



**Wah Seong Group
Anti-Bribery and Corruption Policy**

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WAH SEONG CORPORATION BERHAD AND ITS GROUP OF COMPANIES ("WAH SEONG GROUP")

ANTI-BRIBERY AND CORRUPTION POLICY

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REVISION HISTORY

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1. INTRODUCTION

The Anti-Bribery and Corruption Policy (“ABC Policy” and/or “the Policy”) has been developed as part of the Wah Seong Group’s Anti-Bribery Management System and/or Anti-Bribery and Corruption Framework, which has been designed to align with the requirements set out in the ISO 37001:2016. Having a clear and unambiguous policy statement on the Company’s position regarding bribery and corruption forms the cornerstone of an effective integrity management system. This policy should be read together with the relevant Company’s policies and guidelines. In the instance that multiple policies and guidelines discuss on the same subject matter, the more stringent provision applies.

2. ANTI-BRIBERY AND CORRUPTION COMMITMENT

Wah Seong Corporation Berhad and its group of companies (hereinafter referred to as “Wah Seong Group” or “the Group”) is committed to conducting business dealings with integrity. This means avoiding practices of bribery and corruption of all forms in the Group’s daily operations.

The Group has adopted a zero-tolerance approach against all forms of bribery and corruption. Employees who refuse to pay bribes or participate in acts of corruption will not be penalised even if such refusal may result in the Group losing business.

The Policy leverages on the values and core principles set out in the Company’s Directors’ Code of Ethics. Full compliance to both the spirit and the letter of this Policy is mandatory and should be maintained using a principle-based approach.

3. OBJECTIVE

This Policy sets out the Group’s overall position on bribery and corruption in all its forms.

4. SCOPE

This Policy is applicable to all the Group personnel, its controlled organisations, business associates acting on the Group’s behalf, and all business associates personnel.

Non controlled joint-venture companies or co-venture and associated companies are encouraged to adopt these or similar principles that has reasonable and proportionate anti-bribery and corruption controls. External providers conducting work with or on behalf of the Group are expected to comply the same.

5. REFERENCES

Board Charter
Capital Markets and Services Act 2007
Companies Act 2016
Company Directors' Code of Ethics
Company's Constitution
Guidelines on Adequate Procedures of Malaysian Anti-Corruption Commission Act 2009
Human Resources Policies Manual
ISO 37001:2016 Anti-bribery Management System
Limits of Authority
Main Market Listing Requirements of Bursa Malaysia Securities Berhad
Malaysian Code on Corporate Governance
Principles of Business Conduct
Section 17A of Malaysian Anti-Corruption Commission Act 2009
Whistle Blowing Policy

6. DEFINITIONS

“**ABCF**” means Wah Seong Group's Anti-Bribery Corruption Framework;

“**Audit Committee**” means the Audit Committee of Wah Seong Corporation Berhad;

“**Bribery & Corruption**” means any action which would be considered as an offence of giving or receiving ‘gratification’ under the Malaysian Anti-Corruption Commission Act 2009 (MACCA). In practice, this means offering, giving, receiving or soliciting something of value in an attempt to illicitly influence the decisions or actions of a person who is in a position of trust within an organisation. Bribery may be ‘outbound’, where someone acting on behalf of the Group attempts to influence the actions of someone external, such as a Government official or client decision-maker. It may also be ‘inbound’, where an external party is attempting to influence someone within the Company such as a senior decision-maker or someone with access to confidential information.

“Gratification” is defined in the MACCA to mean the following:

- (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).

“Business Associate” means an external party with whom the Group has, or plans to establish, some form of business relationship. This may include clients, customers, joint ventures, associate, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, subcontractors, suppliers, vendors, advisers, agents, distributors, representatives, intermediaries and investors.

“Conflict of Interest” means when a person’s own interests either influence, have the potential to influence, or are perceived to influence their decision making at the Group.

“Controlled organisation” means an entity where the Group has the decision-making power over the organisation such that it has the right to appoint and remove the management. This would normally be where the Group has the controlling interest (>50% of the voting share ownership), but it could be where there is an agreement in place that the Group has the right to appoint the management, for example a joint venture where the Group has the largest (but still <50%) allocation of the voting shares;

“Corporate Gift” means something given from one organisation to another, with the appointed representatives of each organisation giving and accepting the gift. Corporate gifts may also be promotional items given out equally to the general public at events, trade shows and exhibitions as a part of building the Company’s brand. The gifts are given transparently and openly, with the implicit or explicit approval of all parties involved. Corporate gifts normally bear the Company name and logo. Examples of corporate gifts include items such as diaries, table calendars, pens, notepads and plaques.

“Donation & Sponsorship” means charitable contributions and sponsorship payments made to support the community. Examples include sponsorship of educational events, supporting NGOs, and other social causes;

“Employee” means individuals directly contracted to the Company on an employment basis, including permanent and temporary employees.

“Exposed Position” means an employee position identified as vulnerable to bribery through a risk assessment. Such positions may include any role involving: procurement or contract management; financial approvals; human resource; relations with government officials or government departments; sales; positions where negotiation with an external party is required; or other positions which the Company has identified as vulnerable to bribery;

“Integrity Committee” means appointed employees from the respective departments in the Group appointed as committee members by the Board or top management of the Group.

“Hospitality” means the considerate care of guests, which may include refreshments, accommodation and entertainment at a restaurant, hotel, club, resort, convention, concert, sporting event or other venue such as Company offices, with or without the personal presence of the host. Provision of travel may also be included, as may other services such as provision of guides, attendants and escorts; use of facilities such as a spa, golf course or ski resort with equipment included;

“the Group” means Wah Seong Corporation Berhad and its group of companies;

“Personnel” means directors and all individuals directly contracted to the Group on an employment basis, including permanent and temporary employees.

“Government Officials” means

- (a) any officer or employee of a government or any department, agency or instrument of a government;
- (b) any person acting in an official capacity for or on behalf of a government or any department, agency, or instrument of a government;
- (c) any officer or employee of a company or business owned in whole or part by a government;
- (d) any officer or employee of a political party or any person acting in an official capacity on behalf of a political party; and/or
- (e) any candidate for political office; who, when such Government Official is acting in an official capacity, or in an official decision-making role, has responsibility for performing regulatory inspections, government authorizations or licenses, or otherwise has the capacity to make decisions with the potential to affect the business of either of the parties.

“Gift” means anything of value that is given or received for reasons beyond official service or compensation.

“Relative”, in relation to a person, means —

- (a) a spouse of the person;
- (b) a brother or sister of the person;
- (c) a brother or sister of the spouse of the person
- (d) a lineal ascendant or descendant of the person;
- (e) a lineal ascendant or descendant of a spouse of the person;
- (f) a lineal descendant of a person referred to in paragraph (b);
- (g) the uncle, aunt or cousin of the person; or
- (h) the son-in-law or daughter-in-law of the person;

7. POLICY OWNER

Integrity Committee is the owner of this policy.

8. ANTI-BRIBERY AND CORRUPTION POLICY

8.1 The Group prohibits bribery and corruption in all its forms.

8.2 Bribery and corruption take all form of value, including money, goods, services, property, privilege, employment position or preferential treatment. The Group personnel and its business associates shall not directly or indirectly, offer, give, receive or solicit any item of value, in the attempt to illicitly influence the decisions or actions of a person in a position of trust within an organisation, for the intended benefit of the Group or the persons involved in the transaction.

- 8.3** The anti-bribery and corruption statement applies equally to business dealings with commercial ('private sector') and Government ('public sector') entities, and includes their directors, personnel, agents and other appointed representatives. Even the possible appearance of bribery or corruption shall be avoided, in particular when dealing with Government officials.
- 8.4** The anti-bribery and corruption statement applies to all countries worldwide, without exception and without regard to regional customs, local practices or competitive conditions.
- 8.5** No employee or external party will suffer demotion, penalty or other adverse consequences in retaliation for refusing to pay, receive bribes or participate in other illicit behavior.
- 8.6** The Group is also committed to conducting due diligence checks on prospective personnel, particularly as it relates to appointments to positions where a more than minor bribery or corruption risk has been identified.

9. RECOGNITION OF LOCAL AND INTERNATIONAL LEGISLATION

- 9.1** The Group is committed to conducting its business ethically and in compliance with all applicable laws and regulations in the countries where it does business.
- 9.2** These laws include but are not limited to the Malaysian Penal Code (revised 1977) (and its amendments), the Malaysian Anti-Corruption Commission Act 2009 and its amendments, the Companies Act 2016, Main Market Listing Requirements of Bursa Malaysia Securities Berhad, Capital Markets and Services Act 2007, the US Foreign Corrupt Practices Act 1977 (amended 1998), and the UK Bribery Act 2010. These laws prohibit bribery and acts of corruption, and mandate that companies establish and maintain accurate books and records and sufficient internal controls.
- 9.3** In cases where there is a conflict between mandatory laws and the principles contained in this and other policies, the law shall prevail.

10. GIFTS AND HOSPITALITY

- 10.1** All employees of the Group, including their relatives and friends are not allowed to give, receive gifts or hospitality from or to business associates and other parties engaging with the Group unless permitted under Clause 10.3, 10.4 and 10.6.
- 10.2** Under no circumstances may the employee give or receive gifts in the form of share of profits, commissions (other than through Representation Agreements approved and executed by the Group) cash or cash equivalent, including gift certificates, loans, commissions, coupons, discounts or any other related forms. Further details are set out in the Group Principles of Business Conduct.

10.3 Any giving or receiving of gifts valued above USD100.00 or its local currency equivalent per item shall be authorized or declared to their superior and reported to integrity officer.

10.4 Any giving or receiving of gifts valued less than USD100 or its local currency equivalent per item such as corporate gift and is part of a marketing or promotional campaign shall be authorized or declared to their superior and reported to integrity officer.

10.5 The only form of gift-giving allowed to external parties is a corporate gift. Any gift-giving or event of hospitality is subject to approval according to Limits of Authority and must fulfil the following conditions:

- a) They are limited, customary and lawful under the circumstances;
- b) They do not have or are perceived to have (by either the giver or the receiver), any effect on actions or decisions.
- c) There must be no expectation of any specific favor or improper advantages from the intended recipients;
- d) The independent business judgment of the intended recipients must not be affected;
- e) There must not be any corrupt / criminal intent involved; and
- f) The giving out of the gift and hospitality must be done in an open and transparent manner.

10.6 Giving Hospitality

- a) Certain of the company's employee are allowed to offer meals to business associates and other parties engaged with the company provided that it falls within the following limited exceptions:
 - (i) It is business-related (i.e. only for those directly connected to the operations of the company or an obligation stipulated under the contract).
 - (ii) It is not for holiday or recreational occasion.
 - (iii) It is not for relatives and other non-business guests.
- b) The cost of the meal does not exceed the thresholds below which provides a guidance on what is deemed to be reasonable:

Job Grade	Per event
LT1 - LT2	Up to RM 2,500
LT3 - LT4	Up to RM 1,500
LT5 - LT6	Up to RM 1,000
GM1 - GM2	Up to RM1,000
All employees	Up to RM 500

11. CHARITABLE DONATIONS, SPONSORSHIPS & CORPORATE SOCIAL RESPONSIBILITIES

- 11.1** All charitable donations, sponsorships and corporate social responsibilities (CSR) are permitted in accordance with the Group's Principles of Business Conduct to ensure acceptability and is permitted by laws and regulations.
- 11.2** The Group prohibits the giving or receiving of charitable donations, sponsorships and CSR to influence someone to act improperly or as a reward for having acted improperly.
- 11.3** The Group prohibits employee from requesting vendors for charitable donations, sponsorships and CSR to individual, their friends or relatives.
- 11.4** Charitable donations, sponsorships and CSR request needs to be scrutinize by integrity officer and approved by Group Managing Director or Deputy Managing Director.
- 11.5** A personal charitable donations, sponsorships and CSR contribution, at the employees own expense should not be in violation of any laws and regulations with no expectation of any business benefit and wholly outside the business relationship.

12. POLITICAL CONTRIBUTION

- 12.1** All political contribution to candidates or political parties, in cash or in kind are not encouraged by the Group except when permitted or authorised by the Board of Directors of Wah Seong Corporation Berhad.
- 12.2** A personal political contributions made by employee from their own expense, property or services to a political party or candidate for political office, either directly or indirectly or through an organization such as a political action committee, are not governed by this policy.

13. MONEY LAUNDERING

- 13.1** All money laundering practices are prohibited by the Group. Money laundering involves the placement of illegally obtained money into legitimate financial systems derived from criminal activities. This includes transferring funds from illegitimate sources used to support criminal activities and financing terrorism.
- 13.2** All employees should exercise care when and be aware of instances of money laundering.
- 13.3** In the event the employee suspect such instances, employee must immediately report the incident to their superior and integrity officer. A due diligence check will be carried out to understand business associates or third party background, the origin and destination of fund and payments if applicable.

14. FACILITATION PAYMENTS

- 14.1** All facilitation payments in business is prohibited by the Group. Facilitation payment is a payment or other provision made personally to an individual in control of a process or decision. It is given to secure or expedite the performance of a routine or administrative duty or function.
- 14.2** Employee shall decline to make the payment and report to their superior immediately when they encounter any requests for a facilitation payment. In addition, if a payment has been made and employee are unsure of the nature, the superior and integrity officer must be notified immediately, and the payment recorded accordingly.
- 14.3** Only in the event that an employee's security and safety is at stake, they are permitted to make the payment. The employee must immediately report the incident to their superior and integrity officer to record the details and keep a record of what was spent.

15. SUPPORT LETTERS

- 15.1** All support letters shall not be recognised as part of the business decision making process in the Group. A "support letter" is a directive or decision from politician, government administration, or highly influential persons, to influence decision and request for special privileges to be given to an individual or organization for project award and application. The Group awards contracts and employee positions purely on a merit basis.
- 15.2** The Group prohibits the issuance for any support letters as part any of its business processes to external parties and for any persons, their relatives, friends, and business associates.

16. RECRUITMENT AND PROMOTION OF EMPLOYEE

- 16.1** The Group recognises the value of integrity in its employee. All recruitment, transfer, training, performance evaluation, remuneration, recognition and promotion of the employees, management and Board are regularly updated to ensure integrity.
- 16.2** In recruitment, transfer and promotion of an employee, integrity and ethical behavior are recognized as desirable attributes of an employee.

17. BUSINESS ASSOCIATES

- 17.1** All business associates acting on behalf of the Group are required to comply with this Policy, the Group's Principles of Business Conduct, and all other policies as it relates to them.
- 17.2** For joint venture controlled entity, the implementation of this Policy are required and where the

Group has no controlling interest, the entity are encouraged to implement reasonable and proportionate anti-bribery and corruption controls.

17.3 Due diligence should also be carried out with regards to any business associates intending to act on the Group's behalf as an agent or in other representative roles, to ensure that the entity is not likely to commit an act of bribery or corruption in the course of its work with the Group.

17.4 The extent of the due diligence should be based on a bribery and corruption risk assessment. Due diligence may include a search through relevant databases, checking for relationships with public officials, self-declaration, and documenting the reasons for choosing one particular Business associate over another. The results of the due diligence process must be documented, retained for at least seven years and produced on request by the custodian of the process.

17.5 The Group shall include standard clauses in all contracts with business associates enabling the Company to terminate the contract in the event that bribery or an act of corruption occurred. Additional clauses may also be included for business associates acting on the Group's behalf where a more than minor bribery risk has been identified.

17.6 Due diligence and third party risk assessment should be conducted periodically to check whether anti-bribery and corruption controls are effective for existing relationships with the Group to continue.

18. CONFIDENTIALITY OBLIGATIONS

18.1 All business affairs and records including correspondence, communications, reports, specifications, formulae, licenses, agreements or other documents and files pertaining to the management and operations are confidential information and belongs to the Group.

18.2 Unauthorised use of confidential information is prohibited by the Group. All the Group's personnel shall protect the confidentiality of information during or after employment and take all reasonable precautions to keep all such confidential information secret.

19. FINANCIAL INTEGRITY

19.1 All the Group's personnel must comply with all policies and procedures established to safeguard and support the integrity and accuracy of the Group's financial records and reporting. In this regard, the Group's personnel must not:

- a) conceal, alter, destroy or otherwise modify the Group records or documents;
- b) intentionally make a false or misleading entry in a record, report, file or claim (including travel and entertainment expense reports); or
- c) Fail to cooperate fully and truthfully with internal and external audits authorised by the Group.

20. RESPONSIBILITIES OF WAH SEONG GROUP PERSONNEL

20.1 All the Group personnel are required to carry out their responsibilities and obligations relating to the Company's anti-bribery and corruption stance, alongside those already in existence, which includes the following:

- a) Be familiar with applicable requirements and directives of the Policy and communicate them to subordinates;
- b) Promptly record all transactions and payments in the Group's books and records accurately and with reasonable detail;
- c) Ask the Integrity Officer if you have any questions on this Policy or need to clarify on the required action needed in any particular situation;
- d) Always report suspicious transactions and raise other "red flags" (indicators of bribery or corruption) to your immediate superiors or appropriate authority within the Company for guidance on the next course of action;
- e) Attend and understand Anti-Bribery and Corruption training as required; and
- f) Not misuse your position or the Company's name for personal advantage.

20.2 When dealing with business associates, all the Group personnel shall not:

- a) Give unexplained or unjustifiable preference to certain parties;
- b) make any attempt at dishonestly influencing their decisions by offering, promising or conferring advantage;
- c) Exert improper influence to obtain benefits;
- d) Directly or indirectly offer or make promise or corrupt payments (cash or in kind) for a specific favour or improper advantage.

20.3 During an active or anticipated procurement or tender exercise, personnel participating in the exercise in any way whatsoever, shall not:

- a) Receive gifts or hospitality of any kind from any external party participating, planning to participate, or expected to participate, in the procurement or tender exercise;
- b) Provide gifts or hospitality of any kind to any external party participating, planning to participate, or expected to participate, in the procurement or tender exercise;
- c) Be involved in any discussions regarding business or employment opportunities, for personal benefit or for the benefit of a business associate;
- d) Abuse the decision-making and other delegated powers given by the top management; and
- e) Bypass normal procurement or tender process and procedure.

20.4 When dealing with external parties in a position to make a decision to the Group's benefit (such as a Government official or client), the Group personnel shall not:

- a) Offer, promise or make any attempt at dishonestly influencing the person's decision by directly or indirectly offering or making promises of corrupt payments (cash or in kind);
- b) Be involved in any discussions regarding business or employment opportunities, for their own personal benefit or for the benefit of any external party;
- c) Otherwise abuse the decision-making process and other delegated powers given by the top management, in order to illicitly secure an outcome which would give a commercial advantage to themselves and/or the company; and
- d) Exert improper influence to obtain personal benefits.

20.5 Respective head of departments have the responsibility to ensure the alignment of this policy to their respective department / function. Standard Operating Procedures (SOP) must be put in place to ensure compliance to the policy and must be periodically reviewed. They must also ensure employees holding "exposed position" attend relevant trainings.

21. CONFLICTS OF INTEREST

21.1 All personnel should avoid situations in which personal interest could conflict with their professional obligations or duties. Conflicts of interest arise in situations where there is personal interest that could be considered to have potential interference with objectivity in performing duties or exercising judgment on behalf of the Company. Personnel must not use their position, official working hours, Company's resources and assets, or information available to them for personal gain or to the Company's disadvantage.

21.2 In situations where a conflict does occur, personnel are required to declare the matter as per the Employees Handbook.

22. STAFF DECLARATIONS

22.1 All the Group personnel shall certify in writing that they have read, understood and will abide by this policy. A copy of this declaration shall be documented and retained by the Human Resources Department for the duration of the personnel's employment.

A sample declaration can be found in the **Appendix** of this Policy.

22.2 The integrity officer reserves the right to request information regarding an employee's assets in the event that the person is implicated in any bribery and corruption-related accusation or incident.

23. ANTI-BRIBERY AND CORRUPTION COMPLIANCE FUNCTION

- 23.1** The Group has established and maintained an Integrity Committee acting as anti-bribery and corruption compliance function to oversee the design, implementation and management of the ABCF.
- 23.2** The Integrity Committee shall perform functions below within the Company structure, equipped to act effectively against bribery and corruption:
- a) provide advice and guidance to personnel on the ABCF and issues relating to bribery and corruption;
 - b) take appropriate steps to ensure that adequate monitoring, measurement, analysis and evaluation of the ABCF is performed;
 - c) conduct regular risk assessments to identify the bribery and corruption risks affecting the business.
 - d) report on the performance of the ABCF to the top management and Audit Committee regularly.
- 23.3** The Group shall provide adequate resources for effective operations of the ABCF. The members of the integrity committee must have the competency, status, authority and independence.

24. TRAINING AND AWARENESS

- 24.1** The Group shall conduct an awareness program for all its personnel on anti-bribery and corruption, integrity and ethics.
- 24.2** Training shall be provided on a regular basis, in accordance with the level of bribery and corruption risk related to the position. Training should be provided to personnel who are:
- a) new to the Company;
 - b) appointed to or currently holding an exposed position.
- 24.3** Human Resources Department shall maintain a training schedule and records of personnel attending trainings. Updates on trainings and records should be communicated and provided integrity officer as required.
- 24.4** Business associates acting on behalf of the Group shall also undergo appropriate training, where a bribery and corruption risk assessment identifies them as posing a more than minor bribery and corruption risk to the Group.

25. WHISTLEBOWING OF POLICY VIOLATIONS

- 25.1** Suitable reporting channels shall be established and maintained for receiving information regarding violations of this policy, and other matters of integrity provided in good faith by the Group personnel and/or external parties. All information and identity of whistleblower will be kept confidential.
- 25.2** Personnel who, in the course of their activities relating to their employment at the Group, encounter actual or suspected violations of this policy are required to report their concerns using the reporting channels stated in the company's **Whistleblowing Policy** and should report to integrity committee.
- 25.3** Reports made in good faith, either anonymously or otherwise, shall be addressed in a timely manner and without fear of reprisal regardless of the outcome of any investigation.
- 25.4** Retaliation in any form against the Group personnel where the person has, in good faith, reported a violation or possible violation of this policy is strictly prohibited. Any personnel found to have deliberately acted against the interests of a person who has in good faith reported a violation or possible violation of this policy shall be subjected to disciplinary proceedings including demotion, suspension, dismissal or other actions (including legal action) which the Group may pursue.

26. AUDIT AND COMPLIANCE

- 26.1** Regular audits shall be conducted to ensure compliance to this policy. Such audits may be conducted internally by the Group Internal Audit or by an external party. Audit documentation should include performance improvement action plans.
- 26.2** Non-compliance as identified by the audit and any risk areas identified through this and other means should be reported to the top management and Audit Committee in a timely manner in accordance with the level of risk identified.
- 26.3** The Group regards bribery and acts of corruption as serious matters and will apply penalties in the event of non-compliance to this policy. For the Group personnel, non-compliance may lead to disciplinary action and may include termination of employment.
- 26.4** For external parties, non-compliance may lead to penalties including termination of contract. Further legal action may also be taken in the event that the Group's interests have been harmed by the results on non-compliance by individuals and organisations.

27. CONTINUOUS IMPROVEMENT

- 27.1** In maintaining the ABCF, the Group is committed to follow best practice in alignment to the requirements set out in ISO 37001. Any concerns to improve the ABCF can be channelled to Integrity Committee.
- 27.2** The Group shall monitor the legal and regulatory regimes where it operates and any changes to the Group's business environment and risks and identify opportunities for ABCF improvement. A report should be submitted to the top management and Audit Committee on a regular basis for the appropriate action to be taken.
- 27.3** Regular assessments of the ABCF should be carried out to ensure its scope, policies, procedures and controls match the bribery and corruption related risks faced by the Group.
- 27.4** The Group endeavors to impact positively the business environment where it operates. This includes extending its integrity program to non-controlled business associates such as suppliers and contractors, seeking to work with companies who have a similar commitment and supporting initiatives in the private and public sectors which are likely to improve the integrity of its operating environment.

28. REVIEW OF THE POLICY

In conjunction with item 23 above, Integrity Committee shall review this policy periodically or at least once every three (3) years and to make any necessary recommendations for amendments or improvements to the Board.

Sample of Staff Declaration Form

I, _____, hereby declare that I have read and understood Wah Seong Group's Anti-Bribery and Corruption Policy. I will abide by the requirements and provisions set out in the Policy, as required by my employment contract.

Name:
Title: