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		Anti-Bribery and Anti-Corruption (ABAC) Policy			
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1. Introduction

The Company is committed to maintaining the highest standards of ethics, integrity, and accountability in all business dealings. We adopt a zero-tolerance stance towards bribery and corruption in any form, whether direct or indirect.

This policy is developed in line with the Malaysian Anti-Corruption Commission Act 2009 (MACC Act), including Section 17A – Corporate Liability, and the Government Guidelines on Adequate Procedures.

2. Scope

This policy applies to:


- Board members
- Senior management and employees
- Contractors, consultants, suppliers, and service providers
- Any third parties acting on behalf of the Company

3. Definitions

- i. **Corruption** refers to any act involving the giving, offering, receiving, or soliciting of **Gratification** to influence a decision, action, or transaction improperly in relation to official duties or business activities.
- ii. **Bribery** refers to the act of offering, promising, giving, requesting, or accepting **gratification** as an inducement or reward to influence a person's decision or action improperly.
- iii. **Gratification** means any form of benefit or advantage, including money, gifts, loans, rewards, employment, contracts, services, or any promise or offer of such benefits, as defined under Section 3 of the MACC Act.

4. Objectives

- Prevent bribery and corruption across the Company's operations and supply chain.
- Provide clear guidance for identifying and reporting bribery and corruption risks.
- Ensure compliance with applicable laws and governance practices.
- Promote a culture of transparency, integrity, and ethical decision-making.

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5. Prohibited Conduct

The Company strictly prohibits any form of bribery or corruption.

Examples include:

- Offering or accepting bribes or kickbacks
- Providing improper advantages to secure contracts or business opportunities
- Concealing or misrepresenting transactions related to corruption
- Abuse of authority or position for personal gain

6. Facilitation Payments

Facilitation payments are strictly prohibited.

Any request for facilitation payment must be reported immediately to the ESG Coordinator or Compliance Officer.

7. Gifts, Hospitality and Entertainment


Gifts, hospitality, or entertainment must not be offered or accepted if intended to influence business decisions.

Low-value and culturally appropriate tokens may be accepted if:

- Transparent
- Properly recorded in the Gifts & Hospitality Register
- Not associated with decision-making influence

8. Political and Charitable Contributions

Political donations are prohibited unless approved by the Board and compliant with applicable laws. Charitable donations and sponsorships must be transparent, properly documented, and not used as a conduit for bribery.

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9. Conflict of Interest

A conflict of interest occurs when personal, financial, or family interests interfere with the Company's interests.

Examples include:

- Family members working for suppliers or vendors
- Financial interests in suppliers or competitors
- Participation in decisions involving close personal relationships
- External businesses related to the Company

Employees must disclose conflicts using the **Conflict-of-Interest Declaration Form**.

10. Reporting Violations

Any suspected bribery or corruption must be reported through the Company's Whistleblowing channels. All reports will be handled confidentially and without retaliation when reported in good faith.

11. Training and Awareness

All employees and relevant third parties shall receive periodic ABAC awareness and training. Training records will be maintained for compliance monitoring.

12. Disciplinary Action

Violations of this policy may result in disciplinary action including termination of employment, contract termination, or legal action where applicable.

13. Reporting of Concerns

Any suspected or actual violations of this policy may be reported through the Company's whistleblowing or grievance reporting mechanisms.

14. Review of Policy

This Policy is reviewed annually to ensure it remains relevant and aligned with regulatory requirements, market developments, stakeholder expectations, and the Company's strategic direction.