



Sunsuria Berhad

(Company No. 8235-K)

ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES

1. INTRODUCTION

Sunsuria Berhad ("**Sunsuria**") and its subsidiaries ("**Sunsuria Group**") is committed to achieving and maintaining the highest standard of integrity and work ethics in the conduct of its business and operations as well as complying with all applicable laws. This includes compliance with Malaysian Anti-Corruption Commission Act 2009 ("MACC Act"). Sunsuria Group has adopted a zero tolerance policy against all forms of bribery and corruption.

This Policy is to provide guidance to all employees and associates of Sunsuria Group concerning compliance with Anti-Bribery and Corruption Policy and Procedures ("ABAC"). This guidance relates to specific acts of bribery and corruption and also to related matters such as proper reporting and accounting.

It is also intended to apply to every director (executive and non-executive) except as otherwise stated in this Policy. Joint-venture companies in which Sunsuria is a non-controlling co-venture and associated companies are encouraged to adopt similar principles and standards. Sunsuria also expects that contractors, subcontractors, consultants, agents, representatives and others performing work or services for and on behalf of Sunsuria will comply to the relevant parts of this Policy when performing such work or services.

If you have any doubt about the scope of applicable laws or the application of the Sunsuria Group's policies concerning the fight against bribery and corruption, you should contact your Head of Department or Head of Human Resources immediately.

Engaging in bribery or corrupt practices can have severe consequences for you and for Sunsuria Group. You may face the necessary disciplinary actions provided under the Employees Handbook, fines and imprisonment, and the Company may face damage to reputation, financial loss and disbarment from business and other negative consequences.

2. DEFINITIONS

The term "**employee**" means any person who is in the employment of Sunsuria or Sunsuria Group including but not limited to executives, non-executives, secretaries, secondees and individuals on direct hire.

The term "**Agent**" means agents, representatives, consultants, contractors, suppliers, or any other intermediary that provides services.

The term "**family member**" includes spouse(s), children (including step-children and adopted children), parents, step-parents, siblings, step-siblings, grandparents, grandchildren, in-laws, uncles, aunts, nieces, nephews and first cousins, as well as other persons who are members of the household.

The term "**Sunsuria**" means Sunsuria Berhad and its subsidiaries and controlled companies. The expression "Sunsuria" is used for convenience where reference are made to Sunsuria Group in general. The companies in which Sunsuria has direct or indirect shareholding are distinct legal entities.

3. "NO GIFT & ENTERTAINMENT" POLICY

Sunsuria has adopted a "No Gift & Entertainment" Policy whereby, subject only to certain narrow exceptions, Sunsuria employees, directors or agents (executive and non-executive) and family members are prohibited from, directly or indirectly, receiving or providing gifts & entertainment.

Sunsuria requires employees, directors or agents to abide to this policy to avoid conflict of interest or appearance of conflict of interest for either party in on-going or potential business dealings between Sunsuria and third parties as a gift or entertainment can be seen as a bribe that may tarnish Sunsuria's reputation or be in violation of anti-bribery and corruption laws.

It is the responsibility of employees, directors or agents to inform third parties involved in any business dealings with Sunsuria that Sunsuria practices "No Gift & Entertainment Policy" and request the third party's understanding for and adherence with this policy.

4. POLICY STATEMENT

It is the policy for Sunsuria to conduct all of Sunsuria's business in an honest and ethical manner. Sunsuria takes zero-tolerance approach to bribery and corruption. Sunsuria is committed to acting professionally, fairly and with integrity in all business dealings and relationships whenever Sunsuria operate and implementing and enforcing effective systems to counter bribery.

Sunsuria will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which Sunsuria operates. However, Sunsuria remains bound by the laws in Malaysia in respect of its conduct both at home and abroad.

5. RECOGNISING BRIBERY AND CORRUPTION

The following is the definition for Bribery and Corruption:

Bribery and Corruption means any action which would be considered as an offence of giving or receiving 'gratification' under the MACC Act 2009. In practice, this means offering, giving, receiving or soliciting something of value in an attempt to illicitly influence the decisions or actions of a person who is in a position of trust within an organisation.

Some specific situations in which bribery and corruption risks typically arise are scheduled in the Procedures below.

It is irrelevant whether the person who receives the bribe works in the public or private section.

A bribe could involve:

- The direct or indirect promise, offer, authorisation, or provision of anything of value.
- The offer or receipt of any kickback, loan, fee commission, reward, or other advantage.
- The giving of contributions or donations designed or stipulated to influence the recipient to act in the giver's favour.

The purpose of a bribe is often to obtain, retain or "facilitate" business, where the person receiving the bribe is, or maybe, in a position to provide that kind of business advantage to the party offering the bribe. This may involve sales initiatives, such as tendering and contracting; or, it may simply involve the handling of administrative tasks such as licenses, customs, taxes or acquisitions or investments matters. It does not matter whether the act of bribery is committed before or after the tendering of a contract or the completion of an administrative task.

The party offering a bribe might be:

- An employee, officer or director.
- Any person acting on behalf of Sunsuria (e.g. third parties, Agents).
- Individuals and organisations representing Sunsuria that authorise someone else to carry out these acts.

And the recipient of a bribe could (but not always) be a government official. For the purposes of this policy, a government official could be any of the following or their relatives:

- A public official, whether foreign or domestic.
- A political candidate or party official.
- A representative of a government-owned/controlled organisation.
- An employee of a public international organisation or non-governmental organisation.

6. HOW TO RAISE A CONCERN

This Policy cannot provide an employee with comprehensive solutions to every potential bribery or corruption situation that may arise. In case of uncertainty about the correct response to any situation, employees are required to discuss the situation with their Head of Department, who will consult the Head of Human Resources and Legal about any ethical or legal problems.

All employees, directors and Agents have a responsibility for helping detect, prevent and report instances of bribery and any other suspicious activity or wrongdoing. Sunsuria is absolutely committed in ensuring that all of us have a safe, reliable and

confidential way of reporting any suspicious activity. Sunsuria has in place a Whistleblowing policy to provide the assurance to each and every employee on how they could speak up without fear of doing so.

If an employee is concerned that a corrupt act of some kind is being considered or carried out – either within Sunsuria, by any of Sunsuria's third parties or by any of our competitors – they should, in the first instance, report it to the Head of Department or Head of Human Resources / Legal and/or Chairman of the Audit Committee immediately. In addition, employees who whistle blow internally will be protected against detrimental action for having made the extend reasonably practicable.

Further details can be found at **Sunsuria Whistleblowing Policy** at the Company's website.

7. INVESTIGATION, REMEDIATION, DISCIPLINE

If Sunsuria determines that an employee, director or Agent has not complied with any provision of this Policy, it may take appropriate action, which can include ending of an employee's employment or an Agent's contract, initiating proper legal action and/or notifying the proper authorities regarding the violation.

8. PROCEDURAL MATTERS

Risk Assessment

Business practices around the world can be deeply rooted in the attitudes, cultures and economic prosperity of a particular region – any of which can vary. Heads of Department or Chief Executive Officers must regularly and at least annually assess the vulnerability of each country business unit to the risk of bribery and corruption. Proper risk assessment allows for evaluation and mitigation of the risk of bribery and corruption in a particular country or region.

Due Diligence

Depending upon the degree of risk, as determined by risk assessment, anti-corruption due diligence reviews may be needed for hiring of employees and the vetting of Agents and other third parties who work or will work on behalf of Sunsuria. ABAC due diligence should also be performed as part of any acquisition process and when establishing a joint venture.

Accurate Books and Record-keeping

Sunsuria must keep financial records and have appropriate internal controls in place, which will evidence the business reason for making payments to third parties.

Each Department must declare and keep a written record of all hospitality or gifts accepted or offered, which will be subject to managerial review.

Sunsuria must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with Sunsuria's expenses or No Gift & Entertainment policy and specifically record the reason for the expenditure.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

Effective Internal Control and Monitoring

Sunsuria maintains a system of internal controls which can be found in other documentation. Heads of Department or Chief Executive Officers are responsible for monitoring adherence to this Policy designed to prevent or detect bribery and corruption. The approvals and documentation identified in this Policy and Procedure document will be subject to regular review.

Training and Awareness

Training on this Policy forms part of the induction process for all new employees. All existing employees shall receive regular, relevant training on how to implement and adhere to this Policy. In addition, all employees will be asked to formally accept conformance to this Policy on an annual basis.

Sunsuria's zero-tolerance approach to bribery and corruption must be communicated to all suppliers, agents, contractors and business partners at the outset of Sunsuria's business relationship with them and as appropriate thereafter.

9. BRIBERY AND CORRUPTION RISKS

This section deals with some specific situations that may present concern about the potential bribery or corruption.

9.1 Use of Agents

The actions of an Agent can expose Sunsuria to liability under the anti-bribery and corruption laws. As such, a level of due diligence appropriate to the market standards should be undertaken prior to their appointment and retention or at renewal of any agreement. Relationships with Agents that do not comply with this Policy or raise red flags should be brought to the attention of the Management and/or Executive Chairman who will decide what will happen with the relationship. This may include additional compliance steps or an immediate cessation of the relationship.

If required by the risk assessment, provisions to the following effect should be included in an Agent's agreement:

- Agent will not pay or take bribes.

- Agent will be paid by cheque or wire to the Agent and not to another third-party organisation.
- Agent must acknowledge familiarity with and adherence to anti-bribery and corruption laws.
- Agent will be required to maintain adequate books and records and allow them to be inspected by Sunsuria.
- Agent will inform Sunsuria if Agent learns of actual or attempted bribery affecting Sunsuria business, and will cooperate with any anti-bribery and corruption related investigation by Sunsuria.
- Sunsuria will be able to terminate the Agent's agreement if, in Sunsuria's view, that the Agent has violated any of the provisions in the ABAC.

Careful considerations must be taken before Sunsuria establishes an agency arrangement to understand the Agent's connection, if any, to a government office. In selecting Agents, it is important to establish whether:

- A government official has any ownership connection with the Agent.
- The Agent is a candidate for political office or a consultant to a government.
- The Agent is a government official or has close family or business ties with a government official.

Any concerns about an Agent's relationship with a government official must be disclosed with and approved by the Executive Chairman.

9.2 Receiving Gifts

Sunsuria is very much aware that the exchange of gifts can be a very delicate matter where, in certain culture or situations, gift giving is a central part of business etiquette. Despite acknowledging Sunsuria's No Gift & Entertainment Policy, some third parties may still insist in providing gifts to Sunsuria's employees, directors and/or their family members in certain situations which do not fall within the general exceptions.

Although, it is Sunsuria's general practice to immediately refuse or return such gifts, accepting a gift on behalf of Sunsuria is allowed only in very limited circumstances, **whereby refusing the gift is likely to seriously offend and may severe Sunsuria's business relationship with the third party.** However, in no circumstances may an employee, director or his/her family members accept gifts in the form of cash or cash equivalent.

In these limited circumstances, **employees** are expected to immediately report the gift in the Declaration Form referred to in the No Gift & Entertainment Policy to the Head of Department of Sunsuria, who will then decide whether to approve the acceptance of the gift(s) or require it to be returned. Directors should inform the Company Secretary, as soon as reasonably practicable, to seek his/her advice when faced with a similar situation.

Even if it may appear disrespectful to refuse a gift from a third party, nevertheless, if there is a conflict of interest situation (e.g. bidding is in progress and the company

that gave the gift is one of the bidders) then clearly the Head of Department cannot approve the acceptance of the said gift (in the case of the directors, the Company Secretary would advise the same). In this situation, **the gift must be politely returned with a note of explanation about the Company's "No Gift & Entertainment" policy.**

In the event the Head of Department approves the acceptance of the gift, he/she must also determine the treatment of the gift whether to:

- (i) Donate the gift to charity; or
- (ii) Hold it for departmental display; or
- (iii) Share with other employees in the department; or
- (iv) Permit it to be retained by the employee.

The Head of Department in approving the acceptance of the gift must exercise proper care and judgement in each case, taking into considerations pertinent circumstances including the character of the gift, its purpose, the position/seniority of the person(s) providing the gift, the business context, reciprocity, applicable laws and cultural norms.

There are certain types of gifts which are never permissible and Sunsuria employees, directors or agents should immediately refuse if it involves the following:

- Any gift of cash or cash equivalents. Cash equivalent in the form of vouchers, discounts, coupons, shares and commission etc.
- Any gifts involving parties engaged in a tender or competitive bidding exercise.
- Any gifts that comes with a direct/indirect suggestion, hint, understanding or implication that in return for the gift, some expected or desirable outcome is required ("quid pro quo").
- Any gift that would be illegal or in breach of local or foreign bribery and corruption laws.
- Any gift which is lavish or excessive e.g. valued above the maximum threshold permitted by Sunsuria or may adversely affect the reputation of Sunsuria.

You must immediately return or decline any gift that falls within the abovementioned categories.

9.3 Providing Gifts

Generally, employees, directors or Agents are strictly prohibited from providing gifts to third parties save in respect of the director(s), Executive Chairman, COO, CFO and any other officers identified in the No Gift & Entertainment Policy.

9.4 Exceptions to the "No Gift" policy

However, there are certain exceptions to the general rule whereby receiving and provision of gifts are permitted in the following situations:

- (i) Gift given by the Company to external institutions or individuals in relation to the Company's official functions, events and celebrations (e.g. commemorative gifts or door gifts for events);
- (ii) Gifts from the Company to its directors and employees and/or their family members in relation to an internal and/or externally recognized company function, event and celebration (e.g. in recognition of a director's or employee's service to the Company);
- (iii) Gifts exchange at the company-to-company level (e.g. gift exchanged between companies as part of an official company visit/courtesy call and thereafter the said gift is considered as Company's property);
- (iv) Token gifts of nominal value bearing the Sunsuria or Company's logo (e.g. t-shirts, pens, diaries, calendars and other small promotional items) or that are distributed to the members of the public, customers, partners and key stakeholders who attend events such as conferences, training, tradeshow, exhibitions etc. and deemed as part of the Company's promotional activities or brand building; and
- (v) Gifts to third parties who have no business dealings with the Company (e.g. donations of monetary gift or gifts-in-kind to charitable organisations).

Even in the above exceptional circumstances, employees, directors or agents of Sunsuria are expected to exercise proper judgement in handling gift activities and behave in a manner consistent with the general principles set out in **Integrity Compliance Handbook**.

9.5 Providing Entertainment

Providing modest entertainment is a common practice within the business environment to building business relationship and foster good business relationships with external clients. As such, **eligible employees are allowed to entertain clients through a reasonable act of hospitality as part of business networking as well as a measure of goodwill towards the recipients.**

In some countries, the act of hospitality through entertainment is a central part of business etiquette. However, this may necessarily be the case in every country or in all circumstances as it may create a negative perception if observed or known by others despite selfless motives behind the entertainment provided.

Employees, directors or Agents should always bear in mind that this is an area where perception is often regarded as more important than facts and therefore there should always be exercise of proper care and judgement in providing entertainment to third parties especially when it involves public officials to ensure compliance with local anti-bribery and corruption laws.

Employees, directors and Agents are strictly prohibited from providing or offering to provide entertainment with a view to improperly cause undue influence on any party in exchange for some future benefit or result.

You are expected to comply with the policies and procedures of the Human Resource Department and maintain expenses within the limits of their entitlement when carrying out the entertainment activities.

9.6 Receiving Entertainment

Sunsuria recognises that there are occasional acceptance of a reasonable and modest level of entertainment provided by the third parties in the normal course of business in a legitimate way to network and build good business relationship.

However, it is important for employees, directors or Agents to exercise proper care and judgement before accepting entertainment offered or provided by a third party. This is to not only to safeguard the Company's reputation, but also to protect employees, directors or Agents from allegations of impropriety or undue influence.

Employees are also expected to comply with the policies and procedures of the Human Resource Department as set out in the **No Gift & Entertainment Policy** in relation to receiving entertainment from third parties.

There are certain types of entertainment activities which are never permissible and Sunsuria employees, directors or Agents should immediately refuse if it involves the following:

- Any entertainment that comes with a direct/indirect suggestion, hint, understanding or implication that in return for the entertainment provided, some expected or desirable outcome is required ("quid pro quo").
- Any entertainment activity that is sexually oriented or may otherwise tarnish the reputation of Sunsuria.
- Any entertainment activities that would be illegal or in breach of local or foreign bribery and corruption laws.
- Any entertainment which is lavish or excessive or may adversely affect the reputation of Sunsuria.

You must immediately decline any offers of entertainment that falls within the abovementioned categories.

9.7 Providing Corporate Hospitality

Sunsuria recognises that providing corporate hospitality to its stakeholders be it through corporate events, sporting events or other public events is a legitimate way to network and build goodwill in business relationships.

It is customary for Sunsuria to issue complimentary invitations in the form of passes, tickets, invitations to third parties for events organised or sponsored by Sunsuria or its subsidiaries as well as events organised or sponsored by external organisations.

Some of the examples of corporate hospitality provided by Sunsuria are as follows:

- Events sponsored by Sunsuria.
- Events organised by Sunsuria.
- Events organised by external organisations for the benefit of that organisation or charitable events.

While providing corporate hospitality is a reflection of Sunsuria courtesy and goodwill, the respective Heads of Department must exercise proper care to protect Sunsuria's reputation against any allegations of impropriety or the perception of bribery especially when the arrangements could influence or be perceived to influence the outcome of a business decision and are not reasonable and bona fide expenditures.

There should be also explicit, clear and internally transparent criteria to determine the selection of guests to be invited to a Sunsuria corporate hospitality event. Reasonable due diligence should be exercised, particularly when the arrangements involve public officials.

There are various local and international anti bribery and corruption laws that impose strict restrictions on the value and level of entertainment and corporate hospitality to be accorded to third parties, particularly when it is offered to government or public officials.

As part of Sunsuria's commitment to comply with applicable laws governing the provisions of corporate hospitality to third parties, especially when it involves public officials, and therefore expect employees to undertake the following:

- (i) To publicise and make clear the Company's policy on providing and receiving corporate hospitality;
- (ii) To obtain all necessary approvals for the issuance of complimentary tickets or passes to corporate hospitality events in accordance with Sunsuria's Limits of Authority;
- (iii) To expressly notify the recipients in writing that all complimentary tickets or passes are NON-TRANSFERABLE (e.g. the terms and conditions for use to be printed on the tickets, passes or invitations). In the event that the recipients are unable to attend, he/she is expected to return the tickets or passes to Sunsuria.

The unauthorised transfer of tickets or passes to persons other than the named recipient may signify to others that the invitation was extended to the recipient on his/her personal capacity.

Any travel arrangements for public officials, business partners or customers must be pre-approved. Reasonable meeting, travel or accommodation expenses are permitted if:

- (i) A bona fide expenses (i.e. within the normal scope of the business);
- (ii) Related to the promotion or explanation of products or needed for the performance of a contract; and

- (iii) Only for persons directly related to the business (e.g. not spouses, relatives, family member, etc.)

The Executive Chairman must approve travel arrangements that could be deemed excessive.

Payments for all corporate hospitality must be made directly by Sunsuria to the service provider. Detailed and itemized receipts of such expenses must be submitted with the appropriate method for payment or reimbursement i.e. employee's expense.

All expenses incurred to provide the corporate hospitality must be properly documented, receipted and recorded in the Company's records, which includes:

- (i) The attendees by name;
- (ii) Attendees position in Sunsuria or other company;
- (iii) Location/type of venue;
- (iv) Purpose of the meeting; and
- (v) The cost per attendee (estimated if not known).

9.8 Receiving Corporate Hospitality

Generally, employees, directors or Agents are generally prohibited from soliciting corporate hospitality and they are not allowed to accept hospitality that is excessive, inappropriate, illegal or given in response to, or in anticipation of, or influence a favourable business decision especially from parties engaged in a tender or competitive bidding exercise (e.g. contractors, vendors, suppliers, etc).

Nevertheless, Sunsuria do recognises that the occasional acceptance of a reasonable level of hospitality given in the normal course of business is a legitimate way to maintain and build good business relationships. However, it is important for employees, directors or Agents to exercise proper care and judgement before accepting the hospitality. This is not only to safeguard the Company's reputation, but also to protect employees, directors or Agents from allegations of impropriety or undue influence.

Should employees have any doubts on the appropriateness of a corporate hospitality offered by a third party, employees should either decline the offer politely or consult and get approval from the Head of Department or Head of Human Resources before accepting such hospitality. In the case of directors, you should seek the advice of the Company Secretary.

There are certain types of corporate hospitality activities which are never permissible and Sunsuria employees, directors or Agents should immediately refuse if it involves the following:

- Corporate hospitality offered that comes with a direct/indirect suggestion, hint, understanding or implication that in return for the corporate hospitality provided, some expected or desirable outcome is required (“quid pro quo”).
- Any corporate hospitality activities that is sexually oriented or may otherwise tarnish the reputation of Sunsuria.
- Any corporate hospitality activities that would be illegal or in breach of local or foreign bribery and corruption laws.
- Any corporate hospitality which is lavish or excessive or may adversely affect the reputation of Sunsuria.
- Any corporate hospitality offered by parties currently engaged in a Sunsuria tender or competitive bidding exercise.

You must immediately decline any offers of corporate hospitality that falls within the abovementioned categories.

9.9 Marketing Events

Distribution of marketing or promotional materials, in accordance with industry customs and practices is permitted, such as the following:

- (i) Promotional events open to a wide audience; and
- (ii) Premium items/promotion goods such as t-shirts, bags, etc, are allowable if they are clearly connected to Sunsuria promotions and marketing efforts and items clearly carry irremovable Sunsuria branding.

Where joint promotional activities are carried out, there should be a proper written arrangement, approved by the Executive Chairman, with full details and supporting documentation for any of the costs being reimbursed.

9.10 Donations, Contributions, Sponsorships and Corporate Social Responsibility (“CSR”)

Sunsuria is committed to corporate social responsibility and sustainable development and shall provide such assistance in appropriate circumstances and in an appropriate manner. However, such requests must be carefully examined for legitimacy and not to be made improperly influence a business outcome.

The proposed recipient must be a legitimate organisation and appropriate due diligence must be conducted in particular to ascertain whether any public officials are affiliated with the organisation.

Any red flags must be resolved before committing any funds to the programme. Even requests determined to be legitimate must be carefully structured to ensure that the benefits reach their intended recipients. If you have any doubt about the scope of applicable laws or the application of the Sunsuria Group's policies concerning the fight against bribery and corruption, you should contact your Head of Department or Head of Human Resources immediately, rather than disregard the Policy without consultation.

As per the Integrity Compliance Handbook, employees, directors or Agents must ensure that all sponsorships and donations are not be used as a subterfuge for bribery or used to circumvent or avoid any of the provisions of the Integrity Compliance Handbook, including in particular, ABAC.

You need to be certain that donations to foreign-based charities or beneficiaries are not disguised illegal payments to government officials, and must ensure that the charity does not act as a conduit to fund illegal activities in violation of international anti-money laundering, anti-terrorism and other applicable laws.

As part of Sunsuria's integrity core value, all sponsorships and donations must comply with the following:

- Ensure such contributions are allowed by applicable laws.
- Obtain all the necessary internal and external authorisations.
- To be made to well established entities having an adequate organisational structure to guarantee proper administration of the funds.
- Be accurately stated in the company's accounting books and records.
- Not to be used as a means to cover up an undue payment or bribery.

Examples of red flags to look out for are:

- The proposed recipient/organisation has affiliations with a public official or their family members are involved.
- The contribution is made on behalf of the public official.
- There is a risk of perceived improper advantage for Sunsuria.
- The proposed recipient is based in a high risk country, the request comes from a high risk country or the activity takes place in high risk country.

9.11 Education sponsorships

Sunsuria has a sponsorship programme with the objective to provide educational opportunities to deserving students to enable them to realise their potential and to contribute to the growth of Sunsuria and the nation. The awarding of scholarships should be based on strict guidelines and due diligence to ensure that only the most qualified and deserving students receive the scholarship award. This is crucial to ensure that no element of corruption is involved in giving out scholarships.

The selection of the sponsorship recipients should be based on approved criteria such as academic qualifications and assessment results. The process of selection should be transparent and the reasons for selection should be properly recorded.

However, caution must be exercised if the sponsorships are to be awarded to foreign public officials or person associated with foreign public officials to ensure that the awarding of sponsorships would not violate any local laws and must be in compliance with the approved Sunsuria sponsorship policy and procedures.

Education sponsorships should not be awarded if it involves the following:

- Award scholarships or loans without undergoing the proper process and procedures set by Sunsuria to ensure that there is no element of bribery or corruption or perception thereof.
- Attempt to circumvent any guidelines, rules or procedures when selecting candidates for scholarships as it might put the employee/director and Sunsuria of any bribery allegation.
- Attempt to conceal any information that might be potential to have a conflict of interest.
- Arbitrarily awarding scholarships or loans and the amount is not based on the guidelines prepared by Sunsuria.
- Attempt to ignore any laws, guidelines or policies when awarding scholarships or loans, in particularly if a public official is in some way involved, as some countries might impose certain requirements.
- Attempt to conceal, alter, destroy or otherwise modify any relevant documentation.

9.12 Political Contributions

Sunsuria supports and encourages the right of all employees to personally participate in the political process on an individual bases but does not permit the use of corporate resources (such as Sunsuria property and/or employee work time) for political activities.

Sunsuria will not reimburse for the following:

- (i) Direct or indirect contributions by employees, directors or agents to political parties at any level of government, party officials or organizations or individuals engaged in politics; and
- (ii) Direct or indirect contributions by employees or agents to parties seeking election to political office (as above).

9.13 Facilitation Payments

Facilitation payments are defined as “any facilitating payment or expediting payment to a foreign official, political party, or party official the purpose of which is to expedite or to secure the performance of a routine governmental action.” They are illegal under Malaysia law and the laws of many other countries, and are against Sunsuria policy.

No employee, director or agent may be willingly offered to make, or make, a facilitation payment. There may be circumstances in which individuals are left with no alternative but to make payment in order to protect against loss of life, limb or liberty. If these payments are to be made, they should be reported to the Executive Chairman as soon as practicable.

9.14 Payments to facilitate tax evasion

Sunsuria will not facilitate the evasion of tax by a customer, supplier or other third party, including government officials and contractors, by making payments to off-shore bank accounts or by other means which have no commercial basis or clearly could be construed by tax authorities to be facilitating tax evasion by the recipient.

9.15 Dealings with public officials

A “**public or government official**” includes, without limitation, candidates for public office, officials of any political party, and official of state-owned enterprises other than Sunsuria.

Caution must be exercise when dealing with public officials as laws of bribery and corruption in some countries are more stringent and provides stricter punishments. Providing gift, entertainment or corporate hospitality to public officials or their family members is generally considered a 'red flag' situation in most jurisdictions.

In all cases where a gift, entertainment or corporate hospitality is made to or received from a public official that has or seeks a business relationship with Sunsuria or with which Sunsuria seeks such a relationship, approval must be obtained from the Executive Chairman and must be recorded.

10. PENALTY

Pursuant to Section 24 of the MACC Act, corruption is punishable by imprisonment not exceeding 20 years and a fine not less than five times the sum or value of the gratification that is the subject matter of the offence, where the gratification is capable of being valued or is of a pecuniary nature, or 10,000 ringgit, whichever is higher.

This policy was adopted and approved by the Board on 30th day of September 2019.