



ANTI-BRIBERY AND CORRUPTION POLICY

Anti-Bribery and Corruption Policy
Revised Effective from 6 November 2025

1. INTRODUCTION

This Anti-Bribery and Corruption Policy (“the Policy”) of Sentral REIT Management Sdn Bhd (“SRM” or “Company”) is intended to provide guidance to the Personnel (as defined herein) and the Business Associates (as defined herein) on how to deal with improper solicitation, requests for bribes along with other corrupt activities and issues that may arise in the course of business.

Having a clear and unambiguous policy on the Company’s position regarding bribery and corruption forms the cornerstone of an effective integrity management system. This Policy should be read in conjunction with SRM’s other policies and guidelines. If multiple documents address the same subject and there are differing requirements, then the more stringent provision shall apply.

2. ANTI-BRIBERY AND CORRUPTION COMMITMENT

SRM as the management company of Sentral REIT (“SENTRAL”) is committed to conducting business dealings with integrity. This means avoiding all forms of bribery and corruption in the Company’s daily operations.

SRM has adopted a zero-tolerance approach against all forms of bribery and corruption. Personnel who refuse to pay bribes or participate in acts of corruption will not be penalised even if such refusal may result in the Company losing business.

This Policy leverages on the values and core principles set out in SRM’s Code of Business Ethics. Full compliance with this Policy is mandatory and should be maintained using a principle-based approach.

3. OBJECTIVE

The objective of this Policy is to ensure that SRM operates its businesses with zero corruption. It also serves as a guideline on how to recognize and deal with bribery, fraud and corruption issues and comply with the relevant laws and regulations (as amended from time to time), particularly the Malaysian Anti-Corruption Commission Act 2009 as amended by the Malaysian Anti-Corruption Commission (Amendment) Act 2018 (“**MACC Act**”) and the Guidelines on Adequate Procedures (pursuant to Subsection [5] of Section 17A of the MACC Act).

4. SCOPE

This Policy is applicable to SRM, its Controlled Organisations, Business Associates (as defined herein) acting on SRM's and/or SENTRAL's behalf, and the Personnel.

Joint-venture companies in which SRM is non-controlling, co-venture partners and associated companies are encouraged to adopt the terms set out in this Policy or similar principles. External service providers are also expected to comply with this Policy in relation to all work conducted with SRM and/or SENTRAL, or on SRM and/or SENTRAL's behalf. In case of any doubt, the Legal & Compliance Department should be the focal point for enquiry and consultation relating to the issues set forth in this Policy.

The Personnel and the Business Associates are required to sign a declaration form in the Appendix, upon the commencement of their respective employment or business relationship with SRM and/or SENTRAL.

5. REFERENCES

All parties to whom this Policy compulsorily applies should also comply with the terms and conditions provided in the following documents:

- (a) Authorization Limits
- (b) Code of Business Ethics
- (c) Operation Manual
- (d) Whistleblowing Policy

6. DEFINITIONS

6.1 The capitalized terms in this Policy shall have the following meanings:-

“Board of Directors” means the Board of Directors of SRM;

“Bribery” and **“Corruption”** means any action or activity which would be considered as an offence of giving or receiving Gratification. In practice, this includes offering, giving, receiving (or agreeing to receive), promising or soliciting something of value as a reward or inducement or in an attempt to illicitly influence the decisions or actions of a person who is in a position of trust within an organisation. Bribery may be ‘outbound’,

where someone acting on behalf of SRM and/or SENTRAL attempts to influence the actions of someone external, such as a Government Official or client's decision-maker. It may also be 'inbound', where an external party is attempting to influence someone within the Company such as a senior decision-maker or someone with access to confidential information. There is no need for a bribe to actually be given as long as it is offered, agreed to be received or requested. It is an offence and a breach of this Policy even if ultimately no benefit or advantage was received in return;

“Business Associate” means an external party with whom SRM and/or SENTRAL has, or plans to establish, some form of business relationship. This may include clients, tenants, customers, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, subcontractors, suppliers, vendors, advisers, agents, distributors, representatives, intermediaries and investors;

“CEO” means the Chief Executive Officer of SRM;

“Chairman” means the Chairman of the Board of Directors;

“Conflict of Interest” means when a person's own interests either influence, have the potential to influence, or are perceived to influence their decision making at SRM;

“Controlled Organisation” means an entity where SRM has the decision-making power over the organisation such that it has the right to appoint and remove the management. This would normally be where SRM has the controlling interest (>50% of the voting share ownership), but it could be where there is an agreement in place that SRM has the right to appoint the management, for example a joint venture where SRM has the largest (but still <50%) allocation of the voting shares;

“Corporate Gift” means a gift given from one organisation to another, through their authorised representatives. Corporate gift may also be promotional items given out equally to the general public at events, trade shows and exhibitions for brand-building purposes. The gifts are given transparently and openly, with the implicit or explicit approval of all parties involved. Corporate gift normally bears the Company's name and logo. Examples of corporate gifts include items such as diaries, table calendars, pens, notepads and plaques;

“Donation and Sponsorship” means charitable contributions and sponsorship payments made to support the community. Examples include sponsorship of educational events, supporting NGOs, and other social causes;

“Exposed Position” means an employment position within the Company identified as vulnerable to bribery through a risk assessment. Such positions may include any role involving procurement or contract management, financial approvals, human resource, relations with Government Officials or government departments, sales, positions where negotiation with an external party is required, or other positions which the Company has identified as vulnerable to bribery;

“Gratification” is defined in the MACC Act to mean the following:

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

“Government Official” means anyone who performs government functions at a national, regional, local, or any other level, including military functions, whether locally or abroad, and also includes officers, employees, and representatives of public international organizations. For the purpose of this Policy, the term “Government Official” includes not only traditional government officials and those employed by government agencies, departments, or ministries, but also (a) members, officers, employees, and representatives of entities owned or controlled by a national, state, or local government; (b) political parties, party officials, and candidates for political office;

(c) members, officers, employees, and representatives of registered societies, branches of societies, youth societies and trade unions; (d) judges and other members, officers, employees, and representatives of Courts, and family members of any person listed in this paragraph;

“Hospitality” means the considerate care of guests, which may include refreshments, accommodation and entertainment at a restaurant, hotel, club, resort, convention, concert, sporting event or other venue such as Company and/or SENTRAL offices, with or without the personal presence of the host. Provision of travel may also be included, as may other services such as provision of guides, attendants and escorts; use of facilities such as a spa, golf course or ski resort with equipment included;

“Management” refers to the Personnel of the Company holding the positions of Senior Managers up to the CEO;

“MRCB” means Malaysian Resources Corporation Berhad and/or any of its subsidiaries;

“Personnel” means collectively, members of the Board of Directors, employees of SRM and employees of MRCB seconded to SRM. This includes full time or permanent employees, contract staff, trainees and interns;

- 6.2 For purposes of clarity, defined terms in this Policy denoting singular shall include the plural and vice versa.

7. ROLES AND RESPONSIBILITIES OF BOARD OF DIRECTORS AND MANAGEMENT

7.1 Board of Directors

The Board of Directors shall have the overall understanding, approval and accountability for the implementation and compliance of this Policy.

7.2 Management

- (a) The Management shall be responsible for ensuring that this Policy is applied and complied with within their divisions, departments and/or functions;
- (b) The Management shall ensure adequate and appropriate anti-bribery awareness and training for the Personnel;
- (c) The Management shall communicate on this Policy internally and externally.

8. ANTI-BRIBERY AND CORRUPTION PRACTICES

- 8.1 The Company adopts a zero-tolerance policy against all forms of bribery. The Company is committed to acting professionally, fairly and with integrity in all business dealings and relationships.
- 8.2 Bribery and corruption in all forms relating to SRM and/or SENTRAL's activities and business are strictly prohibited.
- 8.3 Bribery and corruption may take the form of anything of value, such as but not limited to money, goods, services, property, privilege, employment position or preferential treatment. The Personnel and the Business Associates shall not therefore, whether directly or indirectly, offer, promise, give, receive, agree to receive or solicit anything of value, in the attempt to illicitly influence the decisions or actions of a person in a position of trust within an organisation, either for the intended benefit of SRM and/or SENTRAL or the persons involved in the transaction.
- 8.4 The provisions in this Policy apply equally to SRM and/or SENTRAL's business dealings with commercial ('private sector') and government ('public sector') entities, including the directors, personnel, agents and other appointed representatives. Even the mere appearance of bribery or corruption must be avoided, especially when dealing with Government Officials.
- 8.5 SRM has established and maintained appropriate reporting channels for all stakeholders to raise their concerns or lodge complaints on any improper conduct and violation of this Policy. This includes such platform outlined in SRM's Whistleblowing Policy.
- 8.6 No Personnel or external parties shall suffer demotion, penalty or any other adverse consequences in retaliation for refusing to pay or receive bribes, or for declining to participate in any other illicit behaviour which is in contravention of the Company's policies, including this Policy.
- 8.7 The Personnel and the Business Associates shall avoid situations in which personal interest could conflict with their professional obligations or potentially interfere with their objectivity in performing their duties or exercising judgment on behalf of the Company.

The Personnel must not use their positions, the Company's resources and assets, or information available to them for personnel gain or to the Company's disadvantage.

9. RECOGNITION OF LOCAL AND INTERNATIONAL LEGISLATION

- 9.1 SRM is committed to conducting its business ethically and in compliance with all applicable laws and regulations in Malaysia and in any other jurisdictions in which it carries out its operations.
- 9.2 These laws include but are not limited to the Malaysian Penal Code, the MACC Act, the Companies Act 2016, the United States Foreign Corrupt Practices Act 1977, and the United Kingdom Bribery Act 2010 which may be amended from time to time. The law prohibits bribery and acts of corruption, and mandate that the Company establish and maintain accurate books and records and sufficient internal controls.
- 9.3 In case where there is a conflict between mandatory laws and the principles contained in this and other policies, the law shall prevail.

10. DOCUMENTATION AND RECORDS

The Company is required to accurately record information regarding all payments in reasonable detail, including the amount of the payment, the recipient, and the purpose for the expenditure for and on behalf of SRM and/or SENTRAL. The Personnel and the Business Associates must ensure that the Company has accurate and timely information with respect to the amount and ultimate recipient of contract payments, commissions, and other payments. The Personnel and the Business Associates must also document the purpose and maintain all necessary approvals for transactions and appointments. Records must be complete and truthful and financial or accounting documents must be recorded in accordance with applicable financial or accounting standards. The records must include all contracts, invoices, and receipts.

11. GIFT AND HOSPITALITY

- 11.1 Subject to the terms and conditions set out in this Policy and the Code of Business Ethics, the Personnel and the Business Associates are generally prohibited from providing, offering, receiving or asking for (soliciting) gifts or hospitalities from external parties. Under no circumstances may the Personnel and the Business Associates

accept gifts in the form of cash or cash equivalent (including gift certificates, loans, commissions, coupons, discounts or any other related forms).

- 11.2 Any gift offered must be politely declined and returned without offending or disrupting the business relations with the sender of the gift, with the explanation that acceptance of the gift is not permitted under the Company's policy.
- 11.3 If an external provider still insists on giving a gift even after explanation of this Policy or it is not practical to refuse the gifts, the said Personnel must immediately inform his or her superior and the Legal & Compliance Department for guidance.
- 11.4 Notwithstanding the general prohibition under paragraph 11.1, Corporate Gifts or Hospitality are allowed to be given to or accepted from external parties.
- 11.5 Any Corporate Gift or Hospitality to be given by any Personnel is subject to approval according to the Authorization Limits and the Code of Business Ethics. Additionally, the Personnel and the Business Associates (giving Corporate Gift or Hospitality on behalf of SRM) must fulfil and comply with the following conditions:
 - (a) The Corporate Gift or the Hospitality is customary and lawful under the circumstances;
 - (b) The Corporate Gift or the Hospitality is reasonable and proportionate, and not extravagant or lavish under the circumstances;
 - (c) The giving of the Corporate Gift or the Hospitality shall not be excessive in frequency or value and/or shall not be done during specific time periods, such as during tenders or contracts negotiations;
 - (d) There is a genuine and legitimate business purpose, such as fostering general business relationships, promoting the Company's brand, or providing information on the Company's products and services;
 - (e) The Corporate Gift or the Hospitality shall not be provided to any party with whom the Company has ongoing or potential business dealings, projects or matters in progress, unless prior written approval has been obtained from the CEO;
 - (f) The Corporate Gift or the Hospitality must not have, nor be perceived as having, (by either the giver or the receiver), any influence on the recipient's decision-making, professional judgment or the discharge of their duties and there must be no expectation of any specific favour, benefit or improper

advantage from the intended recipients in return for the Corporate Gift or the Hospitality;

- (g) The acceptance of the Corporate Gift or the Hospitality by the recipient would not result in a contravention of the recipient's applicable policies/codes of conduct, and/or in breach of this Policy or applicable laws and regulations; and
- (h) The giving of the Corporate Gift and the Hospitality must be carried out in an open and transparent manner.

11.6 The Corporate Gift or the Hospitality should not ordinarily be provided to the spouses, family members of the Personnel and the Business Associates. Where there is a legitimate need to do so, prior written approval from the CEO must first be obtained.

11.7 The foregoing conditions applicable to the giving of the Corporate Gift or the Hospitality shall equally apply to the acceptance of the Corporate Gift or the Hospitality by the Personnel or the Business Associates, with appropriate adaptations. However, the Personnel and the Business Associates should not accept any Corporate Gift or Hospitality from any person if they believe, or it could reasonably be perceived, that the giver is attempting to induce or improperly influence them in the performance of their duties for the Company. If there is any indication or suggestion that the Personnel or the Business Associate is expected to provide a favour in return for the Corporate Gift or the Hospitality, or that such favour is hoped for, the Corporate Gift or the Hospitality must be declined and the matter shall be reported immediately to the CEO and the Legal & Compliance Department.

11.8 In the event of any inconsistency or conflict between the Code of Business Ethics and this Policy, this Policy shall prevail in respect of Corporate Gift or Hospitality.

12. DONATION AND SPONSORSHIP

12.1 Donation and Sponsorship may be given or received, so long as they fall within the Authorization Limits. However, the giving and receiving of Donation and Sponsorship are prohibited in any of the following circumstances:

- (a) If they are to influence business decisions;
- (b) If they are contrary to the recipient's applicable policies/codes of conduct or applicable anti-corruption and anti-bribery laws, regulations or policies; or
- (c) If they are used as means to cover up an act of bribery.

- 12.2 Any giving of political Donation and Sponsorship shall be subject to the approval in writing by the Board of Directors.
- 12.3 All Personnel and Business Associates are prohibited from soliciting or receiving Donation and Sponsorship from external parties on behalf of or for the Company and/or SENTRAL unless applied for by the requesting department and approved in writing by the CEO.
- 12.4 If there is uncertainty as to whether to give or accept any Donation or Sponsorship, the Personnel or the Business Associates are encouraged to seek guidance from the CEO or the Company's Legal & Compliance Department.

13. FACILITATION PAYMENTS

- 13.1 SRM adopts a strict policy of disallowing the use of facilitation payments in its business. Facilitation payment is a payment or other provision made personally to an individual in control of a process or decision. It is given to secure or expedite the performance of a routine or administrative duty or function.
- 13.2 The Personnel and the Business Associates acting on SRM and/or SENTRAL's behalf shall refrain from making any facilitation payments and must report to the Legal & Compliance Department immediately when one encounters any request for facilitation payment. In addition, if a payment has been made and the Personnel or the Business Associates are unsure of its nature, the Legal and Compliance Department must be notified immediately for preliminary investigation and the payment must be recorded accordingly.
- 13.3 There may be situations where the Personnel's safety is at stake and is forced to make facilitation payments. In such situations, the Personnel shall immediately report the situation to the CEO and Legal & Compliance Department for necessary action to be taken by the Company.

14. SUPPORT LETTERS

- 14.1 SRM awards contracts and employment positions purely on merit. Therefore, support letters in all forms are not recognised as part of business decision-making process.

14.2 SRM shall not entertain any requests to issue support letters to other parties.

15. RECRUITMENT, PROMOTION AND SUPPORT OF PERSONNEL

15.1 SRM recognises the value of integrity in its Personnel. The Company's recruitment, training, performance evaluation, remuneration, recognition and promotion for all Personnel, including Management, shall be reviewed periodically to mitigate bribery and corruption risks.

15.2 SRM shall conduct interviews before appointing any Personnel. Additionally, background checks shall be conducted. The Company shall also make reasonable efforts to verify the documents provided by the prospective personnel prior to appointing such person. The level of checks and verification to be carried out should correspond to the seniority of the role, with more extensive due diligence required for higher-level appointments.

15.3 SRM does not offer or provide employment to any individual in return for any improper favour or advantage previously rendered to the Company.

16. BUSINESS ASSOCIATES

16.1 All Business Associates (including external provider such as consultants, advisors, and agents) acting on behalf of SRM and/or SENTRAL are required to comply with this Policy, the Code of Business Ethics of SRM, and all other policies which relate to them.

16.2 In entities where SRM retains controlling interest pursuant to the joint venture agreements, the Business Associates of such joint venture companies are required to comply with this Policy and SRM's Code of Business Ethics, and to ensure that their own employees, agents and representatives do likewise. Where SRM does not hold controlling interest, the Business Associates are nevertheless encouraged to comply with the same, and to procure equal compliance by their personnel and representatives.

16.3 Due diligence should also be carried out on any Business Associates intending to act (or being re-appointed to act) on the Company's and/or SENTRAL's behalf as an agent or in any other representative roles, to ensure that such party is not likely to commit an act of bribery or corruption in the course of its dealings with SRM and/or SENTRAL.

- 16.4 The extent of the due diligence required should be based on the bribery and corruption risk assessment. Due diligence may include a search through relevant databases, media reports, checking for relationships with public officials, self-declaration, and documenting the reasons for choosing one particular Business associate over another. The results of the due diligence process must be documented and retained for at least seven years.
- 16.5 In higher risk situations, the Company may commission an independent third-party due diligence report on the Business Associate acting on behalf of SRM and/or SENTRAL to assess its reputation, ownership structure and track record. In such situations, the Company should conduct interviews with the prospective Business Associate before any appointment.
- 16.6 The remuneration paid to the Business Associates acting on behalf of SRM and/or SENTRAL must be commensurate with the level of services actually provided and consistent with prevailing market rates. In any event, before an appointment is made, necessary approvals must be obtained and required procedures must be complied with, including those set out in the Company's Operation Manual and within the Authorization Limits.
- 16.7 The Personnel shall not ordinarily agree to appoint any external provider that has been specifically requested or recommended by any Government Official or any licensing authority. Exceptions may only be made where no other equally qualified and suitable provider is available, and in such cases, appropriate due diligence must first be carried out before any appointment is made.
- 16.8 Any payment to a Business Associate by way of a commission, service fee, discount or other amount that is not provided for under the relevant agreement must be approved in writing by the CEO and made in accordance with the Authorization Limits.
- 16.9 SRM shall include standard clauses in all contracts with the Business Associates acting on behalf of SRM and/or SENTRAL, granting SRM and/or SENTRAL the right to terminate the contract in the event bribery or any act of corruption is proven to have occurred.

17. RESPONSIBILITIES AND OBLIGATIONS OF SRM PERSONNEL & BUSINESS ASSOCIATE

17.1 All Personnel and Business Associates are required to discharge the responsibilities and obligations relating to the Company's anti-bribery and corruption stance, alongside their existing duties. These include the obligations to:-

- (a) Be familiar with applicable requirements and directives of the Policy and ensure such requirements are communicated to the subordinates;
- (b) Promptly and accurately record all transactions and payments in SRM's books and with reasonable detail;
- (c) Consult the Legal & Compliance Department where there is an uncertainty regarding this Policy and appropriate action to be taken in such situation;
- (d) Report or escalate any suspicious transactions or "red flags" (indicators of bribery or corruption) to immediate superiors for guidance on the next course of action;
- (e) Be alert to indications or evidence of possible violations of this Policy;
- (f) Promptly report actual or suspected violations through appropriate channels;
- (g) Attend all mandatory anti-bribery and corruption training as required according to position; and
- (h) Not misuse their position or SRM's name for personal advantage.

17.2 When dealing with the Business Associates, the Personnel shall not:

- (a) express unexplained or unjustifiable preference towards any particular party;
- (b) make any attempt to improperly influence the decisions by offering, promising or conferring advantage;
- (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 favour or improper advantage from them.

17.3 During an active or anticipated procurement or tender exercise, the Personnel or the Business Associates participating in the exercise in any way whatsoever shall not:

- (a) receive gifts or hospitality of any kind from any external party participating, planning to participate, or expected to participate, in the procurement or tender exercise;

- (b) be involved in any discussions regarding business or employment opportunities, for personal benefit or for the benefit of a Business Associate;
- (c) abuse the decision-making and other delegated powers given by the top management; and
- (d) bypass normal procurement or tender process and procedure.

17.4 When dealing with external parties in a position to make a decision for SRM and/or SENTRAL's benefit (such as a Government Official or client), the Personnel and the Business Associates shall not:

- (a) offer, promise or make any attempt at dishonestly influencing the person's decision by directly or indirectly offering or making a 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 the top management, in order to illicitly secure an outcome which would be to the commercial advantage to themselves and/or the Company; and
- (d) exert improper influence to obtain personal benefits from them.

17.5 All SRM's heads of department have additional responsibility to ensure that this Policy is observed by and complied with within their respective departments or functions.

18. CONFLICTS OF INTEREST

18.1 In general, a Conflict of Interest arises where a person's ability to perform their duties effectively and impartially is potentially impaired by personal interests, considerations or relationships.

18.2 The Personnel and the Business Associates have a duty and obligation to disclose any Conflict of Interest or potential Conflict of Interest in performing their duties for the Company.

18.3 The Personnel and the Business Associates are responsible for identifying and managing conflicts or potential Conflict of Interest on an on-going basis and are required to:-

- (a) comply with this Policy, other applicable policies and guidelines and external regulatory requirements relating to the identification, documentation, escalation and management of Conflicts of Interest;
- (b) act with objectivity, integrity, and independence and exercise sound judgment and discretion; and
- (c) immediately declare the Conflicts of Interest in accordance with this Policy, remove themselves from decision-making process, and do not seek to influence such decisions any further.

18.4 In a situation where there is an actual or potential Conflict of Interest, the Personnel or the Business Associates are required to declare the matter to Legal & Compliance Department and the CEO.

19. ANTI-BRIBERY AND CORRUPTION COMPLIANCE FUNCTION

19.1 SRM shall strategize and monitor the implementation of anti-bribery and corruption controls.

19.2 The Legal & Compliance Department is tasked with the following functions to act effectively against bribery and corruption:

- (a) provide advice and guidance to the Personnel and the Business Associates on this Policy and issues relating to bribery and corruption;
- (b) take appropriate steps to ensure that adequate monitoring, measurement, analysis and evaluation of the anti-bribery management is performed; and
- (c) report on the performance of the anti-bribery management to the CEO regularly.

19.3 SRM shall conduct periodic risk assessments to identify bribery and corruption risks affecting the business.

20. TRAINING AND AWARENESS

20.1 SRM shall conduct awareness programmes for its Personnel on the Company's position regarding anti-bribery and corruption, integrity and ethics.

20.2 Trainings shall be provided on a regular basis, in accordance with the level of bribery and corruption risk related to the position. Trainings shall be provided to Personnel who are:

- (a) new to the Company;
- (b) appointed to or currently holding an Exposed Position.

21. REPORTING OF POLICY VIOLATIONS

21.1 Appropriate reporting channels shall be established and maintained for receiving information, raised in good faith by Personnel or external parties, regarding violations of this Policy or other integrity-related concerns.

21.2 The Personnel and the Business Associates who, in the course of their activities relating to their employment at SRM or in the course of their dealings with SRM and/or SENTRAL or for SRM and/or SENTRAL, encounter actual or suspected violations of this Policy (occurring in Malaysia or otherwise), including any false or misleading entries or unrecorded payments, are required to report their concerns using the reporting channels stated in the Whistleblowing Policy of the Company. Please refer to the Whistleblowing Policy for further guidance.

22. AUDIT AND COMPLIANCE

Regular audits shall be conducted to ensure compliance with this Policy. Such audits may be conducted internally by SRM or by an external party. Audit documentation should include performance improvement action plans.

23. SANCTIONS FOR NON-COMPLIANCE

23.1 Non-compliance with the processes under this Policy as identified through audits should be reported to the CEO or the Chairman in a timely manner in accordance with the level of risk identified. Ultimately, the Board of Directors will be notified of the audit results, risk assessment and the measures taken to address the audit findings and risks identified.

23.2 SRM regards bribery and acts of corruption as a serious matter and will impose penalties in the event of non-compliance with this Policy. For Personnel, non-compliance may lead to disciplinary action, which may include termination of

employment or service and/or legal action in the event SRM's interests have been affected or SRM has suffered reputational damage as a consequence of such non-compliance.

- 23.3 For external parties including Business Associates, non-compliance may lead to penalties including termination of contract. Further legal action may also be taken in the event that SRM and/or SENTRAL's interests have been harmed by the results on non-compliance by such Business Associates.

24. CONTINUOUS IMPROVEMENT

- 24.1 SRM is committed to enhancing the suitability, adequacy and effectiveness of the anti-bribery and corruption controls to minimize bribery and corruption risk.
- 24.2 Any concerns or suggestions on the improvement of this Policy and SRM's anti-bribery management may be raised to the Legal & Compliance Department.
- 24.3 SRM shall monitor the legal and regulatory regimes where it operates and any changes to SRM's business environment and risks and identify opportunities for anti-bribery management improvement. As and when a case or complaint arises, report detailing the summary of complaint and proposed action must be submitted by the Legal & Compliance Department to the CEO. Thereafter, such report shall be presented to the Audit & Risk Committee and subsequently, the Board of Directors during the relevant quarterly meeting.

25. GENERAL

- 25.1 This Policy shall be reviewed as and when necessary or at least once every three (3) years. All revision or amendments to this Policy shall be subject to approval by the Audit & Risk Committee and the Board of Directors.
- 25.2 This Policy (including any amendments or revisions from time to time) is published on SENTRAL's website.

Sample of Personnel/Business Associate Declaration Form

I, _____, (NRIC : _____) hereby declare that I have read and understood SRM's Anti-Bribery and Corruption Policy ("Policy") above. I agree to abide by the requirements and provisions set out in the Policy, as required pursuant to my terms of employment/service contract.

X

Name:
Title: