

ANTI-BRIBERY AND CORRUPTION POLICY

**CONCRETE ENGINEERING PRODUCTS BHD
(CEPCO)**

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1. INTRODUCTION

- 1.1. It is CEPCO's policy to conduct business in an honest and ethical manner; with the highest standards of integrity and without the use of any corrupt practices or acts to gain an unfair advantage.
- 1.2. CEPCO takes a **zero-tolerance approach** to bribery and corruption and is committed to acting professionally, fairly and with integrity in all business dealings and relationships.
- 1.3. CEPCO will uphold all laws relating to anti-bribery and corruption in Malaysia (and in all other jurisdictions in which we operate). We are bound by the laws of Malaysia including the Malaysian Anti-Corruption Commission Act 2009 ("the Act"). CEPCO recognises that bribery and corruption are offences which are punishable by imprisonment not exceeding 20 years and a fine not less than 10 times the value of the bribe or RM1,000,000.00 whichever is higher. It goes without saying that, in the event CEPCO is found to have taken part in any way whatsoever with corrupt activities, the ramifications would be serious; both to business and to reputation.

CEPCO therefore takes our legal responsibilities very seriously.

- 1.4. This Policy sets out our responsibilities, and the responsibilities of all individuals and entities working for and with CEPCO, in observing and upholding our zero-tolerance approach against bribery and corruption.
- 1.5. This Policy is also meant to provide information and guidance to those working for and with CEPCO on how to recognise and to deal with bribery and corruption issues.

2. WHO IS COVERED BY THIS POLICY?

- 2.1. This Policy applies to all employees (whether permanent, fixed-term or temporary), staff, workers, directors (whether executive or non-executive), head of departments, managers, consultants, contractors, sub-contractors, seconded staff, home workers, casual workers, agents and any person or entity associated with us (including third parties), of any of our subsidiaries or their employees, no matter where located. For the avoidance of doubt, this Policy also applies to officers, board and/or committee members at all levels.
- 2.2. The term “**personnel**” shall collectively refer to all employees (whether permanent, fixed-term or temporary), staff, worker, directors (whether executive or non-executive), head of departments, managers, seconded staff, home workers and casual workers of CEPCO and of any of our subsidiaries.
- 2.3. The term “**third party**” (and its plural form) refers to any external party which CEPCO meets, works with and deals with whether individual, entity or organisation. It refers to actual and potential clients, customers, suppliers, distributors, vendors, business contacts, agents, contractors, sub-contractors, consultants, investors, joint venture partners, advisors and government and public bodies. For clarity, this will include all their advisors, representatives, officials, politicians, public officers and public parties.
- 2.4. Any arrangement, contract and relationship CEPCO enters into with a third party shall be subject to express contractual terms and specific provisions that shall require the third party to comply with this Policy and the Act; and

to comply with minimum standards and procedures relating to anti-bribery and corruption. Please further refer to Paragraph 7 of this Policy.

- 2.5. All personnel and third parties are required to adhere to/comply with this Policy and act in compliance with the Act.

3. WHAT IS BRIBERY?

- 3.1. Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting or soliciting something of value in return for a business advantage, the retaining of business, favours in the conduct of business and/or to induce or influence an action or decision.
- 3.2. For clarity, bribery is not just limited to the act of offering, giving, promising, providing etc. a bribe, if an individual or an entity is on the receiving end of a bribe and accepted the bribe; they are also breaking the law.
- 3.3. The Schedule at the end of this Policy sets out some non-exhaustive scenarios that illustrate potential bribery.
- 3.4. Bribery is illegal. Personnel and third parties shall not and must not engage in any form of bribery, whether directly, passively, or through any other party. Personnel and third parties shall not and must not accept bribes in any way, manner or degree whatsoever and in the event there is any uncertainty on whether something is a bribe, you are urged to seek further advice from CEPCO's Compliance Committee.
- 3.5. For completion, the Act does not define the word '**bribery**'; but instead uses the word '**gratification**' as its equivalent. The statutory definition of '**gratification**' pursuant to the Act may be found in Paragraph 17: Key

Definitions. All personnel and third parties are expected to be aware of this statutory definition and that the said statutory definition is to be read together with this Policy's description of a bribe/bribery in this Paragraph.

4. GIFTS AND HOSPITALITY

4.1. This Paragraph is to be read together with CEPCO's "*Procedure for Staff Claim & Staff Advance*"; the procedure therein of which is applicable for personnel only.

4.2. The general rule of thumb is that all personnel are prohibited from giving and receiving gifts and hospitality. It is the responsibility of personnel to inform all third parties and any other external parties that CEPCO practices a strict "*no gift policy*"; any gift received shall be returned. Personnel and third parties are therefore expected to strictly adhere to the same.

4.3. Gifts:

4.3.1. A gift may be allowed in very limited circumstances in which the refusal to accept such a gift may offend or sever a business relationship or opportunity. The personnel receiving such a gift shall promptly report the receiving of the gift to CEPCO's Compliance Committee.

4.3.2. Additionally, such gift(s) must satisfy the following criteria:-

4.3.2.1. It must be lawful and customary in the circumstances;

4.3.2.2. The receiving of the gift by the personnel is not made with the intention of influencing the personnel and/or

will not be perceived as having any effect on the obtaining or retaining of business or business advantage, or to reward the provision or retention of business or a business advantage, on in explicit or implicit exchange for favours or benefits;

- 4.3.2.3. It is not made with the suggestion that a return favour is expected by the personnel;
 - 4.3.2.4. It is given to CEPCO and not to the personnel personally;
 - 4.3.2.5. It does not include cash or a cash equivalent (such as gift certificates or cash vouchers of any kind);
 - 4.3.2.6. Taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time; and
 - 4.3.2.7. It is given openly and not in secret.
- 4.3.3. In the event the gift does not satisfy the criteria above or there is a potential conflict of interest, the gift shall be returned immediately;
- 4.3.4. In determining whether the gift satisfies the criteria above and/or is to be returned, CEPCO's Compliance Committee is expected to exercise proper care and judgment on a case-to-case basis.

5. DONATIONS

- 5.1. CEPCO accepts and encourages the act of donating and sponsorship.
- 5.2. Any such donation and sponsorship are to be approved and authorised by CEPCO's Compliance Committee and must satisfy the following criteria:-
 - 5.2.1. Such donation and sponsorship shall not be used and shall not be a means to conceal corruption or bribery;
 - 5.2.2. Such donation or sponsorship shall be accurately recorded in CEPCO's accounting records;
 - 5.2.3. Any such donation or sponsorship made shall be legal and ethical under Malaysian laws and do not breach/contravene this Policy; and
 - 5.2.4. Such donation or sponsorship is to be made to entities, bodies and/or organisations that have been duly established, registered and certified (as the case may be) by the relevant authorities/regulating bodies.
- 5.3. CEPCO will not make any donations or contributions in any way whatsoever to support any political party, politicians or candidates.

6. FACILITATION PAYMENTS AND KICKBACKS

- 6.1. A “**facilitation payment**” is a form of bribery to secure, expedite or facilitate the performance of a person performing a routine or administrative duty or function.
- 6.2. A “**kickback**” is another form of bribery typically made in exchange for a business favour or advantage.
- 6.3. CEPCO does not make and will not accept facilitation payments or kickbacks of any kind. For clarity, CEPCO does not allow any making or receiving, either directly or indirectly, facilitation payments or kickbacks in any way whatsoever.
- 6.4. All personnel should decline and refuse the making and receiving of any facilitation payments or kickbacks if encountered. Any such incident is to be reported immediately to CEPCO’s Compliance Committee.

7. DEALING WITH THIRD PARTIES

- 7.1. All third parties are required to adhere/comply with this Policy and to act in compliance with the Act.
- 7.2. All third parties are expected to be aware of this Policy and the responsibilities contained herein.
- 7.3. In addition to Paragraph 2.4 of this Policy, CEPCO will incorporate strict anti-bribery and corruption contract clauses and corresponding termination rights in all arrangements, contracts and relationships entered into between CEPCO and all third parties.

- 7.4. In the event any third party breaches such contractual clauses and/or breaches/contravenes this Policy or the Act, CEPCO shall be entitled to terminate any arrangement, contract and relationship between CEPCO and the said third party.
- 7.5. Before entering into any arrangement, contract and relationship with any third party, CEPCO shall communicate and provide a copy of this Policy to the third party and the third party shall provide CEPCO with a written confirmation that the third party will adhere/comply with the Policy and act in compliance with the Act.
- 7.6. CEPCO will not enter and will not continue with any arrangement, contract and relationship with any third party that has declined to provide CEPCO with a written confirmation that the third party will adhere/comply with this Policy and act in compliance with the Act.
- 7.7. All arrangements, contracts and relationships with third parties shall be subjected to review from time to time as part of CEPCO's commitment to monitor, enforce and improve CEPCO's anti-bribery and corruption policies and procedures.

8. NO CONFLICTS OF INTEREST

- 8.1. Conflicts of interest arise when personnel place his or her personal interests before the interests of CEPCO and where such personal interests unduly influences the obtaining or retaining of business or business advantage, judgment, decisions or actions.

- 8.2. All personnel have an obligation to act in the best interest of CEPCO at all times and must separate their personal interest from those of CEPCO's. Personnel must therefore ensure that their personal interest do not conflict with or appear to be in conflict with CEPCO's interest.
- 8.3. Personnel are not allowed to use their position or knowledge gained directly or indirectly in the course of working with and working for CEPCO for private or personal advantage.
- 8.4. The giving and receiving of gifts and hospitality can affect or be seen to affect business judgment hence may give rise to a conflict of interest. For CEPCO's position on the giving and receiving of gifts and hospitality, please refer to Paragraph 4 of this Policy.
- 8.5. The entering of any arrangement, contract and relationship between CEPCO and any third party must not be influenced by any personnel's personal interest.
- 8.6. Personnel who are conflicted and/or who have observed any potential conflict of interest should notify their involvement and/or such potential conflict to CEPCO's Compliance Committee immediately. When in doubt, personnel shall adopt the highest standards of integrity and conduct.

9. RESPONSIBILITIES OF PERSONNEL

- 9.1. Personnel must read, understand and comply/adhere with this Policy.
- 9.2. The prevention, detection and reporting of bribery and corruption are the responsibility of all personnel. Personnel are required to avoid any activity that might lead to, or suggest, a breach/contravention of this Policy.

9.3. Personnel are to notify/lodge a report with CEPCO's Compliance Committee or at cepcocc@cepco.com.my or follow the steps set out in this Policy at Paragraph 11 as soon as possible if you believe or suspect that a breach/contravention of this Policy and the Act has occurred or may occur in the future. When in doubt, contact CEPCO's Compliance Committee.

9.4. Any personnel who breaches/contravenes this Policy and the Act will face disciplinary action; which could result in immediate dismissal for gross/serious misconduct. CEPCO reserves the right to terminate our contractual relationship with any personnel if he/she breaches/contravenes this Policy and the Act. Please refer to Paragraph 12 of this Policy.

9.5. **Specific Responsibilities:**

9.5.1. Personnel are to:-

9.5.1.1. Be alert towards any potential breach/contraventions of this Policy and the Act;

9.5.1.2. Attend anti-bribery and corruption training held by CEPCO; and

9.5.1.3. Co-operate and render assistance in any due diligence exercises, checks, audits, reviews, risk assessments and control measure assessments undertaken by CEPCO or by an independent external party appointed by CEPCO.

9.5.2. Personnel are not to:-

- 9.5.2.1. Turn a blind eye to any potential breach/contraventions of this Policy and the Act;
- 9.5.2.2. Threaten or retaliate against any personnel or third party who has refused to commit a bribery offence or who has raised concerns under this Policy; and
- 9.5.2.3. Engage in any activity, conduct or action that might lead to the personnel or third party breaching/contravening this Policy and the Act.

9.6. **Responsibilities to Third Parties:-**

9.6.1. Personnel shall not:-

- 9.6.1.1. Exert improper influence onto third parties to obtain any form of benefit personally or for the benefit of CEPCO;
- 9.6.1.2. Give any bribes to third parties in return for personal favours or advantages or in return for favours or advantages for CEPCO;
- 9.6.1.3. Make any representations, offers or promises which will influence the decision of a third party in any way whatsoever.

9.7. Responsibilities During Procurement and Sales:-

9.7.1. This Paragraph is to be read together with CEPCO's "*Standard Operating Procedure for Procurement*" and CEPCO's "*Sales Department Procedures*".

9.7.2. Personnel shall not:-

9.7.2.1. Abuse any decision making, reviewing and approving powers provided by CEPCO in the "*Standard Operating Procedure for Procurement*" and in the "*Sales Department Procedures*";

9.7.2.2. Bypass any standard operating procedure as contained in both the "*Standard Operating Procedure for Procurement*" and in the "*Sales Department Procedures*".

10. RECRUITMENT AND EMPLOYMENT

10.1. CEPCO shall conduct background checks and will screen any potential personnel/personnel candidates in order to ensure that he/she has not been convicted for bribery or corruption and has not engaged in any bribery or corrupt business practices. For clarity, this shall form an integral part of CEPCO's recruitment process moving forward.

10.2. All personnel are required to execute anti-bribery and corruption declarations as and when required by CEPCO. For personnel involved with procurement and sales, you may be required to execute the anti-bribery and

corruption declarations on a case-to-case basis, project basis and/or customer basis.

10.3. Additionally, all personnel are required to execute an “*Appendix on Anti-Bribery and Corruption Practices*” which shall form part of all personnel’s letters of appointment/employment contracts with CEPCO and/or an integral part of all personnel’s employment with CEPCO (as the case may be).

10.4. All personnel shall be subjected to due diligence conducted from time to time by CEPCO. Please refer to Paragraph 9.5.1 of this Policy.

11. REPORTING AND WHISTLEBLOWING POLICY

11.1. How to Raise a Concern?

11.1.1. In addition to Paragraph 9.3 of this Policy, if you believe or suspect that there is an instance of bribery or corrupt practices occurring or there is a breach/contravention of this Policy, you are encouraged to raise your concern as early as possible. In the event of any uncertainty on whether a certain action or behaviour is considered as bribery or corruption, you should speak and contact CEPCO’s Compliance Committee or at cepcocc@cepcocom.my.

11.1.2. CEPCO will familiarise all personnel with the whistleblowing procedures of this Policy so that all personnel can vocalise their concerns swiftly and confidentially.

11.2. What to Do If You Are a Victim of Bribery or Corruption?

- 11.2.1. Personnel are to inform CEPCO's Compliance Committee or at cepcocc@cepco.com.my as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future or if you have reason to believe that you are a victim of another corrupt activity.

11.3. Protection

- 11.3.1. Personnel who refuse to accept or offer a bribe, or those who raise concerns or report a wrongdoing by another personnel or third party, may be concerned about possible repercussions. CEPCO aims to encourage openness and will completely support any personnel who raise a genuine concern in good faith under this Policy; even if they turn out to be mistaken.
- 11.3.2. CEPCO is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future.
- 11.3.3. Detrimental treatment includes dismissal, disciplinary action, threats, harassment or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform CEPCO's Compliance Committee immediately.

- 11.3.4. CEPCO is committed in protecting any personnel who refuse to take part in bribery or corruption, or who report in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future. Any such personnel will be accorded full protection of confidentiality to the extent allowed under the law.

12. POLICY VIOLATION AND NON-COMPLIANCE

- 12.1. CEPCO will fully investigate any instances of alleged or suspected bribery and corruption and/or any instances of alleged breach/contravention of this Policy. Personnel suspected of bribery and corruption and/or breach/contravention of this Policy may be suspended while the investigation is conducted. CEPCO will invoke its disciplinary procedures where any personnel are suspected of bribery and corruption and/or breach/contravention of this Policy; and proven allegations may result in a finding of gross/serious misconduct and immediate dismissal.
- 12.2. In circumstances where the reporting personnel himself/herself has breached/contravened this Policy, CEPCO, in determining the disciplinary action to be taken against the said personnel, shall take into consideration that the said personnel himself/herself reported the breach/contravention and whether the report and assistance given by the said personnel in investigating the breach/contravention averted any further damage to CEPCO, our interests and reputation. These are mitigating factors in the reporting personnel's favour.
- 12.3. CEPCO shall be entitled to terminate any arrangement, contract and relationship with third parties who are found to have breached/contravened this Policy.

- 12.4. CEPCO reserves the right to commence legal action/proceedings against any personnel and third party in breach/in contravention of this Policy.
- 12.5. CEPCO may also report any matter to the relevant authorities. CEPCO will render and provide all necessary assistance to the relevant authorities in any subsequent investigation and potential criminal prosecution.

13. ANTI-BRIBERY AND CORRUPTION COMPLIANCE

- 13.1. CEPCO's Compliance Committee will oversee the implementation and management of this Policy.
- 13.2. CEPCO's Compliance Committee shall perform the following duties and functions:-
 - 13.2.1. To take all necessary but reasonable steps to ensure that personnel and third parties perform and adhere/comply with this Policy;
 - 13.2.2. To issue all measures, actions, directives, memoranda, instruction and clarification to ensure that this Policy is implemented, effected and acted upon by all personnel and third parties;
 - 13.2.3. To provide guidance, advice, counsel and support to all personnel and third parties with regards to this Policy and with regards to any anti-bribery/anti-corruption issues arising in CEPCO's day-to-day operations;

- 13.2.4. To manage, respond and act upon all complaints, reports, information and notifications made by any personnel and third party pursuant to this Policy;
 - 13.2.5. To promote and uphold the best practices of anti-bribery and anti-corruption practices; and
 - 13.2.6. To improve all aspects of CEPCO's anti-bribery and anti-corruption commitment, ethos, policies and procedures.
- 13.3. CEPCO's Compliance Committee shall conduct and/or shall cause to be conducted regular risk assessments at all levels of CEPCO to identify any risk relating to bribery and corruption which may potentially affect CEPCO. Additionally, CEPCO's Compliance Committee will set anti-bribery and anti-corruption objectives and policies whilst constantly monitoring and assessing the efficacy of the controls implemented.
- 13.4. CEPCO will ensure that regular audit, checks, reviews, risk assessments and control measure assessments are conducted to ensure the effectiveness and adherence/compliance of this Policy. Such checks, audit, reviews and assessments may be conducted internally and/or by an independent external party appointed by CEPCO. Personnel are required to co-operate and render assistance in any checks, audit, reviews and assessments in that regard.
- 13.5. CEPCO's Compliance Committee shall also have the following core responsibilities:-
- 13.5.1. To assess and/or cause to be assessed the risk of bribery and corruption internally and externally;

- 13.5.2. To conduct and/or cause to be conducted anti-bribery, anti-corruption and compliance training;
- 13.5.3. To establish communicating channels for reporting suspected bribery and compliance events;
- 13.5.4. To maintain a detailed record of all complaints, reports, information, notification and investigations;
- 13.5.5. To investigate alleged breaches/contravention of this Policy and compliance violations and to assist CEPCO in determining possible sanctions, actions and/or disciplinary action against personnel and/or third parties;
- 13.5.6. To conduct and/or cause to be conducted audit, checks, reviews, risk assessments and control measure assessments; and
- 13.5.7. To conduct and/or cause to be conducted due diligence exercises and to prepare the relevant reports accordingly.

14. RECORD KEEPING

- 14.1. CEPCO will keep detailed and accurate financial records and have appropriate internal controls in place to act as evidence for all payments made by CEPCO.
- 14.2. With reference to Paragraph 4 of this Policy, CEPCO's Compliance Committee shall maintain a Register of Gifts which shall contain a list of gifts received and returned.

- 14.3. All accounts, invoices, memoranda, claim forms, other documents and other records which relate to any dealings with third parties should be prepared and maintained with strict accuracy and completeness. No accounts are to be kept 'off-book' to facilitate or conceal improper payments.

15. TRAINING AND AWARENESS

- 15.1. CEPCO will provide training on anti-bribery, anti-corruption and this Policy as part of the recruitment/induction process for all new personnel. All current personnel will also receive the same training periodically; with classes of personnel who are identified as being more at risk at facing bribery and corruption in the line of work required to attend such training regularly.
- 15.2. Attendance to such training shall be compulsory.
- 15.3. Assessments will be conducted on each personnel after training to ensure and ascertain the effectiveness of the same. These will form part of each personnel's annual key performance index.
- 15.4. This Policy and CEPCO's zero-tolerance approach on bribery and corruption shall be communicated to all third parties at the outset of any business relations before any arrangement, contract and relationship is entered into between CEPCO and any third party; and as appropriate thereafter.

16. MONITORING, REVIEW AND CONTINUOUS IMPROVEMENT

- 16.1. The Board of Directors with the assistance and recommendations of CEPCO's Compliance Committee will monitor the effectiveness and review

the implementation of this Policy; regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as practicable. To this effect, a permanent agenda on anti-bribery and anti-corruption will be included in every Board of Directors' meeting;

- 16.2. Internal control systems, policies and procedures designed to prevent bribery and corruption are subject to regular audit, checks, reviews, risk assessments and control measure assessments to ensure the effectiveness and adherence/compliance of this Policy in practice.
- 16.3. Personnel are encouraged to offer their feedback on this Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to CEPCO's Compliance Committee.
- 16.4. This Policy may be amended from time to time and at any time so as to improve its effectiveness in combating bribery and corruption. Personnel will be notified of any changes to this Policy.
- 16.5. CEPCO reserves the right to vary/amend this Policy at our absolute discretion.

17. KEY DEFINITIONS

17.1. ***Dealing*** is defined under the Act to mean the following:-

- 17.1.1. Any purchase, sale, loan, charge, mortgage, lien, pledge, caveat, transfer, delivery, assignment, subrogation, transmission, gift, donation, trust, settlement, deposit, withdrawal, transfer between accounts, or extension of credit;

- 17.1.2. Any agency or grant of power of attorney; and
- 17.1.3. Any act which results in any right, interest, title or privilege, whether present or future or whether vested or contingent, in the whole or in part of any property being conferred on any person.

17.2. **“Gratification”** is defined under the Act to mean the following:-

- 17.2.1. 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;
- 17.2.2. Any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
- 17.2.3. Any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or part;
- 17.2.4. Any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
- 17.2.5. Any forbearance to demand any money or money’s worth or valuable thing;
- 17.2.6. 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

- 17.2.7. Any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs.

This is CEPCO's Anti-Bribery and Corruption Policy and, as Managing Director, I commit myself and CEPCO to it.

Signed,

Leong Kway Wah

Nelson Leong Kway Wah

Managing Director

SCHEDULE

ILLUSTRATION OF POTENTIAL BRIBERY

The following is a list of possible situations that may arise during the course of your working for and with CEPCO and which may raise concerns under anti-bribery and anti-corruption laws.

The list is not exhaustive and is for illustration only.

If you encounter any of these situations while working for and with CEPCO, you must report them promptly to CEPCO's Compliance Committee using the procedure set out in this Policy.

1. You become aware that a personnel or a third party engages in, or has been accused of engaging in improper business practices;
2. You learn that a personnel or a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a 'special relationship' with government officials;
3. A personnel or third party insists on receiving a commission or fee payment before committing to any contract, process and/or function for CEPCO;
4. A personnel or third party asks for payment in cash and/or refuses to provide an invoice or receipt for a payment made;
5. A personnel or third party insists that payment be made to another individual or to another entity different from the individual/entity named in the documentation approved by CEPCO;

6. A personnel or third party asks for an unexpected additional fee or commission to 'facilitate' a service;
7. A personnel or third party demands lavish hospitality or gift(s) before commencing or continuing contractual negotiations or provision of services;
8. A personnel or third party asks that a payment is made to 'overlook' a potential legal violation;
9. A personnel or third party asks that you provide employment or some other advantage to a friend, relations or related entity before commencing or continuing contractual negotiations or provision of services;
10. You receive an invoice from a personnel or third party that appears to be non-standard or customised;
11. A personnel or third party insists to use side letters (or personal messages [PMs]) or refuses to put agreed terms into writing;
12. A personnel or third party provides incomplete or inaccurate information despite repeated requests;
13. A personnel or third party requests that CEPCO uses an agent, intermediary, consultant, supplier, distributor etc. that is not known to CEPCO;
14. You are offered an unusually generous gift or offered lavish hospitality by a personnel or third party.