



POLICIES & PROCEDURES

Anti-Corruption

20.0406

DATE: 12th APRIL 2021

Version Number : 01

OBJECTIVE

ENRA Group Berhad is firmly committed to conduct its business with the highest level of integrity and ethics that are critical to the sustainability of its corporate strategies and aspirations.

It is the Group's policy to comply with anti-corruption laws applicable to its businesses.

The Group expects nothing less but a mandatory compliance of the spirit and intent of this Policy by each Director, employee and by persons associated with the Group.

This Policy which may be amended from time to time by ENRA Group Berhad, can be found on our website at: www.enra.my or in our local intranet (subject to permitted access).

SCOPE

This Policy applies to the Group, all directors, employee of the Group and persons associated with the Group. Jointly controlled companies and associated companies of the Group are strongly encouraged to observe and comply with the requirements of this Policy in which case reference to "Company" shall be to each of these jointly controlled or associated companies.

Engaging in corrupt acts can have serious consequences for the individual and the Group. The individual may face imprisonment, fines, dismissal, other disciplinary actions and/or civil action. The Group may suffer significant or irreparable reputational loss, loss of business or business opportunities and other significant losses and damages. The Group and its officers may also be exposed to criminal action.

If there are conflicts between this Policy and applicable laws, the laws shall prevail. If there are conflicts between this Policy and customs, traditions and cultural practices, this Policy shall prevail.

This Policy must be read together with the Group's other policies, procedures, handbooks, codes and guidelines and the more stringent of similar standards found in the policies, procedures, handbooks, codes and guidelines shall prevail.

If you have any doubts in reading this Policy, you must seek immediate clarification from your supervisor, manager, head of department, head of the Company or Group Legal immediately.

This Policy is not a comprehensive nor exhaustive guide and therefore does not purport to answer all questions and address all scenarios.

REFERENCES

- 1) Malaysian Anti-Corruption Commission Act 2009 (Malaysia)
- 2) Penal Code (revised 1977) (Malaysia)
- 3) Companies Act 2016 (Malaysia)
- 4) Bribery Act 2010 (United Kingdom)
- 5) Foreign Corrupt Practices Act 1977 (United States of America)
- 6) The Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (Malaysia)
- 7) Malaysian Code on Corporate Governance
- 8) Group Limits of Authority
- 9) Code of Business Conduct
- 10) Directors' Code of Ethics
- 11) Group Legal Policy & Procedures
- 12) Employees Handbook
- 13) Recruitment and Manpower Planning
- 14) Whistleblowing Policy
- 15) Vendor Code of Conduct
- 16) Group Cost Optimisation & Procurement procedures

Note 1: References 1) to 7) can be readily found on the internet.

Note 2: References 8) to 16) can be readily found in the Group's local intranet made available to all personnel of the Group.

Note 3: **Take note that all laws, policies, procedures, codes, guidelines, standards, handbooks and manuals referred to in this Policy are subject to change from time to time. It is your duty as a personnel of the Group to keep yourself updated at all times on these changes, to adhere to this Policy and these laws, policies, procedures, codes, guidelines, standards, handbooks and manuals and to cause and procure other persons associated with the Group whom you have business dealings with to adhere to the same.**

DEFINITION, ABBREVIATION AND INTERPRETATION

TERM	DEFINITION
ARMC	the Audit and Risk Management Committee of ENRA Group Berhad
Board	the Board of Directors of ENRA Group Berhad
Company	each of ENRA Group Berhad and its subsidiaries
conflict of interest	a real or seeming incompatibility between one's private interest and one's public or fiduciary duties
Executive Committee	the Executive Committee of ENRA Group Berhad
government official	the person described in Paragraph 4
gratification	<p>(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;</p> <p>(b) any office, dignity, employment, contract of employment, contract for services or any agreement to give employment or render services in any capacity;</p> <p>(c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;</p> <p>(d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;</p> <p>(e) any forbearance to demand any money or money's worth or valuable thing;</p> <p>(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</p> <p>(g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding sub-paragraphs (a) to (f) above;</p> <p>or such other meaning as defined in the MACC Act or any other applicable laws</p>
Group	ENRA Group Berhad and its subsidiaries

Group Human Capital	the Human Capital and Development Department of ENRA Group Berhad
Group Legal	the Legal Department of ENRA Group Berhad by whatever name called from time to time
MACC	the Malaysian Anti-Corruption Commission
MACC Act	the Malaysian Anti-Corruption Commission Act 2009, as may be amended from time to time
persons associated	a director, partner or an employee of the Group or a person who performs services for or on behalf of a Company. In this Policy, “director” includes executive, non-executive and alternate directors and as defined in the Malaysian Companies Act 2016 and “employee” or “personnel” includes full time, permanent, temporary, contract, secondees and anyone in a Company’s employment
person	means any individual, firm, company, corporation and an unincorporated body of persons, government, state, agency of state, joint venture or partnership
Policy	means this Anti-Corruption Policy and Procedure
TI	means Transparency International, a “global movement sharing one vision: a world in which government, business, civil society and the daily lives of people are free of corruption.” ¹
Vendor	means collectively, vendors, suppliers, contractors, subcontractors and other third-party entities that provide goods and services to the Group or who act on the Group’s behalf

RECORDS

N/A

¹ <https://www.transparency.org/whoweare/organisation>

PROCESS

1. Prohibition of bribery and corrupt acts/practices

- 1.1 Bribery and corruption in any form and in any way related or connected to the Group's businesses are strictly prohibited.
- 1.2 Bribery and corruption can take the form of anything of value, such as money, hospitality, goods, services, property, privilege, employment, position or preferential treatment.
- 1.3 The Group and persons associated with the Group are strictly prohibited from, directly or indirectly, offering, promising, giving, receiving or soliciting any item of value, to influence or attempt to influence the decisions or actions of a person in a position of trust within an organisation, either for the intended or perceived benefit of a Company or the persons involved in the transaction.
- 1.4 The principles and standards in this Policy apply to the Group's business dealings with both entities in the private sector and the public sector, and each and their respective directors, personnel, agents, consultants and representatives. Even the possible appearance of bribery or corruption is to be avoided, in particular when dealing with public sector officials.
- 1.5 This Policy applies to all countries worldwide, without exception and without regard to regional customs, cultures, tradition, local practices or competitive conditions save as otherwise expressly provided in this Policy.
- 1.6 No employee or external party will suffer demotion, penalty or other adverse consequences in retaliation for refusing to offer, promise, give, pay, solicit or receive bribes or participate in any corrupt acts and other illicit behaviour. The Group is prepared to forego contracts, sales or other business advantages, if required.

2. "Bribery" and "Corruption"

- 2.1 The terms "bribery" and "corruption" are generally used interchangeably.
- 2.2 TI defines "corruption" generally as "the abuse of entrusted power for private gain". Corruption can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs.

Grand corruption consists of acts committed at a high level of government that distort policies or the central functioning of the state, enabling leaders to benefit at the expense of the public good.

Petty corruption refers to everyday abuse of entrusted power by low and mid-level public officials in their interactions with ordinary citizens, who often are trying to access basic goods or services in places like hospitals, schools, police departments and other agencies.

Political corruption is a manipulation of policies, institutions and rules of procedure in the allocation of resources and financing by political decision makers, who abuse their position to sustain their power, status and wealth.

- 2.3 TI defines “bribery” as the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages (taxes, services, donations, favours etc.).
- 2.4 The MACC defines “corruption” as the 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 and explains “bribery” to include money, bonus, wage, position, services, vote, discount and reward.
- 2.5 Some examples of what constitutes “bribery”²:
 - (a) Direct cash payments or in-kind benefits (like luxury goods) as bribes to:
 - (i) Secure a permit;
 - (ii) Obtain a contract;
 - (iii) Retain a contract;
 - (iv) Complete a “blocked” transaction; or
 - (v) Jump queue over competitors or for services;
 - (b) Excessive hospitality as bribes to:
 - (i) Breach company policy;
 - (ii) Influence a business decision maker;
 - (iii) Facilitate the issuance of a permit; or
 - (iv) Government officials in a decision-making position to win business;
 - (c) Gift giving as bribes to:
 - (i) Government officials by way of lavish gifts in a decision-making position to win business; or
 - (ii) An individual in a decision-making position to win business;

² Transparency International UK – How To Bribe – A Typology Of Bribe-Paying And How to Stop It

- (d) In-kind benefits as bribes to:
 - (i) Using one's connections or position as a bribe;
 - (ii) Offering promising or giving a favour to a personal contact in exchanging for a business investment;
 - (iii) Giving favours in a rigged procurement process; or
 - (iv) Offering jobs and positions to contacts' family and friends to win or retain business;
- (e) Bribes disguised as charity:
 - (i) Donations as political favours; or
 - (ii) Donations that result in budget diversion;
- (f) Bribes disguised as political donations to:
 - (i) Procure a bid/contract; or
 - (ii) A political party or politicians with decision-making power over a contract;
- (g) Bribes masked as commissions:
 - (i) Paid for non-existing services to agents/consultants intended to be passed onto the recipient as a bribe;
 - (ii) Described as commissions but paid directly to officials to obtain contracts; or
 - (iii) Paid for legitimate services but is of a disproportionate amount to conceal a bribe.

3. Gifts and Hospitality

3.1 Persons associated with the Group are prohibited from soliciting, receiving, offering, promising or providing gifts, hospitality or entertainment, directly or indirectly, as this may give rise to a conflict of interest position, subject to the following exceptions:

- (a) Gifts and hospitality that are in the nature of promotional items and of little value (inexpensive pens, diaries, T-shirts, calendars, umbrellas, tumblers, thumb drives, power banks, etc. that bear the Company's name/logo) that do not give rise to a conflict of interest position and are generally given away to attendees at corporate, promotional, training or trade events, can be given provided the same does not breach applicable laws;

- (b) Exchange of gifts between corporations in the course of a visit may be permitted provided the gifts are treated as the Company's property; and
 - (c) Gifts to recognise the talents and contribution of persons associated with the Company given during or in conjunction with Company functions.
- 3.2 Entertaining that is not lavish and of a reasonably modest value may be permitted subject to prior approval from an employee's supervisor, manager, head of department or head of company. Notwithstanding anything to the contrary in this Policy, persons associated with the Group are strictly prohibited from offering, promising, providing, soliciting or receiving entertainment for the purpose of obtaining or retaining business or obtaining or retaining an advantage in the conduct of business, for a Company.
- 3.3 The fact of a company entertaining its customers, employees, etc., for example by inviting them to events, in order to get or keep a good relationship with them, is a marketing tool commonly known as corporate hospitality. Such events may include a sporting event, concerts, shows, etc. Such corporate hospitality must be subject to prior approval of the employee's relevant supervisor, manager, head of department or head of Company, must not be lavish or excessive, must not be on a refundable or exchangeable for cash basis and performed with good, genuine and legal intentions to foster and build a good business or working relations and in compliance with all applicable laws.
- 3.4 Notwithstanding anything to the contrary in this Policy, persons associated with the Group **are strictly prohibited from receiving directly or indirectly any gift or hospitality of cash or cash equivalent (discounts, vouchers, exchangeable or refundable gift certificates or tickets, shares, commission, etc.) or any gift, entertainment or hospitality that may put such person associated with the Group in a position of conflict of interest, for example, where the giver is a bidder, tenderer or Vendor interested in a contract or part thereof from the Group.**
- 3.5 The Gift/Entertainment/Hospitality Reporting Guidelines detailing the matters in this **Paragraph 3** will be issued by the Group from time to time and are to be adhered to in this circumstance.

4. Government Officials

- 4.1 A government official includes:
 - (a) An officer or employee of a government or a department, agency, instrumentality of such government or any person acting in an official capacity for or on behalf of such government;
 - (b) An officer or employee of a public international organisation or any person acting in an official capacity for or on behalf of such public

international organisation (for example, the United Nations, the World Bank, etc.);

- (c) An employee or a company or other entity in which a governmental body has an ownership interest and/or over which such governmental body may directly or indirectly exercise a dominant influence; and
- (d) A political party or a member of a political party or a candidate for political office.

4.2 Persons associated with the Group are strictly prohibited from providing gifts, hospitality and entertainment to government officials or their family in contravention of applicable laws and guidelines.³ Caution is advised before dealing with persons who are known or suspected to be family members of government officials or of companies that are known or suspected to be connected with or controlled by family members of government officials to avoid the possibility of these persons being the conduit for illicit or prohibited gifting, payments or hospitality to a government official under this Policy or applicable laws.

5. Political Contribution

5.1 As a policy, the Group does not make or offer any kind of political contribution to political parties, their officials or any candidates for any political office.

6. Charitable Contribution and Sponsorships

6.1 Contribution and sponsorship of any form must be to a *bona fide* charitable organisation or recipient and must not be made with the intention of obtaining or retaining business for the Group or obtaining or retaining an advantage in the conduct of business for the Group.

6.2 Persons associated with the Group must also ensure that all contribution and sponsorship are not used as subterfuge for bribery or used to circumvent or avoid any of the Group's policy, procedure, guideline, handbook, code, and requirements. They must also ensure that donations or contributions to foreign based charities or recipients are not disguised as illegal payments to government officials, and must be vigilant to ensure that the charity or recipient is not a conduit to fund illegal activities against any money laundering, anti-terrorism and other applicable laws.

6.3 Contribution to charity should as a rule be non-monetary and should not be solicited by any person who has any business connection or relationship with the Group or a government official as such contribution may be perceived as a bribe or a gratification or such charity may actually be a conduit for improper payments to that person or government official.

³ Refer to the Garis Panduan Pemberian dan Penerimaan Hadiah di dalam Perkhidmatan Awan Pekeliling Perkhidmatan Bilangan 3 Tahun 1998 and <https://www.sprm.gov.my/en/gift-enquiry> (Official Portal of the Malaysian Anti-Corruption Commission/Frequently Asked Questions/Gift Enquiry)

- 6.4 Always perform a background check on the charity, its founders, its trustees and its managers. If it is necessary for the contribution to be monetary, conduct due diligence on the use and purpose of such monetary contribution to satisfy yourself that the donation or contribution is used for its *bona fide* intended purpose.

7. Facilitation Payment

- 7.1 The Group prohibits making facilitation payments in its businesses. Facilitation payment is a payment or other provision made to an individual in control of a process or decision for the purpose of securing or expediting the performance of a routine or administrative duty or function.
- 7.2 Persons associated with the Group must decline to make any form of facilitation payment and report to the head of the relevant Company immediately when they are asked to make facilitation payments.
- 7.3 If a payment is made and persons associated with the Group are uncertain of the nature or veracity of such payment, the head of the relevant Company must be notified immediately, and the payment recorded accordingly.

8. Proper Accounting

- 8.1 The Group is legally obliged to make and keep books, records and accounts that accurately and fairly reflect the transactions and disposition of the Group's assets.
- 8.2 The use of false documents and invoices and the making of inadequate, ambiguous or deceptive bookkeeping entries and any other accounting procedure, technique or device that are intended or that have the effect of hiding or disguising illegal payments are strictly prohibited.

9. Internal Controls

- 9.1 In line with good corporate governance practices, the Group has devised and maintained a system of internal financial and accounting controls for the purpose of providing reasonable assurances that:
- (a) Transactions are executed according to approved authority limits;
 - (b) Transactions are recorded as necessary to permit preparation of financial statements that conform with applicable or generally accepted accounting standards and to maintain accountability of assets;
 - (c) Access to assets is permitted according to authorisation; and
 - (d) The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken if there are differences.

- 9.2 All subsidiaries of the Group will either have their own internal controls and procedures or will have adopted the Group's internal controls and procedures to meet the criteria set out in **Paragraph 9.1** and to enhance compliance with this Policy.

10. Procurement Process

- 10.1 Corruption is more widespread in certain countries and operating in these countries can expose the Group to higher risks requiring greater precaution to guard against these risks.
- 10.2 Persons associated with the Group must comply with the Group's policy and procedures on procurement to enable the Group to demonstrate that procurement decisions are taken based on merit and not from exertions of undue influence by any person or government official or not by exerting undue influence on any person or government official.
- 10.3 Procurement policy and procedures would include rules on the timing of and process for securing bid information and documents and persons associated with the Group involved in such bid must conform to such rules and not among others, seek non-public inside information in violation of such rules.
- 10.4 During tender processes, strict rules usually exist relating to conflicts of interest and interactions and communication with persons involved in the tender processes. Persons associated with the Group must not engage in any gift or hospitality giving or entertainment with such persons during the tender process.
- 10.5 Persons associated with the Group must be made fully aware and informed of the rules of such tender or general procurement guidelines.

11. Third Parties

- 11.1 All business decisions of the Group must be made based on merit. No person associated with the Group is authorised to corruptly give, agree to give, promise or offer to any person any gratification whether for the benefit of that person or another with the intent to obtain or retain business for the Group or to obtain or retain an advantage in the conduct of business for the Group.
- 11.2 This Policy is applicable to joint venture companies that are controlled by a Company. Jointly controlled companies and associated companies of the Group are strongly encouraged to observe and comply with this Policy.
- 11.3 The Group undertakes due diligence or verification checks on its business partners (including agents, consultants, Vendors, distributors, etc.) to assess the credit and corruption risk before commencing business with them. Persons associated with the Group must not commence or continue business dealings with such business partners if the results of the checks are unsatisfactory.

11.4 The following principles are required to be followed by persons associated with the Group when dealing with third parties:

- (a) Payments to third parties must be reasonable and rationally reflect the value of the services provided;
- (b) Third parties should have a proven track record in the industry concerned;
- (c) Third parties should not be referred by government officials;
- (d) The services to be rendered must be legitimate and the nature of the services as well as the price must be described in the relevant contract;
- (e) Third parties may not be paid offshore or to another person's account unless there are genuine and/or legitimate business reasons for such payment manner and it is approved in writing by the head of the relevant Company. Tax avoidance or evasion can never be a proper justification for such payment manner.
- (f) All third-party contracts must contain clauses that address anti-corruption, the sample format of which is set out below (subject to change from time to time by ENRA Group Berhad):

"ANTI-CORRUPTION CLAUSES"

[.1] In providing the [services] set out in this Agreement, the [SERVICE PROVIDER] confirms that the [SERVICE PROVIDER] had complied fully and shall comply fully with all applicable anti-corruption laws, including those in the jurisdiction where each Party is incorporated and the jurisdiction where the relevant contract will be performed ("relevant country").

[.2] The [SERVICE PROVIDER] shall respect the anti-corruption and other policies, procedures and codes of conduct of issued by ENRA Group Berhad from time to time, as may be notified to the [SERVICE PROVIDER] or as may be found in the website of ENRA Group Berhad at www.enra.my.

[.3] The [SERVICE PROVIDER] represents, warrants and undertakes that:

- (a) the directors, employees, agents and representatives of [SERVICE PROVIDER] and their respective family members presently is/are not, and during the life of this Agreement and shall not, become an official or employee of the relevant*

country's government or of a political party in the relevant country; and

- (b) the [SERVICE PROVIDER] shall disclose and shall cause and procure the directors, employees, agents and representatives of the [SERVICE PROVIDER] to disclose any such appointment immediately to [ENRA entity].*

[.4] [ENRA entity] shall have the right to terminate this Agreement with no penalty or liability whatsoever to [ENRA entity] forthwith upon breach of the provisions of this Clause [] whereupon [ENRA entity] shall not be obliged to make any payments whatsoever to the [SERVICE PROVIDER] under this Agreement. [ENRA entity] may also terminate this Agreement or suspend or withhold payment if it has a good faith belief that the [SERVICE PROVIDER] has violated, intends to violate, or has caused a violation of any anti-corruption laws. [ENRA entity] shall not be liable for any claims, losses or damages arising from or related to the failure by [SERVICE PROVIDER] to comply with any such laws or this Clause [] or related to the termination of this Agreement under this clause and the [SERVICE PROVIDER] shall indemnify and hold [ENRA entity] harmless against any such claims, losses or damages.

[.5] The provisions of this Clause [] survive the determination of this Agreement."

12. Money Laundering

12.1 The Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 defines the offence of money laundering as being committed when a person:

- (a) Engages, directly or indirectly, in a transaction that involves proceeds of an unlawful activity or instrumentalities of an offence;
- (b) Acquires, receives, possesses, disguises, transfers, converts, exchanges, carries, disposes of or uses proceeds of an unlawful activity or instrumentalities of an offence;
- (c) Removes from or brings in to Malaysia, proceeds of an unlawful activity or instrumentalities of an offence; or
- (d) Conceals, disguises or impedes the establishment of the true nature, origin, location, movement, disposition, title of, rights with respect to, or ownership of, proceeds of an unlawful activity or instrumentalities of an offence.

12.2 Persons associated with the Group are prohibited from undertaking or being involved in any practices relating to the offence of money laundering.

- 12.3 The laws governing money laundering offences may have extra territorial effect and the penalties can be severe including extradition and imprisonment.
- 12.4 The Group's employees and other persons associated with the Group are required to conduct counterparty (anyone with whom the Group has or will have commercial, business or working relationship) due diligence to understand their background, business and track record and to determine the origin and destination of money, property and services.

13. Mergers and Acquisitions

- 13.1 The Group must undertake due diligence and verification checks on companies that are the target of any merger and acquisition exercise of the Group to ensure among others, compliance with anti-corruption laws.
- 13.2 The Group will follow and/or be guided by TI's guidance for companies undertaking anti-bribery due diligence in mergers, acquisitions and investments⁴.
- 13.3 In their said guidance, TI advises that a good practice approach is for the level of due diligence to be proportionate to the bribery risks. For those risks to be understood properly, the understanding process must not be compromised by an unreasonably tight deal timeframe, poor quality of information or inexperienced team members.
- 13.4 TI further explained the core aims of an anti-bribery due diligence as being:
- (a) To assure that the business to be acquired is sound and not distorted by bribery, and its apparent business value is not a product of bribery; this will include:
 - (i) Identifying the inherent risks of bribery for the target based on indicators such as countries of operation and markets;
 - (ii) Assessing those risks particular to the target including organisational structure, integrity of the board, key managers and shareholders, and use of third parties, such as agents; and
 - (iii) Assessing the adequacy of the target's anti-bribery programme with particular attention paid to risks identified in the due diligence, and thereby assessing its residual risks;
 - (b) To identify early in the due diligence process, any bribery exposure that could cause the deal to be aborted or modified – it is better to do so earlier than later;

⁴ Transparency International UK – Anti-Bribery Due Diligence For Transactions – Guidance For Anti-Bribery Due Diligence In Mergers, Acquisitions and Investments

- (c) To check that there will not be potential successor risks or inherited liability from bribery with resultant criminal and/or civil penalties, loss in business value and other consequences;
- (d) To provide a basis for mitigating penalties in the event of a bribery violation by showing there was adequate due diligence; and
- (e) To provide a basis for monitoring the target once acquired to ensure the quality and effectiveness of its anti-bribery programme.

14. Our Employees

14.1 The integrity of the Group's employees is to be preserved by applying the following principles:

- (a) Recruitment must be based on an approved selection process and criteria to ensure that recruitment is merits based;
- (b) Proper background checks have to be conducted prior to recruitment to ascertain as best as possible that the candidate has not been convicted in any bribery, corruption, dishonest or fraud cases. Such checks should be more stringent in respect of candidates for decision making positions; and
- (c) Attention will be paid by management and Group Human Capital and anti-corruption training given to employees who operate in high risk countries where they may be exposed to corrupt pressures particularly if they interact with government officials.

15. Anti-Bribery And Corruption Compliance Function

15.1 The Group will establish an anti-bribery and corruption compliance function within Group Legal to oversee the design, implementation and management of an Anti-Bribery Management System ("**ABMS**").

15.2 Group Legal shall perform the following functions:

- (a) provide advice and guidance to the Group's personnel on the ABMS and issues relating to bribery and corruption;
- (b) ensure that adequate monitoring, measurement, analysis and evaluation of the ABMS is performed; and
- (c) report on the performance of the ABMS to the Executive Committee and the ARMC regularly or when required.

15.3 The Group's internal audit function shall also conduct regular risk assessments to identify the bribery and corruption risks affecting the Group's businesses, set anti-bribery and corruption objectives and assess the effectiveness of the controls in achieving those objectives and overall compliance with this Policy. Internal audit will also be expected to propose a

performance improvement plan where there are gaps or weaknesses identified.

16. Training

16.1 The Group will conduct regular training for its personnel on this Policy and other relevant policies and procedures of the Group.

16.2 Other persons associated with the Group will also be given similar training.

17. Whistleblowing

17.1 Anyone who has any reasonable grounds for concern that any person associated with the Group is involved in any way in any act that may be a bribe or corrupt act should report the same immediately:

- (a) in accordance with ENRA Group Berhad's Whistleblowing Policy that can be found on our website www.enra.my or our local intranet (subject to permitted access); and
- (b) to the MACC or to the Malaysian police failing which:
 - (i) Any person who knows and fails to report an act of giving and offering of bribes will have committed an offence under the MACC Act which is punishable by a fine not exceeding RM100,000 and/or imprisonment not exceeding 10 years or BOTH; and
 - (ii) Any person who knows and fails to report an act of soliciting and obtaining of bribes will have committed an offence under the MACC Act which is punishable by a fine not exceeding RM10,000 and/or imprisonment not exceeding 2 years or BOTH.

Reports made to the MACC are treated as confidential and whistleblowers are protected.

Reports to the MACC can be made via:

- Post to or in person at MACC's Headquarters address at:

MACC Headquarters
No. 2 Lebuhr Wawasan
Presint 7, 62250 Putrajaya
Malaysia;

- MACC Hotline: 1-800-88-6000;
- Fax: +603 8870 0934;
- SMS: +6019 6000 696;

- Email: info@sprm.gov.my;
- MACC's Mobile application available on the Apple Store and Google Play Store.

18. Staff Declarations

- 18.1 All Group personnel are required to declare that they have read, understood and will comply with this Policy. A copy of this declaration shall be documented and retained by Group Human Capital for the duration of the personnel's employment/secondment/engagement with the Company. The declaration shall be per the following format (as may be amended from time to time by ENRA Group Berhad):

"I, _____ (NRIC No.), hereby declare that I have read and understood ENRA Group Berhad's Anti-Corruption Policy & Procedure. I agree with and hereby undertake to comply at all times with the requirements and provisions set out in the Policy. I understand that this declaration is a condition of my employment/secondment/engagement with [ENRA entity]"

19. Sanctions

- 19.1 In most jurisdictions, both the company and individual can be liable for a criminal offence. The extent of the criminal liability will depend on the relevant country and their criminal legal system.
- 19.2 Criminal liability includes imprisonment, fines or both. Fines imposed on individuals shall not be voluntarily paid, reimbursed or howsoever absorbed by the Group under any circumstances.
- 19.3 Disgorgements of profits associated with improper payments may also be imposed depending on the laws of the relevant country.
- 19.4 Companies and individuals may be prosecuted for corruption in their home countries, in countries where the corrupt acts took place and in other countries depending on the applicable laws in operation.
- 19.5 Extradition of individuals to another country is also a risk depending on the laws of the country in which the corrupt actions took place.
- 19.6 Additionally, both individuals and companies involved in corruption may be sued and if found liable, will have to compensate those who have suffered losses as a result of the corrupt acts.
- 19.7 Direct sanctions for corruption may also be imposed on companies involved who under such sanctions may be prohibited from their trade or business in some form or another. Losses arising from such sanctions may have a material and adverse effect on the financial condition of a company and may cause irreparable reputational loss.

- 19.8 Employees found to be guilty of corrupt acts or in breach of any applicable anti-corruption laws, contractual obligations and policies and procedures may be dismissed summarily, suspended without pay, demoted or subject to other disciplinary actions by a Company.

20. General guiding principle

- 20.1 As this Policy is not intended to cover all circumstances and eventualities, each person associated with the Group is strongly advised to use their good judgment, apply common sense and act honestly and in a transparent manner in full compliance at all times with all applicable laws, contractual requirements, policies and procedures, codes, handbooks, guidelines and requirements.

[End]