

ENFRASYS GROUP OF COMPANIES

Procedure

Anti-Bribery & Anti-Corruption (ABAC) Policy & Guidelines

Document No : ENFRASYS/P/LC/02

Effective Date : 01 March 2023


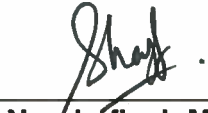

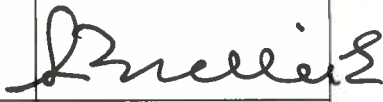
Revision : 00

Distribution:

Person-associated and Business Associates of ENFRASYS Group of Companies.

Summary of Changes:

- New Issuance.

Prepared by	Checked by	Reviewed by	Approved by
			
Muhammad Afiq Mohd Zahari	Nurshafiqah Mohd Yusof	Tan Han Seen	Dato' Syed Budriz Putra Jamalullail
Date: 20 FEB .2023	Date: 20.2.2023	Date:	Date:

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

Attachment

Attachment 1: Integrity Declaration Form for Employees

(ENFRASYS/P/LC/02/F/001/R00)

Attachment 2: Integrity Declaration Form for Business Associates

(ENFRASYS/P/LC/02/F/002/R00)

Attachment 3: Due Diligence Checklist (ENFRASYS/P/LC/02/C/003/R00)

Attachment 4: Provision/ Receipt of Gifts/ Hospitality/ Donation/ Sponsorship Form

(ENFRASYS/P/LC/02/F/004/R00)

Attachment 5: Provision/ Receipt of Entertainment (ENFRASYS/P/LC/02/F/005/R00)

Attachment 6: Gifts, Entertainment, Hospitality, Donation & Sponsorship Register

(ENFRASYS/P/LC/02/F/006/R00)

Attachment 7: Conflict of Interest Declaration Form (ENFRASYS/P/LC/02/F/007/R00)

Associated Documents

- | | |
|--|-----------------------|
| 1. Anti-Bribery and Anti-Corruption Manual | - ENFRASYS/M/ABMS/R00 |
| 2. Whistleblowing Policy | - ENFRASYS/P/LC/004 |

ABAC POLICY & GUIDELINES			
Document No	:	ENFRASYS/P/LC/02	Rev : 00
Effective Date	:	01 March 2023	

9.1	Donation and Sponsorship Policy	43
9.2	Charitable and Social Donations	47
9.3	Political Donations	48
9.4	Sponsorships	49
9.5	Reporting and Recording	50
10.0	COMMUNICATION & TRAINING	51
10.1	Internal Stakeholders	51
10.2	External Stakeholders	53
11.0	WHISTLEBLOWING	55
12.0	CONFLICT OF INTEREST	56
12.1	Types of Conflict	56
12.1.1	Other Business Interest	56
12.1.2	Other Employment	57
12.1.3	Corporate Directorship	57
12.1.4	Trading in “Anything of Value”	58
12.1.5	Personal or Private Relationship	59
12.2	Disclosing Conflicts	59
12.3	Remedial Action	60

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

In case of any ambiguity or inaccurate information in this Policy, kindly consult Legal and Compliance Department for clarification. Where there is a conflict between this Policy and applicable laws, the law prevails.

This Policy is subject to changes from time-to-time, is approved by the Board of Directors of ENFRASYS prior to take effect.

1.2 Objectives

This Policy aims to protect ENFRASYS's reputation and persons associated by providing clear and unambiguous guidance to prevent ENFRASYS or its persons associated from falling into the bribery or corruption trap or being alleged to have committed bribery or corruption.

This policy spells out for persons associated with ENFRASYS the expected and standard behaviours and guidelines when dealing with bribery or corruption in day-to-day business operations and activities.

1.3 Application

This Policy is applicable to the following **stakeholders** in the conduct of ENFRASYS's business operations and activities, unless otherwise stated in the specific policies in this Policy:

- **persons associated** (internal party, i.e.; directors, partners or employees of the commercial organization or persons who perform services for or on behalf of the commercial organization);
- **business associates** (external party, i.e.; clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, sub-contractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries, investors, public officials, party officials, politicians and any person or body which performs services for or on behalf of organization).

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

investors, public officials, party officials, politicians and any person or body which performs services for or on behalf of organization.

Code of Business Conduct	Refers to organization's formalized work and business ethics applicable to all persons associated with ENFRASYS and business associates.
Commercial Organization	Refer to a company incorporated under the Companies Act 2016 [Act 777] and carries on a business in Malaysia or elsewhere.
Conflict of Interest	Refers to situation where business, financial, family, political or personal interests could interfere with the judgement of persons carrying out their duties for the organization.
Hospitality	Refer to any entertainment offered or received by organization for its persons associated, business associates and other stakeholders in the manner that complete expenses are borne by the organization.
Corruption	Shall have the same meaning as defined by MACC Act 2009, i.e.: Act of giving or receiving of any gratification or reward in the form of cash or in-kind of high value for performing a task in relation to his/her job description.
Donation	Refers to the gratification given out by organization for charity, humanitarian aid or to support local community welfare, whether in-kind or by way of financial contribution.
Employee	Refers to any person who is in the employment with organization, but not limited to executives, nonexecutives, contract and part time employees.
Entertainment	Refer to entertainment offered or received by organization's employees or directors to/ from third parties with food and drink, or in other forms of entertainment, in the manner that the expenses to be borne by the organization.

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

- (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).
- Giving and receiving **gratification** with corrupt intent, to induce or reward the improper performance or refrain from performing of recipient's duties, to obtain or retain business advantage, is considered has committed bribery or corruption offence.

ISO 37001:2016 Is an International Standard established by the ISO specifying generic requirements for establishing, implementing, maintaining, reviewing and continuously improving anti-bribery management system.

Limit of Authority Refers to the approved document(s) stipulating the approving authority and authority limits allowed for the board of directors and top management of the organization.

Person associated/
Associated person with a commercial organization Refer to directors, partners or employees of the commercial organization or persons who perform services for or on behalf of the commercial organization.

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

ENFRASYS

ENFRASYS Group of Companies, consisting of

- Enfrasys Consulting Sdn. Bhd.
- Enfrasys Solutions Sdn. Bhd.

RMP

Royal Malaysia Police.

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

Section 17 MACC Act, Offence of giving or accepting gratification by agent (Personal Liability):

A person commits an offence if—

- (a) being an agent, he corruptly accepts or obtains, or agrees to accept or attempts to obtain, from any person, for himself or for any other person, any gratification as an inducement or a reward for doing or forbearing to do, or for having done or forborne to do, any act in relation to his principal's affairs or business, or for showing or forbearing to show favour or disfavour to any person in relation to his principal's affairs or business; or
- (b) he corruptly gives or agrees to give or offers any gratification to any agent as an inducement or a reward for doing or forbearing to do, or for having done or forborne to do any act in relation to his principal's affairs or business, or for showing or forbearing to show favour or disfavour to any person in relation to his principal's affairs or business.

Section 24 (1), MACC Act, Penalty for offences under sections 16, 17, 18, 20, 21, 22 and 23 (Personal Liability):

Any person who commits an offence under sections 16, 17, 20, 21, 22 and 23 on conviction be liable to;

- (a) imprisonment for a term not exceeding twenty years; and
- (b) a fine of not less than five times the sum or value of the gratification which is the subject matter of the offence, where such gratification is capable of being valued or is of a pecuniary nature, or ten thousand ringgits, whichever is the higher.

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

Section 21 MACC Act, Bribery of officer of public body (Personal Liability);

Any person who offers to an officer of any public body, or being an officer of any public body solicits or accepts, any gratification as an inducement or a reward for –

- (a) the officer voting or abstaining from voting at any meeting of the public body in favour of or against any measure, resolution or question submitted to the public body;
- (b) the officer performing or abstaining from performing or aiding in procuring, expediting, delaying, hindering or preventing the performance of, any official act;
- (c) the officer aiding in procuring or preventing the passing of any vote or the granting of any contract or advantage in favour of any person; or
- (d) the officer showing or forbearing to show any favour or disfavour in his capacity as such officer,

commits an offence, notwithstanding that the officer did not have the power, right or opportunity so to do, show or forbear, or accepted the gratification without intending so to do, show or forbear, or did not in fact so do, show or forbear, or that the inducement or reward was not in relation to the affairs of the public body.

Section 24 (1), MACC Act, Penalty for offences under sections 16, 17, 18, 20, 21, 22 and 23 (Personal Liability);

Any person who commits an offence under sections 16, 17, 20, 21, 22 and 23 on conviction be liable to;

- (a) imprisonment for a term not exceeding twenty years; and
- (b) a fine of not less than five times the sum or value of the gratification which is the subject matter of the offence, where such gratification is capable of being valued or is of a pecuniary nature, or ten thousand ringgits, whichever is the higher.

ABAC POLICY & GUIDELINES			
Document No	:	ENFRASYS/P/LC/02	Rev : 00
Effective Date	:	01 March 2023	

Section 28 (1) MACC, Attempts, preparations, abetments and criminal conspiracies punishable as offence (Personal Liability);

Any person who—

- (a) attempts to commit any offence under this Act;
- (b) does any act preparatory to or in furtherance of the commission of any offence under this Act; or
- (c) abets or is engaged in a criminal conspiracy to commit any offence under this Act.

Section 28 (1) MACC, Attempts, preparations, abetments and criminal conspiracies punishable as offence (Personal Liability);

Any person commits such offence and on conviction be liable to punishment provided for such offence.

Section 28 (2);

Any provision of this Act which contains a reference to an offence under any specific provision of this Act shall be read as including a reference to an offence under subsection (1) in relation to the offence under that specific provision.

Section 28 (3);

Paragraph (1)(a) shall not apply where an attempt to do any act is expressly made an offence under this Act, and paragraph (1)(c) shall not apply to the case of an abetment of an offence as provided for under section 164 of the Penal Code.

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

4.0 GOVERNANCE

All persons associated with ENFRASYS are responsible for the implementation of the Anti-Bribery and Anti-Corruption Management System whereby it is crucial for each individual to comprehend and apply them within their roles and responsibilities with compliant and ethical manners.

Roles	Key Responsibilities
Governing Body (Board of Directors)	<ul style="list-style-type: none"> a) Endorses commitment and stances towards prohibition of bribery and corruption practices in the business conduct within ENFRASYS; b) Approves the Anti-Bribery and Corruption Management System including its policy and objectives and ABAC policies and guidelines, and ensures alignment to ENFRASYS's vision and strategic direction; and c) Maintains oversights on ABAC governance, provision of appropriate resources, implementation of best practices of Anti-Bribery and Anti-Corruption Management System and ABAC policies and guidelines, periodic review and continual improvement to adequately address the effective operation and conformance of ABAC programs.
Top Management (Group Chief Executive Officer, Group Chief Operating Officer, Group Chief Financial Officer, Chief Executive Officer, Chief Financial Officer, and	<ul style="list-style-type: none"> a) Formulates overall direction on the establishment, implementation, maintenance and periodic review and continually improvement of Anti-Bribery and Anti-Corruption Management System including its policy and objectives, and ABAC policies and guidelines to adequately address the relevant requirements of stakeholders for managing bribery and corruption risks; b) Ensures the integration of Anti-Bribery and Anti-Corruption Management System including its policy and

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

<p>Legal & Compliance Department</p>	<ul style="list-style-type: none"> a) Oversees the establishment and implementation of Anti-Bribery and Anti-Corruption Management System including its policy and objectives, and ABAC policies and guidelines conforming to the defined requirements by laws, international management system, corporate and relevant stakeholders; b) Provides advice and guidance to persons associated with ENFRASYS on to issues related to Anti-Bribery and Anti-Corruption Management System including its policy and objectives, and relevant policies and guidelines; c) Ensures establishment and implementation of internal controls are reasonable to manage bribery and corruption risks; d) Coordinates periodic internal audit to assess the adequacy and operating effectiveness of ENFRASYS's anti-bribery and anti-corruption controls and corruption management processes; e) Reports periodically on the performance and effectiveness of the Anti-Bribery and Anti-Corruption Management System to the governing body and top management appropriate; and f) Raises issues or concerns in relation to Anti-Bribery and Anti-Corruption Management System and significant corruption risks to governing body and top management.
--	---

ABAC POLICY			
Document No	:	ENFRASYS/P/LC/01	Rev : 01
Effective Date	:	01 February 2023	

5.0 BUSINESS ETHICS

All persons associated with ENFRASYS and business associates are expected to be committed in discharging their duties professionally and ethically with integrity and abiding the laws. ENFRASYS has established for reference;

- **Employee Handbook** – Set out ENFRASYS's vision, mission and values statement, policies, rules, disciplinary and grievance procedures, other information related to employment laws and regulations besides employee perks and benefits.
- **Code of Business Conduct** – Set out ENFRASYS's principles, standards and the moral ethical expectations that applicable to persons associated with ENFRASYS and business associates as they interact in ENFRASYS' business. It is an integral part of anti-bribery and corruption compliance efforts to prevent bribery or corruption offences.

As an assurance of acknowledgement on understanding and agreement on adherence to the Employee Handbook and Code of Business Conduct, all persons associated with ENFRASYS and business associates dealing in ENFRASYS's business are required to sign:

- **For Employees:** Integrity Declaration Form for Employees (*Attachment 1*).
- **For Business Associates:** Integrity Declaration Form for Business Associates (*Attachment 1*).

ABAC POLICY & GUIDELINES			
Document No	:	ENFRASYS/P/LC/02	Rev : 00
Effective Date	:	01 March 2023	

6.1.2 High Risk Business Associates

This policy is applicable to the following **Departments** to conduct the due diligence:

- a. **Business Development (Sales)**
- b. **Finance & Accounts - Purchasing**

High Risk Business Associates are defined as:

- a. Entities without any prior record of doing business with the Company
- b. **Partners/Vendor/Supplier** where their contribution to the project is valued at > **RM 40,000.00**
- c. **Customers** who are involved in business transactions with the Company valued at > **RM 100,000.00**
- d. External persons who hold positions of influence which can potentially expose the Company to higher corruption risks such as public officials or persons who are connected to them; or
- e. Any other stakeholder the Company deems "High Risk".

6.1.3 Donations & Sponsorships

This policy is applicable to the **Marketing Department** to conduct the due diligence.

When assessing if donations and sponsorships shall be made, ENFRASYS shall conduct due diligence on the **intended recipient** of donation or sponsorship **valued at > RM 1,000.00**.

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

6.3 Due Diligence Approvals

The outcome and clearance of due diligence checks shall be **conducted as per table below** by submitting the **Due Diligence Checklist (Attachment 2)**.

Focus Area	Conducted By	Verified By	Approved By
Appointment of Board of Directors	Company Secretary	Legal & Compliance	Board of Directors
Appointment of C-Suite Level	HR & Administration	Legal & Compliance	Board of Directors
Appointment of Head of Department	HR & Administration	Legal & Compliance	GCEO/GCFO
Appointment of Employees for High-Risk Department(s)	HR & Administration	Legal & Compliance	Head of HRA
Project Partners/ Vendor/Supplier	Purchasing	Legal & Compliance	Chief Financial Officer
Customer Business Transaction	Business Development (Sales)	Legal & Compliance	GCOO
Donation & Sponsorship	Marketing	Legal & Compliance	GCEO

In circumstances where the due **diligence checks are on the GCEO or persons connected to the GCEO**, the clearance of the due diligence checks shall be approved by the **Board of Director (BOD)**.

ABAC POLICY & GUIDELINES			
Document No	:	ENFRASYS/P/LC/02	Rev : 00
Effective Date	:	01 March 2023	

7.0 FACILITATION PAYMENT

“Facilitation payments” often referred to as “*Duit Kopi*” in Malaysia is an illegal or unofficial payment or benefit given to secure or expedite the performance of a person performing a routine or administrative duty or function. Facilitation payments are a form of bribery irrespective of the value involved. “Kickbacks” are typically payments made in return for a business favour or advantage.

ENFRASYS **strictly prohibits** facilitation payments and kickbacks of any kind, for or on behalf of the Company, even where such payments may not be expressly prohibited under any laws or local practice/customs.

Any request for a facilitation payment or kickback must be refused and the matter reported immediately to the **HOD / Legal & Compliance department** either verbally or using ENFRASYS Whistleblowing channel.

However, there may be extenuating circumstances when a facilitation payment can be made in order to protect yourself or your family from the threat of injury, loss of life or liberty. In such circumstances, the following steps must be taken:

- a. Keep any amount to the minimum
- b. Ask for a receipt, detailing the amount and reason for the payment
- c. Create a record concerning the payment.
- d. Report the incident immediately to the **HOD / Legal & Compliance department before** any payment is made.

ABAC POLICY & GUIDELINES					
Document No	:	ENFRASYS/P/LC/02	Rev	:	00
Effective Date	:	01 March 2023			

- **Made openly:** the gift, entertainment, or hospitality is not made in secret and undocumented. The purpose, approvals given, and value shall be documented;
- **Legality:** does not contradict to relevant laws governing the giver and the recipient;
- **Accords with stakeholder perception:** the gift, entertainment, or hospitality given would not be viewed unfavourably by stakeholders were it made known to them;
- **Proportionate:** the value and nature of the gift, entertainment, or hospitality is not disproportionate to the occasion, e.g. gift or meals of a certain value given to the GCEO of an organisation may be deemed appropriate but one of the same value given to a Junior staff may be deemed excessive;
- **Conforms to the rules governing the giver or the recipient:** gift, entertainment, or hospitality made shall be in line with the rules or code of conduct of the recipient's organisation. This means when giving gifts, entertainment, or hospitality, persons associated with ENFRASYS shall understand the counterparty organisation's policies on gifts, entertainment, and hospitality; and
- **Infrequent:** gifts, entertainment and hospitality are not given overly frequent.

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

8.3 Giving Gifts

Receiver	Range Limit	Category of Gifts	Approval Level
Public Officials and others	Not more than RM500	Allowable gifts	Group Chief Operating Officer
VIP/ VVIP who are not serving with the Government	More than RM500 up to RM1,000	Allowable gifts	Group Chief Operating Officer
	More than RM1,000	Other than allowable gifts	Group Chief Operating Officer

All request to provide gifts by persons associated with ENFRASYS shall obtain approval by submitting the **Provision/ Receipt of Gifts/ Hospitality/ Donation/ Sponsorship Form (Attachment 3)** to **Legal & Compliance Department**.

ABAC POLICY & GUIDELINES			
Document No	:	ENFRASYS/P/LC/02	Rev : 00
Effective Date	:	01 March 2023	

When the **Group Chief Operating Officer is offered gifts**, approval shall be acquired from the **Group Chief Executive Officer**.

If the **Group Chief Executive Officer is offered gifts**, approval shall be acquired from the **Board of Director**.

8.5 Allowable Entertainment

It is a common practice within the business environment to provide entertainment to foster business rapport with third parties. ENFRASYS recognizes the need to provide and accept reasonable and proportionate entertainment under appropriate circumstances.

Mode of entertainments that are permitted by ENFRASYS are as follows:

- **Business luncheons**
- **Business dinners**
- **Business hi-teas**

The exchange of business courtesies among **Top Management** is recognised as customary and legitimate to create goodwill and strengthen business relationships. Such courtesies are allowed such as **golfing**.

While **other modes** of entertainment such as **clubbing, spa and karaoke are strictly prohibited**.

ABAC POLICY & GUIDELINES					
Document No	:	ENFRASYS/P/LC/02	Rev	:	00
Effective Date	:	01 March 2023			

8.7 Accepting Entertainment

Persons associated with ENFRASYS shall declare the acceptance of Allowable Entertainment **within 5 working days of receipt** by completing and submitting the **Provision/ Receipt of Entertainment Form (Attachment 4)** to **Legal & Compliance Department**.

8.8 Allowable Hospitality

ENFRASYS recognizes the exchange of business courtesies in relation to hospitality is customary and legitimate to network, create goodwill and strengthen business rapport.

Generally, hospitality is a private function held by organization in the form of entertainment and events paid for and organized by an organization, involving internal parties and external parties with whom a business rapport (whether past, present and prospective) exists and the public at large, for the benefit of the organization.

Corporate events and activities include but are not limited to:

- **Sporting events**
- **Gala dinners**
- **Concerts**
- **Activity-based events such as golf tournament**

ABAC POLICY & GUIDELINES					
Document No	:	ENFRASYS/P/LC/02	Rev	:	00
Effective Date	:	01 March 2023			

8.10 Accepting Hospitality

When receiving an invitation from third parties, persons associated with ENFRASYS shall require to obtain approval by completing and submitting the **Provision/ Receipt of Gifts/ Hospitality/ Donation/ Sponsorship Form (Attachment 3)** to **Legal & Compliance Department**.

8.11 Exception to the Gifts, Entertainment, Hospitality Policy

Although generally ENFRASYS practices a Gifts, Entertainment, Hospitality Policy, there are certain exceptions to the general rules whereby the giving and accepting of gifts **are not permitted** in the following situations;

- i. It could or be **perceived as something that influence any business decisions** (e.g. accepting from a supplier who is involved in pending purchasing decision);
- ii. It is in the form of **cash or cash equivalents** of any amount (e.g. gift certificates, gift/ shopping cards, any vouchers which can be converted or traded for cash, money or postal orders, shares of stock, or other forms of marketable instruments or interest);
- iii. It is **not consistent with what is customary and routine** in business;
- iv. It is **excessive in value and frequent**;
- v. It is **inappropriate in nature**;
- vi. It is **provided around the time of any pending business decision** (exception exists for standard working meals where appropriate pre-approval is granted); or
- vii. It **violates any applicable laws**

ABAC POLICY & GUIDELINES			
Document No	:	ENFRASYS/P/LC/02	Rev : 00
Effective Date	:	01 March 2023	

9.0 DONATION & SPONSORSHIP

It is a common practice for businesses to give donations and sponsorships which can be made in the form of direct cash and non-cash contributions.

Donations may be part organization's corporate philanthropy activities; giving of **gifts for charity, humanitarian aid, or to benefit a cause, given to non-profit** charitable organizations as well as political organizations without return consideration.

Sponsorship is a business deal where organization commits money or resources for the right to be associated with non-profit organization, event or program. Sponsorships are a form of marketing tool to increase visibility of organization's reputation, brands, products or services.

However, donations and sponsorships may be construed as a bribery or corruption if it is given excessively and improperly, or with improper intention to influence business decisions or outcome, which may bring negative impacts on ENFRASYS such as legal consequences or reputational damage.

9.1 Donation and Sponsorship Policy

- a) Sponsorships may be made to individuals or organizations. Donations and sponsorships **shall never be made:**
- where it is **not given directly in good faith, or perceived to be able to, influence any business decisions or outcome;**
 - where there is **conflict of interests**, or any perceived conflict of interests;
 - with **improper or corrupt purposes;**

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

Examples of **red flags** to look out for are, but are not limited to, as follows:

- the proposed recipient organizations have **affiliation with public officials or their relatives** are involved;
- the contributions are **made on behalf of a public officials**;
- there are **risks of a perceived improper advantage to ENFRASYS**; or
- the proposed recipient organizations are **based in a high-risk country**, the requests come from a high-risk country or the activities take place in a high-risk country.

- c) Donations and sponsorships to **foreign-based charities or beneficiaries** shall be ascertained that are **not disguised illegal payments for public officials and do not act as a conduit to fund illegal activities** in violation of international anti-money laundering, anti-terrorism and other applicable laws.
- d) When assessing if donations and sponsorships shall be made, ENFRASYS take into account, amongst others, the following considerations:
- **due diligence** on the intended recipient of donation or sponsorship as stipulated in Due Diligence Policy:
 - **reasonableness** of the **amount, value and objective** of the donation or sponsorship requested; and
 - should the objectives of the donation and sponsorship contradict with ENFRASYS's values.

ABAC POLICY & GUIDELINES					
Document No	:	ENFRASYS/P/LC/02	Rev	:	00
Effective Date	:	01 March 2023			

9.2 Charitable and Social Donations

a) Donations made by ENFRASYS to general public which are for social and environmental causes:

- **Disaster relief** – natural disasters such as floods, typhoons or landslides;
- **Education** – promotion of educational activities or aids for advancement of education of disadvantaged or underprivileged pupils;
- **Health** – promotion of health awareness, support of better health of wellbeing or disease outbreaks;
- **Wellbeing of the local community** – Support and elevation of living quality, aids to underprivileged, disabled, poverty stricken or critically ill citizens or promotion national unity through education, sports and culture events particularly among the youth;
- **Environmental** – promotion or support of preservation of the environment; and
- **Development of industries** in which ENFRASYS does business in.

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

9.4 Sponsorships

- a) ENFRASYS provide sponsorships to individuals or organizations shall have the following commercial justifications, but not limited to:
- generation of revenue directly or indirectly for ENFRASYS;
 - perceived improvement of ENFRASYS' corporate image and reputation from the perspective of ENFRASYS' targeted audience, and via positive media relations and coverage of ENFRASYS developments, products and services; or
 - strengthening of ENFRASYS' corporate citizenship and/ or promotion of ENFRASYS' corporate social responsibility activities.
- b) Upon conducting **due diligence**, if it is discovered that the recipient party is **affiliated with public related offices, public officials, political candidates, political officials, and/ or political parties**:
- such affiliations should be **fully and accurately disclosed** including details relating to public department/ branch or political party;
 - the **nature of the affiliate's control and extent of ownership** or the **recipient party**; the key officers and directors of the affiliate and any other relevant information; and
 - whether there are **any ongoing or contemplated transaction or applications** for the granting of licenses, permits or approvals with the relevant public office or public official.

ABAC POLICY & GUIDELINES					
Document No	:	ENFRASYS/P/LC/02	Rev	:	00
Effective Date	:	01 March 2023			

10.0 COMMUNICATION & TRAINING

ENFRASYS is committed to create awareness and educate its persons associated and business associates so that they understand the need to comply with ENFRASYS's stances on anti-bribery and corruption and its repercussion when committing bribery and corruption offences to the organization and individual.

10.1 Internal Stakeholders

- a) Internal stakeholders (i.e. persons associated with ENFRASYS) represent ENFRASYS in any business dealings or activities with external stakeholders, and carry ENFRASYS' image and reputation. Appropriate and continuous communication and training pertaining to anti-bribery and corruption for persons associated with ENFRASYS are incorporated throughout the engagement with ENFRASYS including, but not limited to the followings;
- i) Attending interview as candidates as an employee and director for Board of Director;
 - ii) Appointments as employee and director for Board of Director;
 - iii) Open and transparent communication during employment related to anti-bribery and corruption practices;
 - iv) Training and awareness programs on anti-bribery and corruption planned and provided accordingly to roles responsibilities of persons associated, taking into account the corruption risk assessment;
 - v) Annual performance appraisal and recognition in upholding integrity in business dealings;

ABAC POLICY & GUIDELINES					
Document No	:	ENFRASYS/P/LC/02	Rev	:	00
Effective Date	:	01 March 2023			

10.2 External Stakeholders

- a) Any persons associated with ENFRASYS who are responsible or assigned to deal in any business dealings or activities with business associates and recipients of donations and sponsorships) are representing ENFRASYS's image, reputation and brand. These interactions may expose ENFRASYS to a higher risk in relation to the corporate liability under Section 17A, MACC Act 2009 (Amendment 2018).

- b) Appropriate and continuous communication and training pertaining to ENFRASYS's Anti-Bribery and Corruption Management System and ABAC Policy and Guidelines for business associates and recipients of donations and sponsorship are incorporated throughout the engagement with ENFRASYS including, but not limited to the followings;
 - i) Assessment of business associates and recipients of donations and sponsorship;

 - ii) Appointments as approved business associates and recipients of donations and sponsorship;

 - iii) Open and transparent communication during engagement as business associates related to anti-bribery and corruption practices;

 - iv) Training and awareness programs on Anti-Bribery and Corruption Management System and ABAC Policy and Guidelines planned and provided for business associates, taking into account the corruption risk assessment;

ABAC POLICY & GUIDELINES					
Document No	:	ENFRASYS/P/LC/02	Rev	:	00
Effective Date	:	01 March 2023			

11.0 WHISTLEBLOWING

Any persons, including Directors, Employees, Third Parties and the general public, who knows of or suspects an ongoing or potential violation of this policy, is strongly encouraged to report their concerns using the whistleblowing channel set out in the Company's **Whistleblowing Policy (ENFRASYS/P/LC/04)**.

The Whistleblower will be accorded protection of confidentiality when disclosure is made, provided that it is made in good faith and without any malicious intent.

ABAC POLICY & GUIDELINES			
Document No	: ENFRASYS/P/LC/02	Rev	: 00
Effective Date	: 01 March 2023		

12.1.2 Other Employment

- Being gainfully employed or have interest in another Company (either in a secondary, temporary, casual or any other capacity), which is in direct conflict with the employee's employment, business and the Company without first declaring any possible conflict of interest and receiving prior written approval of the Management;
- Accepting employment of any kind or entering into any contract for their service with any Third Party or engaging in any form of business at any time without first obtaining the written consent and approval from the Management.

12.1.3 Corporate Directorship

- Holding any shares or equity in any company, firm, business and accepting any appointment to membership of the Board of Director or any standing committee without first declaring any possible conflict of interest and receiving prior written approval of the Management;

Note: Exceptions are allowed for directorships in entities which are public service in nature and not-for-business or profit such as charitable, social, cultural, educational or religious entities provided that the discharge of these responsibilities do not interfere with his duties and responsibilities in the Company.

ABAC POLICY & GUIDELINES			
Document No	:	ENFRASYS/P/LC/02	Rev : 00
Effective Date	:	01 March 2023	

12.1.5 Personal or Private Relationship

- Has a family member working with (either directly or indirectly) or has ownership (both directly and indirectly) in entities with which the Company currently or intends to conduct business with or which operates in a similar business environment;

Note: Family member in this context shall refer to

- a. Spouse of employees
- b. Parents or parents-in-law of employees
- c. Children or son/daughter-in-law, or grandchildren
- d. Siblings of employees
- e. Nephews, nieces, uncles or aunts of employees.

12.2 Disclosing Conflicts

Whether or not an actual or potential conflict of interest exists depends on the facts of each case. Employees are required to disclose the actual or potential conflict promptly by submitting the completed ***Conflict of Interest Declaration Form (Attachment 7)*** to **Legal & Compliance Department**;

Employees who are unsure are advised to seek clarification and guidance from their HOD / Legal & Compliance Department / HR & Administration Department before proceeding, or if the activity has commenced, immediately cease the activity and promptly disclose it.

For Business Associates, the process to disclose Conflicts of Interest is outlined in the **Code of Business Conduct for Business Associates** document.

Name ("I"):	
Designation:	

1. I agree to comply with all applicable laws and regulation in the conduct of business or service in relation to the businesses and operations of ENFRASYS Group of Companies (hereinafter referred to as "ENFRASYS").
2. I agree to abide by the terms and conditions governing the business relationship with ENFRASYS, with reference to:-
 - any official contracts, letter of offer, letter of appointment, engagement letter, or any official document to the similar effect; and
 - the Company's Code of Business Conduct and relevant policies and procedures of the company, including the company's Anti-Bribery and Corruption Policy.
3. I agree to conduct business in an ethical manner and shall not undertake any bribery and corrupt conduct in doing business with and for ENFRASYS.
4. The Entity understands that if it fails to comply with any part of the above-mentioned items 1 to 3, ENFRASYS reserves the right to review my appointment or employment with the Company, which may lead to disciplinary actions, dismissal, and even reporting to the authorities.
5. I declare that:
 - I am not aware of any actual, potential, or perceived conflict of interest situations with ENFRASYS or other stakeholders of the Company's business.
 - apart from the actual, potential, or perceived conflict of interest situations declared in the Conflict of Interest Disclosure document, I am not aware of any other actual, potential, or perceived conflict of interest situations with ENFRASYS or other stakeholders of the Company's business.

(Tick whichever is applicable)

I agree to notify ENFRASYS, as soon as practicable, on any emerging or new actual, potential, or perceived conflict of interest situations which may arise.

Name ("I"):	
Name of organisation represented (the "Entity" or "We"):	
Nature of business relationship with ENFRASYS:	

1. The Entity agrees to comply with all applicable laws and regulation in the conduct of business or service in relation to the businesses and operations of ENFRASYS Group of Companies (hereinafter referred to as "ENFRASYS").
2. The Entity agrees to abide by the terms and conditions governing the business relationship with ENFRASYS, with reference to:-
 - any official contracts, letter of offer, letter of appointment, engagement letter, or any official document to the similar effect; and
 - the company's Code of Business Conduct and relevant policies and procedures of the company, including the company's Anti-Bribery and Corruption Policy.
3. The Entity agrees to conduct business in an ethical manner and shall not undertake any bribery and corrupt conduct in doing business with and for ENFRASYS.
4. The Entity understands that if it fails to comply with any part of the above-mentioned items 1 to 3, ENFRASYS reserves the right to review my/ our business relationship, including contracts, employment or appointment, which may lead to disciplinary actions, dismissal, cessation of business relationship, and even reporting to the authorities.
5. The Entity declares that:
 - the Entity is not aware of any actual, potential, or perceived conflict of interest situations with ENFRASYS or other stakeholders of the company's business.
 - apart from the actual, potential, or perceived conflict of interest situations declared in the Conflict of Interest Disclosure document, the Entity is not aware of any other actual, potential, or perceived conflict of interest situations with ENFRASYS or other stakeholders of the company's business.

(Tick whichever is applicable)

The Entity agrees to notify ENFRASYS, as soon as practicable, on any emerging or new actual, potential, or perceived conflict of interest situations which may arise.

OBJECTIVE

Ascertain if a business partner or staff holding certain portfolio (ENTITY) has potential corruption risks or been involved in or has association with any past bribery or corruption activities.

METHODOLOGY

The Due Diligence exercise involves asking a set of 16 questions on ENTITY which covers the following dimensions:

1. Background

Examines if ENTITY is or has been associated with bribery or corruption activities

2. Controls

Determines the strength of the anti-bribery and anti-corruption systems practiced by ENTITY

3. Relationship

Identifies if ENTITY has any link to persons of interest who may be in conflict with ENFRASYS

4. Finances

Does the ENTITY practise financial behaviour which is not normal and can raise red flags

The responses to these questions will determine the result of ENTITY's Due Diligence.

DIMENSION	NO.	QUESTION	YES / NO
Background	1	Has a recent online search on ENTITY shown any adverse or negative news, reports or articles related to bribery and/or corruption?	
	2	Is ENTITY listed on the current MACC database of convicted corruption offenders?	
	3	Have checks with contacts or companies who may have knowledge or association with ENTITY revealed any adverse or negative news, reports or articles related to bribery and/or corruption?	
	4	Has ENTITY's responses been consistent with official records filed with regulators (e.g. Suruhanjaya Syarikat Malaysia, Bursa Malaysia etc.)?	
	5	Is ENTITY forthcoming in providing all information requested by ENFRASYS?	
Controls	6	Are there internal anti-bribery and anti-corruption policies and controls in place at ENTITY?	
	7	Are these policies and controls sufficiently practiced by both internal staff at ENTITY and extended to external parties who have a business relationship with ENTITY?	
	8	Does ENTITY have its own Due Diligence process and does this process extend to its external parties?	
	9	Has ENTITY had business dealings with third parties who have been involved in bribery and/or corruption?	
Relationship	10	Does ENTITY have any personal/professional relationship with key persons in ENFRASYS who can influence decisions in favour of ENTITY?	
	11	Does ENTITY have any personal/professional relationship with key public officials who may have been or are currently involved in ENFRASYS' business?	
	12	Was ENTITY recommended by or suggested to ENFRASYS by a public official? If yes, identify the public official.	
Finances	13	Does ENTITY have a record of making large cash payments to unidentified parties for unclear reasons?	
	14	Does ENTITY have a record of making cash payments to unidentified parties on a regular basis?	
	15	Are the rates charged by ENTITY much higher than the industry average or exceed the true value of its services?	
	16	Does ENTITY frequently request for payments on an urgent basis or demand high commission rates?	

PLEASE TICK (✓) THE FOLLOWING RELEVANT CATEGORIES APPLIED:

GIFTS		HOSPITALITY		DONATION		SPONSORSHIP	
--------------	--	--------------------	--	-----------------	--	--------------------	--

DETAILS OF EMPLOYEE GIVING / RECEIVING OF GIFTS / HOSPITALITY / DONATION / SPONSORSHIP

TO BE FILLED IN BY RECEIVER / REQUESTOR			
Employee Name		Department / Business Unit	
Signature		Date	

*GIVING		*RECEIVING / BEING OFFERED	
Public Official	Yes / No	*Value / Estimated Value	
Description of the Gifts / Hospitality / Donation / Sponsorship			
* Details / Remarks			
Name of receivers / givers <i>(Please provide a list should the space provided not sufficient)</i>	Company	Designation	

*Please (✓) where relevant

#Attach supporting documents where applicable.

DETAILS OF EMPLOYEE GIVING / RECEIVING OF ENTERTAINMENT

TO BE FILLED IN BY RECEIVER / REQUESTOR			
Employee Name		Department / Business Unit	
Signature		Date	

*GIVING			
Public Official	Yes / No	*Value / Estimated Value	
Type of Entertainment			Approval by
Management • Executive and above		Business Meal <i>Not more than RM100/person/occasion</i>	Head of Department
Top Management • Head of Departments • Top Management		Business Meal <i>Not more than RM500/person/occasion</i>	Group Chief Executive Officer
		Golfing	Group Chief Executive Officer
*Details / Remarks			

*RECEIVING / BEING OFFERED			
Public Official	Yes / No	*Value / Estimated Value	
Description of the Entertainment			
*Details / Remarks			

Name of receivers / givers <i>(Please provide a list should the space provided not sufficient)</i>	Company	Designation

I, _____
NRIC No./Passport No. _____ hereby confirm and declare that :

1. I have been informed of the existence of **ENFRASYS Employee Handbook** and the **Code of Business Conduct** which I acknowledge I am required to read and follow.
2. I hereby declare that I (including my family / household members and agents) **have / have no interest** (delete whichever is not applicable) in any of the following form:

Dealings with Suppliers, Providers and Vendors	
Board Membership	
Family Members and Close Personal Relationship	
Outside Employment and Activities	
Investment Activities	

Please state details of your Declaration herein:

I hereby confirm the following:

- a) I shall read and adhere to the Employee Handbook and Code of Business Conduct;
- b) That the information above are true, accurate and if all or any part of them are found to be untrue, ENFRASYS shall have the right to take action against me in accordance with ENFRASYS' internal policies, rules, regulation and the applicable laws and I am also obliged to inform the Company if there is any changes to the declaration herein, **within seven (7) days** from the occurrence of the changes.

Signature : _____
Name : _____
Designation : _____
Department : _____
Date : _____