

MELEWAR INDUSTRIAL GROUP BERHAD	
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1.0 INTRODUCTION

- 1.1 Melewar Industrial Group Berhad and its subsidiaries ("MIGB" or "the Group") are committed to promoting good values of integrity, transparency, and corporate governance at all times. We believe in operating our business in a just and fair manner. This is, and will always be, our principal values.
- 1.2 This policy is part of the **Group's Anti-Corruption/Anti-Fraud Framework** and is supplemental to the Employee Handbook. It shall be read in conjunction with the Anti-Fraud Policy, Code of Conduct and Ethics, Whistleblowing Policy, Conflict of Interest Policy, Internal Control Procedures, and any other relevant policies that are in existence or established in the future in accordance with regulatory requirements, good corporate governance, and best practices.

2.0 OBJECTIVE

- 2.1 The main objective of this policy is to make available the Group's official instruction to all directors, officers, and employees on subsection (5) of section 17A of the MACC (Amendment) Act 2018.
- 2.2 Our goal is to educate and equip our internal and external stakeholders with knowledge, in understanding and respecting our business dealings free of any form of corruption and to promote a culture of high integrity.
- 2.3 We aim to detect and prevent the occurrence of corrupt practices in our day-to-day activities and in doing so, as responsible internal stakeholders, we ultimately;
 - Protect ourselves
 - Comply with the law
 - Act in accordance with the company's values
 - Safeguard the company's image and reputation
- 2.4 In carrying out our day-to-day responsibilities, should there arise any doubt, or the need to fact-check, employees are advised to engage the Risk and Sustainability Committee or the Anti-Corruption Managing Committee. By engaging dutifully, you will be able to seek clarification and guidance, and so, obtain clear advice on the best way to discharge the responsibilities required of you, in your job.
- 2.5 As such, all Directors and Employees of the Group are obligated to sign the **Personal Commitment & Anti-Corruption Pledge** (Appendix 1) to signify their understanding and co-operation with the law.

3.0 DEFINITIONS

- 3.1 **What is Corruption?**
Corruption is the misuse of entrusted power, usually by virtue of one's position, title or standing for his private gain.
- 3.2 **What are the various types of Corruption?**
In a nutshell, there are four (4) main offences stipulated in the MACC Act 2009 (Act 694);

- Soliciting/Receiving Gratification (Bribe) [section 16 & 17(a) MACC Act 2009]
- Offering/Giving Gratification (Bribe) [section 17(b) MACC Act 2009]
- Intending to Deceive (False Claim) [Section 18 MACC Act 2009]
- Using Office or Position for Gratification (Bribe) (Abuse of Power/Position) [Section 23 MACC Act 2009]

Note: With the recent amendment of section 17A of the Anti-Corruption Act;

- It doesn't matter if the purpose for the corruption was not fulfilled
- An attempt to commit the offence is an offence
- It doesn't matter if the person receiving gratification did not have the power to do the corrupt act
- Using a "middleman" does not negate culpability; it is considered abetting or conspiring to commit corruption

Employees are advised to read and understand the MACC Act in its totality, which can be found at:

<https://www.sprm.gov.my/admin/files/sprm/assets/pdf/penguatkuasaan/act-694-bi.pdf>

3.3 What constitutes a bribe?

A bribe or bribery revolves around the act of giving of anything of value or gratification, be it directly or indirectly, to any person in order to induce that person or any other person to perform a task or activity improperly for one's benefit. Something of value or gratification is, but not limited to the following;

- Cash, Ang Pows, Wedding Gifts, Hampers
- College Fee Funding, Golf Membership
- Dinner, Entertainment, Concerts
- Travel, Hospitality outings
- Donations and Gifts
- Goods and Services
- Approval of Loans
- Contracts for Service, Offers of Employment
- Payment release, Refunds and Rebates
- Discharge of Obligation, Liability or Loans
- Property, Shares and Security
- Facilitation Payment and Commissions

Most recently, incidences of dishonest payments have been uniquely disguised as donations to facilitate the transfer of huge amounts of monies directly to political candidates and parties, government officials and public representatives.

3.4 What is a kickback?

A kickback is any kind of built-in payment made to a person using ways and means such as Contracts, Sub-contracts, Consultancy Agreements and Procurement Orders.

3.5 What is the meaning of providing false claims?

Providing false claims involve any person providing documents such as receipts / invoices that are false or contain false details with the intention to deceive the principle (office).

3.6 What is abuse of power?

An abuse of power takes place when a person who is a member of a public or government body uses his position or the office in making a decision or taking action for the benefit of himself, his relative or associate.

3.7 What is the penalty of such offences?

By Malaysian law, the penalty for any corruption related offences is;

- Maximum 20 years imprisonment; and
- A minimum fine of RM10,000 or 5 times the value of the bribe (whichever is higher)

3.8 What is the root cause of corruption?

Based on a research conducted by the MACC on the cause of corruption, low levels of income is not the main reason to engage in acts of corruption. The study revealed that the following were the main reasons for public service officers engaging in acts of corruption;

- Lifestyle beyond their means
- Attitude of Greed
- Conducive opportunities in engaging in acts of corruption
- Low levels of integrity among the officers

3.9 What are the lawful punishments for failure to report under the MACC Act?

3.9.1 Any person who knows and fails to report an act of giving and offering of bribes is committing an offence under Section 25 (1) and (2) of the MACC Act 2009, penalties are as follows;

- Fine : not exceeding one hundred thousand ringgit; and / or
- Imprisonment : not exceeding 10 years or to both

3.9.2 Any person who knows and fails to report an act of soliciting and obtaining of bribes is committing an offence under Section 25 (3) and (4) of the MACC Act 2009, penalties are as follows;

- Fine : not exceeding ten thousand ringgit; and / or
- Imprisonment : Not exceeding 2 years or to both

3.10 What are the principles involved to combat anti-corruption?

In fighting corruption, the policy of MIGB is to comply with the law. The Board creditably sets the tone and commitment from the top to effectively identify and manage corruption risks within the organisation and the entire group. The 5 principles for which the Anti-Corruption framework was based on, is derived from the acronym TRUST;

- Principle 1 → T op Level Commitment
- Principle 2 → R isk Assessment
- Principle 3 → U ndertake Control Measures
- Principle 4 → S ystematic Review, Monitoring and Enforcement
- Principle 5 → T raining and Communication

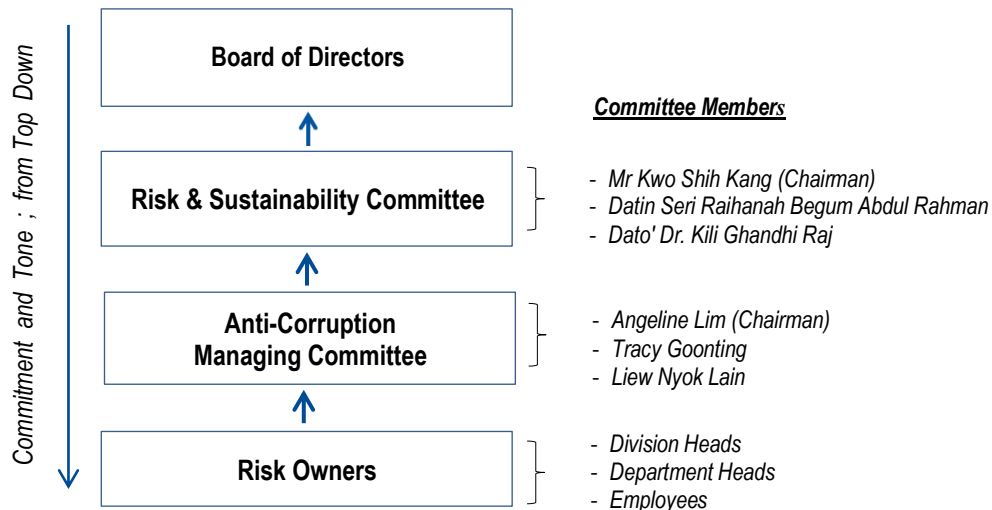
4.0 TOP LEVEL COMMITMENT

4.1 The Board and the Risk and Sustainability Committee sets the tone from top down and is responsible in ensuring that the Group practices the highest level of integrity and ethics, complies fully with applicable laws on anti-corruption and effectively manages the key corruption risks of organisation.

4.2 The main duty of top-level management is to provide assurance to all stakeholders that MIGB and the Group operates in compliance with its internal Anti-Corruption policies and the law, thereby, spearheads and supports the Group's efforts to constantly improve the effectiveness of its;

- corruption risks management framework
- internal control procedures
- review and monitoring system
- training and communication

- 4.3 One of the principles under the Malaysian Code of Corporate Governance relates to maintaining a sound system of internal control. Principle DII, Part 1 of the Code states; “The Board should maintain a sound system of internal control to safeguard shareholders’ investment and the company’s assets” and as such, assume the following responsibilities;
- Identify principal risks and ensure the implementation of systems to manage risks
 - Review the adequacy and the integrity of the company’s internal control systems and management information systems, including systems for compliance with applicable laws, regulations, rules, directives and guidelines.
- 4.4 The diagram below establishes the current structure of the organisation, and helps illustrate the reporting structure of every employee in the fight to eradicate corruption.



5.0 CORRUPTION RISKS

- 5.1 Every organisation is exposed to corruption risks. Corruption risks may exist at all levels of management, in all functions and activities, and potentially involve internal and external stakeholders.
- 5.2 The Board together with its Risk and Sustainability Committee is responsible in supervising and managing the Group’s Anti-Corruption efforts. As such, the committee is responsible to conduct corruption risk assessments every three (3) years, or sooner, if there is a change in the law.
- 5.3 The main element of Corruption Risk Assessment is to establish appropriate processes, systems and controls to mitigate corruption risks that the organisation may be exposed to, in its day-to-day activities and communicate these processes to all employees, and business partners. Corruption risks shall be identified and incorporated into the general risk register of the organisation.
- 5.4 Corruption Risk Assessments; may include but are not limited to the following;
- study opportunities of **corruption and fraud** in the organisation’s internal procedures
 - search for financial transactions that may be disguised as payments
 - question business activities in countries where corruption is known to be high
 - ensure compliance of external parties and agents representing the organisation
 - query relationships with third parties in the organisation’s supply chain
- 5.5 Principles of Corruption Risk Assessment focus on the following areas of operations;
- Integrity & Reputation
 - Strategic & Operations
 - Financial & Legal

- Human Resources
 - Customers
- 5.6 Risk Management (RM); RM is the process of planning, leading, organising, and controlling the activities of an organisation in order to minimise the effects of risk and corruption on an organisation. RM expands the process to include not just risks associated with accidental losses, but also financial, strategic, operational, and other risks.
- 5.7 Guiding Principles of RM focuses on the following;
- Protects Value
 - Integral part of the Group's processes
 - Part of decision making
 - Addresses uncertainty
 - Systematic, structure and timely
 - Based on best available information
 - Takes human and cultural factors into account
 - Transparent and inclusive
 - Dynamic, Interactive and responsive to change
 - Facilitates continuous improvement
- 5.8 Risk Identification; risks are segregated into two main types
- Inherent risks
 - Controllable risks
- 5.9 Risk Analysis; the three (3) steps processes in risk analysis are;
- Step 1 → Determine gross likelihood and impact of consequences
 - Step 2 → Determine existing controls and their effectiveness
 - Step 3 → Determine residual likelihood and impact of consequences
- 5.10 Risk Evaluation; risk evaluation is the rating of a risk based on the probability of the risk occurring and the severity impact of that risk. Once risks have been identified, an analysis of possible impact and probability of occurrence will be made using parameters that will enable the development of a corporate risk profile.
- 5.11 To this extent, Key Risk Indicators (KRIs) are developed by Risk Owners (i.e., Division and Department Heads) for risk monitoring purposes as they are fundamental and objective measures of key risk across the organization.
- 5.12 KRIs should be properly defined and include the relevant thresholds. The KRIs will eventually form part of the Risk Owners' performance assessment and where possible, such performance assessment be cascaded down to other key employees.
- 5.13 Risk Treatment; Risk treatment involves identifying the range of options for treating risk, assessing those options, preparing risk treatment/management actions plans and implementing them.

It can be of the following options:

- Avoid – not to proceed with an activity if risk associated is too high
- Reduce – implementing or upgrading preventive & detective internal controls
- Transfer – risk is accepted but function is to be outsourced
- Retain or Accept – risk is accepted but controls are required to minimise risk
- Exploit – identifying opportunities available to enhance value

6.0 BASE POLICIES – CONTROL, PREVENTION & DETECTION MEASURES

6.1 Anti-Corruption Policy Statement

Melewar Industrial Group Berhad and its subsidiaries are fully committed to eradicating corruption. The company maintains a strict, zero tolerance position against corruption, bribery, or any kind of abuse of power. We expect our directors, senior officers, employees and business partners to operate in full compliance with the company's Anti-Corruption policy, with the highest standard of ethical conduct, integrity and professionalism. No member of the group should ever assume that the company's interest takes precedence over this belief.

6.2 Code of Conduct and Ethics

6.2.1 The Group's Code of Conduct and Ethics is a set of prescribed values and principles by which the Group is committed to. It is designed to provide a frame of reference against which to measure all activities. All of us play an important role in establishing, maintaining and enhancing the reputation and brand of the Group.

6.2.2 It is obligatory that all directors, senior officers and employees display the highest level of character, ethics and professionalism in all aspects of their work, and in doing so, act in the best interest of the Group, guided by the following positive attributes and principles;

- Honour & Selflessness
- Integrity & Honesty
- Objectivity & Reliability
- Morality & Fair Dealing
- Discretion & Confidentiality
- Respect & Decency

6.2.3 The full version of the organisation's Code of Conduct and Ethics is available in the Company's website.

6.2.4 Upon employment, employees are issued with the organisation's Code of Conduct and Ethics. Employees are required to read and sign an **Employee Personal Affirmation Form** (Appendix 2); not only to confirm his understanding of this Code of Conduct and Ethics, but also, his full observation of the various other policies practised in the Group.

6.3 Conflict of Interest

6.3.1 A Conflict of Interest arises when an employee has a personal interest sufficient to appear to influence the objective exercise of his official duties; some of which may be, but not limited to;

- Self-interest dealings with business partners, agents, suppliers, and customers
- Unauthorised commissions from sale of products or services offered by the Group
- Awarding contracts to family members, relatives, or personal friends
- Involved in part-time employment outside of his work hours without approval
- Any employee (other than a board member), holding the position as company director (except unless for a non-profit, public service, social welfare or charitable organisation)

6.3.2 None of the above is regarded as allowable or acceptable conduct.

6.3.3 Directors, senior officers, and employees are expected to avoid any actual or apparent conflict between their personal interest and that of the organisation.

- 6.3.4 Please refer to the Group's **Conflict of Interest Policy** for further details.
- 6.4 Gifts
- 6.4.1 MIGB and the Group sanction a "No Gift" policy to the receiving/giving of gifts from/to any business partners or third party who has any direct or indirect official relationship with the Group.
- 6.4.2 However, the Group recognises that the gesture of receiving or giving small inexpensive mementos for officiating events, delivering a public talk, or to commemorate festivals is a form of sincere appreciation and courtesy. Therefore, inexpensive items such as plaques, pennants, handicraft, printed materials, fruit baskets or festive hampers are allowed.
- 6.4.3 Under no circumstance, should the acceptance or giving of any gift compromise the values, position, and image of the Group. There must not be any expectation of special favours or improper advantages from the accepting or giving of gifts.
- 6.4.4 To protect the organisation from any criminal liability, the receiving or the giving of gifts irrespective of its value, must be approved by the Anti-Corruption Managing Committee.
- 6.4.5 In the case where a gift is accepted, irrespective of its value, employees are required to report and record the item in the **Gifts & Benefits Declaration Form** (Appendix 3) and surrender the item to his Department Head awaiting one of the following decisions from the Anti-Corruption Managing Committee;
- Return the gift to its giver
 - Permit the employee to keep the gift
 - Contribute the gift to the organisation's annual dinner
 - Donate the gift to a charitable organisation
- 6.4.6 When a gift or benefit has been gifted, employees are required to make a declaration via the **Gifts & Benefits Declaration Form** (Appendix 3a) for endorsement and approval from the Anti-Corruption Managing Committee.
- 6.5 Entertainment
- 6.5.1 Hosting and/or accepting a meal is allowed, but in no way must the meal be that of an extravagant affair and in no way must the meal be an enticement for favours.
- 6.5.2 The intent matters; and lavish, extravagant meals, entertainment such as karaoke sessions, concert tickets, travel tickets, hospitality vouchers, etc. are considered as bribes.
- 6.5.3 Managers whose jobs come with entertainment allowances and therefore, entertain business partners and associates on a regular basis, are advised to exercise strong moral judgement in this area and be mindful of the stipulations allowed by the MACC in accepting invitations or hosting.
- 6.5.4 For clarification on allowable entertainment limits, please refer to ICP 6 – Staff Expense Reimbursement.

6.6 CSR, Donations & Corporate Sponsorships

- 6.6.1 Donations to charitable foundations and corporate sponsorships to private companies are allowed with the approval of the Executive Chairman or Group CEO.
- 6.6.2 Donations and sponsorships of this nature must be within the law to ensure there is no corrupt or criminal intent involved and irrespective of the amount, all donations and sponsorships must be recorded in the organisation's accounting books for transparency.
- 6.6.3 All sponsorship or donations that are to be made by the Group must undergo the relevant approval process. The **Sponsorship/Donation Form** is attached as Appendix 4.

6.7 Political Donations

- 6.7.1 The Group's policy is to abstain from making any donations to political candidates and political parties.
- 6.7.2 In rare instances, where the law permits, written approval must be obtained from the Board of Directors for these kinds of donations. Employees making any such donations without the approval of the Board, are deemed to be acting in their own personal capacity and not on behalf of the Group.

6.8 Facilitation Payments

- 6.8.1 Facilitation payment is a payment made to an official to facilitate approval of some type of business transaction or activity. In some countries, this is disguised as unofficial fees rather than bribes, but most countries do not subscribe to this distinction.
- 6.8.2 As an employee of the Group, any type of facilitation payment is strictly prohibited. Employees are forbidden from proposing, offering, or receiving anything of this nature. Employees are further advised, any payment received in cash or kind from any unknown person(s) must be reported to the Anti-Corruption Managing Committee.
- 6.8.3 An employee should always refuse to make facilitation payments to any officials. However, if the demand is accompanied by a threat to life, limb, and liberty of the employee, then the employee should not resist the demand. In such instances;
 - the employee should document/record the situation in which the threat was made (by taking down notes, voice recordings, video recordings, etc.)
 - as soon as practicable, the employee should immediately report the incident to the APMC and/or where applicable, relevant enforcement agencies.

6.9 Business Partners & Third Party Agencies

- 6.9.1 Under various business agreements or joint ventures, a company or an individual may be eligible for payment acting on behalf of the Group; such as, an agent, an intermediary, contractor or consultant.
- 6.9.2 Such business relations must be clearly spelt out in an official, legally bound Contract for Service and subjected to terms and conditions, legal stamping, procedures and deliverables required of the parties involved.

- 6.9.3 All business associates, in doing or planning to enter into business transactions with the Group will be made aware of the Anti-Corruption policy practised by MIGB and its subsidiaries through a **Third Party Declaration Form** (Appendix 5).
- 6.10 Approvals, Permits, Licenses & Inspections
- 6.10.1 No employee is to make any payment or give any advantage to government officials beyond what is required by law to obtain a permit, license or any other necessary approval. Instead, employees are advised to solve these challenges pro-actively by allocating sufficient time to obtain such approvals. Seek advice from your Anti-Corruption Managing Committee on your next course of action.
- 6.10.2 Similarly, no employee is to make payments or give any advantage to government officials in order to avoid any inspection, influence any report or to avoid any fine. Employees are advised to look out for local officials who just happen to appear without any reason or justification at the work place for impulsive inspections, requesting a 'fee' for a 'perfect' report.
- 6.11 Procurement
- 6.11.1 The Group practises and adheres to a series of strict Internal Control Procedures (ICP) on supplier selection. Depending on the amount of the business outlay, different variations of quotes are required from different suppliers, vendors, and companies for a transparent, final decision.
- 6.12 Recruitment
- 6.12.1 Group HR must ensure that no Conflict of Interest exists in the hiring of any candidate. The recruitment of directors, senior officials and employees for the Group will be fair, non-discriminatory, and impartial.
- 6.12.2 Due diligence and pre-employment background checks (e.g. former employer check, credential checks, medical, CTOS or CCRIS, etc.) should be conducted before employment starts. A more detailed and comprehensive background check (e.g. police vetting) may be conducted for senior management positions, especially those tasked with decision making obligations, those dealing with government officials and in finance.
- 6.12.3 The appointment of Directors and Senior Officers shall be in accordance with the Group's **Fit and Proper Policy**.
- 6.12.4 During an interview, Group HR or person(s) involved in hiring must be vigilant of the following occurrences;
- Inability of the candidate to open a bank account for salary crediting
 - Candidate's request for unusual method of payment for wages
 - Any strange reluctance to provide full personal and family information in forms
 - Signs of unwillingness and reluctance to sign a Contract
- The hiring of such individuals is prohibited.

6.13 Red Flags

- 6.13.1 Detection and Prevention is paramount to eradicating corruption. To assist employees in the recognition of corrupt behaviour, the following may be considered as red flags;
- Abuse in decision making process
 - Payments to off-shore accounts
 - Invoices in excess of contractual or agreed amount
 - Use of agent with poor reputation and with links to a foreign government
 - Unusual bonuses paid out to with little or no supporting documentation
 - Payments without the official paperwork and non-compliance with internal ICPs
 - Unexplained preferences to certain business associates, suppliers and contractors
 - Large payment and commissions where an agent does not seem to be providing any service
- 6.13.4 Employees are advised to be sensitive and alert to other indicators and report any suspicious behaviour to the Anti-Corruption Managing Committee for further investigation.

9.14 Whistleblowing & Reporting of Corruption

- 6.14.1 The Group have always had and practises a **Whistleblowing Policy** that provides whistle blowers an avenue for the reporting of malpractices, abuses, and mismanagement.
- 6.14.2 Employees must at all times, comply with the Group's Anti-Corruption Policy and report any suspected acts of corruption to the organisation's Anti-Corruption Managing Committee or Risk and Sustainability Committee or who will treat all complaints, confidential and private.
- 6.14.3 The Board and the Risk and Sustainability Committee guarantees, that no Whistleblower will be discriminated against, suffer any consequences or experience retaliation if he is to raise genuine concerns in good faith, for the good of the organisation.
- 6.14.4 However, making false claims against a colleague based on unfounded information and hearsay is a very serious matter and action will be taken against him for malicious false allegation and abuse of the whistle blowing policy itself.
- 6.14.5 Please refer to the Group's Whistleblowing Policy for the reporting channels and detailed procedures.

6.15 Record Keeping

- 6.15.1 Proper Documentation and record keeping is vital to the organisation, especially during an audit. Apart from the forms used in the organisation's day-to-day operations, the following declaration forms in line with this policy will be distributed and acknowledged by all employees for compliance purposes;
- Commitment Pledge
 - Understanding the Code of Conduct & Ethics
 - Conflict of Interest Disclosure Form
 - Gift Declaration Form
- 6.15.2 External business associates, third party agencies, agents, suppliers etc. will also be made to sign to declare his understanding of the Group Anti-Corruption policy.

6.16 Financial Controls

- 6.16.1 All of HR and Finance ICPs are circulated via email for employee's reference and observance. The following ICPs, under the jurisdiction of Group HR and Group Finance are constantly reviewed and enforced within the organisation.

Standard Group ICPs

- ICP 1: Internal Control Programme
- ICP 2: Petty Cash Procedure
- ICP 3: Staff Transport Allowance (HR)
- ICP 4: Organization's Motor Vehicle (HR)
- ICP 5: Outstation & Overseas Travel (HR)
- ICP 6: Staff Expense Reimbursement (HR)
- ICP 7: Employee Advance Control Procedure
- ICP 8: Capital Asset Acquisition Procedure
- ICP 9: Capital Asset Disposal Procedure
- ICP 10: Investment Procedure
- ICP 17: Intercompany Transactions/Loans/Advances
- ICP 18: FX Risk Management
- ICP 19: Manual Journal Transaction Procedure
- ICP 21: Miscellaneous Payment Procedure

Specific Business Unit ICPs

- ICP 11: Credit Control Procedure
- ICP 12: Purchase Procedure
- ICP 13: Sub-raw Materials, Tooling, Hardware, Consumable, Equipment, Fuel, Lubricants and Miscellaneous Items Purchase Procedure
- ICP 14: Sales Procedure
- ICP 15: Internal Security Procedure
- ICP 22: Site Pre-Qualification Process
- ICP 23: Project Monitoring Mechanism

**The above list of ICPs is subject to revision from time to time and may not be immediately reflected in this policy.*

- 6.16.2 Employees are reminded to read these ICPs from time to time to ensure compliance throughout their employment with the Group.
- 6.16.3 Internal Audit on various departments and Interim and Quarterly financial reporting are also conducted to ensure the organisation comply with the laws and regulation of the country.

6.17 Non-Financial Controls

- 6.17.1 Every department will operate with a set of guidelines involving their area of responsibilities.
- 6.17.2 As such, each and every department should have the following three (3) articles carefully drafted, approved by management, and prominently displayed;
- Standard Operating Procedure (SOP) manual
 - Policy manual
 - Standing Instruction Manual

7.0 SYSTEMATIC REVIEW, MONITORING AND ENFORCEMENT

7.1 Review of Policy

The Board with the assistance of the Risk and Sustainability Committee will review this policy on a yearly basis to assess the effectiveness of the policy in the organisation's overall Anti-Corruption efforts.

7.2 Monitoring of Policy

The Anti-Corruption Managing Committee will monitor and enforce this policy with the assistance of all Division and Department Heads

7.3 Enforcement of Policy

The Board with the assistance of Group HR will conduct disciplinary proceedings against employees who fail to comply or found to be non-compliant with this policy or any other policy issued by the organisation.

7.4 Compliance with the Policy

As employees of MIGB and the Group, you are bound to the policies, procedures, rules and regulations of the organisation. Severe consequences will arise from failure to adhere or comply with any of the organisation's policies.

7.5 Non-Compliance

Violation of the organisation's Anti-Corruption policy constitutes a criminal offence, and the organisation is duty bound to report the matter to the authorities.

8.0 TRAINING AND COMMUNICATION

8.1 The Anti-Corruption Managing Committee with the assistance of Group HR will ensure that all existing and new employees training will be conducted as follows;

- New Recruits: Training will be part of the induction program
- Existing Employees: Refresher training conducted once every 2 years
- Department Heads: Refresher training every 3 years

8.2 Group HR is also responsible to ensure all other relevant policies that should be read along with the Anti-Corruption policy will be available for employee's reference in the HR BOSS i-NET portal and in every department, with cooperation from Department Heads.

9.0 APPENDICES – DECLARATION FORMS

- Appendix 1 : Personal Commitment & Anti-Corruption Pledge
- Appendix 2 : Employee Personal Affirmation Form
- Appendix 3 : Gift & Benefits Declaration Form (Receiving of Gifts)
- Appendix 3a : Gift & Benefits Declaration Form (Gifting of Gifts)
- Appendix 4 : Sponsorship/Donation Form
- Appendix 5 : Third Party Declaration Form
- Appendix 5a : Third Party Declaration Form (Declaration of Conflict of Interests)