



(Company No. 217120- W)

(Incorporated in Malaysia under the Companies Act, 2016)

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

MAY 2020

INTRODUCTION TO THE LAW

The provision of subsection (5) of section 17A of the Malaysian Anti-Corruption Commission Act 2009 (Act 694) (“MACC Act 2009”), as stated in the Malaysian Anti-Corruption Commission (Amendment) Act 2018 (“MACC Amendment Act 2018”), sets out the principle of a Company’s Corporate Liability where the Company can be made liable for the corrupt practices of its Directors /Employees and/ or Any Person(s) Associated with the Company / Group’s in cases where such corrupt practices are carried out for the Company / Group’s benefit or advantage and whether or not EFB’s Top Level Management and/or its Representatives had actual knowledge of the corrupt acts of its Employees, Directors and/or Associated persons.

TERMS & DEFINITIONS

“**Bribery**” is defined as any action which would be considered as an offence of giving or receiving ‘gratification’ under 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 a position of trust within an organization.

“**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 favor 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).

Bribery may be ‘outbound’, where someone acting on behalf of the Company / 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 / Group, such as a decision-maker or someone with access to confidential information.

Bribery and **Corruption** are closely related. However, corruption has a wider remit as per ‘Corruption’ definition below.

Business Associate is an external party with whom the Group has, or plans to establish, some form of business relationship. This primarily include Counterparties and Business Partners i.e. clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers,

contractors, consultants, subcontractors, suppliers, vendors, advisers, agents, distributors, representatives, intermediaries and Investors.

Corruption is defined by The Transparency International as ‘an abuse of entrusted power for personal gain.’ For the purpose of this policy, corruption, is defined primarily as any action which would be considered as an offence of giving or receiving ‘gratification’ under the Malaysian Anti-Corruption Commission Act 2009 (MACCA). Additionally, corruption may also include acts of extortion, collusion, breach of trust, abuse of power, trading under influence, embezzlement, fraud or money laundering.

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

Corporate Gift means something given from one organization to another, with the appointed representatives of each organization 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 and are of nominal value. Examples of corporate gifts include items such as diaries, table calendars, pens, notepads, plaques, and festive gifts such as hampers, oranges and dates.

Donations and Sponsorship are charitable contributions and sponsorship payment made to support the community or Organization.

Directors shall include all independent and non-independent directors, executive and non-executive directors of the Group and shall also include alternate or substitute directors of the Board.

Employees means individuals directly contracted to the company / Group by way of an employment basis, including permanent and temporary Employees and Directors.

Exposed Position means a staff position identified as vulnerable to bribery through a risk assessment. Such positions may include but is not limited to 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.

Facilitation Payment means a payment or other provision made personally to an individual in control of a process or decision. It is given to secure or expedite a routine or administrative duty or function.

Personal Gift means something given from one individual to another, with the intention of creating or enhancing a personal relationship. The gifts are given in a private setting, without the knowledge or approval of the company management of one or both parties. Personal gifts may include cash, cash equivalents such as credit cards, bitcoin or savings accounts, electronic items, watches, luxury pens, property, vehicles, free fares, shares, interest free loans, lottery tickets, travel facilities, entertainment, services, club memberships, any forms of discount or commission, jewelries, decorations, souvenirs, vouchers or any other valuable items.

OBJECTIVE OF THIS POLICY

1. To ensure that Evergreen Fibreboard Berhad & its Subsidiaries (“EFB” or “the Group”) establish an put in place adequate procedures to prevent any corruption practices in the Group’s business dealings as required under the Law.

2. To ensure EFB's directors, employee(s) and/or associated persons understands and remains compliant to the established policies and procedures preventing any corrupt practices when carrying out their job on behalf of the Company / Group.
3. To provide guidance to its employees, directors and associated person(s) on how to act subjected to potential acts of bribery and when matters of corruption is concern, it shall be read in conjunction with the Group's policy on Code of Conduct and Business Ethics, Policy on Whistle-blowing and the Malaysian Anti-Corruption Commission Act 2018 amendment ("MACCA").
4. The Group's Anti-Bribery and Anti-Corruption Policy ("this Policy") leverages on the core principles set out in the Group's Code of Conduct & Business Ethics Policy ("the Code"). This Policy covers all circumstances relating to bribery and compliance to this Policy is mandatory by all associated with the Company / Group and it will be monitored by EFB.

RESPONSIBILITIES OF THE BOARD

1. The Board of Directors of Evergreen Fibreboard Berhad ("the BOD" or "EFB" or "the Group") and its Key Officers shall take measures to ensure that their directors/employees and person(s) associated with the Company / Group do not participate in any kind of corrupt practices for their or for the Company / Group's advantage or benefit.
2. The BOD shall be responsible for approving and monitoring the company's ethical values and for the oversight of the Group's anti-bribery programme. BOD shall receive regular updates and report and the oversight are delegated to the Audit and Risk & Sustainable Management Committee of the Board.
3. The BOD assures its internal and external stakeholders that the Group operates in compliance with its established internal control policies on anti-corruption practices and the "tone from the top" against the use of corrupt practices when carrying out their job in relation to business activities on behalf of the Company / Group.
4. The BOD in discussion with Management shall make all efforts to improve the effectiveness of the framework on risks management particularly on the internal controls, reviewing, monitoring, trainings and communication of corruption.

GROUP'S POLICY STATEMENT ON BRIBERY

The Group has zero-tolerance to any form of bribery or corruption and is committed to acting fairly professionally and with integrity when carrying out business activities in all Countries the Group operates in. EFB will not hesitate to take necessary action according to the anti-bribery law on a director of the company, an employee, business associate, a person associated with the company/group, an agent or a company for any practices of bribery when carrying out business dealings on behalf of the Group.

GROUP'S BUSINESS PRINCIPLES

The Group is committed to conduct its business ethically and maintain a policy of no-bribe of any kind. As a responsible entity, EFB shall comply with the anti-bribery and anti-corruption laws and regulations of every country that the Group operates in and shall collectively prohibit: -

1. DEALING WITH GOVERNMENT OFFICIALS

To offer any gratification to any government official directly or indirectly in return for favorable treatment in the process of carrying out your job on behalf of the Company / Group EFB or the Group shall not bear the consequences of your actions / doings.

2. POLITICAL CONTRIBUTIONS

The Company / Group will only allow contributions to political parties and organizations, provided that such payments are:

- (a) Made in accordance with the local / legal laws;
- (b) Approved in accordance with the delegated limit of authority and
- (c) Properly recorded in the Company's financial books.

3. CHARITABLE CONTRIBUTIONS

The Company / Group is allowed to make contributions to charitable organizations and provide non-commercial sponsorships, provided that they are not made to secure any improper business or other advantage, do not give rise to any conflict of interest and are otherwise permissible under all applicable laws.

The Company / Group shall not make any charitable contribution unless they have taken steps to verify the recipient's reputation or status as a charitable organization. All charitable contributions and non-commercial sponsorships provided by the Company /Group must be recorded in the company's books of account and, where required by law, placed on the public record either by the company or the recipient.

4. ENTERTAINMENT, GIFTS AND MEALS

No Gift Policy

As a basic principle, any transaction resulting from a business relationship and designed to achieve personal gain to a member of staff or their family is expressly forbidden.

1. All employees are strictly forbidden to accept any gifts from suppliers/vendors/customers

Note : For items with a nominal value of RM500 below, such as hampers, pens, calendars or diaries or any gifts by vendors /suppliers / customers shall be reported and such items be submitted to the Human Resource Department for verification and if needed HRD shall seek Higher Management's approval for receiver to keep such items for him/herself.

2. The following types of payment are strictly prohibited:

- i) Payments to subsidize private events or activities;
- ii) Payment of an employee's normal business travel and accommodation expenses;
- iii) Payment of travel and accommodation expenses for family members;
- iv) Cash inducements; (Includes cash given on a pretext of a loan or borrowing)
- v) Any goods or services provided by a supplier or contractor at less than its commercial value must be through a Company approved purchase scheme open to all of its employees.

3. The following types of hospitality may not be accepted:

- (i) Tickets for a function at which the donor is not present;
- (ii) Any level of entertainment, which is outside the bounds of accepted business, Hospitality;
- (iii) Extension of business trips for leisure purposes paid for by the host;
- (iv) Use of donor's property;
- (v) Visits to any location, which does not have a genuine business purpose. The Only exceptions are modest hospitality such as business lunches, which are viewed as a courtesy of business relationship and which, at some point, where practical should be reciprocated; and
- (vi) Employees shall participate in any competition run or administered or in any way controlled by a supplier/customer.

5. CONFLICTS OF INTEREST

Employees / Directors shall always act in the best interest of the Company / Group while performing your duties / job at all times. A conflict of interest arises when your personal activities and relationships interfere, or appear to interfere, with your ability and judgement to act in the best interest of the Company / Group.

Employee / Directors has the obligation to disclose of any conflict of interest in the Company / Group and applies not only to situations directly involving any director / employee but also to situations involving family members or related party would have to be disclose.

This disclosure obligation extends to interest in suppliers, customers and other companies which have significant transactions or dealings with the Group.

CORPORATE CULTURE

The BOD together with Management shall create and maintain a culture free from Bribery and Corruption by implementation and enforcement of its anti-bribery programmed within the Group whilst ensuring that EFB's: -

- i. Employees;
- ii. Business Partners / Associates;
- iii. Stakeholders;
- iv. Agents; and
- v. relevant external person(s).

are fully aware of the Group's objective and commitment to counter bribery and corruption and therefore by providing training on: -

- i. EFB's Anti-Bribery & Anti-Corruption Policy
- ii. EFB's Code of Conduct & Business Ethics Policy
- iii. EFB's Culture on Anti-Bribery & Anti-Corruption
- iv. EFB's Expectation of its Employees

all are clear on the Group's bribery culture, expectations including the consequences on any breach of the bribery programme in place.

ANTI-BRIBERY PROGRAMME

1. To ensure adequate procedures to mitigate the risk of bribery and corruption in the Group, a programme on anti-bribery is established based on the given Principles of **T. R. U. S. T.** The Group rides on a Preventive Strategy and aims to achieve its Objective of an organization known as a “No-Bribe and No Corruption”.
2. The Group’s anti-bribery programme shall consist of its bribery policy statement, strategy, objective, policies & procedures and training materials and starts with: -

Tone from the Top

To ensure EFB’s Anti- Bribery Programme is effective and is compliant by all concern, it shall start from the Top, by encouraging every employee in the Group to speak up when they are in the know of: -

- a. *any bribery or corruption activity in the Company /Group;*
- b. *any undisclosed Conflict of Interest in the Company / Group;*
- c. *any non-compliant of the Group’s anti-bribery/corruption policy;*
- d. *any suggestion on how to enhance the implementation or enforcement processes; and*
- e. *any suggestion on how to have a change in culture over time.*

Risk Assessment

1. Risk Assessment (“RA”) shall be carried out in each subsidiary to identify the high likelihood risk area for bribery or corruption to take place. This assessment / identification shall be carried out by the Risk & Sustainable Management Working Group (“the RSMWG”) that identifies the general risks of the Company. Operation Director / Manager of each site shall be responsible for risk identification process that it is done proper.
2. Risk Assessment / Identification shall be carried out in reference to:
 - a. *Location / Country in which it operates;*
 - b. *Local business conditions, customs and the culture;*
 - c. *Business sectors including competitors’ practices;*
 - d. *Dependence on Critical licenses to operate;*
 - e. *Business practices of the company (Buying & Selling terms);*
 - f. *Employees (such as untrained or large numbers especially new hires;*
 - g. *Operational functions of the business such as marketing and purchasing and Finance; and*
 - h. *Nature of local business relationships with agents, distributors, suppliers, joint venture and consortia partners and the extent of interaction with public officials, all of which can radically alter the company’s risk profile.*

3. Risk Assessment shall be conducted at least 2 (two) times a year with the initial to be carried out in August 2020.
4. Risk identified in each site shall firstly be listed into individual Risk Register and controls /mitigation for each risk identified to be proposed in the draft Risk Register. Operations Director/Manager of each site shall ensure that control/mitigation being proposed are appropriate for each risk identified.
5. All Risks identified within the Group shall then be compiled into the Group Risk Register together with the proposed controls/mitigation to be presented to the Risk & Sustainable Management Committee (“RSMC”) of the Board.

Undertake Control Measures

To achieve an environment free from bribery and-corruption, the following control measure shall be carried out: -

General Control Measures

1. **On Integrity and Ethical Values**
To clearly communicate that these are fundamentals which are non-negotiable, through a Memorandum to employees and person(s) in associate with the Group;
2. **On Expectations of Employees and Person(s) in Associate with the Group**
A formal letter stating the Group’s expectation on compliance to its bribery programmed by all including a return of their acknowledgement.
3. **On Strategy and Objectives to counter Bribery & Corruption Practices**
Approval on Strategies and Objectives to be use to counter bribery shall be obtained from the Board prior to implementation by Management Team. Upon obtaining approval, Management shall make know these strategies and objectives to all in written form.
4. **Organizational Structures to Defend Bribery & Corruption Practices**
Organization Structure assigned with responsibilities and line of defense to be approved by BOD and organizational Structure to be published and made known throughout the Group.
5. **Trainings on Anti-Bribery & Anti- Corruption**
Training Programmes on awareness of bribery policy shall be establish by Human Resource Department and Training shall be organized. Training programme shall be first approved by Management.
6. **Group’s Stance & Consequences on Non- Compliance of Anti-Bribery Policy**
The Preparedness of the Board and Managements’ in foregoing of contracts shall be made know including action for non- compliance by Employees, Individuals and Corporates associated with the Group.

Controls & Mitigation

The Controls and Mitigation actions plans proposed upon completion of Risk Assessment / Identification will include mapping of risk identified.

1. Upon identifying the relevant areas of risk, detailed policies and procedures to address the potential areas of bribery shall be established by Head of Department where risk originates.
 - a. Policies & Procedures, Working Instructions and Charts shall form the controls and mitigation plans towards identified risk areas.

- b. Standard Operation Procedures (SOPs) for Risk Identified shall be approved by the BOD and thereon SOPs are required to be registered in Group's Document Management System (DMS).
- c. All SOPs registered in this DMS shall be approved by the authorized Person.

Due Diligence

Due diligence shall be carried out on Vendors for any Merger & Acquisition, Takeovers or Business Acquisition. A full due diligence shall be carried out on the Financial and Legal aspect basis and this shall be carried out by an Independent third party legal and audit team appointed and approved by Audit Committee of the Board.

Systematic Review, Monitoring and Enforcement

Systematic Review

1. Upon Risk identification being completed, draft Risk Register with proposed control/mitigation will be presented to the Risk & Sustainable Management Committee (RSMC) for their view and advised by PIC of Risk Management.
2. Taking in all comments and advise of the RSMC, Risk Management PIC shall amend and update the Group Risk Register accordingly for BOD's approval.
3. RSMC Chairperson, will report to the BOD on matters pertaining to the Risk on Bribery and obtain BOD's approval for the controls/mitigation to be put in place by management team. Upon control / mitigations on risk being approved/endorsed by the Board, PIC – RM shall inform the RSMWG on Risk Registers that is finalized as approved.
4. Risk Register shall be reviewed to assess / identify risk or strengthen control/mitigation in place by RSMWG: -
 - a. In normal circumstances - 2 (two) times a financial year; and
 - b. Additional reviews shall be carried upon: -
 - i. an occurrence of a bribe or an attempt to bribe or corrupt within the Group;
 - ii. a change in anti-bribery law which may require further assessment on other areas of risk; and
 - iii. concerns raised by the BOD and finds the need to do so.
5. After each review/assessment or any amendments /changes/updates to the earlier approved Risk Register by the BOD will require RSMC to re-present to the Committee and thereon seek BOD's approval for the changes made.
6. Review of all SOPs, Working Instructions and Flow Charts established or amended in view of being controls or mitigate to risk identified as per the Risk Register, shall be review: -
 - a. In normal circumstances – Once during each financial year; and
 - b. Additional reviews shall be carried upon: -
 - i. an occurrence or an attempt to bribe or corrupt within the Group;
 - ii. a change in anti-bribery law which may require additional controls; and
 - iii. at the request of the Management to strengthen the existing controls.

7. The Head of Internal Audit shall maintain a direct reporting line to the Audit Committee as well as the Board of Directors.
8. Audit Committee shall give instruction to conduct audits on the effectiveness of controls implemented to manage and counter bribery and corruption activity or practices within the Group.
9. Internal Auditors of the Group shall be an independent authority to act effectively against bribery, including initiating investigations deemed necessary based on reasonable cause for suspicion.
10. Internal Auditors to conduct operational as well as financial audits. In relation to anti-bribery programmes, this approach will require the Audit Committee's instruction.

Monitoring

Approved Risk Registers containing all identified Risk on Bribery shall be monitored in monthly subsidiary-management meeting to reaffirm that: -

1. Needed Standard Operating Procedures (SOPs) has been established or amended in view of mitigation / controls proposed for identified Risk (as per Risk Register) approved by BOD;
2. Established SOPs has been registered in the Group's Document Management System and are being put practice;
3. Any additional control /mitigation to be enforced to immediately address any weakness of non-compliant; and
4. Assurance is being given by Head of Department & Operation Director / Manager that there are No Incident of non-complaint to the policy on bribery in their site.

Enforcement

Enforcement of the Policy on Anti-Bribery and Anti-Corruption in the Group shall be the responsibility of the Key Officers of EFB and they shall ensure that any part of the policy is not being compromised in any manner and in any circumstances as to safeguard the Group from prevailing law on Corporate Liability being enforced.

Trainings

1. Training on anti-bribery and anti-corruption shall be given to the following: -
 - i. Employees;
 - ii. Business Partners / Associates;
 - iii. Stakeholders;
 - iv. Agents; and
 - v. relevant external person(s).
2. Training shall cover the following documents: -
 - i. EFB's Anti-Bribery & Anti-Corruption Policy;
 - ii. EFB's Code of Conduct & Business Ethics Policy;
 - iii. EFB's Culture on Anti-Bribery & Anti-Corruption; and
 - iv. EFB's Expectation of its Employees

3. Training shall consist detailed explanation on the following: -
 - i. who to contact & how to use reporting channels;
 - ii. which concerns can be reported & which manner of reporting;
 - iii. how to seek help or advice when faced with a concern;
 - iv. what issues are appropriate to raise; and
 - v. providing employees/directors / individual with the skills needed to deal with situations of bribery which they may encounter.

METHOD OF REPORTING

Internal Parties Reporting

For internal parties to raise concerns in relation to real or suspected corruption incidents or inadequacies of the anti- corruption programme shall be as follows: -

1. If any Employee believes reasonably and in good faith that corruption exist in the workplace, the employee should report this immediately to his /her direct superior. However, if for any reason the employee believes that his /her Superior is involved and therefore is reluctant to do so, then the employee must report his/her concerns to the person(s) stated in the channel of reporting in this policy.
2. If any Employee is concerned about speaking to another member of staff or who wants to seek advice on how to raise a concern, can speak in confidence, to an independent third party (Company's Corporate Secretary – Ms. Julie Leong) by calling 60-7-2226536 / 2227536 or write to her email at Julie.Leong@boardroomlimited.com . The independent party will provide the employee with counselling advice. These concerns will be reported to the Audit Committee / Board without revealing the identity of the whistle-blower.
3. If the channels above have been followed and employees still has unresolved concerns or if employees feel the matter is grave in nature that it cannot be discussed with any of the appointed persons above, he/she should contact the Senior Independent Director Ms. Nirmala A/P Doraisamy by writing to her email wbnimnd@gmail.com , being the director identified as the one to whom concerns may be conveyed.
4. Employees who have raised concerns internally will be informed of who is handling the matter, how they can make contact with them and if there is any further assistance required. Employees' identities will not be disclosed without prior consent.
5. Where concerns cannot be resolved without revealing the identity of the employee raising the concern, a dialogue shall be carried out by the appointed person with the employee concerned as to whether and how the matter can progress further.

External Parties Reporting

For external parties to raise concerns in relation to real or suspected corruption incidents or inadequacies of the anti- corruption programme shall be as follows: -

1. If a Third Party believes reasonably and in good faith that corruption exist in EFB workplace, is encourage to make a report of the said concerns through the Group's Whistle Blowing channel on our website. However, the report must provide full details of the Incident taken or to take place, the involved person(s) and if possible, supporting evidence.

2. Alternatively, the report can be made directly to the Chairman of the Board or if the Chairman of the Board is implicated, report shall be made directly to the Senior Independent Director (SID).
3. Report can also be made directly through the Company's "Whistle-blowing" channel on the Company's website stated above.

REPORTING CHANNELS

Option 1

Report (Verbally or Written) directly to the Executive Directors or call any of these numbers directly if he / she prefers to be anonymous.

1. Mobile No: 65-96745419- (Mr. Kuo Jen Chang)
2. Mobile No: 6012-7978701- (Mr. Kuo Jen Chiu)
3. Mobile No: 6012-7178918 (Mdm. Mary Lim)

Or

Option 2

If he / she still fails to get any response, he / she can directly raise concerns to the Company Secretary by contacting 60-7-2226536 / 2227536 (Ms. Julie Leong) or write to her email at Julie.Leong@boardroomlimited.com .

Or

Option 3

"Online Whistleblowing Channel" make a report on their concerns. This channel of Whistleblowing is made available on the group's website at <http://evergreengroup.com.my/en/formmail-report-of-improper-conduct>

All reports receive through this channel shall be forwarded to the Chairman of the Board immediately for his attention and action.

Or

Option 4

If these channels have been followed and employees still have unresolved concerns or if Employee / Director feel the matter is grave in nature that it cannot be discussed with any of the appointed persons above, he/she should contact the Senior Independent Director (SID) Ms. Nirmala A/P Doraisamy AT her email at wbnimnd@gmail.com being the director identified to whom concerns may be conveyed in confidentiality.

PROTECTION AGAINST DETRIMENTAL ACTION

1. Any Employee/ Director who makes a report in good faith shall not be subject to unfair dismissal, victimization, demotion, suspension, intimidation or harassment, discrimination, any action causing injury, loss or damage or any other retaliatory actions ("Detrimental Action") by the Company.
2. Any report made in good faith by an Employee /Director, even if it is not subsequently confirmed by an investigation shall be eligible for this protection under this Policy.
3. Any person that makes a report in good faith and who has been subject to Detrimental Action by the Company may lodge a complaint pursuant to this Whistle-blowing Policy.

4. An Employee / Director who takes any Detrimental Action against any Employee/Director who has made a report of corruption practice in good faith shall be subject to disciplinary action; which may include termination of employment/contract.

PROTECTION UNDER THE ACT

1. The Whistle-blower Protection Act 2010 (“the Act”) protects person(s) making disclosures of corruption in the public and private sector from civil and criminal actions and the Act calls for proper investigation to be carried out.
2. Therefore, if an Employee / Director wishes to make a disclosure or report of a corruption Act / Incident, then the reporting person (Whistle-blower) shall make the said disclosure of improper conduct to an Enforcement Agency. Any investigations and/or actions taken thereafter would be in accordance with the Act and are independent of the procedures described in this Policy.
3. The identity and personal information of the reporting person reporting a matter or a whistle-blower shall at all times be protected and kept confidential, unless the whistle-blower agrees otherwise or unless otherwise required by law. The Reporting Person /

Whistle-blower will also be protected from reprisal, including any form of harassment and victimization, as a consequence of his disclosure.

4. If a Reporting Person / Whistle-blower reasonably believes that he is being subjected to reprisal, including harassment and victimization, as a consequence of whistle-blowing, he may consult or report / call directly to the Senior Independent Director, Ms Nirmala A/P Doraisamy to her email at wbnimnd@gmail.com .

WHEN PROTECTION MAY NOT BE AVAILABLE

The Employee / Director may not avail him / herself to the protection against Detrimental Action mentioned above in the following circumstances:

- a. If the report on corruption is not made in good faith; or
- b. If the Employee him/herself has participated in the corruption act reported; or
- c. The corruption report is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
- d. The Employee/Director breaches his/her obligations of confidentiality under this Policy.

VIOLATION OF POLICY

As the Group tolerance on bribery is zero, violation of the policy will result in serious disciplinary action against directors or employees and appropriate sanction shall be place upon agents /companies in violation of the Group bribery policy.

- a. Disciplinary action taken against Director / Employee shall be in accordance with the Group’s Policy on Disciplinary Procedures.
- b. Sanction against agents / companies in violation of the Group’s policy on bribery shall depend on the degree of violation. A committee shall be formed to investigate the case as well as assess the seriousness of the violation carried out.

*****END*****