



## ANTI-BRIBERY AND ANTI-CORRUPTION POLICY [Rev. 0]

### ABBREVIATIONS

ABAC	:	Anti-Bribery and Anti-Corruption
ABMS	:	Anti-Bribery Management System
Associated Person	:	a director, partner or employee of the Organisation or a person who performs services for or on behalf of the Organisation
BOD	:	Board of Directors
Business Associate	:	an external party with whom the Organisation has, or plans to establish, some forms of business relationships
GEHT	:	Gifts, Entertainment, Hospitality and Travel
Organisation	:	Exitra Sdn Bhd

### INTRODUCTION

This ABAC Policy is to further enforce the Organisation's Code of Conduct and Business Ethics to ensure that the:-

- (a) BOD;
- (b) permanent, contract or temporary employees;
- (c) Associated Persons; and
- (d) Business Associates.

of the Organisation understand their responsibilities to comply with the ZERO tolerance for bribery and corruption within the Organisation.

### DEFINITION

- (a) Corruption is defined as the abuse of position for personal gain or misuse of position to help others to improperly enrich themselves.
- (b) Bribery is the most common form of corruption, and it can be broadly described as the offering, giving, receiving or soliciting something of value ('gratification') in an attempt to illicitly influence the decisions or actions of a person with a position of trust within an organisation. Gratification can be in the form of cash and other forms including non-cash gifts, lavish entertainment or hospitality, loans, fees or other rewards or benefits.



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### SCOPE OF APPLICATION

- (a) This ABAC Policy is to provide information and guidance to the BOD, employees and Associated Persons to comply with the ABMS, which comprises the ABMS Manual and accompanying Procedures, implemented by the Organisation to minimise the incidences of bribery and corruption that might occur in the daily operations of the Organisation. For all intents and purposes, the BOD, employees and Associated Persons are to comply with the ABMS and all applicable ABAC laws and regulations in performing their duties.

The Organisation may take disciplinary actions including termination of employment for violation of this ABAC Policy and the ABMS. The Organisation requires all BOD, employees and Associated Persons to be committed and to act professionally and with integrity in their business dealings.

- (b) Where relevant and applicable, Business Associates must also comply with this ABAC Policy and the Organisation reserves the right to impose or incorporate preventive provisions in the business contract with the Business Associate (e.g., termination, discontinuation, suspension, withdrawal, etc.) to prevent bribery by, on behalf of, or for the benefit of the Business Associates or another person with intent to –
- (i) obtain or retain business for the Organisation; or
  - (ii) obtain or retain an advantage in the conduct of business for the Organisation.

By entering into any business contract with the Organisation, Business Associates are deemed to have read, understood and aware of the Organisation's ABAC Policy.

- (c) Any clarification on this ABAC Policy can be directed to the Organisation's Compliance Function within the business divisions.

### 1. ABAC Commitments

- (a) The main thrust of the Organisation's ABAC Policy is bribery and corruption in all forms as they relate to the Organisation's activities and are strictly prohibited.
- (b) The Organisation is committed to conduct its business ethically and in compliance with all applicable ABAC laws and regulations in every country where it operates, without exception and without regard to regional customs, local practices, or competitive conditions.
- (c) The Organisation shall promote awareness of ABAC to all employees at all levels and functions as well as to Associated Persons.



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### 2. Reporting and Whistleblower Rights

- (a) Employees who, in the course of their duties related to their employment in the Organisation, encounter attempted, suspected or actual bribery or corruption or violation of the ABAC controls, are required to report their legitimate concerns to their superiors, ABMS Compliance Function, top level management or Whistleblowing Committee, as may be appropriate. Reports made in good faith, either anonymously or otherwise, shall be investigated in a timely manner and without incurring fear of reprisal, regardless of the outcome.
- (b) Retaliation in any form against employees where the person has, in good faith, reported an attempted, suspected or actual bribery or corruption or violation of the ABAC controls, is strictly prohibited. Any employees found to have deliberately acted against the interests of any person who has in good faith reported an attempted, suspected or actual bribery or corruption or violation of the ABAC controls, shall be subjected to disciplinary proceedings including demotion, suspension, dismissal, and/or other actions (including legal action) which the Organisation may pursue.
- (c) The Organisation views any party leaking a whistleblower's identity and confidential information as a serious breach of protocol and will treat such action as gross misconduct, which if proven after due inquiry, may lead to disciplinary action and/or dismissal of the perpetrator(s) and/or other actions as may be deemed appropriate.
- (d) The same rights are accorded to Associated Persons, Business Associates and other external parties who have reported to the Organisation any attempted, suspected or actual bribery or corruption or violation of the ABAC controls.
- (e) The Organisation has implemented the Whistleblowing Policies and Procedures for reporting of legitimate concerns related to, amongst others, fraud, financial irregularity, corruption, bribery, serious breaches of the Employees Code of Conduct and Ethics, non-compliance with laws and regulations or company policies, illegal, unethical or questionable practices etc. (collectively referred to as "Misconduct").

The policy is a specific means by which an employee or a concerned stakeholder can exercise his or her responsibility to report or disclose through established channels, his or her legitimate concerns regarding any Misconduct in a responsible manner. Kindly refer to the Organisation's Whistleblowing Policies and Procedures. <https://www.exitra.com.my/>

### 3. Compliance with ABAC Law and Regulations

The Organisation requires all BOD, employees, Associated Persons and Business Associates to be responsible to ensure that they comply with the relevant ABAC laws and regulations, in particular, to the Malaysian Anti-Corruption Commission Act 2009 and any amendments thereto. No exceptions will be acceptable for non-compliance of any domiciled ABAC laws and regulations where the Organisation conducts its businesses.



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### 4. Business Dealings

This ABAC Policy applies equally to the Organisation's business dealings with the commercial ("private sector") and Government ("public sector") entities. Even the possible appearance of bribery and corruption is to be avoided.

### 5. Public Officials and Government Dealings

- (a) The Organisation recognises that the practice of giving and receiving GEHT varies among countries, regions, cultures and religions, so the definition of what is acceptable or otherwise will inevitably differ. When dealing with public officials, BOD, employees and Associated Persons should ensure that any offering of GEHT does not relate to, in any form whatsoever, to the official's public dealings or public duty.

At all material times, BOD, employees and Associated Persons are to ensure compliance with the ABAC laws and regulations of their respective jurisdictions, and the higher standard will be applicable to all BOD, employees and Associated Persons to avoid non-compliance of any ABAC laws and regulations which are applicable to the Organisation.

- (b) The Organisation requires that any GEHT accorded to public officials are subject to the ABMS, which must be reasonable and approved in accordance with the Organisation's GEHT Procedure. Any GEHT provided must be without expectation of any influence exerted on the public official in exchange for any commercial outcome and should always be at a reasonable value.

### 6. Gifts, Entertainment, Hospitality and Travel

- (a) The Organisation requires offers of GEHT to be made in 'good faith'. It will not be considered legitimate if the intention behind the offer is to provide advantage to the person making the offer, i.e., the offer is made with the intent that the party who accepts the GEHT will perform a function improperly and partially. 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 Organisation or for the person.
- (b) There is a fine line between maintaining a healthy working relationship with Business Associates and abusing the relationship for personal or mutual gain or benefit. The Organisation requires all BOD, employees and Associated Persons to maintain their professionalism and integrity when dealing with Business Associates.
- (c) Business Associates are required to observe our GEHT policies whereby any GEHT offered (except for those which are prohibited or exempted) to our BOD, employees or Associated Persons ("recipient") is reasonable and commensurate with the position of the recipient. The Organisation disallows business travel expense to be paid by any external party for the benefit of the recipient or his or her immediate family members unless it has been approved by the Organisation.

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- (d) The Organisation has prescribed the types of GEHT (and the limits thereto if applicable) in the GEHT Procedure. Where the value of GEHT is not indicated, the Organisation requires its employee to exercise his or her reasonable judgement (e.g., by judging the nature/characteristic/frequency of the gift against the role and position of the receiver, the timing/place where the hospitality and entertainment is to take place, etc.)

If an employee is unsure of how to consider the intention behind any GEHT offered, the employee may consider disclosing and referring the matter to his or her supervisor or head of department to obtain advice and approval before proceeding.

- (e) The Organisation requires an employee who is a recipient of extravagant gift and/or excessive hospitality from Business Associate to declare the incident to his or her superior, ABMS Compliance Function, head of department or any appropriate channel. Unless otherwise stated or pre-approved, an employee seeking to offer GEHT is required to obtain approval in accordance with the limits of authority established by the Organisation.
- (f) GEHT may only be accorded to a third party in the situation that it is consistent with the customary business practice and that the GEHT is reasonable in value/frequency and cannot be interpreted as inducements to provide advantage to the giver and/or the recipient. Guidance from top level management or the ABMS Compliance Function may be sought if there is any doubt regarding this issue.

**7. Facilitation and Extortion Payments**

- (a) A Facilitation Payment is a payment made or requested to secure or expedite the performance of routine official action to which the Organisation is entitled. Facilitation payments, no matter what form they take, are prohibited by the Organisation.
- (b) An Extortion Payment can either be a monetary or a non-monetary consideration that is forcibly extracted from an employee by either a real or perceived threat to the health, safety and/or liberty of an employee.
- (c) An Extortion Payment may be permitted in circumstance where there is fear or imminent danger to one's health, safety and/or liberty. Following this engagement, an official report must be made to the Organisation.
- (d) No employees will suffer demotion, penalty, or other adverse consequences in retaliation for refusing to pay bribes, or participate in other illicit behaviour, even if such refusal may result in the Organisation losing business or experiencing a delay in operations.

**8. Donations and Sponsorships**

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- (a) The Organisation does not make financial or in-kind contributions to political parties, political party officials or candidates for political office. This includes use of the Organisation facilities, equipment, and resources by political parties for any political campaign or political party function.
- (b) If a request for contribution is to be considered by the BOD, it must be allowed under the relevant laws and regulations in Malaysia, fully justified and with the decision minuted. Payments must be made to the political party's official bank account and must not be made to an individual person. All such payments must be acknowledged officially with a receipt and accurately reflected in the Organisation's accounts.
- (c) Good faith payments to a Malaysian government entity required by a contract or law in Malaysia are permitted, provided that the payment is made to its official bank account and payments are acknowledged officially with a receipt and accurately reflected in the Organisation's accounts.
- (d) The Organisation requires that all donations and sponsorships of any kind (including charitable contributions and for Corporate Social Responsibility ("CSR") purposes) to be approved, transparent and made on the basis of good corporate citizenship.
- (e) The Organisation does not permit employees and Associated Persons to solicit donations and sponsorships from external parties for Organisation-held events either in the name of the employee or the Organisation.

**9. Conflict of Interest, Anti-Bribery Clause and Due Diligence**

- (a) The Organisation is committed to uphold the highest standard of ethics and integrity in all aspects of procurement and tender activities.
- (b) Business Associates are to declare any conflict of interest at the commencement of a procurement process and as and when conflicts arise.
- (c) The Organisation may incorporate anti-bribery clauses in business contracts with Business Associates which may include provisions for sanctions, suspension, or termination on grounds of corruption, unlawful or illegal activities.
- (d) The Organisation reserves the right to conduct a due diligence process on Business Associates to ensure that they were and/or are not known to be involved with corruption, bribery, or money laundering activities and Business Associates may be required to provide evidence of its ABAC policies and procedures.

**10. Record Keeping and Training**

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- (a) All employees are required to complete and undertake all relevant documentations and processes in accordance with the ABMS.
- (b) Where there is any non-compliance, the Organisation may subject an employee to disciplinary action. Any employee who repeatedly fails to undertake proper record keeping may be subjected to further disciplinary actions.
- (c) The Organisation requires all its employees to be trained and made aware of the requirements stipulated in this ABAC Policy and the ABMS. The Organisation will provide training to employees whose position is identified as potentially exposed to high bribery risk. Any employee who repeatedly fails to attend compulsory ABAC trainings organised by the Organisation may be subjected to disciplinary action.
- (d) Where relevant, training may also be provided for Associated Persons who may expose the Organisation to significant bribery risk such as agents, intermediaries and others acting on behalf of the Organisation.

**11. Violation of the Organisation's ABAC Policy and ABMS**

- (a) The Organisation regards bribery as a serious matter and will apply penalties in the event of non-compliance to this ABAC Policy and the ABMS. For employees, non-compliance may lead to disciplinary action, up to and including termination of employment.
- (b) For external parties including Business Associates, non-compliance may lead to penalties including termination of contract. Further legal action may also be taken if the Organisation's interests have been harmed by the results of non-compliance by the external parties.

**12. Compliance and Review of the ABAC Policy**

- (a) The ABMS Compliance Function is empowered to independently oversee the implementation, compliance and reporting on the performance of the ABMS.
- (b) The Organisation shall monitor its operating environment and conduct periodic risk assessments to identify bribery risks affecting the business. Regular assessments of the ABMS are to be carried out to ensure its scope, policies, procedures and controls match the bribery related risks faced by the Organisation.
- (c) The Organisation shall ensure compliance with the ABMS including undertaking continual improvement actions whenever appropriate to enhance the operations and effectiveness of the ABMS programme.
- (d) The Organisation reserves the rights to revise, amend, vary or modify any part of this ABAC Policy at any time.