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		<b>Anti-Bribery and Anti-Corruption (ABAC) Policy</b>			
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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:

- Chairperson and all employees
- Contractors, consultants, suppliers, and service providers
- Any third parties acting on behalf of the Company

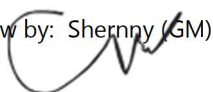
## 3. Definitions

- 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.

Prepared & Review by: Shernny (GM)



Approved by: Jeff Goh (Director)



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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. Gifts

The Company prohibits the offering, receiving, or requesting of gifts that are intended to influence a business decision or obtain an improper advantage.

Token gifts, festive gifts, hampers and culturally appropriate souvenirs may be accepted or offered provided that they are:

- Reasonable and of modest value, not exceeding RM500 per item or occasion.
- Transparent and recorded in the Gifts Register.

Cash or cash equivalents are strictly prohibited.

## 7. Charitable Contributions

Charitable donations and sponsorships must be transparent, properly documented, and not used as a conduit for bribery.

## 8. 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

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

### 9. 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.

### 10. Training and Awareness

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

### 11. Disciplinary Action

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

### 12. Reporting of Concerns

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

### 13. 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.

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