

**AEMULUS HOLDINGS BERHAD**  
(1114009-H)

Anti-Bribery and Corruption Policy  
("Policy")

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## 1. SCOPE

1.1 This Anti-Bribery & Corruption Policy (“Policy”) sets out the responsibilities of Aemulus Holdings Berhad (the “Company”) and its subsidiary (the “Group”) and those who work for the Group on the requirement to observe and uphold the Group’s zero-tolerance position on bribery and corruption.

1.2 For the purpose of this Policy:

- **Bribery** means the act of giving or receiving something of value in exchange for some kind of influence or action in return, that the recipient would otherwise not offer;
- **Corruption** means the act of soliciting, giving, accepting or receiving gratification, directly or indirectly, to/from a person in authority either in the form of money, services or valuable goods as an inducement or reward to or not to do an act in relation to the person’s principal affairs – in short, corruption is essentially an abuse of entrusted power or position to secure or gain a personal benefit; and
- **Gratification** is defined in Section 3 of the MACC Act 2009 and includes money, donation, gift, loan, fee, reward, valuable security, property or interest in property, employment, appointment, release, forbearance, undertaking, promise, rebate, discount, services employment or contract of employment or services and agreement to give employment or render services in any capacity. The provision or receipt of gratification is not an offence unless it is done corruptly.

## 2. POLICY STATEMENT

2.1 The Group is committed to conducting business in an ethical manner, implementing and enforcing systems that ensure bribery and corruption is prevented. The Group has zero-tolerance for bribery and corruption activities.

2.2 The Board of Directors and Senior Management are committed to acting professionally, fairly and with integrity in all of the Group’s business dealings and relationships in whichever country we operate.

2.3 The Group shall constantly uphold all laws relating to anti-bribery and corruption in all the jurisdictions where we operate. We are bound by the laws of Malaysia, in particular the Malaysian Anti-Corruption Commission Act 2009 (“MACC Act 2009”).

### **3. WHO ARE COVERED BY THE POLICY**

- 3.1** This Policy applies to all employees (whether temporary, contract-basis or permanent), consultants, trainees, interns, agents or any other person or persons associated with the Company, or any of our subsidiary or their employees, no matter where they are located (within or outside of Malaysia). The definition of such persons associated with the Group accords with Section 17A (2) of the MACC Act 2009. This Policy also applies to Officers, Board, and/or Committee members of companies in the Group at any level.
- 3.2** In the context of this Policy, third party refers to any individual or organisation our Group meets and works with. It refers to actual and potential customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, consultants, representatives and officials, politicians and public parties.

### **4. DEFINITION OF BRIBERY AND CORRUPTION**

- 4.1** Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting or soliciting something of value or of an advantage so to induce or influence an action or decision. A bribe refers to any inducement, reward or object/item of value offered to another individual in order to gain or retain commercial, contractual, regulatory or personal business or advantage. Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.
- 4.2** Corruption means the act of soliciting, giving, promising to give, offering, accepting or receiving gratification, directly or indirectly, to/from a person in authority either in the form of money, services, positions or valuable goods as an inducement or reward to or not to do an act in relation to the person's principal affairs or function
- 4.3** Bribery and corruption are illegal. Employees must not engage in any form of bribery or corruption, whether it be directly or through a third party (such as an agent or distributor). They must not accept bribes in any degree and if they are uncertain about whether something is a bribe, a gift or act of hospitality, they must seek further advice from the Group's Human Resources Department ("HR").

## **5. WHAT IS AND WHAT IS NOT ACCEPTABLE**

**5.1** This section of the Policy refers to the following four (4) areas:

- i. Gifts, entertainment, hospitality and travel;
- ii. Facilitation payments;
- iii. Political contributions; and
- iv. Charitable contributions and sponsorship.

### **5.2 Gifts, entertainment, hospitality & travel**

**5.2.1** The Group accepts normal and appropriate gestures of hospitality and goodwill (whether given to or received from third parties) so long as the giving or receiving of gifts, entertainment, hospitality & travel meets the following requirements:

- a) It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours, positions or benefits;
- b) It is not made with the suggestion that a return favour is expected;
- c) It is in compliance with local laws;
- d) It is given in the name of the organization, not in an individual's name;
- e) It is appropriate for the circumstances (e.g. giving small gifts around festive seasons or as a small thank you to an organization for helping with a large project upon completion);
- f) It is of an appropriate type and value, and given at an appropriate time, taking into account the reason for the gift, entertainment, hospitality and travel;
- g) It is given or received openly, not secretly;
- h) It is not selectively given to a key or influential person, clearly with the intention of directly influencing them;
- i) It accords with the limits of threshold, frequency and approval mandate as pre- determined by the Group; and
- j) It is not offered to, or accepted from, a government official or representative, politician or political party, without the prior sanction based on the Group's approval mandate.

**5.2.2** The Group recognises that the practice of giving and receiving business gifts varies amongst countries, regions, cultures and religions. As such, definitions of what is acceptable and not acceptable will inevitably differ for each.

**5.2.3** As good practice, gifts, entertainment, hospitality & travel given and received should always be disclosed to the HR. Those received from suppliers must be disclosed to the HR.

### **5.3 Facilitation Payments and Kickbacks**

**5.3.1** The Group does not accept and will not make any form of facilitation payments of any nature. We recognise that facilitation payments are a form of bribery that involves expediting or facilitating the performance of a public official for a routine governmental action. We recognise that they tend to be made by low level officials with the intention of securing or speeding up the performance of a certain duty or action.

**5.3.2** The Group does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

### **5.4 Political Contributions**

The Group will not make donations, whether in cash, kind or by any other means, to support any political parties or candidates. We recognise this may be perceived as an attempt to gain an improper business advantage.

### **5.5 Charitable Contributions**

The Group accepts and encourages the act of donating to charities as part of its corporate social responsibility initiatives, whether through services, knowledge, time or direct financial contributions (cash or otherwise). We shall ensure that all charitable donations made are legal and ethical under local laws and practices.

## **6. EMPLOYEE RESPONSIBILITIES**

- 6.1** As an employee of the Group, you must ensure that you read, understand and comply with the information contained within this Policy.
- 6.2** All employees are equally responsible for the prevention, detection and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this Policy.
- 6.3** If you have reasons to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this Policy, you must notify the HR.
- 6.4** If any employee breaches this Policy, the employee will face disciplinary action and could face dismissal for gross misconduct. The Group has the right to terminate a contractual relationship with an employee if the employee breaches this Policy.

## **7. REPORTING MECHANISM**

### **7.1 Anti-bribery and Anti-Corruption Reporting Channel**

- 7.1.1 The channel will be directed to the Chairman of Audit Committee.
- 7.1.2 The report can be submitted via email to [gracesju@aemulus.com](mailto:gracesju@aemulus.com), with the details such as the name of person(s) involved, nature of allegations and evidence.
- 7.1.3 The individual who submit the report must provide his particulars such as name, department/company, contact numbers, email address and etc.
- 7.1.4 Anonymous report will not be entertained.

### **7.2 What to do if you are a victim of bribery or corruption?**

You should inform HR 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.

### **7.3 Protection**

If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, the Group understands that you may feel worried about potential repercussions. The Group will support anyone who raises concerns in good faith under this Policy, even if investigation finds that he/she was mistaken.

The Group will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

## **8. COMMUNICATION**

- 8.1** The Group will communicate this Policy to employee on regular basis to create the awareness and adherence.
- 8.2** The Group will communicate this Policy to all suppliers, contractors, business partners and any third parties at the outset of business relations, and as appropriate thereafter.

## **9. RECORD KEEPING**

The Group shall keep detailed and accurate financial and other records, and shall have appropriate internal controls in place to act as evidence for all payments made.

## **10. MONITORING, REVIEWING AND ENFORCEMENT**

- 10.1** The Board of Directors is responsible for monitoring the adequacy and operating effectiveness of this Policy and shall review its implementation on a regular basis, including assessing its suitability, adequacy and effectiveness.
- 10.2** Internal control systems and procedures designed to prevent bribery and corrupt gratification are subject to internal audits to ensure that they are effective in practice.
- 10.3** This Policy does not form part of an employee's contract of employment and the Group may amend it at any time so as to improve its effectiveness at combatting bribery and corruption.
- 10.4** Any employee or person associated with the Group, if found guilty of an act of bribery or corruption in breach of this Policy, shall be dealt with according to the Group's disciplinary measures.

-----**END OF DOCUMENT**-----