advantage they may have previously provided to the Group in a prior role.

10.0 ADVICE AND SPEAK-UP CHANNELS

10.1. Advice Channel

The Advice Channel serves as a resource for providing guidance and clarification regarding anti-bribery and corruption matters. The Group's ABC Compliance Function is responsible for managing the Advice Channel, both internally and externally, in collaboration with the relevant personnel within the Group.

10.2. Speak-Up Channel

The Group is committed to upholding the highest standards of integrity and ensuring that:

- 10.2.1. All reports are handled with the strictest confidentiality.
- 10.2.2. Whistleblowers acting in good faith are protected against any form of retaliation.
- 10.2.3. Investigations are conducted promptly, fairly, and impartially to ensure appropriate actions are taken.

The Group strongly encourages all personnel and business associates to report any concerns or suspicions related to bribery or corruption through the established whistleblowing channels, in accordance with the Whistleblowing Policy and Procedures.

11.0 INCIDENT MANAGEMENT

The Group identifies potential and actual incidents of bribery and corruption through its monitoring mechanisms, audits, reviews, advice and speak-up channels, reputable media reports, or investigations conducted by relevant authorities. The Company treats all allegations of bribery and corruption with the utmost seriousness and will take appropriate measures to conduct thorough investigations. If any incident is confirmed to be in violation of applicable laws and regulations, the Group will promptly report it to the relevant regulatory authorities.

12.0 DEALING WITH NON-COMPLIANCE

Any officers, employees, or business associates found to be non-compliant with the Group's ABC policies, procedures, or applicable ABC laws and regulations in any jurisdiction shall be subject to appropriate disciplinary actions. These may include, but are not limited to, warnings, show-cause letters, suspension, financial penalties, demotion, dismissal, or termination of contracts, based on the severity of the violation. Additionally, the Group may:

- 12.1. Terminate and withdraw from the transaction or contract in question if the non-compliance or violation is not satisfactorily addressed.
- 12.2. Repay or reclaim any improper benefit obtained or disbursed.
- 12.3. Initiate legal action if the Group's interests have been adversely affected due to non-compliance.
- 12.4. In cases where bribery or corruption has occurred, take necessary measures to mitigate any potential legal consequences and cooperate fully with investigations conducted by relevant authorities.

13.0 RISK ASSESSMENT

The Group shall conduct bribery and corruption risk assessments to evaluate the effectiveness of existing controls and to implement additional measures where necessary to mitigate both existing and potential risks.

These risk assessments shall be conducted as deemed necessary under the following circumstances:

- 13.1. Significant changes in the internal or external business environment;
- 13.2. Mergers, acquisitions, or joint ventures; or
- 13.3. Substantial modifications to existing business arrangements or activities.

Regardless of specific circumstances, the Group shall conduct bribery and corruption risk assessments at least annually. Additionally, a comprehensive risk assessment on bribery and corruption shall be conducted at least once every three [3] years in accordance with the Guidelines on Adequate Procedures pursuant to Subsection (5) of Section 17A (5) under the Malaysian Anti-Corruption Commission Act 2009.

14.0 TRAINING AND COMMUNICATION

The Group shall conduct mandatory ABC training for all employees, directors, and business associates. These training programs shall be tailored according to the level of risk exposure and the respective roles within the organisation.

Refresher training shall be conducted at least once every three [3] years or as deemed necessary by the Head of Human Resources or the ABC Compliance Function. Additionally, all employees shall receive a comprehensive briefing on the Group's ABC Policy upon commencement of their employment.

The Group shall also communicate the ABC Policy to all business associates, emphasising the expectation that they must adhere to all applicable bribery and corruption laws and regulations.

15.0 RECORD-KEEPING AND DOCUMENTATION

The Company shall maintain and safeguard all records and documentation related to due diligence processes, business correspondences, and other ABC-related matters for a minimum period of seven [7] years.

16.0 REVIEW AND EFFECTIVE DATE OF POLICY

This policy shall be reviewed annually to ensure alignment with any changes in legislation, regulatory requirements, and industry best practices. The Company remains committed to the continuous enhancement of its anti-bribery and corruption measures to uphold the highest standards of integrity and compliance.

The revision of this Policy was adopted by the Board on 22/06/2026.

History

Version Number	Effective Date
1	09/03/2026
2	22/06/2026

GIFT & BENEFITS DECLARATION FORM

DETAILS OF EMPLOYEE

Name:

Company:

Department:

Designation:

DETAILS OF GIFT(S) / BENEFIT(S) PROVIDED / RECEIVED

Type of declaration: *(Please tick the relevant)*

- ☐ Provision - Providing gift/benefit to third party
☐ Receipt - Receiving gift/benefit from third party

Type of gift(s) or benefit(s): *(Please tick the relevant)*

- ☐ Gift ☐ Entertainment ☐ Travel
☐ Meal ☐ Others. Please specify: _____

Please provide the following details of third party:

Company/Organisation:

Name:

Department:

Description of the gift(s)/benefit(s): *(include sufficient details on item such as brand and model, location, venue, timing)*

Date of gift(s)/benefit(s) provided or received:

Estimated value of gift(s)/benefit(s):

TREATMENT

Treatment on gift(s) received: *(Please tick the relevant)*

- ☐ Return ☐ Accept ☐ Donate ☐ Becomes Company's property

☐ Share with _____

Additional comments (if any):

APPROVED BY

Name:

Date:

ACKNOWLEDGEMENT

This form shall be submitted to the ABC Compliance Function for recording and review in accordance with Company policy.

SIGNED BY

Name:

Date: