

Anti-Corruption and Bribery Policy

1 Introduction

This Anti-Bribery & Corruption Policy (“**Policy**”) serves as a guideline for Securemetric Berhad (“**SMB**” or “**the Company**”) and its subsidiaries (“**the Group**”) to conduct its business in an ethical and legal manner, and to act in good faith, and comply with the Malaysian Anti-Corruption Commission Act 2009 (“**MACC Act**”). The Group is committed to the highest standard of corporate governance and business integrity, which shall be achieved by implementing and enforcing an effective Anti-Bribery & Corruption systems.

This Policy sets out the preventive measures for the occurrence of corrupt and bribery practices in relation to the businesses of the Group. This Policy is supplemental to, and shall be read in conjunction with any other related policies of the Group.

Breaches of the MACC Act are punishable by up to:

- **20 years’ imprisonment; and/or**
- **a fine of up to 10 times the sum or value of gratification OR fine up to RM1 million, whichever is higher.**

Additionally, if the Group is found to have taken part in corporate corruption, it could face an irreparable damage to its reputation.

2 Objective

The Policy serves as a general guideline on how employees and business associates should act and respond to the incidences and suspected incidences of corruption and bribery, and provides an overview of the key principles outlined in the Group’s policies and procedures which is in line with the applicable laws and regulations in Malaysia. This Policy also sets out the Directors’ and Employees’ obligations to actively prevent incidences of corruption and bribery and mitigate corruption and bribery risks. This Policy intends to fulfill the requirements set forth in the MACC Act and the Guidelines on Adequate Procedures issued on 10 December 2018 by the Prime Minister’s Office pursuant to Section 17A (5) of MACC Act.

This Policy is not intended to be exhaustive, and there may be additional obligations that Directors and Employees are expected to adhere to or comply with when performing their duties set out in various other policies of the Group, the Group’s Employee Handbook, or the employment agreements of the Directors and Employees.

3 Scope

This Policy is applicable to:

3.1 Directors and Employees of the Group

- This Policy applies to Directors and Employees of the Group, regardless of their position, designation, role, or mode or nature of employment and engagement with the Group.
- All Directors and Employees shall read and understand this Policy.
- Directors and Employees shall comply with this Policy, other relevant policies and procedures of the Group, and all applicable contractual provisions and laws in the course of the Directors' and Employees' employment or engagement.
- Directors and Employees acknowledge and understand that any violation of any of the provisions in this Policy may result in disciplinary action being taken against them by the Group, which may include, without limitation, termination of employment.
- Head of Division (“**HODs**”), Head of Business Units (“**Country Manager**”), and Department Head (“**DH**”) are responsible to communicate and ensure compliance with this Policy within their respective business functions/units.

3.2 Business Associates

- This Policy applies to the Group's business associates (defined in Section 4), who are performing work or services, for and on behalf of the Group.
- All Directors and Employees, shall communicate the existence and provisions of this Policy and ensure compliance with this Policy in their course of dealings with the business associates.

3.3 All Parties Engaging with Business Associates

- This Policy applies to all parties that are currently engaged with the Group or have intentions to engage with the Group in the future.
- The Group will use its influence in good faith to require the parties to implement policies and procedures which achieve the same goals as this Policy.

4 Definitions

TERM	DEFINITION
Audit Committee	<p>An audit committee is a committee of the Company's Board of Directors which is responsible for oversight of the financial reporting process, selection of the independent auditor, and receipt of audit results both internal and external.</p> <p><i>Refer to Securemetric Berhad's Terms of Reference of the Audit Committee for details.</i></p>
Business Associate	<p>External party with whom the Group has, or plans to establish, some form of business relationship. This may include clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, suppliers, vendors, service provider, advisers, agents, investors and intermediaries</p>
Conflict of Interest	<p>When a person's own interests either influence, have the potential to influence, or are perceived to influence their decision making at the Group</p>
COO	<p>Chief Operating Officer</p>
CSR	<p>Corporate Social Responsibility</p>
Director	<p>All appointed directors of the Group</p>
Employee	<p>All employees of the Group, including permanent employees, probationary employees, employees on a contractual basis, and interns</p>
Gratification	<p>Has the meaning ascribed to it in the MACC Act.</p>
HOD	<p>Head of Division, namely CEO, CFO, COO.</p>
HRF	<p>Human Resource and Finance</p>
OPS	<p>Operations Division</p>
Public Body	<p>As defined in Section 17A of Malaysian Anti-Corruption Commission Act 2009:-</p> <ul style="list-style-type: none"> a) the Government of Malaysia; b) the Government of a State; c) any local authority and any other statutory authority; d) any department, service or undertaking of the Government of Malaysia, the Government of a State, or a local authority; e) any society registered under subsection 7 (1) of the Societies Act 1966 [Act 335]; f) any branch of a registered society established under section 12 of the Societies Act 1966; g) any sports body registered under section 17 of the Sports Development Act 1997 [Act 576]; h) any co-operative society registered under section 7 of the Co-operative Societies Act 1993 [Act 503]; i) any trade union registered under section 12 of the Trade Unions Act 1959 [Act 262]; j) any youth society registered under section 9 of the Youth Societies and Youth Development Act 2007 [Act 668];

TERM	DEFINITION	
	k) any company and subsidiary company over which or in which any public body as is referred to in paragraph (a), (b), (c), (d), (e), (f), (g), (h), (i) or (j) has controlling power or interest; or l) any society, union, organization or body as the Minister may prescribe from time to time by order published in the Gazette.	
Subsidiary companies	Name	Place of business
	Securemetric Technology Sdn. Bhd.	Malaysia
	Signing Cloud Sdn. Bhd.	Malaysia
	Securemetric Co., Ltd.	Vietnam
	Securemetric Technology, Inc.	Philippines
	PT Securemetric Technology	Indonesia
	Securemetric Technology Pte. Ltd.	Singapore
	PT Softkey Indonesia	Indonesia
Third party	Any individual or organization that a member of staff comes into contact with during the course of their work for the Group, and includes actual and prospective suppliers, business contacts, customers, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.	
Internal Stakeholders	Directors and Employees	

5 What is Corruption and Bribery

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal, unethical or a breach of trust. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage and can take the form of gifts, loans, fees, rewards or other advantages.

Corruption is the abuse of entrusted power for private gain. It can be any form of abuse of entrusted power for private gain and may include but is not limited to bribery.

Both bribery and corruption are punishable offences under MACC Act 2009 (Amendment Act 2018).

There are 4 main offences prescribed by MACC Act 2009 (Amendment Act 2018):

1. Soliciting/ Receiving Gratification (commonly known as bribes) as per section 16 & 17(a);
2. Offering/ Giving Gratification as per section 17 (b);
3. Using Office or Position for Gratification as per section 23; and
4. Offences by commercial organizations as per section 17A.

The offences above are punishable by imprisonment and/or fines.

6 The Group's Principle on Corruption and Bribery

The Group holds a zero-tolerance position against all forms of bribery and corruption.

In Principle:

1. The Group adopts a zero-tolerance policy against all forms of bribery and corruption
2. All Directors and Employees of the Group are expected to similarly adopt a zero-tolerance policy against all forms of bribery and corruption
3. The Group is committed to dealing with business associates and government officials in a legal, fair, transparent and ethical manner
4. The Group prohibits any receipt, giving, or promise of facilitation payments and kickbacks
5. The Group does not entertain prohibited support letters requesting for special privileges.
6. The Group shall conduct due diligence on the Group's Employees, business associates, and third parties that the Group engages with, in particular where there is high degree of bribery and corruption risk
7. Directors and Employees shall declare conflicts of interest if and where actual, potential or perceived conflicts of interests arise
8. The Group adopt a "No Gifts" policy, except as expressly permitted under this Policy
9. The Group prohibits the offering or accepting hospitality except as expressly permitted under this Policy
10. The Group allows charitable donations and sponsorships in compliance with this Policy
11. The Group does not make political donations
12. The Group strongly encourages reporting and whistle-blowing of real or suspected incidences of bribery and corruption by Directors and Employees, and shall ensure that Directors and Employees can do so without fear of retaliation or reprisal
13. No waivers or exceptions will be granted for practices that deviate from this Policy of the Group's principles.

7 Guidance on Common Forms of Corruption and Bribery

7.1 Gifts, Meals and Corporate Hospitality

- 7.1.1. Gifts and hospitality can only be given or received by internal stakeholders strictly in accordance with this Policy. The Policy does not prohibit the giving and acceptance of bona fide gifts and corporate hospitality.
- 7.1.2. Declaration must be made for bill value same as or above the threshold of **RM 200/ IDR 700,000/ VND 1,200,000/ PHP 2,500/ SGD 70** using the **e-Gratification Declaration Form**.
- 7.1.3. Gifts and hospitality which may be given to or received by Directors and Employees are as follows:
 - i. Token gifts offered in business situations or to all participants and attendees for example, work related seminars, conferences, trade and business events;
 - ii. Promotional items such as diaries, pens, shirts, etc.;
 - iii. Gifts presented at work-related conferences, seminars and/or business events;
 - iv. Gifts given in gratitude for hosting business events, conferences and/or seminars;
 - v. Refreshments or meals during meetings or as participants of work-related conferences and/or seminars;
 - vi. Meals for business purposes which bill value is below the threshold as per 7.1.2.
 - vii. All other forms of hospitality in the ordinary course of business which are reasonable, appropriate, modest, and bona fide, which bill value is below the threshold as per 7.1.2.
- 7.1.4. Directors and Employees shall abide by this paragraph 7.1 to avoid conflict of interest between the Group and the external parties as a gifts and hospitalities can be seen as a form of gratification in contravention of the MACC Act.
- 7.1.5. Any giving or acceptance of gifts of cash or of cash value (e.g. vouchers, coupons, shares, commissions, etc.) directed to a specific individual (Directors and Employees) is strictly prohibited at all times.
- 7.1.6. As a general principle, Directors and Employees shall not accept or give a gift from or to a third party if it is made with the intention of obtaining or retaining business, or in exchange for favours or benefits. Directors and Employees are advised against accepting lavish gifts and hospitalities to avoid any possible wrong perception with third parties.
- 7.1.7. The Group is aware that in certain cultures or situations, gift-giving is a central part of business etiquette, and there are circumstances in which external parties may still insist in providing gifts to Directors and Employees despite the external parties' knowledge of this Policy.

- 7.1.8. Upon receiving a gift which is not under the list in 7.1.2, internal stakeholders are to try to decline/ return a gift whenever possible. If they are unable to do so, the Director or Employee shall declare and surrender the gift to his/her DH. The DH shall in turn seek the COO's direction on what is the best way to dispose the gift. The COO, subject to his due considerations, shall have the right to:
- a. Donate the gift to charity;
 - b. Register the gift as a Company's property to be shared among all employees;
 - c. Designate the gift as a display item;
 - d. Share it with other employees
 - e. Use the gifts as a lucky draw item for Company events etc.; or
 - f. Permit the employee to retain the gift.
- 7.1.9. Directors and Employees should be mindful in giving or receiving gifts or hospitality as it could be perceived as a way of improperly influencing the decision making of the recipient. Thus, the intention behind the gifts or hospitality should always be considered.

7.2 Entertainment

- 7.2.1. The Group recognizes that providing modest entertainment is a legitimate way of building business relationships and a common practice within the business environment to foster good business relationships with external clients and other third parties. As such, eligible employees are allowed to entertain third parties through a reasonable act of hospitality as part of networking as well as a measure of goodwill towards the recipients. Refer to "Entertainment Claim" in the **Employee Handbook** for entertainment claim entitlement.
- 7.2.2. Declaration must be made for bill value same as or above the threshold of **USD 50 (equivalent to RM 200/ IDR 700,000/ VND 1,200,000/ PHP 2,500/ SGD 70)** using the **e-Gratification Declaration Form**.
- 7.2.3. Directors and Employees should always bear in mind that this is an area where perception is often regarded as more important than facts and therefore they should always exercise proper care and judgement when providing entertainment to third parties, especially when it involves public officials, to ensure compliance with local anti-corruption and bribery laws.
- 7.2.4. Directors and Employees are strictly prohibited from providing or offering to provide entertainment with a view to improperly exerting undue influence on any party to obtain or retain business, or in exchange for some future benefits or result. Any acts of this nature, whether provided directly or indirectly through an intermediary, may be construed as an offence under the MACC Act and shall be deemed as a breach of this Policy.
- 7.2.5. Employees are required to comply with the policies and procedures, and maintain expenses within the entitlement limits set out in the Group's Employee Handbook when providing entertainment.

- 7.2.6. All receipts in providing the entertainment must be meticulously kept, documented and recorded for audit purpose.

7.3 Facilitation Payments and Kickbacks

- 7.3.1. The Group shall not make, and shall not accept, facilitation payments or “kickbacks” of any kind.
- 7.3.2. Facilitation payment are unofficial payments or other forms of gratification given or promised to secure or expedite the performance of a routine process action by an officer in both the public and private sectors. Directors or Employees are strictly prohibited from promising, offering, agreeing to give or offer, soliciting, or receiving facilitation payments.
- 7.3.3. If Directors or Employees are asked to make a payment on the Group’s behalf, they should always be mindful of what is the purpose of the payment and whether the amount paid is commensurate to the goods or services provided. Directors or Employees shall always request for a receipt documenting the goods or services received for such payments. Any concerns, queries or suspicious shall be raised with the HRF- Compliance team.
- 7.3.4. Kickbacks are type of payments made in return for a business favor or advantage. All Directors and Employees shall avoid any transactions, activities, or engagement that are likely to lead to payments of kickback to and by the Group.
- 7.3.5. However, there may be circumstances in which Directors or Employees are compelled to make a facilitation payment in order to protect themselves from injury, loss of life or liberty. Any request for facilitation payment under such circumstances should be reported immediately to the DH / HOD.

7.4 Third Parties and Agencies

All third parties, including agents, suppliers and joint venture partners should be made aware of this Policy and the arrangements with them shall be subject to clear contractual terms, including specific provisions requiring them to comply with minimum standards and procedures relating to bribery and corruption.

7.5 Charitable, Sponsorship, CSR

- 7.5.1. Charitable support and donations are acceptable (and indeed are encouraged), whether of in-kind services, knowledge, time, or direct financial contributions. However, Directors and Employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. No donation can be offered or made without the prior approval of the **HOD** or **COO**. The records of all charitable contributions shall be kept by the Operation Department.
- 7.5.2. Any CSR, donations and sponsorship activities conducted must not be used as a conduit to circumvent, avoid, or evade the laws or regulatory requirements. More importantly, it shall not be used to facilitate corruption, illegal and money laundering activities.

- 7.5.3. All CSR, donations and sponsorship requests must be carefully examined for legitimacy and not be made to improperly influence a business outcome.
- 7.5.4. The proposed recipient must be a legitimate organisation and appropriate due diligence must be conducted to ensure the benefits reach their intended recipients or the programmes meet the intended objectives
- 7.5.5. No CSR, donations and sponsorship shall be made except in accordance with the approval limits/budget and must obtain approval from the COO/CFO.
- 7.5.6. Directors and Employees shall use good judgment and common sense in assessing the requests. When in doubt, employees should seek further advice from HOD and COO.
- 7.5.7. Declaration shall be made using the same Gratification Declaration Form according to the threshold set in 7.1.2.

7.6 Prohibited Support Letters

- 7.6.1. A prohibited support letter is a request made by a prominent person (someone who uses his power to influence decision making) requesting for **special privileges** to be given to an individual, company or other organization. Prohibited support letters may come in other forms, including text messages, phone calls and emails.
- 7.6.2. For the avoidance of doubt, support letters related to products and services for the purpose of tender participation and/ or partnership are not subject to this Policy.
- 7.6.3. The Group shall not entertain requests for support letters prohibited by this Policy. The Group shall endeavour to prevent external parties from using their position to influence the Group's decision-making for personal gain, including for their family and friends.

7.7 Recruitment, Promotion and Support of Directors and Employees

- 7.7.1. The Group's recruitment, training, performance evaluation, remuneration, recognition and promotion for Directors and Employees shall be designed and regularly updated to take into account and recognize integrity.
- 7.7.2. The Group shall not offer employment to prospective employees in return for their improper favor for the Group in a previous role or engagement.

8 Due Diligence on Third Parties

8.1 Dealing with Third Parties

- 8.1.1. The Group's dealings with third parties shall be carried out in compliance with all relevant laws and be consistent with the values and principle of the Group, including this policy.
- 8.1.2. For the purpose of this policy, the third parties shall include business associates and all legitimate business entities ranging from public companies, private limited companies, partnerships, to sole proprietorships.
- 8.1.3. Due diligence shall be carried out on any third parties intending to act on the Group's behalf as the Group's vendor, service provider, agent, or in other representative roles. This is to ensure that the Group only deals with parties that subscribe to acceptable standards of integrity in the conduct of their business.
- 8.1.4. Third Party Declaration and Due Diligence shall be carried out using the **Third-Party Declaration Form** and **Third Party Due Diligence Checklist** on:
 - i. the Group's vendors, suppliers, consultants, services provider with contract/ agreement/ job value of **more than USD 2,500 (equivalent to RM 10,000/ IDR 35,000,000/ VND 58,000,000/ PHP 120,000/ SGD 3,300)**.
 - ii. Third parties which will be associated with SMB through business contract/ agreement. Such agreements may not have a specified value such as joint venture partners and government intermediaries.

Note: Payments made for utilities, office rental, governmental departments can be exempted.

- 8.1.5. In order to ensure that the Group only do business with third parties that share the Group's standard of integrity, Internal Stakeholders :
 - a. shall not enter into any business dealings with any third party which the Internal Stakeholder reasonably suspects is engaging in bribery corrupt, or improper business practices unless those suspicions are investigated and resolved;
 - b. shall ensure third parties are made aware of the principle innards of this policy;
 - c. Shall ensure that the Third Party Declaration form setting out the warranties, representations, and covenants below is signed by all third parties:
 - i. All third parties understand and will comply with all applicable laws and regulations relating to Anti-Corruption and Whistleblowing. Apart from that, they must be ready to commit to the anti-corruption principles which includes promoting transparency, values of integrity, accountability and good corporate governance, prevention of corruption, fighting any form of corrupt practice, as well as supporting anti-corruption initiatives led by the government and the local authorities (hereinafter collectively referred to as "the requirements");
 - ii. They have not been convicted nor subject to any investigation, inquiry or enforcement proceedings by the relevant authorities of any actual or suspected breach and will report any actual or suspected breach as soon as reasonably practicable and to the extent permitted by the law, to the Group;
 - iii. They undertake to promptly inform the Group of any breach and/or alleged/ suspected breach of the requirements and cooperate with the Group in any investigation of such breach involving the Group's Employee;

- iv. They acknowledge that the provisions set out in the declaration form shall form part of the terms and conditions of their appointment and/or contract of service; and
 - v. They further acknowledge that the Group has the right to suspend or terminate their contract/ agreement/ job and disqualify them from tendering for future contracts/ jobs if they were found to have breached the requirements or any other terms and conditions which may be implemented by the Group pursuant to the contract/agreement/job.
- d. Continue to be aware of and to periodically monitor third party's performance and business practices to ensure ongoing compliance.

8.1.6. In some instances, the Group may also engage with online vendors/service providers such as for the purchase of air flight tickets, travel insurance, subscription of service etc. Such vendors are excluded from the requirement of signing the declaration form. Nevertheless, Employee is still required to ensure reasonable due care is always exercised in order to protect the Group's interest

8.1.7. Employees are always required to exercise good judgement and common sense in assessing the integrity and ethical business practices of third parties

8.1.8. Employees should seek advice from their DH whenever questions arise relating to the integrity, conduct, or practices of the third parties that the Group is considering to appoint or finance.

8.1.9. The Third Party Due Diligence Checklist is non-exhaustive and Employees are strongly encouraged to implement and add their own measures into the checklist for a meaningful and thorough assessment of the third party.

9 Responsibilities of Directors and Employees

Directors and Employees are required to carry out the responsibilities and obligations below in compliance with the Group's stance on anti-corruption and bribery:

- a) Be familiar with the applicable requirements and directives of the policy and communicate them to subordinates
- b) Promptly record all transactions and payments in the Group's books and records accurately and with reasonable detail
- c) Seek clarification from the HRF- Compliance team on the appropriate action steps in response to any incidences or suspected incidences of bribery and corruption
- d) Always raise suspicious transactions to immediate superiors for guidance on the next course of action

- e) Remain vigilant to indications or evidence of possible violations of this policy
- f) Promptly report violations or suspected violations through appropriate channels
- g) Attend required anti-corruption and bribery training; and
- h) Not misuse their position or the resources of the Group for personal advantage

When dealing with business associates, Directors and Employees shall not:

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

During an active or anticipated procurement or tender exercise, Directors and Employees participating in the exercise in any way whatsoever, shall not:

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

When dealing with external parties in a position to make decision to the Group's benefits (e.g. government official or client), the Group's Employees shall not:

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

Respective HOD/CM/DH have a responsibility to ensure that this Policy's requirements are applied and complied with within their country/division/department/sections and to monitor compliance with this policy. They also must ensure that subordinates attend relevant training to create the awareness.

10 Conflicts of Interest

- 10.1 Conflict of interest arise in situations where there is personal interest that could be considered to have potential interference with objectivity in performing duties or exercising judgement on behalf of the Group. Directors and Employees should avoid situations in which personal interest could conflict with their professional obligations or duties. Directors and Employees must not use their position, official working hours, Group's resources and assets, or information available to them for personal gain or to the Group's disadvantage.
- 10.2 In situation where a conflict does occur, Directors and Employees are required to declare such conflicts.

11 Staff Declarations

Directors and Employees shall certify in writing that they have read, understood and will abide by this policy. A copy of this declaration shall be documented and retained by the Human Resource Department for the duration of the Directors' and Employees' employment.

12 Anti-Corruption and Bribery Compliance Function

- 12.1 The Group shall establish and maintain an anti-corruption and bribery compliance function ("ACBC function") within the Operation and Administrative Department to oversee the design, implementation and management of ACBC function.
- 12.2 The Operation and Administrative shall perform functions below:
- a. Provide advice and guidance to Directors and Employees on ACBC function and issues relating to corruption and bribery;
 - b. Take appropriate steps to ensure that adequate monitoring, measurement, analysis and evaluation of ACBC function is performed; and
 - c. Report on the performance of ACBC function to Directors.
- 12.3 The Operation & Administrative Department shall also be empowered by the Group to request information regarding Director's or Employee's assets if said Director or Employee is implicated in any incidences or suspected incidences of bribery and corruption. The failure of said Director or Employee to comply with such requests shall subject said Director or Employee to disciplinary actions by the Group, which may include termination of employment.
- 12.4 The Group shall ensure that appropriate resources shall be provided for effective operation of the ACBC function and that that the Operation & Administrative Department shall be sufficiently staffed with competent and appropriate persons capable of performing the ACBC function.
- 12.5 The Group shall conduct regular risk assessments to identify the corruption and bribery risks affecting the business, set anti-corruption and bribery objectives and assess the effectiveness of the controls in achieving those objectives.

13 Training and Awareness

- 13.1 The Group shall conduct an awareness program for Directors and Employees on this Policy and the Group's position regarding anti-corruption and bribery, integrity and ethics.
- 13.2 Training shall be provided to Directors and Employees during their induction to the Group, and further on a regular, recurring basis.
- 13.3 The level, depth, and breadth of training provided shall be commensurate with the degree of corruption and bribery risk related to the position.
- 13.4 The HRF- Compliance Section shall maintain detailed records of the training provided to the Directors and Employees, and shall schedule regular training sessions for Directors and Employees.
- 13.5 Business associates acting on behalf of the Group shall be made aware of this Policy and undergo proper due diligence as per Clause 8.

14 Audit and Compliance

Regular audits shall be conducted to ensure compliance to this policy. Such audits may be conducted internally by the Group or by an external party. Audit documentation may include performance improvement action plans.

15 Sanctions for Non-Compliance

- 15.1 Non-Compliance and any risk areas identified through the audit shall be reported to the Directors in a timely manner .
- 15.2 The Group regards acts of corruption and bribery as serious matters and shall not hesitate to take disciplinary actions against offending Directors and Employees, according to the Employee Handbook.
- 15.3 For external parties, non-compliance may lead to penalties including termination of contract. Further legal action may also be taken against external party if the Group deems such legal actions necessary.

16 Whistleblowing

Employees intending to report any incidences and suspected incidences of corruption or bribery are encouraged report such incidences and suspected incidences of through the appropriate Whistleblowing Channels as specified in Securemetric Berhad Whistleblowing Policy.

17 Reporting

Employees shall report such incidences or suspected incidences via the confidential channel as provided in Securemetric Berhad Whistleblowing Policy .

1. By email to whistleblower@securemetric.com
2. By post marked “Private & Confidential” to Independent Non-Executive Chairman
Mr. Clifton Heath Fernandez
Securemetric Berhad
L5-E-06, Level 5 Enterprise 4, Technology Park Malaysia,
Bukit Jalil, 57000 Kuala Lumpur.
3. Through the online whistleblowing form available at
<https://www.securemetric.com/corporate-governance/>

18 Investigation

Investigations relating to possible breaches of the MACC Act or this Policy within the Group shall be carried out by the Audit Committee. The Audit Committee shall report to the board of Directors of the Company for all matters pertaining to or resulting from the investigations.

19 Review & Improvement

This Policy may be revised, amended, or supplemented if and when required. It shall be the responsibility of the Directors and Employees to review this Policy from time to time.

20 Reference

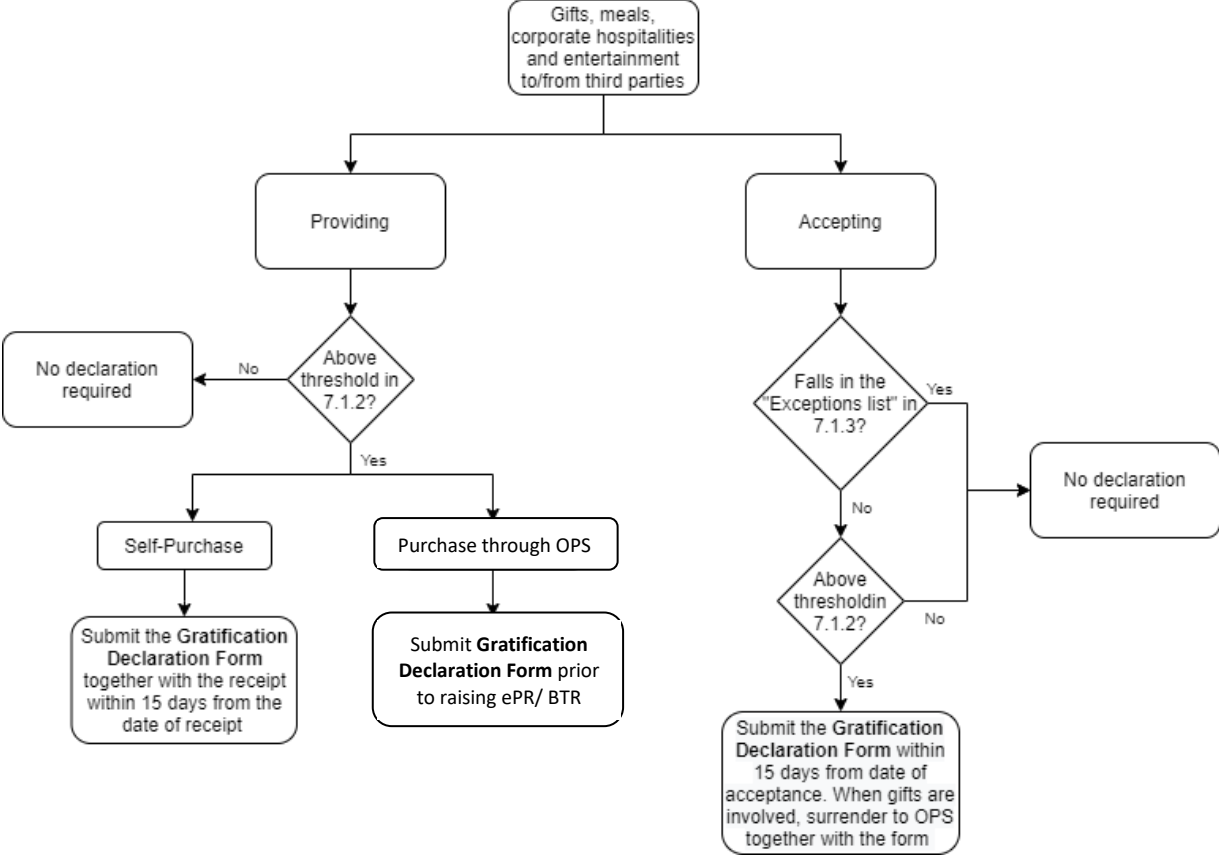
- Securemetric Berhad Terms of Reference of the Audit Committee and
- Securemetric Berhad Whistleblowing Policy are available at:
<https://www.securemetric.com/corporate-governance/>

21 Appendix

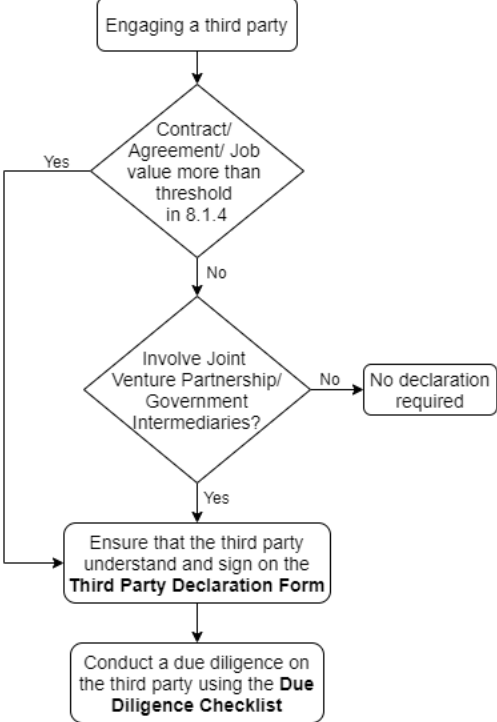
Appendix I: Process of Providing and Accepting Gifts, Meals, Corporate Hospitalities and Entertainment to/ from Third Parties.

Appendix II: Process of Engaging a Third Party

Appendix I: Process of Providing and Accepting Gifts, Meals, Corporate Hospitalitys and Entertainment to/ from Third Parties.



Appendix II: Process of Engaging a Third Party



Securemetric Berhad
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