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"INFOLINE TEC" GROUP OF COMPANIES

STANDARD POLICY & PROCEDURE	EFFECTIVE **25 February 2026**	REV. NO. **2**
SUBJECT **ANTI-BRIBERY & ANTI-CORRUPTION POLICY**		

1. INTRODUCTION

"INFOLINE TEC" GROUP OF COMPANIES is committed to conducting its business with integrity and in an ethical manner.

"INFOLINE TEC" GROUP OF COMPANIES has established this Anti-Bribery & Anti-Corruption Policy ("ABAC Policy" or this "Policy") to set out the Group's zero-tolerance stance against bribery and corruption in all forms.

This Policy should also be read together with other applicable policies and procedures of the Group.

2. SCOPE

2.1. This Policy applies to:

(a) Group's Directors and Employees (including permanent, temporary, full-time, part-time, probationary, contract employees, trainees and interns) (**"Internal Stakeholders"**); and

(b) any third parties performing service for or on behalf of the Group (**"Business Associates"**). They include but are not limited to, service providers, suppliers, business partners, joint venture entities and partners, associate companies, distributors, consultants, contractors, and agents.

2.2. Other external stakeholders who do not fall within the scope of **Paragraph 2.1** above, such as governments, government agencies, and customers, are advised to adhere to this Policy for all activities involving the Group.

2.3. This Policy shall be applicable in relation to the Group's businesses and in all countries in which the Group has business activities.

2.4. In this Policy, the following definitions shall apply:

(i) "bribery" refers to the act of *corruptly* giving or receiving any gratification, including for the purposes of, amongst others:

- inducing or rewarding the improper performance of any party;
- obtaining or retaining business or business advantage; and
- influencing business decisions.

(ii) "gratification" shall have the meaning as defined in the Malaysian Anti-Corruption Commission Act 2009 ("MACC Act 2009"), i.e.:

(a) money, donation, gift, loan, fee, reward, valuable security, property or interest in the property being the property of any description whether movable or immovable, financial benefit, or any other similar advantage;

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

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

(d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;

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

(f) any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and

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

(iii) "Stakeholders" generally refer to Internal Stakeholders, Business Associates and other external stakeholders of the Group;

(iv) "Foreign Public Official" shall have the meaning as defined in the MACC Act 2009;

(v) "Officer of a Public Body" shall have the meaning as defined in the MACC Act 2009;

(vi) "Public Body" shall have the meaning as defined in the MACC Act 2009;

(vii) where this Policy refers to "giving" or similar it includes any actions amounting to the act of agreeing to give, offering, promising to give, and authorising to give; and

(viii) where this Policy refers to "receiving" or similar it includes any actions amounting to the act of agreeing to receive and soliciting.

3. ANTI-BRIBERY & ANTI-CORRUPTION STANCE

I. "INFOLINE TEC" GROUP OF COMPANIES adopts a zero-tolerance approach towards any form of bribery or corruption.

Stakeholders shall not give or receive any bribes, especially in the conduct of activities relating to the Group. Amongst others, Stakeholders shall not:

(a) give, directly or through any intermediaries, any bribe, gift, reward, consideration, favor or any other advantage, for the purpose of inducing or rewarding improper performance (usually contrary to the interest of the entity they represent);

(b) give any advantages which might be considered a bribe under international legislation either in Malaysia or any other country;

(c) receive any gratification which may compromise their performance of duties owed to the organisation they represent; or

(d) instigate third parties to perform actions pertaining to the above.

II. The Group takes the upholding of its anti-bribery and anti-corruption stance across the Group's activities seriously and expects the same from Stakeholders internal and external to the Group, regardless of country of operation. Internal Stakeholders and Business Associates are advised to take necessary measures to prevent any bribery conduct and corrupt practices in their dealings with the Group.

III. The Group is committed to ensuring that no party will suffer detrimental treatment for refusing to give or receive a bribe in relation to the Group's activities.

IV. The Group treats any violation of this Policy seriously and will undertake necessary actions, including, but not limited to, a review of employment or appointment, disciplinary actions, dismissal, and reporting to the authorities, consistent with the Group's policies and relevant laws and regulations.

V. Stakeholders are encouraged to report any violation, suspected violation, or potential violation of this Policy to "INFOLINE TEC" GROUP OF COMPANIES through established channels stipulated in this Policy.

VI. The Group is determined to ensure adequate procedures are in place to prevent all stakeholders from committing any corrupt offences. The adoption of the TRUST procedures includes the followings:

(a) Top Level Commitment;

(b) Risk Assessment;

(c) Undertake Control Measures;

(d) Systematic Reviews, Monitoring and Enforcement; and

(e) Training and Communication by providing relevant in house training and posting reminder email and notices of zero tolerance approach on bribery or corruption.

4. BUSINESS DEALINGS

4.1. The Group conducts business with all Stakeholders on the basis of integrity, fairness, openness, accountability and transparency. The Group expects the same from its Stakeholders, including its Internal Stakeholders and Business Associates.

4.2. Stakeholders working for, performing services for or on behalf of, or doing business with, the Group shall not abuse the power, position, assets, information, or any other advantage obtained through their business relationship with the Group.

5. BRIBING OF AN OFFICER OF A PUBLIC BODY OR A FOREIGN PUBLIC OFFICIAL

5.1. The bribing of an Officer of a Public Body or a Foreign Public Official is an offence under the MACC Act 2009 and is likely to be an offence under the local laws in countries where the Group has business. Stakeholders who have dealings with any Officer of a Public Body or Foreign Public Official shall not engage, directly or through a third party, in any activity or transaction that may constitute, or be perceived to constitute, an attempt to bribe an officer of a Public Body or Foreign Public Official.

6. FACILITATION PAYMENTS

Facilitation payments include unofficial and improper payments or benefits provided to secure or expedite a routine or necessary action to which the Group is legally entitled.

Facilitation payments, also known as "grease payments" or "speed payments", could be small in value and solicited by both the public and private sectors. Facilitation payments are bribes and they shall not be given or received across the Group's businesses or activities in all countries of operation, regardless of local business customary or practices.

Certain payments are not considered facilitation payments if they fulfil **all** the following conditions:

- the amount payable is officially published or stated (e.g. on an official document);
- the amount is payable to the entity (as opposed to individuals representing the entity); and
- a legal and official receipt by the entity can be provided.

6.1. Stakeholders shall not directly or through any intermediaries give or receive facilitation payment in relation to the Group's activities.

6.2. Stakeholders who are required to make a payment under duress to protect their safety or freedom or that of another person (such as from life-threatening situations, bodily harm, or unlawful detainment) shall prioritise the safety or freedom of the personnel. However, such situations shall immediately be reported as soon as practicable: Internal Stakeholders shall escalate within the Group via internally established procedures; external stakeholders shall escalate in accordance with internal procedures established by the entities they represent.

7. GIFT, ENTERTAINMENT, HOSPITALITY & THIRD-PARTY TRAVEL

7.1. Any gift, entertainment, hospitality, and Third-Party Travel must be unsolicited and must not affect or be perceived to be able to affect business judgement.

7.2. All gifts, entertainment, hospitality and Third-Party Travel provided by the Group or received by Internal Stakeholders shall be authorised, processed, and recorded in accordance with internal policies and procedures established by the Group.

7.3. Gift

Internal Stakeholders and Business Associates must avoid giving or receiving gifts which may be construed as bribes. No gift shall be given to any Officer of a Public Body or Foreign Public Official on the Group's behalf.

Generally, the Group or its Internal Stakeholders do not give or receive gifts apart from gifts due to customary business or cultural occasion and corporate gifts which are subjected to applicable internal policies and procedures.

The Group and its Internal Stakeholders are strictly prohibited from giving or receiving gifts in the form of cash or loans.

7.4. Entertainment and Hospitality

Internal Stakeholders and Business Associates must avoid giving or receiving entertainment and hospitality which may be construed as bribes. Entertainment or hospitality requires the host to be present; if not, the expenditure is a gift.

The Group and its Internal Stakeholders can only provide entertainment and hospitality in the form of **food and beverage** which shall be appropriate and moderate.

Internal Stakeholders shall not receive any entertainment or hospitality.

7.5. Third-Party Travel

Third-Party Travel refers to travelling-related expenditures, such as travel tickets, meals, or accommodation, incurred in relation to legitimate business activities including business meetings, audit fieldwork or factory visits, which are provided for a business counterparty by the Group, or vice versa.

Irrelevant, unreasonable, or unnecessary travelling-related expenditures shall not be given or received by the Group or its Internal Stakeholders.

Internal Stakeholders shall refer to the Group's Policy on Gift, Entertainment, Hospitality, and Third-Party Travel – Appendix A.

8. DONATIONS AND SPONSORSHIPS

8.1. The Group shall perform due diligence on all donations and sponsorships (including commercial and non-commercial sponsorships) requested, including on relevant entities and individuals where applicable, before making such donations or sponsorships. The Group shall avoid situations where conflict of interest may affect or may be perceived to be able to affect business judgement.

Donations and non-commercial sponsorships

8.2. Charitable contributions and non-commercial sponsorships (including scholarships and grants

Donations and non-commercial sponsorships include charitable contributions, scholarships, and grants. Donations and non-commercial sponsorships are generally philanthropic in nature and they shall not be made with the intention to, or be perceived to be able to, influence any business decisions or outcome.

All requests must be made by well-established organisations on their official letterhead to the Group's Corporate Welfare, regardless of value.

8.3. Political Contributions

Generally, the Group does not make any political contributions or donations, whether monetary or in kind.

Internal Stakeholders shall refer to the Group's Policy on Donation and Sponsorship – Appendix B.

9. BUSINESS INCENTIVES

Business incentives include rewards, rebates, discounts, or referral fees. Business incentives are generally provided at an entity-to-entity level in relation to parties involved in a formal business relationship.

9.1. The Group does not offer or provide business incentives which are improper, inappropriate, or questionable.

9.2. In relation to the Group's business, Internal Stakeholders are prohibited from receiving business incentives in individual capacity.

9.3. Kickbacks or similar arrangements are prohibited across the Group's businesses.

Internal Stakeholders shall refer to the Group's Policy on Business Incentives – Appendix C.

10. CONFLICT OF INTEREST

Conflict of interest refers to circumstances or relationships which affect or may affect the ability of an individual to act objectively in carrying out the duties owed to his/her role in an organisation or entity. The Group and its Stakeholders shall avoid, where possible, or resolve conflict of interest situations in ensuring objective, fair, and transparent business dealings.

Conflict of interest situation may include, but is not limited to:

- family member relationship – "family" shall have the definition provided by Bursa Malaysia Securities Berhad's Main Market Listing Requirements ("Listing Requirements"). This includes, in relation to a person, his/her (a) spouse; (b) a parent; (c) a child, including an adopted child or stepchild; (d) brother or sister; and a spouse of (c) or (d).

- related party relationships – "related party" shall have the definition provided by the Listing Requirements.

10.1. All Internal Stakeholders and Business Associates shall declare any conflict of interest situation arising that may impact the objectivity of business dealings or business relationships.

11. ANTI-MONEY LAUNDERING AND ANTI-TERRORISM FINANCING

11.1. The Group does not engage, within and outside Malaysia, in any money laundering or terrorism financing activities and it does not associate itself with such criminal activities of others.

11.2. Stakeholders shall not associate themselves, within and outside Malaysia, with criminal activities within its business operations and value chain.

12. RECORD-KEEPING

12.1. Complete and accurate financial records and other relevant records relating to the Group's businesses and transactions shall be maintained by all relevant Stakeholders, for purposes including to serve as evidence of payments made and to comply with applicable laws and regulations.

13. COMMUNICATION, TRAINING AND AWARENESS

13.1. The Group deploys various communication tools and methods to raise awareness of this Policy and the Group's anti-bribery and anti-corruption stance amongst its Stakeholders, as appropriate.

13.2. Where required, all Stakeholders should co-operate and participate in the Group's communication efforts such as training sessions and declaration of acknowledgement.

14. COMPLIANCE

14.1. Compliance with this Policy by the Group, Internal Stakeholders, and Business Associates is mandatory. Any violation of this Policy will be dealt with seriously by the Group, including but not limited to dismissal, termination of the business relationship, and reporting to the authorities, as consistent with relevant laws and regulations.

15. RAISING CONCERNS AND REPORTING VIOLATIONS

15.1. The Group strongly encourages any person, including the general public, who knows of, or suspects of, a violation, suspected violation, or potential violation of this Policy to report to the Human Resource Department for immediate actions to be undertaken to address the issue.

15.2. Concerns shall be reported through the Group's Whistleblowing Policy and mechanism, which is available on the Group's Company policies. All reports and the identity of the Whistleblower(s) will be protected and treated confidentially.

15.3. If the Board is of the opinion that the reported case has not been satisfactorily resolved or addressed, and that it constitutes a breach of applicable laws and regulations, including but not limited to those of Bursa Malaysia Securities and the Malaysian Anti-Corruption Commission (MACC), the Board shall report the matter to the

relevant authorities without undue delay.

16. REVIEW AND MONITORING

16.1. This Policy is approved by the Board of Directors of the "INFOLINE TEC" GROUP OF COMPANIES.

16.2. This Policy shall be reviewed by the Board of Directors at least every 3 years.

APPENDIX A – Policy on Gift, Entertainment, Hospitality, and Third-Party Travel

1. Introduction and Scope

This **Policy on Gift, Entertainment, Hospitality, and Third-Party Travel** (this "Policy") is part of and shall be read together with, the Group's Anti-Bribery and Anti-Corruption Policy.

This Policy is established by "INFOLINE TEC" GROUP OF COMPANIES to set out the principles for the giving and receiving of gifts, entertainment, or hospitality in relation to the Group's businesses in all countries of operations.

This Policy is applicable to the Group's Internal Stakeholders and in relation to any gifts, entertainment, hospitality, or Third-Party Travel-related expenses incurred in the name of the "INFOLINE TEC" GROUP OF COMPANIES. This Policy is not applicable to gifts, entertainment, hospitality, and travel-related expenses provided by the Group to its Internal Stakeholders.

2. Introduction to Gifts, Entertainment, Hospitality, and Third-Party Travel

Gifts and entertainment and hospitality are defined as follows (adapted from the *Global Anti-Bribery Guidance* of *Transparency International UK*)

Gift: These can be vouchers, goods or services, which, if given appropriately, are a mark of friendship or appreciation. Gifts should have no business roles other than marking and enhancing relations or promoting the giver's company or brands.

Any other benefits or advantages not covered elsewhere by the Group's policies or procedures, including un-hosted "hospitality" or "entertainment" benefits, shall be considered as gifts.

Hospitality or entertainment: This is given or received to initiate, cement, or develop relationships. In a general sense, business hospitality or entertainment may be in the forms of meals, receptions, and tickets to entertainment, social, or sports events. Hospitality requires the host to be present; if not, the expenditure is a gift. Often an argument for hospitality is that it provides a relaxed, neutral environment in which business relationships and activities can be initiated, fostered, the information imparted, and respect and trust shown. Hospitality can also be associated with fund-raising events held for charitable causes with the company supporting the causes by purchasing tickets or introducing potential supporters.

Any other hosted intangible benefits or advantages (including services) not covered elsewhere by the Group's policies or procedures shall be considered as hospitality or entertainment.

On the other hand, Third-Party Travel is defined as follows:

Third-Party Travel: In relation to Third-Party Travel provided by the Group (i.e. paid for or reimbursed by the Group), this refers to business-related travelling expenses (i.e., legitimate travel and necessary meals and accommodation) incurred by a business counterparty (such as suppliers, customers, auditors, or government or regulatory officers) relating to business travel required for the business counterparty's performance of work or task relating to the Group's business (such as factory visits, site audits, or business trips) which is paid for or reimbursed by the Group.

In relation to Third-Party Travel provided by a business counterparty of the Group, this refers to business-related travelling expenses incurred by the Group's Internal Stakeholders relating to business travel required for the Internal Stakeholder's performance of work or task relating to the Group's businesses, but is paid for or reimbursed by the business counterparty.

3. "INFOLINE TEC" GROUP OF COMPANIES' Policies on Gifts, Entertainment and Hospitality

3.1 A gift, entertainment, or hospitality, whether given or received, shall apply the following principles:

(a) **bona fide:** it shall be given clearly as an act of appreciation, with no ill intention to persuade or influence decisions;

(b) **no obligations:** it shall be given and received without any obligations or expectation of return, in any form, from the recipient;

(c) **no undue influence:** it shall not be seen as intended for, or capable of, gaining undue influence over a business transaction or decision and they shall not be able to, or be seen to be able to, compromise the performance of one's duties (such as the duty to make objective decisions);

(d) **made openly:** it shall not be made in secret and undocumented. The purpose, approvals, and value shall be documented;

(e) **legal:** it shall not contradict with applicable laws and regulations governing the giver and the recipient;

(f) **accords with stakeholder perception:** it would not be viewed unfavourably or questionably by stakeholders if the gift, entertainment or hospitality were made known to them;

(g) **proportionate:** its value and nature are not disproportionate to the occasion or the circumstances, e.g. gifts of a certain value for a Chief Executive Officer ("CEO") / Chief Operating Officer ("COO") may be deemed appropriate but the same if given to an admin staff may be deemed excessive;

(h) **conforms to the rules governing the giver and the recipient:** it shall conform with the policies of respective organisations of the giver and the recipient. This means when giving or receiving gifts, entertainment, or hospitality, Internal Stakeholders shall understand the counterparty organisation's policies on gifts, entertainment, and hospitality; and

(i) **infrequent:** it is not given frequently.

3.2 Internal Stakeholders must not solicit for gifts, entertainment, or hospitality from business counterparties.

3.3 The Group and its Internal Stakeholders shall not give or receive any gifts, entertainment, hospitality, or Third-Party Travel which may be construed as a bribe.

3.4 **Specific prohibition and situations**

3.4.1 Gifts, entertainment, and hospitality shall not be given to auditors, regulators, or government departments, agencies, or authorities (hereinafter referred to as "Authorities") or their officers if:

(a) the Group is expecting to, in the near future, apply, obtain, or renew a licence, permit, certification, approval, or any other types of clearance (hereinafter referred to as "Clearance") from the said Authorities; or

(b) the Group has recently applied, obtained, or renewed a Clearance from the said Authority.

The Group has a policy of not providing gifts, entertainment, and hospitality to an Authority or their officers during the period beginning from 3 months before an expected application for Clearance to 3 months after the Clearance has been obtained.

3.4.2 Internal Stakeholders shall not give any gifts in individual capacity to any Officer of a Public Body or Foreign Public Official on the Group's behalf.

3.4.3 The Group and its Internal Stakeholders and its Internal Stakeholders are strictly prohibited from giving or receiving gifts in the form of cash or loans.

3.5 **Gifts**

3.5.1 The Group and its Internal Stakeholders shall not give or receive gifts except for the following situations:

(a) The gift is given by the Group due to a customary business or cultural occasion, subject to the following condition:

i. the gift is given in the name of the Group or its subsidiaries;

ii. the gift is not more than RM200 (per transaction); and

iii. the gifts are not given to the same party (entity or persons related to the entity, whichever is stricter) more than 6 times per calendar year.

(b) the gift given or received is a corporate gift which:

i. bears the logo or brand of the giver's group; and

ii. fulfils either of the following:

(01) given at a company-to-company level; or

(02) is worth not more than RM200.

3.5.2 Consistent with **Paragraph 3.5.1**, any corporate gifts, received by Internal Stakeholders, which is worth more than RM200 shall be declared to the Group Compliance Department for recording and handling (which may include returning to the provider or redistributing the gift to other persons).

3.6 **Entertainment and Hospitality**

3.6.1 The Group and its Internal Stakeholders can only provide entertainment and hospitality in the form of **food and beverage**, which shall be appropriate and moderate.

3.6.2 Internal Stakeholders shall not receive any entertainment or hospitality.

4. "INFOLINE TEC" GROUP OF COMPANIES' Policies on Third-Party Travel

4.1 A Third-Party Travel, whether provided or accepted, shall apply the following principles:

(a) **relevance:** it is primarily due to a legitimate business activity required in connection to the Group's businesses or activities;

(b) **necessary:** the elements and recipients of the Third-Party Travel are reasonably necessary for the performance of the said business activity; and

(c) **proportionate and reasonable:** its value (such as the travel and accommodation class) is appropriate and reasonable in relation to the circumstances and recipients (such as the length of the trip and seniority of the traveller).

4.2 The Group and its Internal Stakeholders are prohibited from providing or receiving travelling expenses which are not due to business-related travelling or falling outside the Business Event Period (in the case of out-of-town business activities).

4.3 In the case of out-of-town business activities, the **Business Event Period** is defined as follows:

(a) 24 hours before the commencement of the scheduled business activity or event; to
(b) 24 hours after the end of the scheduled business activity or event.

Director may approve exceptions to the calculation of the Business Event Period.

5. Authority and Documentation

All gifts, entertainment, hospitality and Third-Party Travel provided by the Group shall be authorised, processed, and recorded in accordance with internal policies and procedures established by the Group.

APPENDIX B – Policy on Donation and Sponsorship

1. Introduction and Scope

This **Policy on Donation and Sponsorship** (this "Policy") is part of and shall be read together with, the Group's Anti-Bribery and Anti-Corruption Policy.

This Policy is established by "INFOLINE TEC" GROUP OF COMPANIES to set out the principles for the making, requesting, or receiving of donations, non-commercial sponsorships, and commercial sponsorships (hereinafter collectively referred to as "Donations and Sponsorships") by the Group, in all countries of operations.

This Policy is applicable to the Group's Internal Stakeholders and in relation to any donations or sponsorships made, requested, or received by the Group.

2. Introduction to Donations and Sponsorships

Donation or non-commercial sponsorship: A donation or a non-commercial sponsorship is a philanthropic giving of any sums of money or items to promote or support the welfare of others without an expectation of return in any forms. It may include, amongst others, charitable contributions, contributions to community, grants, scholarships, or corporate social responsibility ("CSR") contributions. Donations and non-commercial sponsorships may be made in monetary or nonmonetary forms.

Commercial sponsorship: A commercial sponsorship is commonly a commercial activity whose main objective is to promote an organisation's reputation, brands, products, services, etc. Commercial sponsorships may be made in monetary or non- monetary forms.

3. "INFOLINE TEC" GROUP OF COMPANIES's Policies on Donations and Sponsorships

3.1 Donations and Sponsorships made by, requested by, or accepted by the Group shall apply the following principles:

(a) in the case of Donations and Sponsorships made by the Group – they shall not be made with corrupt intent, or be perceived to be made with corrupt

intent, to secure or obtain business or business advantage;

(b) in the case of Donations and Sponsorships requested by or accepted by the Group – the Group shall not be obliged or pressured to return a favour or benefit in any form that is related to the Group's businesses;

(c) Donations and Sponsorships, whether made or accepted, shall not give rise to any conflict of interest between the Group and the donor, sponsor, or the intended recipient or those related to them;

(d) Donations and Sponsorships, whether made or accepted, shall be fair, open, and transparent.

3.2 **Donations and Non-Commercial Sponsorships made by the Group**

3.2.1 The Group supports the following environmental, social, or community causes for its donations and non-commercial sponsorships:

(a) disaster or emergency relief – a contribution to support the need of society or community in response to events affecting the overall or general functioning of society or community (such as flood, typhoon, or a pandemic);

(b) education – the promotion of education or educational activities;

(c) health and wellbeing of society or community – the promotion and support of physical or mental health, health awareness, and wellbeing of the society or community;

(d) environment – the promotion or support for the protection, preservation, or restoration of the natural environment;

(e) development of sectors in which the Group does business; and

(f) other causes in line with the Group's CSR strategy and program which has been approved or endorsed by the Board.

3.2.2 Any other donation causes which are not in line with those specified in **Paragraph 3.2** above shall be approved by the Board.

3.2.3 All requests for donation or non-commercial sponsorship shall be made officially and formally (on the official letterhead of the requestor's organisation) to the Group's Corporate Welfare Department.

3.3 **Commercial Sponsorships**

3.3.1 Commercial sponsorships made by the Group shall have at least one of the following commercial benefits:

(a) offers value for money;

(b) promotes the brand name of the Group or its products; or

(c) enhances or promotes business opportunities, in a proper and fair manner without the sponsorship constituting or potentially constituting a bribe.

3.4 **Specific prohibition and situations**

3.4.1 Donations and Sponsorships shall not be made to auditors, regulators, or government departments, agencies, or authorities (hereinafter referred to as "Authorities"), entities related to the Authorities, or officers of the Authorities if:

(a) the Group is expecting to, in the near future, apply, obtain, or renew a licence, permit, certification, approval, or any other types of clearance (hereinafter referred to as "Clearance") from the said Authorities; or

(b) the Group has recently applied, obtained, or renewed a Clearance from the said Authority.

The Group has a policy of not making Donations or Sponsorships to an Authority, entities related to the Authorities, or officers of the Authorities during the period beginning from 3 months before an expected application for Clearance to 3 months after the Clearance has been obtained, unless the Donation and Sponsorship has a clear environmental, social, or community cause.

3.4.2 The Group has no political affiliation and it shall not make any political Donations or Sponsorships, such as donating to a political party or political candidate or sponsoring a political event.

Internal Stakeholders are not prohibited from making political contributions, donations, or sponsorships in their individual capacity but their contributions, donations, or sponsorships must never be associated with the Group.

3.5 Due diligence shall be performed on the donor, sponsor, or intended recipient of Donations and Sponsorships, focusing on the following:

(a) their legitimacy and reputation;

(b) if they have been involved or allegedly involved in financial or commercial crimes (such as bribery, fraud, financial irregularities, money-laundering activities, or terrorism financing activities);

(c) if they are affiliated with the Authorities or political parties referred to in **Paragraph 3.5** above;

(d) if the intended Donations or Sponsorship contradicts with the Donation or Sponsorship Policy of the entity they represent, if made available to the Group; and

(e) any conflict of interest situations with the Group's businesses, personnel, or internal controls and procedures.

(Examples of conflict of interest situations are as follows:

- close relationships, such as family member or related party relationships, between the Group's key decision-maker and the intended recipient;
- in relation to intended recipients – whether the Group has recently submitted or is expecting to submit a bid for a contract to the intended recipient or any person connected to the intended recipient; and
- in relation to donors and sponsors – whether the donor or sponsor or any person connected to the donor or sponsor has recently submitted a bid to the Group or is competing with the Group in a bidding process.)

4. Authority and Documentation

All Donations and Sponsorships made and accepted by the Group shall be authorised, processed, and recorded in accordance with internal policies and procedures established by the Group.

APPENDIX C – Policy on Business Incentives

1. Introduction and Scope

This **Policy on Business Incentives** (this "Policy") is part of and shall be read together with, the Group's Anti-Bribery and Anti-Corruption Policy.

This Policy is established by the "INFOLINE TEC" GROUP OF COMPANIES to set out the principles for the use of business incentives in relation to the Group's businesses in all countries of operations.

This Policy is applicable to the Group's Internal Stakeholders and any business incentives provided or received by the Group.

2. Introduction to Business Incentives

Business incentives: Business incentives such as rewards, rebates, discounts, referral fees, or commissions are business tools commonly used in sales and marketing or for referral to new business opportunities or business relationships. Business incentives are generally provided at an entity-to-entity level in relation to parties involved in a formal business relationship.

3. "INFOLINE TEC" GROUP OF COMPANIES's Policies on Business Incentives

3.1 Generally, business incentives shall be appropriate, reasonable, and proportionate to the business objectives intended to be achieved, without it constituting or potentially constituting a bribe.

3.2 Business incentives provided by the Group shall consider the following:

(a) business incentives do not deviate excessively from industry or market practice or rate;

(b) business incentives do not incentivise the recipient's unethical business conduct;

3.3 **Specific prohibition and situations**

3.3.1 Internal Stakeholders are prohibited from receiving business incentives in individual capacity. Business incentives received from the Group's business counterparties shall belong to the Group.

3.3.2 Business incentives provided by the Group shall only be paid and addressed to the entity for whom the business incentives are intended (i.e. they shall not be paid or addressed to other individuals).

3.3.3 Kickbacks or similar arrangements are prohibited across the Group's businesses.

3.3.4 Business incentives, whether provided or received by the Group, shall not be formulated via a "side agreement" which is:

i. intended to circumvent the main agreement;

ii. entered into with the representative(s) of the principal(s) of the main agreement (i.e. where the representative owes an obligation to the principal); and

iii. without the knowledge of the principal(s) of the main agreement.

4. Authority and Documentation

All business incentives provided by the Group shall be authorised, processed, and recorded in accordance with internal policies and procedures established by the Group.