

**ANTI-BRIBERY AND ANTI-CORRUPTION POLICY**

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# 1

## INTRODUCTION

This Anti Bribery and Anti Corruption Policy, also known as the ABC policy, provides guidelines on the scope and objective of handling bribery and corruption within the Group and shall also extend to its Business Partners.

The ABC policy is in line with the Group's CoBE (defined below) which acts as a guiding principle on any ethical issues one may face during the course of business and the standards of behaviour expected of all employees of the MUI Group of Companies ("MUI"), in line with its core values - Strong, Efficient, Trustworthy (SET).

The ABC policy is not intended to provide definitive answers to every question regarding bribery and corruption. Instead, it provides for a comprehensive guiding principle focused in assisting the Group and its Business Partners to combat bribery and corruption coupled with the Group's commitment to lawful and ethical course of business at all times.

## 2

### DEFINITIONS

- Reference to '**Policy**' refers to the Anti Corruption and Anti Bribery Policy.
- References to '**you**' or '**your**' in this Policy, refer to any person this Policy applies. Where more specific reference is used, the more specific reference is intended.
- For the purposes of this Policy, the term '**employee**' means any person who is in the employment of the Group, including but not limited to executives, non-executives, secretaries, secondees and individuals on direct hire.
- The term '**Group**' and/or '**Company**' means the Malayan United Industries Berhad ("MUIB") and its subsidiaries, direct or indirect, and controlled companies. The expression 'Group' is used for convenience where references are made to MUIB's companies in general.
- The terms '**CoBE**' means the Group's Code of Business Ethics
- For the purposes of this Policy, where mentioned, the term '**Board of Directors**' means all Directors of the Group, be it independent or non-independent executive directors and non-executive directors and includes the alternate director.
- For the purposes of this Policy, where mentioned, the term '**Customer**' means any person or entity to which the Group provides its products and render its services, which may include potential customers.
- For the purposes of this Policy, where mentioned, the term '**Public Officials**' and/or '**government officials**' includes any person who is a member, an officer, an employee or a servant of a government agency whether federal or state authorities.

### 3 SCOPE AND OBJECTIVE

#### Scope

This policy applies to:

- The Group's Directors (executive and non-executive)
- The Group's Employees consisting of permanent and contract staff, leasing and temporary staff, trainees and interns
- The Group's Business Partners and Joint Venture Partners
- Contractors, sub-contractors, consultants, agents, representatives and others performing work or services for or on behalf of the Group

#### Objectives

- To set out the Group's position on corruption and bribery in all its forms that the Group may encounter in its daily operations
- To provide guidance to the Group's Directors, Employees and Business Partners on how to deal with improper solicitation, bribery and other corrupt activities and issues that may arise in the course of business
- Is part of the Group's commitment to adhere strictly to the relevant laws relating to corruption including but not limited to the Malaysian Anti-Corruption Commission Act 2009, the Penal Code (Act 574) and the Anti-Money Laundering and Anti-Terrorism Financing Act 2001, which are directly relevant to the Group
- Is intended to serve as a preventive tool to help the Group's Directors, Employees and Business Partners recognise, detect and avoid potential corrupt practices

## 4

### QUESTIONS YOU MAY HAVE ABOUT CORRUPTION AND BRIBERY

#### 4.1

##### What is corruption?

- Definition
- Examples
- Forms of Corruption

#### 4.2

##### Why do we have to avoid corruption?

- Compliance
- Risk

#### 4.3

##### Who is responsible to prevent corruption?

- Board of Directors
- Management
- All Employees
- Business Partners

#### 4.4

##### Where can we refer to provisions relating to corruption?

- Malaysian Laws
- The Group and Company's Policies and Guidelines

#### 4.5

##### Who may be liable for corruption?

- Individual Liability
- Corporate Liability
- Penalties and Punishments

## 4.1 WHAT IS CORRUPTION?

### 4.1.1 Definition

Corruption is the act of giving or receiving of any gratification or reward in the form of cash or in-kind irrespective of value for performing a task in relation to one's job description

### 4.1.2 Examples of Gratification

- Money, donations, gifts, facilitation fee, loans, rewards, position, title, etc
- Illustration  
A contractor provides a gift in the form of an expensive watch to a Company's Employee in order to help him obtain early information on a project that the Company will be launching

### 4.1.3 Forms of Corruption

#### Bribery

##### Definition

A bribe can be any type of benefit. It can be a cash payment, in the form of a gift, entertainment, giving a donation or property, paying for a holiday, providing the promise of future employment or titles. Payment made to secure or expedite the performance by a person

##### Illustrations

- A manager who has access to confidential information pertaining to a project, requests for a cash payment from a supplier in return for disclosing such confidential information
- A contractor pays a sum of cash to a Company's Employee to

performing a routine or administrative duty or function is also deemed as bribery.

expedite remittance of payment.

### **Collusion/Bid-Rigging**

#### **Definition**

Collusion occurs where two or more parties co-operate to defraud or deceive another party. This is a type of fraud and is often described as a “cartel”, “anti-trust” or “anti-competitive” offence. An example of collusion is where bidders fraudulently collude in order to arrange for a particular bidder to win a contract and at a certain fixed price. This form of collusion is often referred to as “bid-rigging”. Bid-rigging is an offence under Section 4(2) of the Competition Act 2010.

#### **Illustrations**

- Company A, B and C agreed to submit tender responses for a Company tender. Company A and B agree to bid for prices higher than C. Company C submits a bid at a lower price that is pre-agreed by all three companies. When Company C is awarded the tender, the profit is shared between the three companies.
- Companies conspire with one another to control the price ceiling for a Company project tender so that the Company has limited options to select companies based on competitive prices.

### **Abuse of Power**

#### **Definition**

Abuse of power occurs when someone abuses a position of trust for the purposes of illicit gain. Abuse of power is often a separate criminal offence but may also constitute bribery or fraud.

#### **Illustrations**

- A Company Head of Division instructs his purchasing officer to purchase office supplies from a company that belongs to his brother.
- A Human Resource Manager bypasses the proper hiring

Abuse of power is an offense under Section 23 of MACC Act 2009 which provides for “offence of using office or position for gratification”.

process when hiring his relative for a position in the Company.

- A member of the procurement committee accepts a bribe to influence the award of contract.
- A supervising engineer solicits bribe from a contractor in order to certify certification of completion upon request from the contractor even though the project is faulty.

### **Embezzlement**

#### **Definition**

Embezzlement is a form of theft. It occurs where someone dishonestly appropriates money or other assets with which he has been entrusted.

Embezzlement is referred to as “criminal breach of trust” under Section 405 of Penal Code which carries a punishment of maximum 10 years imprisonment with whipping and fine.

#### **Illustrations**

- A Company Employee managing a branch/store uses daily cash for personal expenses.
- A Company Employee responsible to manage petty cash uses the money to buy his personal items.

### **False Claim**

#### **Definition**

Dishonestly obtaining the property of another by some deception or misrepresentation of fact e.g. any person providing documents such as receipts or invoices that are false or contain false details with the

#### **Illustrations**

- A Company Employee makes false claim for overtime or entertainment allowance.
- A Project Manager falsifies records or purchasing.

intention of deceiving the principal.

False claim is governed under Section 18 of the MACC Act 2009 which provides for “offence of intending to deceive principal by agent”.

- A company falsifies its financial records to qualify for a tender.
- A Company Employee falsely records the number of used items returned to the warehouse and sells the unrecorded items to earn extra cash.

### **Unauthorised Disclosure of Confidential Information**

#### **Definition**

Unauthorised use of the Group’s or Company’s proprietary information by the Group’s or Company’s Employees and Business Partners.

#### **Illustrations**

- A procurement officer who is managing an on-going Company project/tender discloses one of the tenderer’s proposal with another company that is also interested to participate in the same project/tender.
- A Company Employee leaks confidential information of Company’s high-profile project as early information to a potential contractor to that the contractor can provide a proposal that meets all specifications and budget for the project.

The Group and Company’s Directors, Employees and Business Partners are required to comply with the following:

- I. Gratification must not be offered, promised, paid, requested, agreed to or accepted
- II. Disciplinary action will be taken against the Group or Company’s Employees who breach this Policy. This includes the sanction of

summary dismissal in cases where staff pays or receives bribes. Similar action will also be taken against the Group or Company's Business Partners performing services for the Group or Company who fail to abide by this Policy or equivalent anti-corruption and anti-bribery standards, which includes termination of the Group or Company's relationship with them.

- III. The Group and Company encourages all its Employees to report any corruption concerns immediately and will support Employees that do so. All reporting will be handled sensitively and the Group and Company are committed to ensuring that adequate protections are granted to Employees that report a corruption concern in good faith.
- IV. A deliberate failure to report suspicions of corruption or to conceal corrupt acts by others will also be subject to disciplinary action.
- V. Third Parties who have committed, or who are suspected of committing corrupt practices should not be engaged to work for the Group and Company.
- VI. Any malicious, wilful or deliberate misreporting of corrupt acts shall be treated as a disciplinary matter, and will be handled through the Group's or Company's internal policies governing the matter.

## 4.2

### Why do we have to avoid corruption?

#### 4.2.1 Compliance

To comply with relevant laws relating to corruption including but not limited to the:

- Malaysian Anti-Corruption Commission Act 2009
- Penal Code (Act 574)
- Anti-Money Laundering and Anti-Terrorism Financing Act 2001

#### 4.2.2 Risk

Risk to you

- Criminal liability and possible fine and imprisonment
- Civil liability and payment of damages
- Loss of reputation
- Loss of employment
- Dismissal from membership of any professional association of which you are a member

Risk to the Group and Company

- Criminal liability and possible fine
- Civil liability and payment of damages
- Loss of reputation
- Loss of business
- Debarment from projects
- Financial loss

## 4.3

### Who is responsible to prevent corruption?

#### 4.3.1

##### Board of Directors

- Promote good governance
- Do not condone improper practice of the Group or Company (if any)
- Give assurance on whistle-blowing protection

#### 4.3.2

##### Management

- Ensure subordinates understand and comply with the Group and Company's existing policies and Malaysian laws
- Provide adequate training and exposure
- Do not condone improper practice of the Group or Company (if any)

#### 4.3.3

##### All Employees

- Understand and comply with this Policy
- Do not condone improper practice of the Group or Company (if any)
- Raise red flags
- Report suspicion on corrupt practices via whistle-blowing channel

#### 4.3.4

##### Business Partners

- Understand and comply with this Policy
- Do not condone improper practice of the Group or Company (if any)
- Report suspicion on corrupt practices via whistle-blowing channel

## 4.4

### Where can we refer to provisions relating to corruption?

#### Malaysian Laws

##### 4.4.1

Malaysian Anti-Corruption Commission Act 2009

Four main offences under the Act:

- Soliciting and accepting bribe
- Accepting or giving bribe
- False claim
- Abuse of position or office

##### 4.4.2

Anti-Money Laundering and Anti-Terrorism Financing Act 2001

Under Section 4(1) of the Act, whoever launders his property which comes from illegal activities such as bribery, criminal breach of trust, and false claim is deemed to have committed an offence

##### 4.4.3

Penal Code (Act 571)

Relevant provisions relating to corruption under the Penal Code:

- Sections 161-165 are offences relating to public servants taking gratification other than legal remuneration in an official capacity
- Sections 213-215 dwell on the giving and receiving of gratifications for the purpose of preventing or concealing from any punishment or legal action
- Section 165 deals with public servants obtaining valuables items from official clients
- Section 405 – 409B deals with Criminal Breach of Trust

## 4.5 Who may be liable for corruption?

### 4.5.1 Individual Liability

#### Those directly involved

Any individual who is directly involved in committing any corrupt practices will be liable for the offence

#### Illustration

An Employee requests a bribe from the Group or Company's Business Partner

#### Those in authority

A person in authority expressly authorised the offence or that type of offence, or knew of the offence and either consented to it or turned a blind eye to it or did not exercise due diligence to prevent it.

#### Illustration

A Head of Division keeps quiet on false overtime claim by his subordinate and does not do anything to prevent or correct the situation

#### Those indirectly involved

An individual may be liable where he has used another person to act on his behalf

#### Illustration

A Group or Company's Business Partner request its sub-contractor to bribe a Group or Company's Employee for a contract award

#### Aiding and abetting

An individual may also be liable for the offence of aiding and abetting where he has somehow facilitated the committing of the offence

#### Illustration

A Head of Division gives consent to his subordinate to request a bribe from the Group or Company's Business Partner

## 4.5.2 Corporate Liability

### Through the act of its agents

Through the corrupt act of an individual or company who has been appointed to act on its behalf and where the corrupt act is committed in the course of that appointment

#### Illustration

A contractor pays bribe to a local authority for wayleave permission to lay down cable on behalf of the Company

### Through the act of its related companies or Business Partners

A company could be liable for a corrupt act committed by its subsidiary or associated company, joint venture or consortium partner, sub-contractor or supplier, where that corrupt act could benefit the company's interest

#### Illustration

A company's subsidiary gives commission to a client's procurement officer for awarding contract to the company

### Through the act of its employees

Through the corrupt act of an employee (whatever his position) if the employee was acting within the course of his employment

#### Illustration

A Company Employee gives bribe to a government official to influence the decision to approve submission of plans

### "Turning a blind eye"

A party in authority (such as a manager or officer of a company) suspects corruption in relation to a business transaction in which the company is involved, but deliberately refrains from making further inquiries and taking preventive steps.

#### Illustration

A company's senior management receives allegation of corruption but decided not to proceed with investigation as it involves a top ranking officer of the company

### 4.5.3

#### Penalties and Punishments

All Employees and Business Partners are responsible to comply with all applicable laws and policies and guidelines of the Group and Company. Violation of laws which includes but are not limited to the Malaysian Anti-Corruption Commission Act 2009, Anti-Money Laundering and Anti-Terrorism Financing Act 2001 and Penal Code (Act 574) shall be punishable with imprisonment or a fine or both under the respective Acts.

Any breach of the Group and Company's policies and guidelines by the Employees could result in the following disciplinary actions:

- Written warning
- Suspension
- Withholding of salary increment up to one year
- Demotion
- Summary Dismissal
- Any other punishment deemed fit by the Company

Any breach of the Group and Company's policies and guidelines by the Group or Company's Business Partners could result in the following punishments:

- Written warning
- Suspension
- Termination
- Blacklist
- Claim for damages or compensation

## 5

### DEALING WITH THIRD PARTIES

#### 5.1

##### General Principles

- General Rules
- Do's and Don'ts When Dealing with Third Parties
- Red Flags When Dealing with Third Parties

#### 5.2

##### Dealing with Contractors and Suppliers

- General Rules
- Due Diligence Checklist for Contractors and Suppliers

#### 5.3

##### Joint Venture Partners

- General Rules

#### 5.4

##### Mergers, Acquisitions and Investments

- Due Diligence – Pre-Acquisition
- Due Diligence – Post-Acquisition
- What to Look for in Anti-Bribery Due Diligence

## **5.1 General Principles**

### **5.1.1 General Rules**

- The Group and Company requires all of its Employees to use good judgment and common sense in assessing the integrity and ethical business practices of Third Parties and have provided the below as a guideline
- The Group and Company expects all parties acting for or on its behalf to share the Group and Company's values and ethical standards as their actions may legally implicate the Group and Company and tarnish the Group and Company's reputation
- The Group and Company's dealings with Third Parties which includes its Business Partners, contractors, suppliers, agents, consultants, government intermediaries, etc must be carried out in compliance with all relevant laws and consistent with the values and principles of the CoBE. As part of this commitment, all forms of bribery and corruption are unacceptable and will not be tolerated
- When dealing with Third Parties, an appropriate counterparty due diligence must be conducted to understand the business and background of the counterparties before entering into any arrangements to ensure that they subscribe to acceptable standards of integrity in conducting their business
- All Third Parties must be made aware of this Policy and the Group and Company's CoBE and our expectations of them
- Continue to be aware of and to periodically monitor Third Party performance and business practices to ensure on-going compliance

### 5.1.2

#### Do's and Don'ts When Dealing with Third Parties

##### Do's

- ✓ Choose Business Partners in accordance with the principles of competition i.e. on the basis of price, quality and sustainability of services
- ✓ Immediately reject any attempt by Business Partners to dishonestly influence the placement of an order by offering, promising or conferring personal advantage
- ✓ Undertake due diligence on potential Business Partners before engaging in business with them
- ✓ Make known to Business Partners of the Group and Company's policies on anti-corruption and anti-bribery
- ✓ Express clearly in contracts of fees or other compensation with respect to contractual service. The fees should be proportionate to the services provided
- ✓ If you have any conflict of interest in any of the Group or Company's tender or you are in the evaluation or approval

##### Don'ts

- ✗ Make any attempt at dishonestly influencing customers' decisions by offering, promising or conferring personal advantage
- ✗ Exert improper influence on government officials or any Third Parties doing business with the Group or Company
- ✗ Directly or indirectly offer, make promise or corrupt payments, in cash or in kind to government officials including government-owned enterprises
- ✗ Engage in any gift giving, entertainment or similar exercise with any official or other person during tender process
- ✗ Be involved in any discussion regarding business or employment opportunities which could be for own personal benefit or for the benefit of any Third Party during an active or anticipated procurement involving the Group or Company

committee, you should immediately declare when you are aware of such conflict and physically abstain from any related discussions and meetings

- ✓ Set anti-bribery terms from the start
- ✓ Implement a procedure for regular review of contract by legal and compliance team

### 5.1.3

#### Red Flags When Dealing with Third Parties

- 🚩 Getting promises of cash payments
- 🚩 Pressure exerted for payments to be made urgently or ahead of schedule
- 🚩 Payments are being made through a company in country 'B' though goods or services supplied to different company in country 'A'
- 🚩 Abnormally high commission percentage being paid to a particular agency
- 🚩 Bypassing normal procurement process and procedure
- 🚩 Invoices being agreed in excess of contract without reasonable cause
- 🚩 Missing documents or records regarding meetings or decisions
- 🚩 Company procedures or guidelines not being followed
- 🚩 The payment of or making funds available for high value expenses on behalf of others

- 🚩 Unsanctioned private meetings with public contractors or companies hoping to tender for contracts
- 🚩 Lavish gifts being offered
- 🚩 Individual who insists on dealing with specific contractor/supplier himself
- 🚩 Making unexpected or illogical decisions when accepting projects or contracts

- 🚩 Knowingly dealing with a customer or government official that has personal, business or family relationship with the vendor
- 🚩 A customer or government official recommends or insists on the use of the transaction party
- 🚩 Transaction party refuses to agree to anti-corruption contractual terms, uses a shell company or other unorthodox corporate structure, insists on unusual or suspicious contracting procedures, refuses to divulge the identity of its owners, or requests that its agreement be backdated or altered in some way to falsify information

### 5.1.3

#### Red Flags When Dealing with Third Parties

- 🚩 Abusing decision process or delegated powers in specific cases
- 🚩 Agreeing to contracts not favourable to the company
- 🚩 Unexplained preference for certain contractors during

- 🚩 Transaction party refuses to agree to anti-corruption contractual terms, uses a shell company or other unorthodox corporate structure, insists on unusual or suspicious contracting procedures, refuses to divulge the identity of its owners, or requests that its agreement be backdated or altered in some way to falsify information

tendering period

🚩 Avoidance of independent checks on tendering or contracting processes

🚩 Raising barriers around specific roles or departments which are key in the tendering/contracting process

🚩 Transaction party has poor business reputation or has faced allegations of bribes, kickbacks, fraud or other wrongdoing or has poor or non-existent third-party references

🚩 Transaction party does not have office, staff or qualifications to adequately perform the required services

🚩 Expense or payment request is unusual, is not supported by adequate documentation, is unusually large or disproportionate to the services rendered or does not match the terms of a governing agreement

## 5.2

### Dealing with Contractors and Suppliers

#### 5.2.1

##### General Rules

- In line with the general principles of the CoBE, the Group and Company is committed to uphold the highest standard of ethics and integrity in all aspects of its procurement activities
- The Group and Company should avoid dealing with any contractors or suppliers known or reasonably suspected of corrupt practices or known or reasonably suspected to pay bribes

- The Group and Company must ensure that all procurement activities are in line with its procurement policies and procedures which include:
  - Due diligence of contractors and suppliers are undertaken
  - Contractors and suppliers are made aware of and understand the CoBE and that they will comply accordingly
  - All commercial contracts and tenders to incorporate the provisions relating to business conduct, conflict of interest and fighting corruption and unethical practices
  - All commercial contracts with contractors and suppliers to incorporate a provision where the Company retains the right to audit Third Party compliance with this Policy and the CoBE
  
- The Group or Company must conduct due diligence exercise on prospective contractors and suppliers to confirm whether or not they have in place anti-corruption or anti-bribery policies and to confirm they will not engage in any improper practices

### **5.2.1 General Rules**

- Screening should be conducted on the company, its directors and top management and this can be done through the due diligence process. The Scope and extent of the due diligence required will vary depending on the circumstances of each proposed transaction
  
- The Company should monitor contractors and suppliers as part of its regular review of their performance. The Company has the right to terminate their services in the event that they act in a manner which is inconsistent with this Policy and the CoBE

- If any red flags are raised, these issues must be resolved immediately. If it is not possible then the contractor or supplier must be barred from being the Group or Company's Business Partner and/or disqualified from participating in any of the Group or Company's projects and/or tender exercises

### **5.2.2**

#### **Due Diligence Checklist for Contractors and Suppliers**

- Perform a risk assessment using a risk-based approach
- Undertake due diligence on the contractors and suppliers on the level established by the risk analysis
- Prepare and maintain appropriate written documentation of the due diligence and risk assessment performed

### **5.3**

#### **Joint Venture Partners**

- In view of the possibility that of the Group and Company may be held responsible for the illegal activities of its joint venture partners, the Group and Company need to ensure that the joint ventures in which the Group and Company has a controlling interest adopt this Policy

- Where the Group or Company neither has control nor operated the joint venture or where the Group or Company has minority interest, the Group and Company should:
  - Make reasonable efforts to influence the joint venture partner to adopt this Policy (or substantially equivalent standards and principles) and to comply with all applicable anti-corruption and anti-bribery laws
  - Be alert to warning signs which may arise in the conduct of the business. Any such warning signs must be reported and appropriate action must be taken
  - Request that the joint venture partner provide written representation of anti-corruption and anti-bribery on an annual basis

## 5.4

### Mergers, Acquisitions and Investments

The Group and Company must undertake due diligence in evaluating merger and acquisition transactions and investments to ensure compliance with anti-corruption and anti-bribery laws. Transparency International has provided a guide (<http://www.transparency.org.uk/our-work/publications/227-anti-bribery-due-diligence-for-transactions>) for companies undertaking anti-corruption and anti-bribery due diligence in the course of mergers, acquisitions and investments as follows”

#### 5.4.1

##### Due Diligence: Pre-Acquisition

- Anti-corruption and anti-bribery due diligence is

#### 5.4.2

##### Due Diligence: Post-Acquisition

- To conduct due diligence on a proportionate basis

considered on a proportionate basis for all investments but on a risk-based approach, with the level of due diligence being proportionate to the investment and the perceived likelihood of risk of bribery

- The level of anti-corruption and anti-bribery due diligence for the transaction is to commensurate with the bribery risks
- Anti-corruption and anti-bribery due diligence start sufficiently early in the due diligence process to allow for adequate due diligence to be carried out and for the findings to influence the outcome of the negotiations or stimulate further review if necessary
- The management or board provide commitment and oversight to the due diligence reviews
- Information gained during the due diligence is passed on efficiently and effectively to the company's management once the investment has been made

immediately after acquisition if there is any current bribery and it so, to take immediate remedial action

- To ensure that the target has or adopts an adequate anti-corruption and anti-bribery program or policy of its own
- Bribery detected through due diligence is reported to the authorities

### **5.4.3**

#### **What to Look for in Anti-Bribery Due Diligence**

- Has bribery taken place historically?
- Is it possible or likely that bribery is currently taking place?
- If so, how widespread is it likely to be?
- What is the commitment of board and top management of the target to countering bribery?
- Does the target have in place an adequate anti-corruption and anti-bribery program or policy to prevent bribery?
- What would the likely impact be if bribery, historical or current, were discovered after the transaction had completed?

## **6**

### **Dealing with Public Officials**

#### **6.1**

##### **General Rules**

- Public or government officials include, without limitation to, candidate for public office, officials of any political party and officials of state-owned enterprises/companies/organizations
- Providing gifts, entertainment or corporate hospitality to public officials and/or their family/household member is generally considered as red-flag situation. Approval must be obtained from Heads of Divisions/Departments prior to providing such gifts, entertainment or corporate hospitality
- If approval is obtained to provide gifts, entertainment or corporate hospitality to public officials, such gifts, entertainment or corporate hospitality to public officials must not be excessive or lavish, and must commensurate with the official designation of the public official and not in his personal capacity
- To be aware of local laws governing the activity and to ensure compliance thereof

## 6.2

### Do's and Don'ts When Dealing with Public Officials

#### Do's

- ✓ Do ensure that to provide or to offer to provide gifts, entertainment or corporate hospitality to public officials is lawful under local laws as it might be deemed as bribery in certain countries or organizations. If it is unlawful or if certain requirement must be met, you must ensure to comply fully

#### Don'ts

- ✗ Do not try to circumvent any laws or policies with regards to gifts, entertainment or corporate hospitality even if it means that the Company will lose out on business opportunities as a result

with the laws

- ✓ Do ensure that proper care and judgment are exercised to confirm that there is no conflict of interest. It is unethical to offer or provide gifts, entertainment or corporate hospitality in exchange for some future benefit or cash
- ✓ Do ensure that due diligence is carried out to confirm that the public official is the appropriate person based on his official position. Any gifts, entertainment or corporate hospitality extended must commensurate with the public official's official position and not based on his popularity, political standing or your familiarity with the public official
- ✓ Do ensure that the gifts, entertainment or corporate hospitality is reasonable and modest in value to avoid the perception of bribery

### **Do's**

- ✓ Do ensure that any red-flag is resolved before giving out gifts, entertainment or corporate hospitality

- ✗ Do not be too complacent with certain public officials or local customs that you might think you are familiar with. Do not fail to check on any changes to the local laws or policies
- ✗ Do not approve any requests by the public official to transfer the gifts or entertainment to his family members or friends that are not authorized to accept the same as doing so might be perceived as bribery
- ✗ Do not offer to provide gifts, entertainment or corporate hospitality that are illegal, unduly dangerous, indecent, sexually oriented or disrespectful
- ✗ Do not exceed the monetary threshold specified in RM1000
- ✗ Do not act on your own accord when providing gifts, entertainment or corporate hospitality. Always consult your Head of Division/Department/Company. For Directors, always consult and/or refer to the Company Secretary

### **Don'ts**

- ✗ Do not conceal, alter, destroy or otherwise modify any documentation that relates to gifts, entertainment or

corporate hospitality to public officials

- ✓ Do ensure that all documentation including invoices and receipts are properly recorded and kept

## **7 GIFTS**

### **7.1 General Rules**

- “No Gift” Policy (subject to certain exceptions)
- Directors and Employees are prohibited from directly or indirectly providing or receiving gifts to avoid conflict of interest or the appearance of conflict of interest

### **7.2 Exceptions to the “No Gift” Policy**

- Exchange of gifts at the company-to-company level (e.g. gifts exchanged between companies as part of an official company visit/courtesy call and thereafter the said gift is treated as company property)
- Gifts from company to external institutions or individuals in relation to the company’s official functions, events and celebrations (e.g. commemorative gifts or door gifts offered to all guests attending the event)
- Gifts from the Group to Employees, Directors and/or their family members in relation to an internally or externally recognised company functions, events and celebrations (e.g.

in recognition of an Employees' or director's services to the company)

- Token gifts of nominal value (less than RM100) bearing Group's or company's logo (e.g. t-shirts, diaries, calendars, pens and other small promotional items) or products sold or manufactures by the company (e.g. chocolates, vouchers) that are given out equally to members of the public, delegates, customers, partners, stakeholders and shareholders as part of the Group's or company's brand building or promotional activities
  
- Gifts to external parties who have no business dealings with the Group or company
  
- Approved corporate gifts presented to senior management/senior official during a courtesy visit to maintain long term relationship
  
- Even in the above exceptional circumstances, Directors and Employees are expected to exercise proper judgment in handling gift activities and behave in a manner consistent with the general principles below:

- Conscientiously maintain the highest degree of integrity
- Always exercise proper care and judgment
- Avoid conflicts of interest
- Refrain from taking advantage of your position or exercising your authority to further your own personal interest at the expense of the Group and/or Company
- Comply with applicable laws, regulations and the Group and/or Company's policies and procedures

### **7.3 Receiving Gifts**

- The Group is very much aware that the exchange of gifts can be a very delicate matter where in certain cultures or situations, gift giving is a central part of business etiquette
- Despite acknowledging the Group and Company's "No Gift

### **7.4 Providing Gifts**

- Generally, Employees are not allowed to provide gifts to Third Parties with the exception of the Chairman & Chief Executive Officer, Executive Directors and Heads of Companies

Policy”, some external parties may still insist on providing gifts to the Group or Company’s Employees, Directors and/or their family members in certain situations which do not fall within the general exceptions

- Although the general principle is to immediately refuse or return such gifts, accepting a gift on behalf of the Group or Company is allowed in very limited circumstances, whereby refusing the gift is likely to seriously offend and may sever the Group or Company’s business relationship with the Third Party. However, in no circumstances may an Employee, Director or his/her family/household member accept gifts in the form of cash or cash equivalent
  
- In these limited circumstances, Employees are expected to inform their Head of Department/Division/Company who will then decide on whether to approve the acceptance of the gift or require it to be returned. Directors should inform the Company Secretary, as soon as reasonably practicable, to seek his/her advice when faced with a similar situation
  
- Even if it may appear disrespectful to refuse a gift from a Third Party, nevertheless, if there is a conflict of interest situation, then clearly the Head of Department/Division/Company cannot approve the

acceptance of the said gift (in the case of Directors, the Company Secretary would advise the same). In this situation, the gift must be politely returned with a note of explanation about the Group and Company's "No Gift Policy"

- In the event the Head of Department/Division/Company approves the acceptance of the gift, he/she must also determine whether to:
  - Donate the gift to charity
  - Hold it for departmental display
  - Share with other Employees of the Department/Division/Company
  - Permit it to be retained by the Employee
  
- In determining the above, the Head of Department/Division/Company are expected to exercise proper care and judgment in each case, taking into account pertinent circumstances including the character of the gift, its purpose, the position/seniority of the person(s) providing the gift, the business context, reciprocity, applicable laws and cultural norms

## 7.5 Do's and Don'ts

### Do's

- ✓ Directors and Employees must Inform Third Parties involved in business dealings with the Group and/or Company that the Group and Company practices a “No Gift Policy” and to request the said parties to respect and adhere with the “No Gift Policy”
- ✓ Directors and Employees are prohibited from accepting from or providing gifts to Third Parties unless it falls under the general exceptions provided under this Policy
- ✓ Heads of Departments/Divisions/Companies must exercise proper care and judgment when handling gift activities and apply the general principles in determining the appropriateness of the gift, in particular when dealing with Public Officials and public agencies/bodies where strict rules apply
- ✓ Employees are required to inform their Head of Department/Division/Company when receiving a gift who will then decide whether to approve the acceptance of the

### Don'ts

- ☒ There are certain types of gifts which are never permissible and Directors and Employees should immediately refuse it involves the following:
  - Any gift of cash or cash equivalent e.g. vouchers, coupons, shares, etc
  - Any gift involving parties engaged in a tender or competitive bidding exercise
  - Any gifts that comes with a direct/indirect suggestion, hint, understanding or implication that in return for the gift, some expected or desirable outcome is required (“quid pro quo”)
  - Any gift that would be illegal or in breach of local or foreign bribery and corruption laws and regulations
  - Any gift which is lavish or excessive or may adversely

gift or require the gift to be returned

affect the Group and/or Company's reputation

- You must immediately return or decline any gift that falls within the above mentioned categories

## 8

### ENTERTAINMENT AND CORPORATE HOSPITALITY

#### 8.1

##### Entertainment

- The Group and Company recognises that providing modest entertainment is a legitimate way of building business relationships and as such, a common practice within the business environment to foster good business relationships with Third Parties and external clients. As such, Directors and eligible Employees are allowed to entertain Third Parties and external clients through a reasonable act of hospitality as part of business networking as well as a measure of goodwill towards the recipients
- Entertainment and hospitality can include any attendance at social events, functions or other occasions, business lunches, drinks or dinners, whether they include business purposes or not and whether received or offered
- Directors and Employees should always bear in mind that entertainment is an area where perception is often regarded as more important than facts and therefore Directors and Employees should always exercise proper care and judgment when providing entertainment to Third Parties, and to ensure compliance with anti-corruption and anti-bribery laws

- Directors and 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/indirectly may be construed as an act of bribery contrary to the general values and principles of this Policy and the CoBE
- The Group and Company recognises that the occasional acceptance of a reasonable and modest level of entertainment provided by Third Parties and external clients in the normal course of business is a legitimate way to network and build good business relationships
- However, it is important for Directors and Employees to exercise proper care and judgment before accepting entertainment offered or provided by a Third Party. This is not only to safeguard the Group and Company's reputation, but also to protect the Directors and Employees from allegations of impropriety or undue influence
- Directors and Employees must not demand for themselves or others invitations to meals and events, presents, other payments, personal services or favours from Third Parties
- Directors and Employees may take part in events paid by a Third Party if:
  - They are part of relationship building or customer engagement
  - They are business related and the participation is in the interest of the Group and/or Company
  - The hosts also participate in the event
  - Levels of common business practice are not exceeded

- Participating in the event may not improperly influence business decisions

## 8.2 Corporate Hospitality

- Corporate hospitality is generally defined as corporate events or activities organised by an organisation which involves entertainment of employees and third parties for the benefit of that organisation. Corporate events or activities include but are not limited to sporting events, gala dinners, concerts or activity-based events such as golf tournaments, etc
- Corporate hospitality is recognised as a legitimate way to network and build goodwill in business relationships, however, there is a fine line between what is considered to be legitimate vs. illegitimate forms of corporate hospitality. The question to ask is whether there is any intention to influence or be perceived to influence the improper outcome of a business decision by providing the corporate hospitality
- Corporate hospitality would be illegitimate in the following situations:
  - If it provides an advantage to another person if offered
  - If it is given with the intention of inducing the person to perform relevant function improperly
  - If there is knowledge that acceptance of the advantage would itself be improper performance
- Transparency International - Basic principles in Corporate Hospitality Arrangements/Activities
  - Transparency – all corporate hospitality is reported and written approval is obtained and all records are properly kept

- Proportionality – the corporate hospitality must not be too excessive and must commensurate with the recipient’s official capacity and not provided in his/her personal capacity
- Reasonableness – in ensuring that the corporate hospitality is not lavish
- Bona Fide – intention to offer/provide the corporate hospitality is done with good and legal intentions
- Directors and Employees are strictly prohibited from soliciting corporate hospitality nor are they allowed to accept hospitality that is excessive, inappropriate, illegal or given in response to, in anticipation of, or to influence a favourable business decision
- Occasional acceptance of an appropriate level of hospitality given in the normal course of business is allowed. Directors and Employees are to exercise proper care and judgment before accepting the hospitality
- The Group and Company recognises that providing corporate hospitality to its stakeholders, Business Partners or Third Parties be it through corporate events, sporting events or other public events, is a legitimate way to network and build goodwill in business relationships
- Occasionally, the Group and/or Company may issue complimentary invitations in the form of passes, tickets or invitations to its stakeholders, Business Partners or Third Parties to events organised or sponsored by the Group and/or Company
- While providing corporate hospitality as a reflection of the Group and/or Company’s courtesy and goodwill, the respective Heads of Departments/Divisions/Companies must exercise proper care to protect the Group and Company’s reputation against any allegations of impropriety or the perception of bribery
- There should be explicit, clear and internally transparent criteria to determine the selection of guests to be invited to the Group or Company’s corporate hospitality events. Reasonable due diligence should be exercised, particularly when the arrangement involves Public Officials

- The Group and Company are committed to comply with applicable laws governing the provision of corporate hospitality to third parties, especially when it involves Public Officials, and therefore expect Employees to undertake the following:
  - To publicise and make clear the Group and Company's policy on providing and receiving corporate hospitality
  - To obtain the necessary approvals from their respective Heads of Departments/Divisions/Companies prior to providing and receiving corporate hospitality
  - To expressly notify the recipients in writing that all complimentary tickets, invites or passes are Non-Transferable. In the event the recipients are unable to attend, he/she is expected to return the tickets, invites or passes to the Company
- All expenses incurred in providing corporate hospitality must be properly documented, receipted and recorded in the Company's records
- As a general principle, Directors and Employees are prohibited from soliciting corporate hospitality nor are they allowed to accept hospitality that is excessive, inappropriate, illegal or given in response to, in anticipation of, or to influence a favourable business decision
- Notwithstanding the above, the Group and Company recognises that the occasional acceptance of an appropriate level of corporate hospitality given in the normal course of business is usually a legitimate contribution to building good business relationships. However, it is important for Directors and Employees to exercise proper care and judgment before accepting the corporate hospitality
- If there is any doubts on the appropriateness of a corporate hospitality offered by an external party, Employees should either decline the offer or consult their respective Heads of Departments/Divisions/Companies. In the case of Directors, to seek advise from the Company Secretary

## 9

### POLITICAL CONTRIBUTIONS

- As a matter of general policy, the Group and Company do not make or offer monetary or in-kind political contributions to political parties, political party officials or candidates for political office
- Directors and Employees may choose to make personal political contributions as appropriate within the limits established by local laws of their respective jurisdictions. Directors and Employees must make clear that their political affiliations are those of their own and do not reflect the views or affiliations of the Group and Company
- Directors and Employees are prohibited from:
  - Using their position with the Group or Company to try to influence any other person to make political contributions
  - Making any contribution or incur any expenditure using the Group or Company's resources to benefit any political campaign, party or politician
  - Using the Group or Company's facilities, equipment or resources for any political campaign or political party functions
  - Making any payments whether in cash or in-kind to any political parties, political party officials or candidates for political office for the purpose of obtaining, retaining or directing business to the Group or Company
- Charitable donations may not be used as a subterfuge for political contributions



## 10

### **CORPORATE SOCIAL RESPONSIBILITY (CSR), SPONSORSHIPS AND CHARITABLE DONATIONS**

As responsible corporate citizens, the Group and Company are committed to contributing to the well-being of the people and nation in countries where it operates. It is however important that all corporate social responsibility (CSR), sponsorship and charitable donations are made in accordance with the Group and/or Company's policies and receive prior authorization from the Group or Company's management or the Board.

#### 10.1

##### **Corporate Social Responsibility (CSR)**

- As part of the Group and Company's commitment to corporate social responsibility (CSR) and sustainable development, the Group and/or Company may provide such assistance in appropriate circumstances and in an appropriate manner. However, such 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 whether any Public Officials are affiliated with the organisation
- Any red flags must be resolved before committing any funds to the programme. Even requests determined to be legitimate must be carefully structured to ensure that the benefits reach their intended recipients

## 10.2

### Sponsorship and Charitable Donations

- All sponsorships and charitable donations are not to be used as a subterfuge for bribery or used to circumvent or avoid any of the provisions of this Policy, CoBE and in particular, the prohibition on bribery
- The Group and/or Company needs to be certain that donations to foreign-based charities or beneficiaries are not disguised illegal payments to government officials, and must ensure that the charity does not act as conduit to fund illegal activities in violation of international anti-money laundering, anti-terrorism and other applicable laws
- In accordance with the Group and Company's commitment to contribute to the community coupled with its values of integrity and transparency, all sponsorships and charitable donations must comply with the following:
  - That such contributions are allowed by applicable laws
  - That all necessary internal and external authorisations are obtained
  - Are made to well-established entities having an adequate organisation structure to guarantee proper administration of the funds
  - Are accurately stated in the Company's accounting books and records
  - Are not to be used as a means to cover up an undue payment or bribery

- Examples of red flags to look out are as follows:

- ▣ The proposed recipient/organisation has affiliations with a Public Official or their relatives

- ▣ The contribution is made on behalf of a Public Official

- ▣ There is a risk of perceived improper advantage for the Group and/or Company

- ▣ The proposed recipient is based in a high-risk country, the request comes from a high-risk country or the activity takes place in a high-risk country

## 11

### FACILITATION PAYMENTS

- Facilitation payments are defined as payments made to secure or expedite the performance by a person performing a routine or administrative duty or function. 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 assets. It can be any sort of advantage with the intention to influence them in their duties
- The Group and Company strictly prohibits accepting or obtaining facilitation payment, either directly or indirectly from any person

for the benefit of the Director or Employee himself/herself or for any other person. The reason underlying this prohibition is that facilitation payments are seen as a form of bribery and corruption.

- All Directors, Employees and persons subjected to the CoBE must not offer, promise, give, request, accept or receive anything which might reasonably be regarded as a facilitation payment. If an Employee receives a request or is offered a facilitation payment, the Employee must report it to his/her Head of Department/Division/Company
- However, there are certain situations or circumstances where an Employee are faced with having to make facilitation payments in order to protect his/her life, limb or liberty. In dangerous situations like this, the Employee is allowed to make payment but must immediately report to his/her Head of Department/Division/Company. Making facilitation payments in such situations or circumstances is the only exception which can be used as a defence when faced with allegations of bribery and corruption.
- If payment has been made but employees are unsure of the nature, the employee must immediately notify the immediate superior. The employee must also ensure that the payment has been recorded transparently.

## **12**

### **MONEY LAUNDERING**

#### **12.1**

##### **General**

- Money laundering is a crime in origin where money or assets are hidden in legitimate business dealings or when legitimate funds are used to support criminal activities including the financing of terrorism

- Money laundering is a very serious crime and the laws governing this type of crime can have extra-territorial effect i.e. the application of the law is extended beyond local borders
- The penalties for breaching the anti-money laundering laws are severe and can include extradition and incarceration in foreign jurisdictions
- The Group and Company strongly object to practices relating to money laundering including dealing in the proceeds of criminal activities

## **12.2**

### **Initiatives to Strengthen Anti-Money Laundering Governance**

- Employees are expected to conduct counterparty due diligence to understand the business and background of the Group's or company's prospective business counterparts and to determine the origin and destination of money, property and services
- Counterparty means any party that the Group or company is currently in relationship with or intends to do business with in the future, either on a regular or once-off basis. Counterparties include but are not limited to customers, suppliers, contractors, consultants, agents, joint venture partners and any other Business Partners
- Adequate training and compliance programs should be conducted to ensure understanding and strict compliance to any internal anti-money laundering policies

- Employees frequently involved in decision making process concerning counterparties particularly in matters on financial transactions should be properly acquainted with the applicable laws and regulations relating to money laundering
- Employees should be attentive to and report suspicious behaviour by customers, consultants and Business Partners using proper reporting channels
- Periodic audits should be conducted and a process should be developed to follow all available accounting, record-keeping and financial reporting requirements applicable to cash and payments in connection with other transactions and contracts

## **13**

### **HIRING AND RECRUITMENT**

#### **13.1**

##### **General**

- The Group being a diversified business entity provides equal opportunity for any qualified and competent individual to be employed by the company from various multicultural and multiracial background locally and internationally
- Recruitment of Employees should be based on approved selection criteria to ensure that only the most qualified and suitable individuals are employed. It is crucial to ensure that no element of corruption is involved in the hiring of Employees

- Proper background checks should be conducted in order to ensure that the potential Employee has not been convicted in any bribery or corruption cases nationally or internationally
- More detailed background checks should be conducted when hiring Employees in management positions as they would be tasked with decision-making obligations
- Any violation or suspected violation of the hiring and recruitment policy whether deliberately or inadvertently must be reported, in writing, to the respective Heads of Companies and Group Human Resources Department.
- The Group does not offer employment to prospective personnel in return for their having improperly favoured the Group in a previous role.

### 13.2 Do's and Don'ts

#### Do's

- ✓ Do ensure that the due process and procedure are carried out based on the approved selection criteria when recruiting new employees. This is to avoid any allegations of corruption and bribery

#### Don'ts

- ✗ Do not recruit an employee without undergoing the proper process and procedures set by the Group and/or Company to ensure that there is no perception of corruption and bribery
- ✗ Do not try to circumvent any guidelines, ruled or procedures

- ✓ Do ensure that due diligence is carried out to confirm that the candidate is the suitable person based on eligibility criteria and/other pre-requisites, rules and guidelines
  - ✓ Do ensure that relevant approvals are aligned with the standard operating procedure of the respective subsidiaries prior to issuance of an offer letter
  - ✓ Do ensure that if the candidate to be employed has family/household relationship to a Director or Employee, it is properly recorded and is being made transparent
  - ✓ Do ensure that all rights, entitlements and benefits given to the candidate is reasonable in value
  - ✓ Do ensure that any red flag is resolved before recruiting
  - ✓ Do ensure that all documentations are properly recorded and kept
- when selecting new employees as it might put the Group and/or Company in trouble in the event of any corruption and bribery allegation
- ☒ Do not try to conceal any information where there might be a conflict of interest
  - ☒ Do not arbitrarily award rights, entitlements and benefits. The value and types of rights, entitlements and benefits must be based on the guidelines prepared by the Group and/or Company
  - ☒ Do not fail to give particular attention to any laws, guidelines or policies when a Public Official is involved
  - ☒ Do not conceal, alter, destroy or otherwise modify any documentation improperly



## 14

### WHISTLE-BLOWING AND REPORTING

- The Group and Company encourages openness and transparency in its commitment to the highest standard of integrity and accountability. In support of the Group and Company's zero-tolerance policy towards anti-corruption and anti-bribery means all Directors, Employees and Business Partners are expected to comply with this Policy seriously and to encourage others to do the same
- The Group and Company encourage all Directors, Employees and Business Partners to report any concerns about corruption that they may encounter and to make sure that suspicious behaviour does not go unchallenged
- It is important that if there is a suspicion that any Director, Employee or Business Partner working on behalf of the Group and/or Company may have or is about to engage in any corrupt practices, is reported immediately
- All reports or disclosures about any actual or perceived corruption or bribery made in good faith and without malicious intent will be accorded protection or confidentiality, to the extent reasonably practicable. In addition, protection against detrimental action for making the report or disclosure will be accorded, to the extent reasonably practicable
- All reports or disclosures should be made in accordance with the Group's Whistleblowing Policy which can be found at the Group's website at [www.muiglobal.com](http://www.muiglobal.com)

15

**GUIDING PRINCIPLES TO MINIMISE RISK OF CRIMINAL LIABILITY FOR CORRUPTION**

- Do not make any oral or written statement which you believe is or might be untrue or misleading. For example, only submit or approve claims and supporting documents that you honestly believe are true, and do not make or submit false, inaccurate, misleading or exaggerated records, invoices, claims, applications for variations or extensions of time, or requests for payments
- Do not dishonestly withhold information. For example, if you are aware that an Employee was responsible for part of the delay on the project, then this should be disclosed in any related claim made by the Company
- Do not dishonestly provide, conceal or approve work, materials, equipment or services which are not of the quality and quantity required under any contract. For example, if you are the project manager which has carried out defective works, then you should ensure that this is disclosed to the client
- Do not dishonestly refuse or fail to comply with your obligations. For example, do not dishonestly refuse to approve or wilfully delay the approving of work, materials, equipment, services, invoices, claims, applications for variations or extensions of time, or requests for payments. Similarly, do not dishonestly refuse to pay or wilfully delay the payment of sums which are due
- Do not become involved in any activity which you believe will or might involve dishonesty. For example, only be a party to a joint venture where you believe all parties intend to act honestly
- Do not comply with any instruction to act dishonestly or which may require you to act dishonestly. For example, refuse any

instruction to inflate a claim fraudulently, or to meet a profit target which you know could be only done by dishonest means

- ☒ Do not instruct any other person to act dishonestly. For example, do not give instructions that a contract must be won by whatever means necessary, thereby implying that dishonest means are acceptable
  
- ☒ Do not attempt to win contracts or have claims or payments approved by any means other than by proper official and legitimate means. For example, if a project manager is refusing to certify a payment due to the Company unless he is paid a bribe, do not comply with this demand
  
- ☒ Do not give or receive gifts, payments or other advantages unless you are certain that there is no risk of the advantage having or being perceived to have a corrupt purpose. For example, do not invite officers of potential clients to entertainment events with the intention of influencing them to award the Company a contract
  
- ✓ If you are a Director or Employee and hold a management position, you should make proper enquiries regarding any suspicion of corruption and you should take preventive measures to stop corruption for which the Group and/or Company may be liable. You should not instruct, authorise or condone, expressly or impliedly, any corrupt activity. For example, if you are a sales manager and are aware that your sales representatives are making dishonest representations to potential clients and/or are paying bribes to win contracts, then you should investigate and put an end to these dishonest practices. Similarly, as a Director, do not condone the approval of dishonest objectives or methods by the Company