



(Company No. 217120- W)

(Incorporated in Malaysia under the Companies Act, 2016)

**POLICY
&
FRAMEWORK
ON
ANTI-BRIBERY
&
ANTI-CORRUPTION**

1.0 INTRODUCTION

The Malaysian Anti-Corruption Commission Act 2009 (“MACC Act” or the “Act”) which came into force on 1 January 2009 was aimed to improve corruption prevention in Malaysia. In 2018, MACC (Amendment) Act 2018 have been gazetted and the principle of commercial organisation’s criminal liability (corporate liability) was introduced in Section 17A of the Act. The Malaysian Anti-Corruption Commission has stated that the corporate liability provision of the MACC Act will be in force as of 1 June 2020.

Pursuant to Guidelines on Adequate Procedures issued by the Government, Evergreen Fibreboard Berhad (“EFB”, “the Company” or “the Group”) Anti-Bribery /Anti-Corruption Policy (“ABAC”) has been designed to provide the company with a framework to establish the necessary measures to prevent the occurrence of corrupt practices in relation to our business activities. EFB encourages the use of the Company’s whistleblowing channel to raise concerns in relation to real or suspected corruption incidents.

2.0 OVERSIGHT OF POLICY

The BODs as a whole shall be responsible for this Policy and shall ensure the implementation of it by Management including reviewing it for the required changes from time to time.

3.0 OBJECTIVE OF POLICY

The objectives of the ABAC Policy are to:

- (a) Eliminate any form of bribery and corruption or prevent the occurrence and potential recurrence of bribery or corruption within the Company/Group;
- (b) That Employees, Directors, Business Associates, Agents and External Third Party are aware and understand the Company/Group’s stance on zero- tolerance to any form of bribery & corruption;
- (c) To create and maintain a culture free from Bribery and Corruption in the Group by establishing and putting in place adequate Anti-bribery policies and procedures and making known to all;
- (d) To ensure that Employees, Directors, Associates, Agents and External Third Party have a clear understanding of the Group’s bribery/corruption policy, the expectations of the company on them and the consequences should there be a breach of the policy; and
- (e) To provide a defense against corporate liability as introduced by the MACC (Amendment) Act 2018.

4.0 SCOPE OF COVERAGE

This Policy shall cover all Companies within the Group, all Employees, Directors, Associates, Agents, Consultants and External Third Party that carries out business dealings for and on behalf of the Company / Group.

5.0 POLICY STATEMENT ON BRIBERY & CORRUPTION

- (a) The Group has Zero-Tolerance to any form of Bribery or Corruption practices by any of its Employees, Directors, Business Associates, Agents or External Third Party;

(b) Serious Action according to the Group's Anti-bribery policy and the Anti-Bribery Law will be brought against any Employee, Director, Associate, Agent or/and External Third Party who are found to practice any form of bribery or corruption when dealing with the Company/Group's Employees or when in the process of carrying out business dealings for and on behalf of the Company / Group;

(c) The Group is fully committed to conduct its business ethically, fairly, professionally and with integrity in order to ensure no form of bribery or corruption is practice; and

(d) The Group expects the same commitment from all its Employees, Directors, Business Associates, Agents and External Third Party(s) for compliance to the Group's Anti-Bribery/Corruption Policy at all times.

6.0 DEFINITIONS

6.1 **"Bribery"** is defined as an offence of giving, receiving, offering and/or requesting 'Gratification' in an attempt to illicitly influence the decisions or actions of a person. It can be 'inbound' or 'outbound', when an employee/director or someone acting on behalf of the Company/Group attempts to influence the actions of someone external, such as a government official or client's/customer's decision-maker in an organization.

6.2 **"Corruption"** is defined as an abuse of entrusted power for personal gains including but not limited to any acts of misrepresentation, breach of confidentiality, extortion, collusion, breach of trust, abuse of power, trading under influence, conflict of interest, embezzlement, fraud, cronyism or money laundering. It is 'inbound', where an external party attempts to influence someone within the Company/Group, such as a decision-maker, approving power person or someone who has access to confidential information of the Company/Group or 'outbound' when an employee/director or someone acting on behalf of the Company/Group attempts to influence the actions of someone external, such as a government official or client's/customer's decision-maker in an organization.

6.3 **"Gratification"** is defined as:

(i) money, donation, gift, loan, fee, reward, financial benefits of any kind, valuable securities, property or interest in property or a share in company of any kind whether movable or immovable, or any other similar advantage;

(ii) any office, dignity, employment or positions, contract of employment or services, and agreement to give employment or render services in any capacity;

(iii) any payment, release, discharge or liquidation of any loan, obligation or other liabilities, whether in whole or in part;

(iv) any valuable consideration of any kind, any discount, commission, rebates, bonus, deduction or percentage;

(v) any forbearance to demand any money or money's worth or valuable thing;

(vi) 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

(vii) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f).

6.4 **“External Party”** (s) is defined as:

Business Associate/Associate Person(s) are external party(s) with whom the Company/Group has or plans to establish some form of business dealings/relationship or joint venture. This includes Counterparties, Business Partners i.e., clients, customers, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, subcontractors, suppliers, vendors, advisers, agents, Consultants, distributors, representatives, intermediaries and Investors.

6.5 **“Conflict of Interest”** is defined as:

When a person’s own interests are either influence or have the potential to be influence, or are perceived to influence a decision making in the Company/Group.

6.6 **“Corporate Gifts”** are defined as:

Items such as diaries, table calendars, pens, notepads, plaques, festive gifts such as hampers and oranges. Corporate Gifts are allowed to be received and given and they are supposed to be given transparently and openly which will normally bear the company’s name, logo and are of nominal value.

6.7 **“Donations and Sponsorship”** are defined as:

(a) Donation – Only allowed as part of the Company’s Corporate Social Responsibility and made directly to the said Charitable Organization only.

(b) Sponsorship - Strictly prohibited unless to Non-Profit Organization events or program and considered as the Company’s Corporate Social Responsibility works. Importantly, it must be clearly seen that it is not made to secure any improper business or other advantage and do not give rise to any conflict of interest.

(c) Sponsorship - A minimal amount of not more than RM2000.00 (Two Thousand Ringgit) is allowable to Customer/Vendor’s annual dinner events provided with a written request letter from the Company and sponsorship amount is given directly to the Company, limited to a yearly basis and approval is obtained according to the Limit of Authority in the Company.

(d) Sponsorship (Receiving) - An amount not more than RM5000.00 (Five Thousand Ringgit) per customer/vendor is allow to be receive from Customer/Vendor for the Company’s annual dinner events provided with a written request letter from the Company and sponsorship amount is given directly to the Company and limited to a yearly basis.

6.8 **“Exposed Positions”** are defined as:

Exposed Position means a staff position which is identified as vulnerable to bribery/corruption through a risk assessment and such positions includes but not limited to any role involve in: -

- (a) purchasing / procurement;
- (b) contract management on sale or purchase;
- (c) financial approvals on release of payment;
- (d) human resource on relations with government officials/departments;
- (e) sales on negotiation with an external party is required; or /and
- (f) other positions which has been identified as vulnerable to bribery.

6.9 **“Facilitation Payment”** (to secure or expedite a Process) is defined:

A payment or other provision means are made personally to an individual or made by an Agent of the Company to and individual/company that is in control of a process or decision and facilitation payment is given to secure or expedite a routine or administrative duty or function. Facilitation Payment is considered as a form of bribery and therefore it is strictly prohibited from being practice directly or indirectly.

6.10 **“Personal Gifts”** is defined as:

(a) Something given from one individual to another, with the intention of creating or enhancing a personal relationship in order to get special privileges. Gifts are given in a private setting, without the knowledge or approval of the company management of one or both parties;

(b) Cash, cash equivalents such as credit cards, crypto currencies, savings accounts, electronic items, luxury watches or pens, property, vehicles, free fares, shares, interest free loans, lottery tickets, travel passage/facilities, entertainment, services, club memberships, any forms of discount or commission, jewelries, decorations, souvenirs, vouchers or any other valuable items; and

(c) Giving and Receiving of any Personal Gifts described above is Strictly Prohibited and the Guidelines on Giving & Receiving of Gifts, Hospitality, Sponsorship, Donation and Contributions are to be adhered at all times.

7.0 ABAC FRAMEWORK

To ensure adequate procedures are in place to mitigate the risk of bribery and corruption in the Company/Group, a framework is established based on the Principles of **T. R. U. S. T.** with a strategy aim to prevent any form of Bribery or Corruption. Our Anti-bribery/corruption framework consist of anti-bribery policy statement, strategy, objective, policies & procedures and training for awareness on the Company’s stance on bribery and corruption.

8.0 T-TOP LEVEL COMMITMENT

Establishment with periodic review of anti-bribery framework to counter any form of Bribery / Corruption in the Company / Group and these policies are made available on the Company’s Website at www.evergreengroup.com.my including on the Group’s Electronic Document Management System (EDMS) for easy access by employees.

8.1 The Group’s Anti-Bribery/Corruption Framework consist of: -

(a) Policies & Procedures: -

- i. Policy on Anti-Bribery & Anti-Corruption;
- ii. Policy on Code of Conduct & Business Ethics;
- iii. Policy on Whistle Blowing;
- iv. Policy on Conflict of Interest;
- v. Guideline on Giving & Receiving of Gifts, Hospitality, Sponsorship, Donation & Contribution; and
- vi. Risk Management.

(b) promoting a culture of integrity;

(c) encourage and promoting employees to speak up when they are in the know of: -

- i. any bribery or corruption activity(es) in the Company/Group;
- ii. any undisclosed Conflict of Interest in the Company/Group;
- iii. any non-compliant of the Group’s anti-bribery/corruption policy; and
- iv. to Whistle-blow the matter through the channels provided in this policy.

(d) allowing for feedbacks pertaining to any inadequacies in the anti-corruption compliance policies & procedures;

(e) appointing a competent person (Compliance Officer) in handling matter of anti-corruption, which including advising and providing proper guidance to personnel and business associates in relation to corruption policies;

(f) ensure that the lines of authority for personnel tasked with the responsibility to oversee the anti-corruption compliance policies are clear and open;

(g) ensure that the results of any audit, reviews of risk assessment, control measures and performance are reported to the Management / Board of Directors, and acted upon;

(h) communicate on anti-bribery policies with internal and external stakeholders; and

(i) ensure procedures are clearly set in regards to: -

When Dealing with Government Officials

Strictly Prohibited from offering any form of gratification to government officials directly or indirectly in return for any kind of favorable treatment when in the process of carrying out negotiations or job/work on behalf of the Company / Group.

On Political Contributions

Contributions to political parties and organizations are allowed provided such payments are not made to secure any improper business or other advantage and do not give rise to any conflict of interest and are: -

(i) Made in accordance with the legal laws that permits such contributions and with receipts/billings attached for verification and approval;

(ii) Contributions are approved in accordance with the Limit of Authority of the Business unit / Company; and

(iii) Contributions are properly recorded in the Company's financial records.

On Charitable Contributions

Corporate Social Responsibility (CSR) contributions to charitable organizations which are non-commercial sponsorships are allowed 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 in the country.

No contribution can be made unless and until the company have taken steps to verify the recipient's reputation or status as a genuine charitable organization.

On Entertainment, Gifts and Meals

Any kind of Entertainment to achieve business gain to the Company/Group or a Director is **Strictly Prohibited** and therefore: -

(a) All Employees, Directors, Business Associates, Agents and External Third Party are strictly prohibited to practice any giving or receiving of gifts to/from suppliers / vendors / customers / governmental officers / Agents of the Company or any third party;

(b) Nominal entertainment on meals and gift value of below RM500.00 (Ringgit Malaysia: Five Hundred) within an interval of 6 (six) month, meals in a group, hampers or any gifts by vendors /suppliers / customers during festive period is permitted;

(c) Individual employee/director are restricted from accepting any gifts/ meals/entertainment but if the situation or occasion calls for such practice occasionally, however the meal/gift/entertainment per occasion shall not exceed RM500.00 (Ringgit Malaysia: Five Hundred) within an interval of 6 (six) months.

(d) All the above receiving and giving of meals/gifts/entertainment MUST be declared by the Receiver (himself/herself) through the Group's Gift Giving & Receiving Online E-Reporting System. Link to make such reporting: -

https://docs.google.com/forms/d/e/1FAIpQLSf4IVdBGOKdhdzxwtlkAv4qeCWJNAnU0L-8Ni_OTcj3W4JtuQ/viewform?usp=sf_link

(e) Upon online declaration being made with attachments of documents, it will go through approval process as per the Limit of Authority of each company and Compliance Officer shall receive notification of such declaration and the approval given according to the Guideline on Gift & Entertainment;

(f) All physical Gifts & Hampers received are to be submitted to the Head of Human Resource for him/her to decide on method of disposal based on the online declaration;

(g) A summary on records of giving/receiving can be obtain from Compliance Officer for their review and upon request for audit purpose.

On Payments (Cash or In-Kinds)

Payments that are **STRICTLY PROHIBITED**: -

(a) Facilitation payment made directly or indirectly to an individual or Agent of the Company to secure or expedite a routine or administrative duty or function;

(b) Payment to subsidize government / political / private events or activities;

(c) Payment for any personal/business travel, meals and accommodation expenses or sponsoring any travel/ entertainment/gift for any government officers or to a third-party individual that will in-return allow/give the business unit/company commercial advantages;

(d) Payment of any travel/accommodation expenses for any government officer/ third party individual's family members;

(e) Cash inducements (includes cash given on a pretext of a loan or borrowings); and

(f) For any goods or services given for lesser than the normal commercial value, MUST be approved by the Company's Management Committee and thereon made known to the Management in their Monthly presentation slides of the such giving that has taken place.

On Hospitality

Hospitality which are **STRICTLY PROHIBITED**: -

(a) Tickets for a Function of which the donor is not present;

(b) Entertainment which is outside the bounds of business hospitality (such as karaoke, tickets for concerts or entertainment parks and etc.);

(c) Extension of business trips for leisure purposes paid for by the host;

(d) Use of donor's property;

(e) 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

(f) Participation in any competition run or administered or in any way controlled by a supplier/customer of the company.

On Conflicts of Interest

(a) The obligation to disclose on any Conflict of Interest that may exist shall apply not only to situations directly involving any director/employee but also to situations involving employee's family members or related persons/party. All are required to make disclosure and adhere to the Policy on Conflict-of-Interest (EFB-QP-COR-12).

(b) Directors / Employees that has a Conflict of Interest shall & must disclose their relationship or interest that could have any conflict or may be perceived to have conflict with his or her duties by making declaration using the conflict- of-interest disclosure document through the following link:
<https://docs.google.com/forms/d/e/1FAIpQLSeE5xI6BfNow6Tlk9h9vKCDkiQA8Zc1Q200jNi34JNPiDM9bQ/viewform>

(c) This disclosure obligation for Directors and Employees on declaration of any Conflict of Interest is extended to conflict of interest with suppliers, customers and other companies which have significant transactions or dealings with the Company / Group.

9.0 R- RISK MANAGEMENT

(a) Risk Assessment on Bribery and Corruption shall be carried out in each subsidiary/business unit as per the Group's Enterprise Risk Management policies and procedures on a yearly basis. Risk assessment should identify the following, amongst other things: -

(i) opportunities for corruption and fraud activities resulting from weaknesses in the Company's governance framework and internal systems/ procedures;

(ii) financial transactions that may be disguise corruption payments;

(iii) business activities in countries or sectors that pose a higher corruption risk;

(iv) non-compliance of external parties acting on behalf of the Company regarding legal and regulatory requirements related to anti-corruption; and

(v) relationships with third parties for its supply chain (agents, vendors, contractors or suppliers) which are likely to expose the company to corruption practices.

(b) Person in Charge of Group Risk Management shall compile Risk identified on Anti- Bribery/ Corruption for all subsidiaries and present to the Board at the Risk Committee Meeting for their review together with other risk identified for the Group.

10.0 U- UNDERTAKE CONTROL MEASURES

In undertaking control measures the following strategies and measures shall be carried out: -

(a) Identify Exposed Position Staffs and incorporate additional controls and set additional approval limits;

(b) Carry out background check by third party for identified Exposed Position Staffs and for level of Executive and above, checks on Malaysian Anti- Corruption Commission website shall be carried out.

- (c) Carry out due diligence to “Know your customer” (“KYC”) “Know your Vendors” (“KYV”) before on-boarding them;
- (d) Establish and put in place reporting channels for all stakeholders (reporting whistleblowing channels will be made known to all stakeholders);
- (e) Conduct Risk Assessment to establish additional/revise controls measures;
- (f) Established and put in place Limit of Authority for any sponsorship/ contribution/donation including declaration of entertainment giving and giving and receiving of gifts;
- (g) Restriction on giving of payments for sponsorship, contributions, entertainment, giving/accepting of gifts, checks on employee background for corruption related incidents prior employment (for all exposed positions and employees of level executive and above only), due diligence on mergers/joint ventures and assessments / checks on vendors and customers before bring them on board;
- (h) separation of duties and approving powers for purchase process;
- (i) improving any inadequacies in the anti-corruption framework; and
- (j) record-keeping for traceability.

11.0 S- SYSTEMATIC REVIEW, MONITORING AND ENFORCEMENT

11.1 Systematic Review

Anti-Bribery/Corruption Framework consisting Policies, Procedures and Guidelines on Anti-Bribery/Corruption, Whistleblowing, Conflict of Interest and Risk Register and Limit of Authority shall be reviewed to identify its weaknesses and thereon enhance its controls.

- (a) In normal circumstances – Once in 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 or feedback raised by third party or if the Board finds the need to do so.
- (c) Internal Compliance Team of each Business Unit/ Company shall plan and carry out quarterly internal reviews to determine that policies and procedures are adhered to by all departments within the business unit/company. All findings from this audit to be table to Management during each monthly meeting for improvements to be proposed by Head of Operations with a timeline for completion;
- (d) Head of Internal Compliance Team will give confirmation to the Audit Committee/Board that the yearly review has been carried out pertaining to Anti-Bribery/ Corruption framework.
- (e) Assessment on Anti-Bribery Framework for Internal Controls shall be carried out by an External Third-Party Auditor every 3 (three) years and additionally when necessary. This shall include a review of Employee Hand Book and employment contracts given during the period of review.

11.2 Monitoring

- (a) Monitoring of Anti-Bribery/Corruptions matters will be done in each subsidiary/business unit during each monthly management meeting, Head of Operations shall make known their Anti-

Bribery/Corruption practices and activities which includes the compliance on policies and procedures on anti-bribery/corruption and also of any incident or attempt to bribe or corrupt.

(b) In the same meeting, Head of Operations reaffirm that: -

(i) Procedures to counter bribery/corruption has been establish based on the policies of the Group and registered in the Group's Document Management System;

(ii) Confirm of any incidents of bribery/corruption or were additional control/mitigation to be enforced; and

(iii)The overall compliance of anti-bribery policies and procedures including confirmation that there are No Incident of non-compliant.

11.3 Consequences on Non- Compliance of the Policy

(a) Violation of any part of this 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's bribery policy.

(b) For Director/Employee - disciplinary action shall be taken in accordance with the Group's Policy on Disciplinary Procedures for a major misconduct of which will be decided by the Senior Management for Employees and the Board for Senior Management level & Director.

(c) For External Parties - Sanction against individual/company that are in violation of the Group's policy on bribery/corruption shall be depended on the outcome of the findings of a committee which shall be formed to investigate the case as well as assess the seriousness of the violation carried out for the Board's decision.

(d) Board and Senior Management shall be prepared in foregoing of contracts with individuals, vendors, customers and agents working / performing jobs on behalf of corporates associated with the Group including taking action for non-compliance by any level of employees.

11.4 Enforcement

Enforcement of the Policy on Anti-Bribery and Anti-Corruption in the Group shall be the responsibility of the Operations Director / Manager of each business unit/company and Key Officers shall ensure that any part of the policy is not being compromised in any manner and in any circumstances to safeguard the Group from prevailing law on Corporate Liability being enforced.

12.0 T- TRAINING AND COMMUNICATION

(a) Awareness Training and Communication of Company's anti-bribery and anti-corruption policies and procedures shall be the responsibility of the Human Resource Department in each company under the instructions and guidance of Head of Operations;

(b) Mode of awareness /communication on anti-bribery/corruption shall be in the form of posters, memorandum, emails or flyers;

(c)Training on Awareness of the Company's Anti-Bribery/Corruption Policy & Procedures shall be provided to all employees in the Group. Mode of training shall be an Online Portal for employees, vendors and customers at <https://efb.no-bribery.com/>. To ensure that employees understand the training provided, employee will be required to sit for a test immediately after training (requires a 90% passing marks) to gauge their level of understanding on the subject matter.

(d) An Online Awareness on the Company's Anti-Bribery/Corruption Policies and Procedure shall be provided to all Vendors and Customers. An acknowledgment on their understanding and acceptance

to the terms and conditions will need to be carried out before on-boarding of Vendor and Customers can be proceeded.

(e) The online Awareness Training shall be provided yearly to all existing and new employees. Vendors and Customers. Evaluation of Vendors/Customers which will be carried out every 18 (eighteen) months when Assessment of Vendor/customer is being carried out.

(f) Training shall cover the following areas: -

- (i) Policy on Anti-Bribery & Anti-Corruption;
- (ii) Policy on Code of Conduct & Business Ethics;
- (iii) Policy on Whistle Blowing and
- (iv) Policy on Conflict of Interest.

(g) 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.

(h) Training on how to conduct Assessment of Risk on Anti-Bribery & Anti-Corruption will be arrange and provided to all subsidiaries as and when needed.

(i) Online training records will be kept in Online Training portal which is accessible to the HR Personnel(s) as and when required to be produce and physical training records or any training outside this portal, shall be kept by Human Resource department of each subsidiary/business unit based on the required period of each country.

13.0 RECORD KEEPING (Payments & Declaration of Receiving/Giving)

An online request to seek approval according to the Limit of Authority, for any giving and also a declaration for approval to receiving of gifts, hospitality, donations, sponsorships has been established for the Group.

The evidence of business reasons for making payments to Third Parties, shall be kept at location of giving & receiving for a period of time subject to prevailing laws and regulations on record keeping in each country.

14.0 METHOD OF REPORTING

Anyone having knowledge of an Improper Conduct on Bribery/Corruption of an employee / director is encouraged to make a Report of the said Improper Conduct directly through the Company's Whistle-Blowing platform made available on the company's website at www.evergreengroup.com.my or through the following options below: -

14.1 Channels for Reporting

Option 1

(a) Report directly to the Executive Directors via their email address as below: -

1. jenchangkuo@gmail.com (Mr. Kuo Jen Chang)

2. jenchiu@efb.com.my (Mr. Kuo Jen Chiu)
3. mary@efb.com.my (Mdm. Mary Lim)

or

Option 2

(b) Immediately raise your concerns to the Company's Whistleblowing email at whistleblowing.efb@bakertilly.my which is also made available on the Company's whistle-blowing platform at www.evergreengroup.com.my . All emails received through this channel will go directly to Baker Tilly MH Governance and they shall handle it confidentially.

All valid reports received will be directed to the Audit Committee for their immediate attention and action.

15.0 PROTECTION AGAINST DETRIMENTAL ACTION

(a) 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.

(b) Any report made in good faith by an Employee/Director but if it is not subsequently confirmed by an investigation shall be eligible for this protection under this Policy.

(c) Any person that makes a report in good faith and who has been subject to Detrimental Action by the Company may lodge a complaint through same reporting channels in this Policy.

(d) Any Director/Manager 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 by the Board of Directors.

Policy adopted in: May 2020 - Effective: June 2020
Reviewed in: June 2021 - Effective: June 2021
Reviewed in: December 2021 - Effective: December 2021
Reviewed in: February 2022 - Effective: March 2022
Reviewed in: September 2022 - Effective: October 2022
Reviewed in: February 2025 - Effective: March 2025

*****END*****