EGH INTERNATIONAL BERHAD

REGISTRATION NO. 202501050529 (1651937-K)

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Anti-Bribery and Anti-Corruption Policy			
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1. INTRODUCTION

EGH INTERNATIONAL BERHAD ("EGH" or the "Company") and its subsidiaries (collectively referred to as the "Group") are committed to conducting business with integrity, honesty, fairness and professionalism in all aspects of their business activities.

The Group adopts a zero-tolerance approach towards bribery and corruption and is committed to conducting its business ethically, responsibly and in compliance with all applicable laws, regulations and recognised standards of good corporate governance.

The Group recognises that bribery and corruption may expose the Group, its Directors, Officers, Employees and other persons acting on its behalf, to legal, financial, regulatory and reputational risks. Accordingly, the Group does not tolerate any form of bribery or corruption in connection with its business activities.

This Anti-Bribery and Anti-Corruption Policy ("Policy") sets out the principles and standards that guide the Group's approach to preventing and addressing bribery and corruption.

The Group's anti-bribery and anti-corruption framework is guided by the applicable requirements of the Malaysian Anti-Corruption Commission Act 2009, including Section 17A and the Guidelines on Adequate Procedures issued pursuant to Section 17A(5), as amended or updated from time to time.

For purposes of this Policy:

- "Group" means EGH International Berhad and its subsidiaries;
- "Director" means a director of the Company or, where applicable, a director of a Group subsidiary;
- "Employee" includes all employees of the Group regardless of employment status, position or seniority; and

- "Third Party" means any external person or entity acting for or on behalf of the Group, including agents, intermediaries, consultants, contractors, suppliers, vendors, service providers and business associates, where applicable.

This Policy should be read together with the Group's other applicable policies and procedures, including the Code of Conduct and Business Ethics Policy, No Gift & Hospitality Policy, Conflict of Interest Policy and Whistleblowing Policy, as may be adopted or amended from time to time.

2. OBJECTIVE

The objectives of this Policy are to:

a) promote a culture of integrity, honesty and ethical business conduct throughout the Group;
b) establish principles and standards for preventing and addressing bribery and corruption;
c) support compliance with applicable anti-bribery and anti-corruption laws, regulations and regulatory requirements;
d) provide guidance to Directors, Officers, Employees and where applicable, Third Parties on the Group's expectations concerning ethical business conduct;
e) support the identification and management of bribery and corruption risks arising from the Group's business activities and relationships;
f) protect the Group's reputation, assets and business interests against bribery and corruption risks; and
g) support the Group's commitment to responsible corporate governance.

3. SCOPE

This Policy applies to EGH INTERNATIONAL BERHAD and all its subsidiaries, collectively referred to as the "Group".

This Policy applies to all Directors, officers and Employees of the Group, regardless of position, function, seniority, location or employment status, when acting in the course of their duties or representing the Group.

Where applicable, the Group also expects contractors, consultants, suppliers, vendors, agents, intermediaries, joint venture partners, business associates and other Third Parties acting for or on behalf of the Group to uphold standards of integrity consistent with the principles of this Policy.

The principles of this Policy apply to all business activities and dealings of the Group, including interactions with customers, suppliers, contractors, consultants, business partners, public officials, regulators and other stakeholders.

Nothing in this Policy shall prejudice or override any applicable law, regulation or regulatory requirement. Where applicable laws or regulations may impose a higher standard than this Policy, the higher standard shall prevail.

4. POLICY STATEMENT

The Group adopts a zero-tolerance approach towards bribery and corruption.

No person acting for or on behalf of the Group shall, directly or indirectly:

a) offer, promise, give, request, solicit or accept any gratification or improper benefit for the purpose of obtaining or retaining business, securing an improper advantage or improperly influencing a business decision;
b) make or accept any payment or benefit intended to induce another person to act improperly or in breach of his or her duties;

c) use a Third Party or other intermediary to perform any act that would be prohibited under this Policy if performed directly; or

d) create, maintain or use false, misleading, incomplete or inaccurate records to conceal or facilitate bribery, corruption or improper payments.

Business decisions shall be made objectively, fairly, transparently and in the best interests of the Group.

4.1 Responsibility and Oversight

The Board of Directors has overall oversight of the Group's commitment to ethical business conduct and anti-bribery and anti-corruption principles.

Senior Management is responsible for supporting the implementation of this Policy and ensuring that appropriate policies, procedures and controls are maintained within their respective areas of responsibility.

All Directors, Officers, Employees and Third Parties are responsible for complying with this Policy and reporting actual, suspected or attempted violations in accordance with the Group's applicable reporting procedures.

5. BRIBERY AND CORRUPTION

The Group does not condone any form of bribery or corruption in connection with its business activities.

Bribery and corruption may take many forms and may involve cash, gifts, hospitality, entertainment, donations, sponsorships, commissions, rebates, favours, services, employment opportunities or any other financial or non-financial benefit or advantage.

No Director, Officer, Employee or person acting for or on behalf of the Group shall, directly or indirectly, offer, promise, give, request, solicit, accept or receive any gratification or improper benefit intended to:

a) influence a business decision;
b) obtain an improper advantage;

c) induce another person to act improperly or in breach of his or her duties; or
d) obtain or retain business or any other improper commercial advantage.

The Group does not permit:

a) bribery in either the public or private sector;
b) kickbacks, secret commissions or improper rebates;
c) facilitation payments made to expedite or secure routine actions or approvals;
d) improper payments to obtain licences, permits, approvals, certifications, contracts or business opportunities;
e) the use of Third Parties to carry out acts prohibited under this Policy; or
f) false, misleading, incomplete or inaccurate records created or maintained to conceal improper payments or benefits.

Where a person is faced with a situation involving a threat to personal safety, health or liberty, the individual should prioritise personal safety and report the matter as soon as reasonably practicable through the Group's applicable reporting channels.

6. GIFTS, HOSPITALITY AND BUSINESS COURTESIES

The Group recognises that legitimate business relationships may, in certain circumstances, involve modest gifts, hospitality and business courtesies.

However, gifts, hospitality and business courtesies must never be used to improperly influence, or be perceived as improperly influencing, any business decision or the performance of any duty.

Any gift, hospitality or business courtesy offered or received on behalf of the Group must be:

a) reasonable and proportionate;
b) infrequent;
c) transparent;
d) given or received in good faith;

e) permitted under applicable laws and regulations; and
f) consistent with this Policy and the Group's applicable No Gift & Hospitality Policy and procedures.

Directors, officers, Employees and persons acting for or on behalf of the Group shall not offer, provide, request or accept gifts, hospitality or business courtesies that may:

a) influence or appear to influence a business decision;
b) create an obligation or expectation of favourable treatment;
c) compromise independence, impartiality or objectivity;
d) give rise to an actual, potential or perceived conflict of interest;
e) involve parties engaged in a tender, procurement, negotiation or competitive bidding process; or
f) otherwise be inconsistent with the Group's policies or applicable laws.

Cash or cash equivalents, including vouchers, gift cards, loans or similar benefits, shall not be offered or accepted as gifts or business courtesies.

This restriction does not apply to bona fide employee awards, incentives, prizes or recognition programmes organised or approved by the Group as part of legitimate employee engagement, recognition or performance activities, provided that such awards, incentives or prizes are properly authorised and recorded and are not provided for the purpose of influencing any business or other improper decision.

Particular care shall be exercised when dealing with public officials, regulators and persons who may be in a position to influence decisions affecting the Group.

Where there is uncertainty regarding the appropriateness of any gift, hospitality or business courtesy, guidance should be sought before it is offered or accepted.

7. DONATIONS, SPONSORSHIPS AND POLITICAL CONTRIBUTIONS

The Group supports legitimate charitable, community and corporate social responsibility initiatives that are aligned with its corporate values, business objectives and commitment to responsible corporate citizenship.

Donations and sponsorships must:

a) be made for legitimate purposes;
b) be permitted under applicable laws and regulations;
c) be properly approved in accordance with the Group's applicable approval requirements;
d) be transparently recorded in the Group's books and records; and
e) not be used to obtain an improper business advantage, influence a business decision or conceal bribery or corruption.

Particular care shall be exercised where a proposed donation or sponsorship involves a public official, government agency, customer, supplier, contractor, consultant or other party having or potentially having business dealings with the Group.

The Group shall not make donations or sponsorships where they may reasonably be perceived as:

a) an inducement to secure business or favourable treatment;
b) a reward for past, present or future business advantage;
c) a means to influence a decision involving the Group; or
d) a contribution made for the personal benefit of a public official or related party.

7.1 Political Contributions

The Group shall not make political contributions on behalf of the Group.

Nothing in this Policy is intended to prevent Directors, officers or Employees from participating in lawful political activities in their personal capacity, provided that such

activities are undertaken independently and do not involve the use of the Group's name, funds, resources or assets or represent or imply the Group's endorsement.

8. THIRD PARTY RELATIONSHIPS

The Group recognises that Third Parties acting for or on behalf of the Group may expose the Group to bribery, corruption and other integrity risks.

The Group seeks to establish and maintain business relationships with Third Parties who share the Group's commitment to integrity, professionalism and ethical business conduct.

Third Parties may include contractors, subcontractors, consultants, suppliers, vendors, agents, intermediaries, service providers, business associates, joint venture partners and other persons or organisations acting for or on behalf of the Group

The Group expects relevant Third Parties to:

a) conduct business lawfully, responsibly and ethically;
b) comply with applicable anti-bribery and anti-corruption laws and regulations;
c) avoid conduct that may give rise to bribery, corruption or improper influence;
d) maintain accurate records relating to transactions with the Group;
e) avoid actual, potential or perceived conflicts of interest; and
f) uphold standards of integrity consistent with this Policy.

The Group shall apply a risk-based approach when assessing the integrity risks associated with Third Parties, taking into account the nature of the relationship, the services or activities involved, the level of risk and other relevant circumstances.

Where appropriate based on the risk identified, the Group may undertake reasonable due diligence, include appropriate contractual safeguards, require relevant declarations or commitments, and monitor the relationship.

No Director, officer, Employee or person acting for or on behalf of the Group shall use a Third Party to perform any act that would be prohibited under this Policy if performed directly.

The Group reserves the right to decline, suspend or discontinue a business relationship where there are reasonable grounds to believe that the conduct of a Third Party is inconsistent with this Policy or may expose the Group to legal, regulatory or reputational risk.

9. REPORTING CONCERNS

The Group encourages the reporting of actual, suspected or attempted bribery, corruption or other improper conduct inconsistent with this Policy.

Directors, officers, Employees and, where applicable, Third Parties are encouraged to raise concerns in good faith through the reporting channels established under the Group's Whistleblowing Policy.

Reports may relate to:

a) bribery or corruption;
b) facilitation payments, kickbacks or secret commissions;
c) improper gifts, hospitality or business courtesies;
d) conflicts of interest involving bribery or corruption risks;
e) falsification of records or concealment of improper payments;
f) misuse of Group assets or resources for improper purposes; or
g) other conduct that may expose the Group to legal, regulatory or reputational risk.

Reports made in good faith shall be handled in accordance with the Group's Whistleblowing Policy and applicable procedures.

The Group prohibits retaliation against a person who raises a concern or makes a report in good faith, or who participates in an investigation, subject to applicable laws and the Group's applicable policies and procedures.

False, malicious or misleading reports may be addressed in accordance with applicable policies and procedures.

10. CORRUPTION RISK ASSESSMENT, RECORD KEEPING AND INTERNAL CONTROLS

10.1 Corruption Risk Assessment

The Group shall identify and assess bribery and corruption risks arising from its business activities, operations, relationships and transactions as part of its risk management framework.

The assessment shall consider relevant internal and external factors, including the nature, scale and complexity of the Group's business, geographical exposure, interactions with public officials, use of Third Parties, procurement and tendering activities, licensing and regulatory dealings, donations and sponsorships, gifts and hospitality, and other areas presenting heightened bribery and corruption risks.

Corruption risks shall be reviewed periodically and when there are material changes to the Group's business activities, structure, operating environment or risk profile.

10.2 Record Keeping and Internal Controls

The Group is committed to maintaining accurate, complete and reliable books, records and supporting documents in relation to its business activities.

All transactions such as payments, expenses, gifts, hospitality, donations, sponsorships and other business dealings shall be properly recorded in accordance with applicable laws, accounting standards and the Group's internal policies and procedures.

No false, misleading, incomplete or inaccurate records shall be created or maintained for the purpose of concealing bribery, corruption, improper payments or other misconduct.

The Group shall maintain appropriate financial and non-financial controls to support compliance with this Policy and promote transparency and accountability.

No off-book accounts, unrecorded funds or assets, or undisclosed or improperly recorded transactions shall be established or maintained for the purpose of facilitating or concealing improper conduct.

Directors, Officers, Employees and persons acting for or on behalf of the Group are expected to cooperate with reasonable reviews, assessments and requests for information relating to compliance with this Policy.

11. COMPLIANCE, TRAINING, INVESTIGATION AND ENFORCEMENT

The Group expects all persons to whom this Policy applies to uphold its principles and standards and to conduct themselves in a manner that supports ethical and responsible business practices.

11.1 Training and Awareness

The Group shall provide appropriate anti-bribery and anti-corruption awareness and training based on the roles, responsibilities and risk exposure of Directors, officers, Employees and relevant Third Parties.

Appropriate records of training and awareness activities shall be maintained.

11.2 Investigation

Reports or suspected violations of this Policy may be subject to investigation in accordance with the Group's Whistleblowing Policy and applicable procedures.

Investigations shall be conducted appropriately, fairly and, where practicable, with due regard to confidentiality and applicable legal requirements.

11.3 Enforcement

Any breach of this Policy may result in appropriate action, including disciplinary action, termination of employment or engagement, suspension or discontinuation of a business relationship, or referral to relevant regulatory or law enforcement authorities, where appropriate and subject to applicable laws, contractual terms and the Group's applicable policies and procedures.

Nothing in this Policy limits the Group's right to take appropriate action in response to conduct that may be unlawful, unethical or inconsistent with the Group's interests.

12. REVIEW OF POLICY

This Policy shall be reviewed at least once every three (3) years, or earlier where:

a) there are changes in applicable laws, regulations or regulatory requirements;
b) there are material changes to the Group's business activities, structure or risk profile;
c) the Group identifies material weaknesses or gaps in its anti-bribery and anti-corruption framework; or
d) the Policy or its related procedures are found to require improvement.

The review shall consider whether the Policy and related procedures remain relevant and effective in addressing the bribery and corruption risks faced by the Group.

Any material amendment to this Policy shall be subject to the approval of the Board of Directors. The amended Policy will be published on the Company’s website for public information upon the Board of Directors’ approval.