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## ANTI-BRIBERY AND ANTI-CORRUPTION POLICY ("ABAC Policy")

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### Document Revision History

VERSION	DATE	SUMMARY OF CHANGES
1	30/01/2020	
1.1	01/01/2023	
2	16/10/2023	

*\*This ABAC Policy shall be reviewed at least once every three (3) years pursuant to Paragraph 15.29(1)(b) of the amended Main Market Listing Requirement.*

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## 1. INTRODUCTION

Netx Holding Berhad (“NetX”) and its subsidiaries (collectively, the “Group”) is known as an honest and reliable business partner. Such reputation is the result of ethical conduct and relationships built over the years anchored on principles set out in the Code of Business Ethics (the “Code”). It is the responsibility of every employee to comply with the said Code.

This Anti-Bribery and Corruption Policy (“ABAC Policy”) shall apply to every employee and director (executive and non-executive) of NetX and all subsidiaries and operations within the Group. This Policy is intended to give the Group’s employees, Directors and third-party affiliates (collectively, the “Parties”) guidance in respect of the ABAC Policy. The Parties include but are not limited to current or prospective customers, business partners, contractors, suppliers, consultants, agents, associates or any other business partners.

The implementation of the corporate liability provision involving commercial organizations under Section 17A MACC Act 2009 is enforced on 1 June 2020. The amendment for this provision had been implemented previously through the Malaysian Anti-Corruption Commission (Amendment) Act 2018 (Act A1567).

Section 17A (1) states that a commercial organization commits an offence if a person associated with the commercial organizations corruptly gives, agrees to give, promises or offers to any person any gratification whether for the benefit of that person or another person with intent to obtain or retain business for the commercial organization or to obtain or retain an advantage in the conduct of business for the commercial organization.

Section 17A (2) states that the penalty for the offense shall be a fine of not less than 10 times the value of the gratification or RM1 million, whichever is higher or imprisonment for not more than 20 years, or both.

Section 17A (3) states that where an offense is committed by a commercial organization is a person who is its director, controller, officer or partner or who is concerned in the management of its affairs at the time of the commission of the offense.

Section 17A (6) states that persons associated with a commercial organization include director, partner or an employee of the commercial organization or he is a person who performs services for or on behalf of the commercial organization.

This policy may be amended from time to time by the Group in accordance with the requirements of the rules and regulations gazetted by the MACC Act 2009 and other laws and statutes that are currently in force.

## 2. OBJECTIVE

The objective of the ABAC Policy is to support sustainable development goal by combating corruption and to provide employees with basic guidelines on how the Group combats bribery and corruption in furtherance to the Group's commitment to lawful and ethical behaviour at all times.

The ABAC Policy is not intended to be exhaustive, and there may be additional obligations that Directors and Employees of the Group are expected to adhere to or to comply with when performing their duties.

In summary, the principal objectives of this ABAC Policy are:

- To foster the growth of a business environment that is free of corruption.
- To create awareness and provide guidance to all personnel of the Group on how to take reasonable measures to ensure their daily activities do not involve in corrupt activities.
- To avoid penalty from the relevant authorities due to non-compliance on any acts related to integrity and anti-corruption.
- To act as an ethical framework in a day to day operations

## 3. REFERENCES

- Guidelines on Adequate Procedures (issued by Prime Minister's Department)
- ISO 37001:2016 Anti-bribery Management System
- Code of Business Ethics (the "Code")
- Board Charter
- Whistleblowing Policy
- Malaysian Anti-Corruption Commission Act 2009
- Malaysian Anti-Corruption Commission (Amendment) Act 2018
- Anti-Corruption Act 1997
- Witness Protection Act 2009
- Whistleblower Protection Act 2010

## 4. WHAT ARE MY RESPONSIBILITIES ?

### 4.1 Read

All the Group's Personnel and Business Associates must read, understand, comply and declare their acceptance and compliance with this ABAC Policy.

We also expect all parties that are engaging with the Group to read, understand and comply with this ABAC Policy.

### 4.2 Understand the Consequences

Failure for the Group's Personnel to comply with this ABAC Policy will result in disciplinary action, up to and including termination of employment or dismissal.

Since the Group's ABAC Policy is based on legal requirements, violating it could subject the Group and its Personnel to penalties including fines, imprisonment and other criminal or civil sanctions. These violations may also result in high costs, personal reputational damage or loss of professional accreditation and severely damage the reputation of the Group.

Failure for the Parties to comply with this ABAC Policy may result in the termination of the business relationship with the Group.

## 5. DEFINITIONS

NO.	WORDS	MEANING
1.	<b>“Bribery or Gratification”</b>	(means as defined in the MACC Act 2009 Para. 3) (a) money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage; (b) any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity; (c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part; (d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage; (e) any forbearance to demand any money or money’s worth or valuable thing; (f) any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and (g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f).
2.	<b>“Integrity”</b>	Integrity is the practice of being honest and showing a consistent and uncompromising adherence to strong moral and ethical principles and values.
3.	<b>“Employees”</b>	Full time, probationary, contract and permanent staff.
4.	<b>the “Parties”</b>	Current or prospective customers, business partners, contractors, suppliers, consultants, agents, associates or any other business partners.
5.	<b>“Conflict of Interest”</b>	Any activity, interest or relationship which conflicts or is incompatible with the independent exercise of judgement in the discharge of the employee’s duties.
6.	<b>“Personnel”</b>	means Directors (executive and non-executive) and Employees (including full time, probationary, contract and temporary).
7.	<b>“Top Management”</b>	means the Group’s Executive Directors and Senior Management personnel.

NO.	WORDS	MEANING
8.	"Corruption"	<p>(means as defined in Transparency International Malaysia (TI-M) -The abuse of entrusted power for private gain.</p> <p><u>Forms of Corruption</u></p> <p>Kickbacks - These are bribes fulfilled after a company has awarded a contract to a customer. They take place in purchasing, contracting, or other departments responsible for decisions to award contracts. The supplier provides the bribe by kicking part of the contract fee back to the buyer, either directly or through an intermediary.</p> <p>Facilitation payments - These are typically small payments made to secure or expedite the performance of a routine or necessary action to which the payer is entitled, legally or otherwise.</p> <p>Charitable and political donations, sponsorship, travel, and promotional expenses - These are legitimate activities for entities but can be abused by being used as a subterfuge for bribery.</p> <p>Conflict of interest - A conflict of interest occurs where a person or entity with a duty to the organisation has a conflicting interest, duty, or commitment. Having a conflict of interest is not in itself corrupt, but corruption can arise where a director, employee, or contracted third party breaches the duty due to the organisation by acting in regard to another interest.</p> <p>Bid rigging - The way that conspiring competitors effectively raise prices in situations where purchasers acquire goods or services by soliciting competing bids.</p> <p>Cartels - A secret agreement or collusion between organisation to commit illicit actions or fraud.</p> <p>Price fixing - An agreement among competitors to raise, fix, or otherwise maintain the price at which their goods or services are sold. Price fixing can take many forms, and any agreement that restricts price competition may violate applicable competition laws.</p> <p>Patronage - Favouritism in which a person is selected, regardless of qualifications, merit, or entitlement, for a job or benefit because of affiliations or connections.</p>

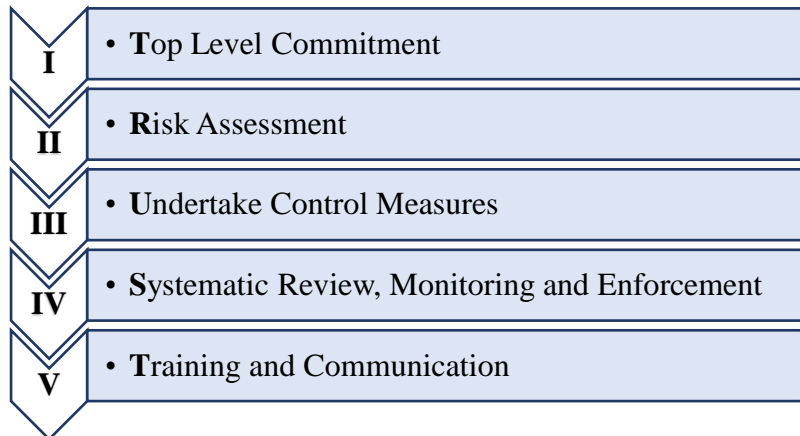
NO.	WORDS	MEANING
		<p>Revolving door - This is corruption linked to the movement of high-level employees from public sector jobs to private sector jobs and vice versa. The main concerns relate to how the practice by an organisation can compromise the impartiality and integrity of public office. For organisations, there may be risks in discussing or promising future employment to public officials or using former public officials as board members, employees, or consultants.</p> <p>Illegal information brokering - The brokering of corporate confidential information obtained by illegal methods.</p> <p>Insider trading - Any securities transaction made when the person behind the trade is aware of non-public material information, and is hence violating his or her duty to maintain confidentiality of such knowledge.</p> <p>Tax evasion - The illegal non-payment of tax to the government of a jurisdiction to which it is owed by a person, enterprise, or trust who should be a taxpayer in that place.</p>
9.	“ACC”	Audit Committee Chairman
10.	“HOC”	Head of Company (CEO or COO)
11.	“ED”	Executive Director



## 6. ANTI-BRIBERY AND CORRUPTION POLICY (“ABAC Policy”)

The Group shall take reasonable and adequate measures to ensure that its businesses do not participate in corrupt activities and internal fraud for its advantage or benefit, and at the same time to act in the best interests of the Group, its shareholders and other stakeholders.

This ABAC Policy is in line with the requirements which were formed on the basis of five (5) principles as per Guidelines on Adequate Procedures (issued by Prime Minister’s Department) which serve as defense mechanism against corporate liability, namely:



## 6. ABAC Policy (continued)

### PRINCIPLE I:

#### TOP LEVEL COMMITMENT

##### 1.0 Compliance with the Policy

You shall read, understand and comply with this Policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for the Group or under the Group control or connected to the Group. You are required to avoid any activity that might lead to or suggest a breach of this ABAC Policy.

Where there are reasonable grounds and genuine reasons to suspect that there is a violation of the ABAC Policy, employees of the Group are required to report the particulars of such suspicions to the Group dedicated channel for reporting. Any such reports will be read and addressed by a dedicated committee in the Group.

Any person, including employees, with a concern or complaint may submit their concern or complaint in writing to the Audit Committee Chairman (“ACC”) by mail or through email as follows:

Audit Committee Chairman,

Email:	compliance@netx.com.my
Address:	13.2, 13 <sup>th</sup> Floor Menara Lien Hoe, 8 Persiaran Tropicana, 47410 PJ

The person submitting a complaint should include a contact number and/or address in the submission at which he or she may be contacted if the person requests to be contacted or if the ACC determines that contact is appropriate.

Any reports made for violation of the ABAC Policy will be treated very seriously and accordingly, employees are responsible to ensure that:

- (a) They exercise sound judgement that it is a genuine threat and violation of the ABAC Policy;
- (b) They have evidence to support their allegations of any violations of the ABAC Policy;
- (c) They are available to provide evidence in any inquiry of such violations; and
- (d) They are not frivolous reports with the motive to scandalize.

The Group ensures that there will be no retaliation or repercussions on the employee for making genuine reports on violation of the ABAC Policy. Any genuine reports made will be kept strictly confidential and only informed to persons on a need-to-know basis to safeguard the interests of the Group and also to ensure that any processes undertaken will not be compromised.

## 6. ABAC Policy (continued)

### PRINCIPLE I:

#### TOP LEVEL COMMITMENT

##### 1.0 Compliance with the Policy (continued)

Any employee who breaches this Policy will face disciplinary action, which could result in dismissal. We reserve our right to terminate our contractual relationship with you if you breach this Policy. Any breach of this Policy could also result in imposition of large fines on the individual/third party and/or imprisonment on the individual and termination of contract with the Parties. The Board of the Company or any committee/ person authorized by the Board for this purpose shall determine appropriate action in response to violations of this policy. Anyone who breaches this policy shall indemnify the Group against all claims, actions, damages, losses, liabilities and costs, including reasonable legal fees, that may be incurred/suffered by the Group on account of any non-compliance of such person with this policy.

In case of dismissal of an employee or termination of the contractual relationship with any third parties for the breach of the policy, no money will accrue for payment by the Group in any manner whatsoever from the date of such dismissal/termination except the amount which is already accrued till then.

Further, if an employee wilfully ignores or turns a blind eye to any evidence of corruption or bribery within his / her department and/or around him/ her, he/ she would be considered to be involved in the act and accordingly, the same disciplinary action would be taken against him/ her as if he/ she was involved in the act intentionally.

All employees of the Group are responsible in ensuring that they always comply with all laws and regulations, in particular, to the Malaysian Anti-Corruption Commission (Amendment) Act 2018. No excuses or exceptions will be acceptable for non-compliance of any domiciled laws and regulations where the Group conducts its businesses.

##### 1.1 Responsibility

Executive Director (“ED”) and the respective Head of Company (“HOC”) are to ensure that all employees of the Group understand and acknowledge the importance and need for ABAC Policy. It is to ensure the Group conduct its business with the highest standard of integrity and honesty and in fulfilling its mission/objective.

Managers at all levels are responsible for ensuring that those reporting to them are made aware of and understand this Policy, undertake training on how to implement and adhere to it and also monitor compliance of it.

The Committee/HR team is responsible for this Policy and for monitoring its use and effectiveness (and dealing with any queries on its interpretation). Management at all levels is responsible for ensuring that those reporting to them are made aware of and understand this Policy and attend regular training on how to implement and adhere to it.

## 6. ABAC Policy (continued)

### PRINCIPLE I:

#### TOP LEVEL COMMITMENT

##### 1.1 Responsibility (continued)

Every person to whom this policy applies is responsible for the success of this Policy and should ensure that he/ she should use it to disclose any suspected activity or wrong-doing.

Where there is any uncertainty for any practices which relate to the ABAC Policy, employees must always seek the advice of their supervisor or head of department. Where there is still uncertainty, they should direct their concerns to Human Resource Department, Legal, or Internal Audit.

### PRINCIPLE II:

#### RISK ASSESSMENT

##### 2.0 Corruption Risk Management (“CRM”)

- CRM is a management process that helps to identify structural weaknesses that may facilitate corruption, provides a framework for all staff to take part in identifying risk factors and treatments, and embeds corruption prevention within a well-established governance framework.
- All organisations are 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.
- CRM serves as an important pillar in corruption prevention initiative.
- Effective CRM requires commitment from the Group leadership/ employees in building a sound risk culture based on integrity and honesty, clarity in the expression of corporate values, and a comprehensive policy framework.

**PRINCIPLE II:  
RISK ASSESSMENT**

**2.1 Risk Management Approach**

Risk management is an accepted management tool as part of good corporate governance for many organisations in both public and private sectors.

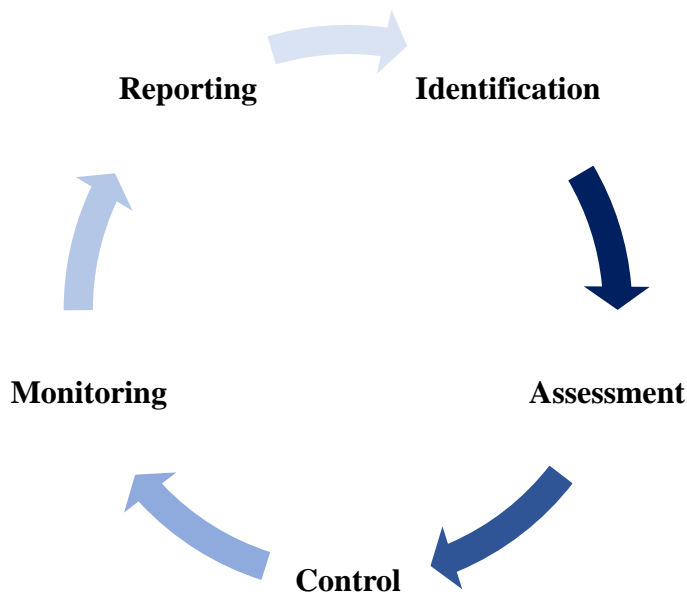
The risk-based approach to prevent corruption helps the Group to focus on key processes or activities that have high exposure to potential corruption risks.

These guidelines encourage a top-down approach where critical risks are linked to the strategic goals and objectives of the Company. A risk management approach is the most appropriate way to ensure that these risks are identified and effectively managed.

CRM focus on analysing root causes, impact to the Company and its risk treatment plans. If corruption does occur, the short and long-term consequences for the Company include:

- impaired of reputation;
- loss of public confidence;
- financial loss;
- unnecessary wastage of resources;
- the financial and resource cost of an internal and/or MACC investigation; and
- staff’s morale affected.

**2.3 Corruption Risk Assessment Process**



### PRINCIPLE II: RISK ASSESSMENT

#### 2.4 Risk Identification

Identifying all potential risks relate to corruption, bribery, donations, sponsorships etc. in each and every process, activity and system. Two typical questions could be used to assist in identifying the risk i.e. “what can happen” and “how can it happen”.

#### 2.5 Risk Control

The relevant staff shall list down all existing controls in place. If the relevant staff finds that the existing controls are insufficient to mitigate the corruption risk, then he/ she could adhere to the following three steps:

- i. enhancing existing controls through better supervision, improved systems, policies and SOPs;
- ii. implementing new controls which are practical and doable; and
- iii. introducing new methods of detecting corrupt behaviour that could result from a particular risk. All these steps shall be treated as the action plans which staff pledge to comply.

#### 2.6 Risk Monitoring

The monitoring of corruption risk, controls, and action plans by relevant staff and risk owner shall be on continuous basis. An effective monitoring process is essential in detecting and correcting any deficiencies in the divisional/ departmental policies, standard operating procedures (SOPs) and processes.

#### 2.7 Risk Reporting

The reporting of any corruption risk shall be immediately upon **seven (7) working days** of the occurrence to the HOC. To reaffirm on this, all relevant staff and risk owners are further required to report on any loss events and Key Risk Indicators breach to Risk Management Division on quarterly basis to avoid any potential oversight.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.1 No-Gift Policy

Employees or members of their immediate families (spouse, mother, father, son, daughter, brother, sister or any of these step-or in-law relationships, whether established by blood or marriage including common law marriage) should not provide or promise to provide, solicit or accept or agree to accept at a future date cash or its equivalent, entertainment, favors, gifts or anything of more than a normal and appropriate value to or from competitors, vendors, suppliers, customers or any other the Parties that do business or are trying to do business with the Group. Loans from any persons or companies having or seeking business with the Group, except recognized financial institutions, should not be accepted. All relationships with those who the Group deals with should be cordial, but must be on an arm's length basis. Nothing should be accepted, nor should the employee have any outside involvement, that could impair, or give the appearance of impairing, an employee's ability to perform his/her duties or to exercise business judgement in a fair and unbiased manner.

This Policy does not prohibit gifts, hospitality, entertainment and promotional or other similar business expenditure of reasonable and appropriate value, such as calendars, diaries, pens, books, show pieces, sweets, meals and invitations to theatre and sporting events ("token gift") (given and received), to or from Third Parties.

The giving or receiving gifts or hospitality is acceptable under this ABAC Policy if all the following requirements are met:

- It is not made with the intention of influencing a Third Party to obtain/ retain business or a business advantage or to reward the provision or retention of business or a business advantage or in explicit or implicit exchange for favors/ benefits or for any other corrupt purpose
- It complies with local laws and customs
- It does not include cash or a cash equivalent
- It is given openly, not secretly and in a manner that avoids the appearance of impropriety
- It is given (evidencing the same in writing) by or on behalf of an existing client to appreciate good work by the Group employees' working for that client.
- It is of normal and appropriate value and made on occasional basis e.g. exchange of gifts on festivals like Diwali, Christmas etc.

The Group adopts a "No-Gift Policy" whereby all employees shall not solicit or accept any gifts from any third party that may have direct or indirect business interest with the Group, other than those stipulated above.

The Group requires all employees to abide by this policy to avoid conflict of interest between the Group and the external parties as a gift can be seen as a bribe that may tarnish the Group's reputation or be in violation of anti-bribery and corruption laws.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.1 No-Gift Policy (continued)

As set out in the Code, ethical conduct includes ethical handling of actual and apparent conflicts of interest in both personal and professional relationships. All employees are expected to conduct themselves and act in the best interest of the Group. They must never place themselves in a position of conflict of interest. A conflict of interest is any activity, interest or relationship which conflicts or is incompatible with the independent exercise of judgement in the discharge of the employee's duties. All employees are required to declare for any business-related transactions which involved their family members or a close associate. This includes tenders and supplies which involves the Group.

Any gift of cash or cash value (e.g. vouchers, coupons, shares, commissions, etc.) is strictly prohibited at all times.

The exception to the above is for fruits, flowers, and token gifts/ promotional items (such as diaries, pens, umbrellas, shirts, etc.) with an approximate/ actual value of less than RM500 (the recipients must properly estimate the gift value). In such a case, the staff could choose to accept the item and make the necessary declaration.

Any gift which violates the terms of "No-Gift Policy" must be declined/returned with an explanation note from the employees thanking the Third Party for the gift but explains politely about the Group "No-Gift Policy" and proceeds to decline/return the gift accordingly.

In respect of any gifts, hospitality and entertainment in the commercial context:-

- The intention behind giving or receiving any gifts, hospitality or entertainment must always be considered first. It should never be for an improper motive to obtain or retain a business, or to obtain some form of benefit or advantage, whether it is for the business or for the individual employee;
- If an employee is unsure of how to consider the intention behind any gifts, hospitality or entertainment offered, the employee must always disclose and refer the matter to the HOC to obtain advice and also approval before proceeding;
- All employees of the Group are not allowed to give or receive any gratification, gifts, hospitality or entertainment where it is for an improper purpose and can be deemed as a gratification, regardless of whether it is to benefit the employee individually or to benefit the business of any of the Group;



## 6. ABAC Policy (continued)

### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.1 No-Gift Policy (continued)

- An employee must obtain prior clearance and approval from the respective HOC before giving or receiving any gifts, hospitality or entertainment to or from any person which is not of any improper motive;
- Where any gifts, hospitality or entertainment is not improper and received before prior approval can be obtained, an employee must always disclose such gifts to the HOC, regardless of its value;
- Where it is difficult or inappropriate to decline the offer of a gift, hospitality or entertainment (i.e. when meeting with an individual of a certain religion/culture who may take offence), it may be accepted but it must be declared and/or surrendered to the employee's HOC, who will assess the relevant circumstances and take the necessary steps, including returning the gift on the employee's behalf, where appropriate or required to do so.

Any gifts, hospitality or entertainment provided by the Group must always be of moderate and reasonable value and should never be given:-

- Especially to whom who can exert influence for certain outcomes that beneficial to the Group; and
- Where it causes a conflict of interest.

All employees of the Group should not give any gratification, gifts, hospitality or entertainment to persons for improper purposes related with the business of the Group in their personal capacity.

##### 3.2 Receiving Gifts

The Group is very much aware that in certain cultures or situations, gift giving is a central part of business etiquette. Despite acknowledging the Group “No-Gift Policy”, some external parties may still insist in providing gifts to the Group employees and/or their family members.

In the event the employee is offered with a gift valued more than RM1,000, the employee should NOT accept the gift. However, in the circumstances whereby the employee unable to decline/return the said gift, the employee must make the necessary declaration as per **Appendix I**.

In the event the employee is offered with a gift valued less than RM1,000, the employee may accept the gift and to make the necessary declaration as per **Appendix I**.

## PRINCIPLE III:

### UNDERTAKE CONTROL MEASURES

#### 6. ABAC Policy (continued)

##### 3.2 Receiving Gifts (continued)

It is up to the ED's direction on what is the best way to dispose the gift. The ED, subject to his due considerations, will have the right to decide based on the following:

- donate the gift to charity; or
- register it as a company property to be used publicly by all employees; or
- designate it as a display item; or
- share it with other employees; or
- retain all the gifts and consume later as lucky draw items during company's event etc.;
- or
- permit it to be retained by the employee.

The exception above is for meals provided/ paid for/ by a Third Party. In this circumstance, the staff can accept the meals provided/ paid by a Third Party to them regardless of value. However, it must be declared accordingly as per **Appendix I**.

All declarations (with or without any gift, including entertainment and corporate hospitality) must be submitted to respective HOC on a weekly basis. The HOC will submit to HR Manager on a weekly basis. HR Manager will accumulate the declaration forms and then submit to ED on a monthly basis. The ED will report on the receipt of gifts in the quarterly BOD meeting. Should any dispute pertaining to this SOP arise, the final and decisive interpretation, clarification and decision will be made by the ED.

The process flow of receiving gifts from Third Party is shown under **Appendix I**.

The reporting structure of receiving/providing gifts to/from Third Party is shown under **Appendix II**.

In the case of directors/ board members, they shall be governed by the "No-Gift Policy" as designated by MOF/ government.

The Group however recognizes cultural and business courtesy within reasonable limits. The Group acknowledge that exchanging gifts and entertainment can create goodwill and help establish trust in business relationships. The giving and acceptance of small gifts, gestures to and from business partners with a view to promoting the goodwill and trust is permissible.

Employees must however be mindful that the line between what is permissible and corrupt practice is thin. As a general guide, it is not considered a corrupt practice if the gift and gestures is given or accepted in good faith as a token of appreciation. Expensive gifts and lavish entertainment on the other hand is corrupt practice. Soliciting cash or goods in kind from suppliers and service providers for corporate functions is prohibited unless expressly approved by ED of the Group.

### PRINCIPLE III:

### UNDERTAKE CONTROL MEASURES

#### 3.3 Receiving Corporate Hospitality & Entertainment

The Group strictly prohibits employees from soliciting corporate hospitality and entertainment nor are they allowed to accept hospitality and entertainment that is excessive, inappropriate, illegal or given in response to, in anticipation of, or to influence a favourable business decision, particularly from parties engaged in a tender or competitive bidding exercise.

The Group recognises that the occasional acceptance of an appropriate level of hospitality and entertainment given in the normal course of business is usually a legitimate contribution to building good business relationships. However, it is important for employees to exercise proper care and judgement before accepting the hospitality and entertainment. This is not only to safeguard the Company's reputation, but also to protect employees from allegations of impropriety or undue influence.

Examples of entertainments could include golf, movies, karaoke, spa, orchestra, theatre, concerts etc. As for corporate hospitalities, the examples could include dining, conference, training, open-house, event tickets or invitation for events, additional discounts given on items bought from customer's companies etc. In the event the employees find that the corporate hospitality is beneficial to foster healthy business relationship, the staff could pursue the same but it has to be declared to ED.

For the purpose of this SOP, travelling is defined as corporate hospitality which typically involves travelling cost within the country or overseas paid by the third party. If the employees have any doubts on the appropriateness of a corporate hospitality and entertainment offered by an external party, they should either decline the offer or consult with the ED.

The process flow for accepting corporate hospitality and entertainment is shown under **Appendix III**.

#### 3.4 Providing Gifts

Generally, all employees are not allowed to provide gifts to Third Party with the exception of ED and any other officers (approved by the ED) whereby the gift-giving are the Group corporate gift mainly as a business courtesy or the gifts are distributed during a corporate event (bearing the Group name or logo).

If the gifts provided is value more than RM1,000, the employee needs to obtain prior approval from ED via email.

If the gifts provided is value less than RM1,000, the employee needs to obtain prior approval from HOC via email. The approval is subject to the approved budget.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.4 Providing Gifts (continued)

The employee shall make a written approval to HOC/ED by giving full details of the gift or hospitality given including the approximate value, the purpose or intention of the gift or hospitality, the name of the recipient and provider of the gift or hospitality and their relationship.

All declarations (with or without any gift, including entertainment and corporate hospitality) must be submitted to respective HOC on a weekly basis. The HOC will submit to HR Manager on a weekly basis. HR Manager will accumulate the declaration forms and then submit to ED on a monthly basis. The ED will report on the payment of gifts in the quarterly BOD meeting. Should any dispute pertaining to this SOP arise, the final and decisive interpretation, clarification and decision will be made by the ED.

All expenses incurred to provide the corporate gifts must be properly kept, documented and recorded by the respective division/ department for audit purposes.

In the case whereby the ED decides that the gift should not be retained by the employees, then the employees would need to hand over the gift to the Group for being used for charity purpose under Group's philanthropy initiative(s) or for returning.

##### 3.5 Providing Entertainment

The Group recognises that providing modest entertainment is a legitimate way of building business relationships and a common practice within the business environment to foster good business relationships with external clients and other third parties. As such, eligible employees are allowed to entertain third parties through a reasonable act of hospitality as part of business networking as well as a measure of goodwill towards the recipients.

Employees should always bear in mind that this is an area where perception is often regarded as more important than facts and therefore, they should always exercise proper care and judgement when providing entertainment to Third Party especially when it involves public officials to ensure compliance with local anti-bribery and corruption laws.

Employees are strictly prohibited from providing or offering to provide entertainment with a view to improperly cause undue influence on any party in exchange for some future benefit or result. Any acts of this nature, whether provided directly or indirectly through an intermediary, may be construed as an act of bribery and contrary to the general values and principles of the Code.

All expenses incurred to provide the entertainments must be properly kept, documented and recorded.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.5 Providing Entertainment (continued)

If the entertainment given is more than RM1,000, the employee needs to obtain prior approval from ED via email.

If the entertainment given is less than RM1,000, the employee needs to obtain prior approval from HOC via email. The approval is subject to the approved entertainment budget.

The process for providing entertainment is presented in **Appendix IV**.

##### 3.6 Providing Corporate Hospitality

The Group recognises that providing corporate hospitality to all stakeholders be it through corporate events, sporting events or other public events, is a legitimate way to network and build goodwill in business relationships.

While providing corporate hospitality is a reflection of the Group courtesy and goodwill, the staff and respective HOC must exercise proper care to protect the Group's reputation against any allegations of impropriety or the perception of bribery especially when the arrangements could influence or be perceived to influence the outcome of a business decision.

There should also be explicit, clear and internally transparent criteria to determine the selection of guests to be invited to the Group corporate hospitality event. Reasonable due diligence should be exercised, particularly when the arrangements involve public officials. All expenses incurred to provide the corporate hospitality must be properly kept, documented and recorded by the respective division/ department for audit purposes.

If the corporate hospitality given is more than RM1,000, the employee needs to obtain prior approval from ED via email.

If the corporate hospitality given is less than RM1,000, the employee needs to obtain prior approval from HOC via email. The approval is subject to the approved entertainment budget.

The process for providing corporate hospitality is presented in **Appendix IV**.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

### UNDERTAKE CONTROL MEASURES

#### 3.7 Dealing with Public Officials

Extra caution must be made with respect to interaction with public officials. The employees are required to exercise extra caution with respect to gifts and arrangements involving public officials, including international organisations and NGOs (Non-Governmental Organisations). Any appearance of an attempt to influence public officials must be avoided.

Public official means an individual having public official functions or acting in a public official capacity, and includes any of the following:

- Yang Di-Pertuan Agong, Yang Dipertua Negeri, Sultan, Raja Muda, and Tengku Mahkota;
- An official or employee of any government, or any agency, statutory body, ministry or department of the government (of any level);
- Police, military and judicial official (of any level);
- Member of Dewan Undangan Negeri and Dewan Negara;
- Senator;
- Member of Parliament;
- Any individual acting in an official capacity for a government (of any level);
- Official or employee of a company/ an enterprise wholly or partially state-owned (of any level);
- A political party or official of a political party (of any level); and
- A candidate for political office.

Public officials include immediate family members, close associates and companies related to such individuals in their capacity as directors, members of management or beneficial owners.

Family members are individuals who are related to a public official either directly (consanguinity) or through marriage. A family member of the public officials includes his/ her parents, siblings, spouse, children, and spouse's parents (biologically and non-biologically).

A close associate is any individual closely connected to public officials, either socially or professionally. An individual who is closely connected to a public official may include the public official's:-

- extended family members, such as relatives (biological and non-biological relationship);
- financially dependent individuals (i.e. persons salaried by the public official such as drivers, bodyguards, secretaries);
- business partners or associates;
- prominent members of the same organisation as the public official;
- individuals working closely with the public official (i.e. work colleagues); or
- close friends.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.7 Dealing with Public Officials (continued)

Any business relationship with the Group involving interests of a public official who otherwise has a direct relationship with the Group, and which interests are not prohibited by the Code, requires disclosure. In addition, management's specific approval for establishing business relationships with such customers must be obtained at the appropriate committee level.

All the Group's staff are prohibited from paying for non-business travel, entertainment and hospitality for any public official or his/her family members at any amount without permission from the ED.

If approval is obtained to provide gift, entertainment or corporate hospitality to public officials, the staff must ensure that the gift (only corporate gift is allowed), entertainment or corporate hospitality is not excessive and lavish, and must commensurate with the official designation of the public official and not his personal capacity.

##### 3.8 Relationship with business partners

The Group's business partners, whether suppliers, contractors, distributors, agents or joint venture partners are an extension of the Group brand.

The Group will be held liable for corrupt activities carried out by business partners with whom the Group has a contractual relationship. Due care must therefore be exercised in the selection of business partners.

##### 3.9 CSR, Donations and Sponsorships

Any CSR, donations and sponsorship activities conducted must not be used as a conduit to circumvent, avoid, or evade the laws or regulatory requirements. More importantly, it shall not be used to facilitate corruption, illegal and money laundering activities.

All CSR, donations and sponsorship requests must be carefully examined for legitimacy and not be made to improperly influence a business outcome.

The proposed recipient must be a legitimate organisation and appropriate due diligence must be conducted in particular to ascertain that the benefits reach their intended recipients whilst the programmes meet the intended objectives.

No CSR, donation and sponsorship shall be made to any beneficiary who is controlled or influenced by any political officials.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.9 CSR, Donations and Sponsorships (continued)

All CSR, donations and sponsorship shall be made in accordance with the approval limits/budget and must obtain approval from the ED and it must be done in a transparent manner for social and moral responsibility.

All employees need to use good judgement and common sense in assessing the requests. When in doubt, employees should seek further advice from HOC and ED.

It should never be paid in exchange for any business implications to the Group, whether it is to obtain a business, or to obtain some form of advantage of the business of the Group.

Employees are encouraged to make donations and charitable contributions in their personal capacity, but it should never be in exchange for any improper purposes that affects the business of the Group.

All employees of the Group should not agree or promise to provide any form of political donation or support particularly where it is to obtain any business or advantage to the Group. Any requests for political donations should be brought to the attention of the executive director(s) immediately.

##### 3.10 Political Contributions

As a matter of general policy, the Group does not make or offer monetary or in-kind political contributions to political parties, political party officials or candidates for political office.

The Group has the right to engage and communicate its views and position on issues of public interest that have an important impact on the Group.



### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.11 Facilitation Payment

###### Making Facilitation Payment and Kickbacks

Facilitation payment is defined as payments made to secure or expedite the performance by a person performing a routine or administrative duty or function. Kickbacks are bribes to obtain an undue advantage, where a portion of the undue advantage is 'kicked backed' to the person who gave, or is supposed to give, the undue advantage.

Facilitation payments (also known as grease payments) are payments made for certain government services or to accelerate certain government processes that is otherwise legally entitled by the person without making any payments. Employees should ensure that these facilitation payments are not paid.

Offering, promising or requesting facilitation payments is just as prohibited as actually paying or receiving facilitation payments. Facilitation payments need not involve cash or other financial asset, it can be any sort of advantage with the intention to influence them in their duties.

The Group prohibits accepting or obtaining, either directly or indirectly, facilitation payments from any person for the benefit of the employee himself or for any other person. The reason underlying this prohibition is that facilitation payment is seen as a form of bribery and corruption.

All persons must not offer, promise, give, request, accept or receive anything which might reasonably be regarded as a facilitation payment. If the staff receive a request or offered facilitation payments, he/she must immediately report to ACC (as provided under Whistleblower Policy).

Kickbacks are often associated with procurement transactions. For example, when procuring office supplies, the purchasing officer is typically required to obtain and compare several quotations from different suppliers.

However, a supplier may reach out to a purchasing officer and indicate that if the supplier were to be successful in his bid, the officer may receive a compensation ("kickback"), which could be anything from cash to flight tickets.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

### UNDERTAKE CONTROL MEASURES

#### 3.11 Facilitation Payment (continued)

##### What you must do

Look out for red flags. The following signs do not necessarily mean that corruption exists, but multiple warning signs simultaneously raises the likelihood:

- Non-competitive evaluation process
- Higher-than-average prices for goods or services
- A vendor with frequent legal or regulatory problems
- Employees becoming too friendly with vendors
- Pressure on staff to use a particular vendor
- Continued use of vendors who provide poor products or services

#### 3.12 Due Diligence on Third Party

##### Dealing with Third Party

The Group dealings with Third Party, which include customers, contractors, vendors, suppliers, solicitors, agents, consultants, joint venture partners, introducers/ government intermediaries etc., must be carried out in compliance with all relevant laws and consistent with the values and principles of the Code. As part of this commitment, all forms of bribery and corruption are unacceptable and will not be tolerated.

For the purpose of this, the Third Party shall include all legitimate business entities ranging from public limited companies and private limited companies to partnerships and sole-proprietorships.

The Group expects that all Third Party acting for or on its behalf to share the Group's values and ethical standards as their actions can implicate the Group legally and tarnish the Group's reputation. Therefore, where we engage with or lend-out to Third Party, we are obligated to conduct appropriate counterparty due diligence to understand the business and background of the prospective business counterparties before entering into any arrangements with them. This is to safeguard that the Group deals with counterparties that subscribe to acceptable standard of integrity in the conduct of their business.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.12 Due Diligence on Third Parties (continued)

###### Dealing with Third Parties (continued)

To help ensure that the Group only do business with third parties that share the Group standards of integrity, the staff must exercise the following:

- a) Conduct due diligence to assess the integrity of the Group prospective business counterparties. Do not enter into any business dealings with any Third Party reasonably suspected of engaging in bribery and improper business practices unless those suspicions are investigated and resolved.
- b) All Third Party are made aware of the principle innards of the Code, ABAC Policy and Whistleblower Policy.

If at any point during the due diligence exercise or in the dealings with a Third Party, there are conflicts of interest or “red flags” being raised, these warrant further investigation and must be sufficiently addressed before the engagement of the Third Party can progress. Examples of common “red flags” involving Third Party include:

- The transaction involves a country known for a high incidence of corrupt payments.
- Family, business or other “special” ties with government or public officials.
- A reference check reveals a flawed background or reputation of the Third Party.
- Objection to anti-bribery representations and warranties in commercial agreements or negative response when told of such requirements.
- Convoluted payment arrangements such as payment in cash, payment to a Third Party or requests for upfront payment for expenses or other fees.
- The Third Party requires that his/ her identity not to be disclosed as part of the business transaction.
- Inadequate credentials for the nature of the engagement or lack of an office or an established place of business.

In the event of any doubt on the integrity of a Third Party, it is the employee’s responsibility to contact the ACC at [compliance@netx.com.my](mailto:compliance@netx.com.my) as soon as possible. The Group requires its employees to use good judgement and common sense at all times in assessing the integrity and ethical business practices of Third Party. Employees should seek advice from their HOC whenever particular questions arise relating to Third Party that the Group is considering appointing or financing.

### PRINCIPLE III:

### UNDERTAKE CONTROL MEASURES

#### 3.13 High Risk Third Party

Third Party that present the biggest risk of corruption or perception of corruption are those that are public officials, connected to public officials or Third Party that are likely to interact with public officials in the course of the performance of the contract. This is because a public official is in a position of influence and could use this influence in relation to the contract or the contract could affect decision making in their official role.

The public official and Third Party could be working in concert, with corrupt payments being made to the public official. Even if there is no evidence of corrupt activity, the mere association of a public official could create the perception of a corrupt relationship.

Accordingly, contracts with Third Party who are public officials, connected to or likely to interact with public officials are high risk. Therefore, the due diligence conducted by the respective division/ department in lieu of the public officials shall always be more extensive than the dealing with non-public officials.

#### 3.14 Due Diligence Process

The purpose of due diligence is to serve as a guide to the employees in making a decision whether to continue the relationship with the Third Party. Any unsatisfactory answer to the non-exhaustive due diligence checklist shall be treated as red flags by the employees.

If all identified red flags are sufficiently mitigated, then the employees could proceed with the relationship. Similarly, if no red flags have been identified, then the employee can proceed with the engagement (to satisfy that reasonable steps had been taken to address the corruption risk of the Third Party).

If red flags have been identified but not sufficiently mitigated, then it is critical that further work is undertaken prior to entering into any contract or relationship. All red flags will need to be resolved or mitigated.

The most common/ direct way of resolving a red flag will be to contact the Third Party directly. In particular, the Third Party should be asked what measures they have taken to resolve the corruption issue which had taken place in their company.

The Group does not in any way limit the methods or mechanisms used by the employees to conduct the Third Party's due diligence so long as the same is permitted by the law.

If the red flags relate to a historic investigation in corrupt activity where no convictions happened, then the red flags can be considered mitigated (though it is prudent to seek further information or background of the circumstances).

## 6. ABAC Policy (continued)

### PRINCIPLE III:

#### UNDERTAKE CONTROL MEASURES

##### 3.14 Due Diligence Process (continued)

The division/ department may also consider imposing conditions to reduce any perceived risk such as training for the third party's employees or imposing anti-corruption policies on the third party. This could be reinforced via contractual provisions.

In some circumstances, the red flags are unsubstantiated rumours which have not been formally investigated by the authorities or law enforcement agencies or proven in a court, tribunal or equivalent. Under this scenario, the division/ department may proceed with the contract. Nevertheless, it is advisable that the division/ department to continuously monitor the situation and immediately highlight to the Management if any adverse findings noticed.

Where the division/ department finds that the red flags still could not be mitigated or resolved despite all of the non-exhaustive measures, the division/ department shall not proceed the relationship with the Third Party.

##### 3.15 Financial & Non-financial Controls

###### Separation of Duties and Approving Powers

The Group adopts a clear separation of duties for all jobs functions either it is financially or non-financially related.

For jobs related to financial and non-financial activities, there must be at least two layers of checking i.e. maker and checker.

Further, for financial activities (such as disbursement and payment activities), the Group strictly adopts multiple signatories and groups to further mitigate any corruption risk.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

### UNDERTAKE CONTROL MEASURES

#### 3.16 Record-keeping

##### Overview

All divisions/ departments have to maintain written records evidencing that due diligence has taken place and that any risks identified have been carefully considered and mitigated as practicably as possible.

All employees of the Group are required to complete and undertake all relevant documentations and processes particularly where it relates to anti-bribery and corruption initiatives.

Any failure to do so will impact the individual employee's performance review and, where it is a severe non-compliance, an employee may be subject to further disciplinary action/s. Where the facts and circumstances require, repeated failure to undertake proper record keeping or undergoing compulsory trainings may warrant the dismissal of an employee from the Group.

Records should be retained for a significant period of time in order to comply with the local law as well as the Group's policy.

Employees must ensure all expenses claims relating to hospitality, gifts or expenses incurred to Third Party are submitted in accordance with the Group policies.

All accounts, invoices, memoranda and other documents and records relating to dealings with Third Party, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts will be kept "off-book" to facilitate or conceal improper payments and the same is ensured through effective monitoring and auditing mechanisms in place.

#### 3.17 General Retention Policy

The division/department must retain for at least seven (7) years, all records, operational work documents, other documents, and transactions to enable the Group to comply with any requests from the relevant authorities.

The division/department must keep permanently the records, operational work documents, other documents, and transactions in the system.

#### 3.18 Specific Retention Policy

Records on customer's identification, business correspondence, and security documents are kept by the division/department for up to seven (7) years after the relationship is terminated/exited/completed.

## 6. ABAC Policy (continued)

### PRINCIPLE III:

### UNDERTAKE CONTROL MEASURES

#### 3.19 Recruitment

##### Corruption & Bribery Screening

The recruitment of employees should be based on approved selection criteria to ensure that only the most qualified and suitable individuals are employed. This is crucial to ensure that no element of corruption is involved in the hiring of employees.

In line with this, proper background checks should be conducted in order to ensure that the potential employee has not been convicted in any bribery or corruption cases. More detailed background checks should be taken when hiring employees that would be responsible in management positions, as they would be tasked with decision-making obligations.

#### 3.20 Protection

Those who refuse to accept or offer a bribe or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We encourage openness and will support anyone who raises genuine concerns in good faith under this ABAC Policy, even if they turn out to be mistaken. We are committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in bribery or corrupt activities or because of reporting their suspicion in good faith that an actual or potential bribery or other corruption offence has taken place or may take place in the future. If any employee believes that he / she has suffered any such treatment, he / she should inform the ACC at [compliance@netx.com.my](mailto:compliance@netx.com.my) immediately.

#### 3.21 Conflict of Interest

Conflict of Interest is any activity, interest or relationship which conflicts or is incompatible with the independent exercise of judgement in the discharge of the employee's duties.

All employees are required to declare for any business-related transactions where employees their family members or a close associate may have interest. This includes tenders and supplies which involves the Group.

##### What you need to know

Using the Group's property for personal purposes is considered unethical and deemed an act of corruption. So too, doing personal work during working hours.

Another example of unethical behaviour is when a person makes a decision or performs an act that provides an advantage to them, a person close to him or her, or to a third party. For example, a procurement head hires his family member for a position although he or she is not qualified for the role.

### PRINCIPLE III:

### UNDERTAKE CONTROL MEASURES

#### 3.21 Conflict of Interest

##### What you must do

The Group's assets are meant for business, and not personal use. We all have a responsibility to protect and safeguard company assets from loss, theft, misuse and waste.

You must know how to differentiate and separate between obligatory duties and your own private interests. Your actions must at all times be guided by procedural restrictions and the Group's practices.

#### 3.22 Falsifying Documents

Falsifying documents involves altering, changing, or modifying a document for the purpose of deceiving another person and normally involves illegal monetary benefits. The term is also used when a person knowingly makes an untrue statement or claim to gain a benefit or reward.

Any tender processes participated by any company under the Group should be done in a transparent manner in the bidding process.

##### What you need to know

Dishonest acts to defraud the employer, such as tendering false academic certificates to support a job application or promotion, falsifying work documents including work records, time cards and medical certificates (MCs) to support sick leave claims are all considered workplace misconduct. Other examples include:

- Creating bogus customer records and bank accounts so that false payments can be generated.
- Altering payee details and amounts on cheque and payable orders in an attempt to cash them.
- Creating false payment and financial information to support fraudulent claims for personal benefits.
- Authorising payments to oneself.

##### What you must do

An employee's dishonest or deceptive acts may warrant dismissal as dishonesty is reflective of the fitness of the employee to continue in office. Remember an employee is expected to act with complete honesty and integrity, no matter what position he or she holds in an organisation.



## 6. ABAC Policy (continued)

### PRINCIPLE IV:

#### SYSTEMATIC REVIEW, MONITORING AND ENFORCEMENT

##### 4.1 Waiver and Amendment of the Policy

We are committed to continuously reviewing and updating our policies and procedures based on the learning. This is so even when the Group enters new market/ sector/ country which may pose a risk under this ABAC Policy. The Committee/HR team will monitor the effectiveness and review the implementation of this ABAC Policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Therefore, this document is subject to modification. Any amendment or waiver of any provision of this ABAC Policy must be approved in writing by the Group's Board of Directors. The ABAC Policy will be reviewed from time to time which requires cooperation from all concerned.

### PRINCIPLE V:

#### TRAINING AND COMMUNICATION

##### 5.1 Training and Communication

The Group will provide training/informatory document on this policy as part of the induction process for all employees. Employees will also receive regular, relevant training/updates on how to adhere to this policy, and will be asked annually to formally accept that they will comply with this policy. All existing and new staff may need to sign a declaration form with regard to this ABAC Policy.

The Group's ABAC Policy will be clearly communicated to all suppliers, contractors, business partners, and any Third parties at the outset of business relations, and as appropriate thereafter.

##### 5.2 Consequences of Misconduct

1. Imprisonment and heavy fine  
Imprisonment up to 20 years, and fine of RM1 million or 10 times the gratification amount, whichever is higher, or both.
2. All ill-gotten assets will be confiscated.
3. Humiliation of self and family.
4. Loss of job and career.
5. Unable to lead a normal life.

## DECLARATION FORM

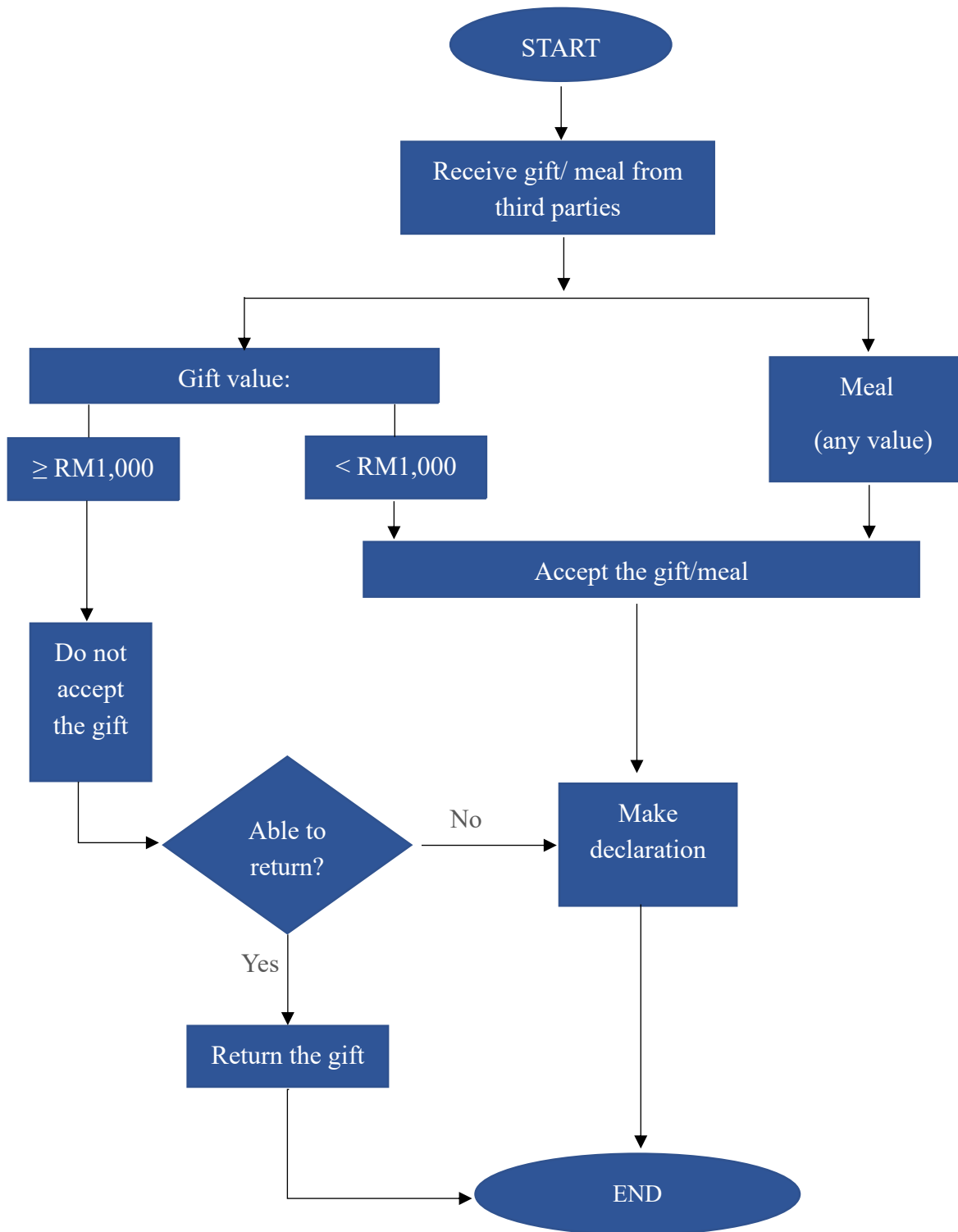
I, \_\_\_\_\_, hereby declare that I have read and understood the Group's Anti-bribery and Anti-Corruption Policy. I shall abide by the requirements and provisions set out in the policy as required by my employment contract.

\_\_\_\_\_  
Name:

Designation:

Date:

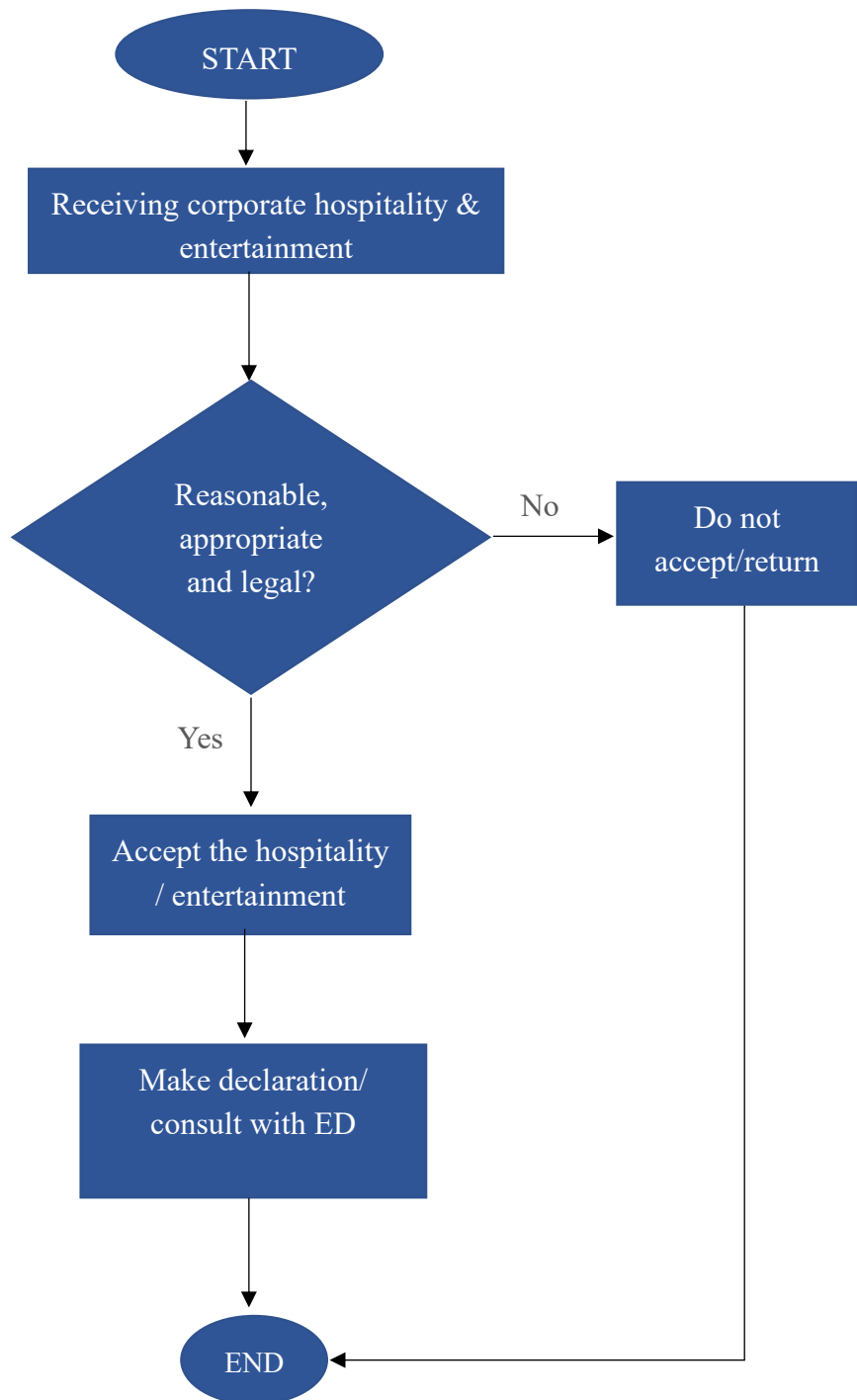
### Appendix I: Process of Receiving Gifts or Meal from Third Party



**Appendix II: Reporting Structure of Receiving/Providing Gifts from/to Third Party**



### Appendix III: Process for Accepting Corporate Hospitality and Entertainment



## Appendix IV: Process for Providing Gift, Corporate Hospitality and Entertainment

