



WORLD TRADE CENTRE®
KUALA LUMPUR

PUTRADE PROPERTY MANAGEMENT SDN. BHD.

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY AND GUIDELINES

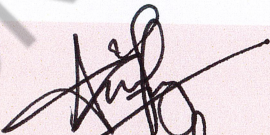

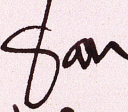

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PUTRADE's Person – Associated and Business Associates.

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Purpose

The Policy and Guidelines elaborate upon those principles, guiding PUTRADE's person-associated and business associates concerning how to deal with improper solicitation, bribery and other corrupt activities and issues that may arise in the course of business.

The Policy and Guidelines are not intended to provide definitive answers to all questions regarding bribery and corruption. Rather, they are intended to provide all person-associated and business associates with a basic introduction to how PUTRADE combats bribery and corruption in furtherance of the group's commitment to lawful and ethical behaviour at all times. Some of the guidelines are designed to prevent situations in which bribery and corrupt practices may take root.

Scope

The Policy and Guidelines is generally applicable to PUTRADE's person-associated and business associates, as defined in "1.3 Application", acting on behalf of PUTRADE, unless otherwise stated in the specific policies referred to in this Policy and Guidelines.

Responsibility

Refer "4.0 Governance."

Definition

Refer "2.0 Definitions and Abbreviations."

Attachment

Attachment 1: Integrity Declaration Form for Business Associates

(WTCKL DP 10.13/F/001/22:1)

Attachment 2: Due Diligence Checklist (WTCKL DP 10.13/C/002/22:1)

Attachment 3: Provision/ Receipt of Gifts/ Hospitality/ Donation/ Sponsorship Form

(WTCKL DP 10.13/F/003/22:1)

Attachment 4: Provision/ Receipt of Entertainment (WTCKL DP 10.13/F/004/22:1)

Attachment 5: Gifts, Entertainment, Hospitality, Donation & Sponsorship Register

(WTCKL DP 10.13/F/005/22:1)

Associated Documents

1. Anti-Bribery and Anti-Corruption Manual

- WTCKL DP 10.12

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1.0 INTRODUCTION

1.1 Overview

In line with Malaysian Government laws and regulations in combating corruption, PUTRADE has heeled the call by committing to conduct its business professionally and ethically with integrity and lawfully in compliance with all applicable laws of Malaysia pertaining to bribery or corruption.

As part of the Anti-Bribery and Corruption Management System, PUTRADE has designed the ABAC Policy and Guidelines, hereinafter also referred to as “Policy”, which is aligned with requirements of, but not limited to;

- Malaysia Anti-Corruption Commission Act 2009 (Act 694);
- Malaysian Anti-Corruption Commission (Amendment) Act 2018 (Act A1567);
- Prime Minister’s Department Guidelines “T.R.U.S.T” on Adequate Procedures On “Pursuant to Subsection of Section 17A (5) of Malaysia Anti-Corruption Commission Act 2009;
- Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (Act 613);
- Penal Code Act (Act 574);
- Company Act (Act 777);
- Whistleblower Protection Act 2010 (Act 711);
- PUTRADE’s Anti-Bribery Management System;
- Corporate and relevant stakeholders (if any).

This Policy sets out overall policies, procedures and guidelines of PUTRADE on all forms of bribery and corruption designed to prevent, detect and respond to bribery and corruption, and comply with applicable anti-bribery and corruption laws.

In case of any ambiguity or inaccurate information in this Policy, kindly consult Compliance Department for clarification. Where there is a conflict between this Policy and applicable laws, the law prevails.

This Policy is subject to changes from time-to-time, is approved by the Board of Directors of PUTRADE prior to take effect.

1.2 Objectives

This Policy aims to protect PUTRADE's reputation and persons associated by providing clear and unambiguous guidance to prevent PUTRADE or its persons associated from falling into the bribery or corruption trap or being alleged to have committed bribery or corruption.

This policy spells out for persons associated with PUTRADE the expected and standard behaviours and guidelines when dealing with bribery or corruption in day-to-day business operations and activities.

1.3 Application

This Policy is applicable to the following stakeholders in the conduct of PUTRADE's business operations and activities, unless otherwise stated in the specific policies in this Policy:

- persons associated (internal party, i.e.; directors, partners or employees of the commercial organization or persons who perform services for or on behalf of the commercial organization);
- business associates (external party, i.e.; clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, sub-contractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries, investors, public officials, party officials, politicians and any person or body which performs services for or on behalf of organization).

2.0 DEFINITIONS AND ABBREVIATIONS

For the purpose of comprehending the contents of this Policy, the definitions and abbreviations are stipulated as follows;

Agent	Shall have the same meaning as defined by MACC Act 2009, i.e.: Any person employed by or acting for another, and includes an officer of a public body or an officer serving in or under any public body, a trustee, an administrator or executor of the estate of a deceased person, a subcontractor, and any person employed by or acting for such trustee, administrator or executor, or subcontractor;
Bribery	<ul style="list-style-type: none">• Shall have the same meaning as defined by ISO 37001:2016, i.e.: Offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.• It may also be defined as the act of corruptly giving, agreeing to give, authorizing, promising, offering, soliciting, receiving, or agreeing to receive any <u>gratification</u>, whether directly or indirectly.
Board of Directors	Refers to a panel of individuals elected by organization's shareholder(s) to represent their interests.
Business Associate	Refer to an external party with whom the organization has, or plans to establish, some form of business relationship includes but is not limited to clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, sub-contractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries,

investors, public officials, party officials, politicians and any person or body which performs services for or on behalf of organization.

Code of Business Conduct	Refers to organization's formalized work and business ethics applicable to all persons associated with PUTRADE and business associates.
Commercial Organization	Refer to a company incorporated under the Companies Act 2016 [Act 777] and carries on a business in Malaysia or elsewhere.
Conflict of Interest	Refers to situation where business, financial, family, political or personal interests could interfere with the judgement of persons carrying out their duties for the organization.
Hospitality	Refer to any entertainment offered or received by organization for its persons associated, business associates and other stakeholders in the manner that complete expenses are borne by the organization.
Corruption	Shall have the same meaning as defined by MACC Act 2009, i.e.: Act of giving or receiving of any <u>gratification</u> or reward in the form of cash or in-kind of high value for performing a task in relation to his/her job description.
Donation	Refers to the <u>gratification</u> given out by organization for charity, humanitarian aid or to support local community welfare, whether in-kind or by way of financial contribution.
Employee	Refers to any person who is in the employment with organization, but not limited to executives, nonexecutives, contract and part time employees.
Entertainment	Refer to entertainment offered or received by organization's employees or directors to/ from third parties with food and drink, or in other forms of entertainment, in the manner that the expenses to be borne by the organization.

Executive Committee	<ul style="list-style-type: none">Refers to top management committee comprises of Chief Executive Officer, Chief Operating Officer and Director of Corporate Resources and Director of Property and Facility.Is known as "EXCOM".
Facilitation Payment	<ul style="list-style-type: none">Shall have the same meaning as defined by ISO 37001:2016 A.2.2.1, i.e.: An illegal or unofficial payment made in return for services that the payer is legally entitled to receive without making such payment. It is normally a relatively minor payment made to a public official or person with a certifying/ approval function in order to secure or expedite the performance of a routine or necessary action.Is a small bribe, also known as "grease payment" or a "speed payment".
Gift	Refers to something is given voluntarily as token of appreciation or respect, without requiring payment in return.
Governing Body	Shall have the same meaning as defined by ISO 37001:2016, i.e.: A group or body that has the ultimate responsibility and authority for an organization's activities, governance and policies and to which top management reports and by which top management is held accountable.
Gratification	<ul style="list-style-type: none">Shall have the same meaning as defined by MACC Act 2009, i.e.:<ul style="list-style-type: none">(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).
- Giving and receiving **gratification** with corrupt intent, to induce or reward the improper performance or refrain from performing of recipient's duties, to obtain or retain business advantage, is considered has committed bribery or corruption offence.

ISO 37001:2016 Is an International Standard established by the ISO specifying generic requirements for establishing, implementing, maintaining, reviewing and continuously improving anti-bribery management system.

Limit of Authority Refers to the approved document(s) stipulating the approving authority and authority limits allowed for the board of directors and executive committee of organization.

Person associated/ Associated person with a commercial organization	Refer to directors, partners or employees of the commercial organization or persons who perform services for or on behalf of the commercial organization.
Political Official	Refers to, political officer, member and person or body which performs services for or on behalf of party.
Public Official	Refers to any appointed or elected official, officer, or employee who works at the expense of taxpayers or the government or state owned, controlled or funded companies, or any person working in specific functions or industries who are defined or regulated as a government official by local law.
Sponsorship	Refers to support, either financially or by way of product and/ or services for and event or activity organized by a profit/ non-profit organizations, local communities, government departments or agencies, primarily aimed at raising awareness of organization profile.
Stakeholder	Shall have the same meaning as defined by ISO 37001:2016, i.e.: Person or organization that can affect, be affected by, or perceive themselves to be affected by a decision or activity.
Top Management	Shall have the same meaning as defined by ISO 37001:2016, i.e.: A person or group of people who directs and controls an organization at the highest level. The top management of PUTRADE is referred to the position of Chief Executive Officer, Chief Operating Officer and Director of Corporate Resources, Director of Property and Facility, and other Head of Departments.
Whistleblower	Refers to a person (internal or external party) raising or reporting concerns of wrongful activities or wrongdoings as defined in organization's Whistleblowing Policy & Guidelines.

ABAC	Anti-bribery and Anti-Corruption.
ISO	International Organization for Standardization, is a worldwide federation of national standards bodies .
MACC	Malaysian Anti-Corruption Commission.
PUTRADE	Putrade Property Management Sdn. Bhd.
RMP	Royal Malaysia Police.

3.0 BRIBERY AND CORRUPTION OFFENCES

Classification of bribery and corruption offences and the penalties as defined by Malaysian Anti-Corruption Commission and its penalties liable if a commercial organization or employee is convicted:

Bribery and Corruption Offences	Penalties
<p><u>Sections 16 MACC Act, Offence of accepting gratification (Personal Liability);</u></p> <p>Any person who by himself, or by or in conjunction with any other person—</p> <p>(a) corruptly solicits or receives or agrees to receive for himself or for any other person; or</p> <p>(b) corruptly gives, promises or offers to any person whether for the benefit of that person or of another person, any gratification as an inducement to or a reward for, or otherwise on account of—</p> <p>(A) any person doing or forbearing to do anything in respect of any matter or transaction, actual or proposed or likely to take place; or</p> <p>(B) any officer of a public body doing or forbearing to do anything in respect of any matter or transaction, actual or proposed or likely to take place, in which the public body is concerned, commits an offence.</p>	<p><u>Section 24 (1), MACC Act, Penalty for offences under sections 16, 17, 18, 20, 21, 22 and 23 (Personal Liability);</u></p> <p>Any person who commits an offence under sections 16, 17, 20, 21, 22 and 23 on conviction be liable to;</p> <p>(a) imprisonment for a term not exceeding twenty years; and</p> <p>(b) a fine of not less than five times the sum or value of the gratification which is the subject matter of the offence, where such gratification is capable of being valued or is of a pecuniary nature, or ten thousand ringgits, whichever is the higher.</p>

Section 17 MACC Act, Offence of giving or accepting gratification by agent (Personal Liability):

A person commits an offence if—

- (a) being an agent, he corruptly accepts or obtains, or agrees to accept or attempts to obtain, from any person, for himself or for any other person, any gratification as an inducement or a reward for doing or forbearing to do, or for having done or forborne to do, any act in relation to his principal's affairs or business, or for showing or forbearing to show favour or disfavour to any person in relation to his principal's affairs or business; or
- (b) he corruptly gives or agrees to give or offers any gratification to any agent as an inducement or a reward for doing or forbearing to do, or for having done or forborne to do any act in relation to his principal's affairs or business, or for showing or forbearing to show favour or disfavour to any person in relation to his principal's affairs or business.

Section 24 (1), MACC Act, Penalty for offences under sections 16, 17, 18, 20, 21, 22 and 23 (Personal Liability):

Any person who commits an offence under sections 16, 17, 20, 21, 22 and 23 on conviction be liable to;

- (a) imprisonment for a term not exceeding twenty years; and
- (b) a fine of not less than five times the sum or value of the gratification which is the subject matter of the offence, where such gratification is capable of being valued or is of a pecuniary nature, or ten thousand ringgits, whichever is the higher.

Section 18 MACC Act, Offence of intending to deceive principal by agent (Personal Liability);

A person commits an offence if he gives to an agent, or being an agent, he uses with intent to deceive his principal, any receipt, account or other document in respect of which the principal is interested, and which he has reason to believe contains any statement which is false or erroneous or defective in any material particular, and is intended to mislead the principal.

Section 24 (2), MACC Act, Penalty for offences under sections 16, 17, 18, 20, 21, 22 and 23 (Personal Liability):

Any person who commits an offence under section 18 shall on conviction be liable to—

- (a) imprisonment for a term not exceeding twenty years; and
- (b) a fine of not less than five times the sum or value of the false or erroneous or defective material particular, where such false or erroneous or defective material particular is capable of being valued, or of a pecuniary nature, or ten thousand ringgit, whichever is the higher.

Section 21 MACC Act, Bribery of officer of public body (Personal Liability);

Any person who offers to an officer of any public body, or being an officer of any public body solicits or accepts, any gratification as an inducement or a reward for –

- (a) the officer voting or abstaining from voting at any meeting of the public body in favour of or against any measure, resolution or question submitted to the public body;
- (b) the officer performing or abstaining from performing or aiding in procuring, expediting, delaying, hindering or preventing the performance of, any official act;
- (c) the officer aiding in procuring or preventing the passing of any vote or the granting of any contract or advantage in favour of any person; or
- (d) the officer showing or forbearing to show any favour or disfavour in his capacity as such officer,

commits an offence, notwithstanding that the officer did not have the power, right or opportunity so to do, show or forbear, or accepted the gratification without intending so to do, show or forbear, or did not in fact so do, show or forbear, or that the inducement or reward was not in relation to the affairs of the public body.

Section 24 (1), MACC Act, Penalty for offences under sections 16, 17, 18, 20, 21, 22 and 23 (Personal Liability);

Any person who commits an offence under sections 16, 17, 20, 21, 22 and 23 on conviction be liable to;

- (a) imprisonment for a term not exceeding twenty years; and
- (b) a fine of not less than five times the sum or value of the gratification which is the subject matter of the offence, where such gratification is capable of being valued or is of a pecuniary nature, or ten thousand ringgits, whichever is the higher.

Section 25 (1) MACC, Duty to report bribery transactions (Personal Liability);

Any person to whom any gratification is given, promised, or offered, in contravention of any provision of this Act shall report such gift, promise or offer together with the name, if known, of the person who gave, promised or offered such gratification to him to the nearest officer of the Commission or police officer.

Section 25 (3) MACC, Duty to report bribery transactions (Personal Liability);

Any person from whom any gratification has been solicited or obtained, or an attempt has been made to obtain such gratification, in contravention of any provision of this Act shall at the earliest opportunity thereafter report such soliciting or obtaining of, or attempt to obtain, the gratification together with the full and true description and if known, the name of the person who solicited, or obtained, or attempted to obtain, the gratification from him to the nearest officer of the Commission or police officer.

Section 25 (2) MACC, Duty to report bribery transactions (Personal Liability);

Any person who fails to comply with subsection (1) commits an offence and shall on conviction be liable to a fine not exceeding one hundred thousand ringgit or to imprisonment for a term not exceeding ten years or to both.

Section 25 (4) MACC, Duty to report bribery transactions (Personal Liability);

Any person who fails, without reasonable excuse, to comply with subsection (3) commits an offence and shall on conviction be liable to a fine not exceeding ten thousand ringgit or to imprisonment for a term not exceeding two years or to both.

Section 28 (1) MACC, Attempts, preparations, abetments and criminal conspiracies punishable as offence (Personal Liability):

Any person who—

- (a) attempts to commit any offence under this Act;
- (b) does any act preparatory to or in furtherance of the commission of any offence under this Act; or
- (c) abets or is engaged in a criminal conspiracy to commit any offence under this Act.

Section 28 (1) MACC, Attempts, preparations, abetments and criminal conspiracies punishable as offence (Personal Liability):

Any person commits such offence and on conviction be liable to punishment provided for such offence.

Section 28 (2):

Any provision of this Act which contains a reference to an offence under any specific provision of this Act shall be read as including a reference to an offence under subsection (1) in relation to the offence under that specific provision.

Section 28 (3):

Paragraph (1)(a) shall not apply where an attempt to do any act is expressly made an offence under this Act, and paragraph (1)(c) shall not apply to the case of an abetment of an offence as provided for under section 164 of the Penal Code.

Section 17A (1) MACC Act, Offence by
commercial organization (Corporate Liability);

A commercial organization commits an offence if a person associated with the commercial organization corruptly gives, agrees to give, promises or offers to any person any gratification whether for the benefit of that person or another person with intent –

- (a) to obtain or retain business for the commercial organization; or
- (b) to obtain or retain an advantage in the conduct of business for the commercial organization.

Section 17A (2) MACC Act,
Offence by commercial
organization (Corporate Liability);

Any commercial organization on conviction liable to a fine of not less than ten times the sum or value of the gratification which is the subject matter of the offence, where such gratification is capable of being valued or is of pecuniary nature, or one million ringgits, whichever is the higher, or to imprisonment for a term not exceeding twenty years or to both.

Section 17A (3) MACC Act, Offence by commercial organization (Personal Liability);

When an offence is committed by a commercial organization, a person –

- (a) who is its director, controller, officer or partner; or
- (b) who is concerned in the management of its affairs,

at the time of the commission of the offence, is deemed to have committed that offence unless that person proves that the offence was committed without his consent or connivance and that he exercised due diligence to prevent the commission of the offence as he ought to have exercised, having regard to the nature of his function in that capacity and to the circumstances.

Section 24 (1), MACC Act, Penalty for offences under sections 16, 17, 18, 20, 21, 22 and 23 (Personal Liability):

Any person who commits an offence under sections 16, 17, 20, 21, 22 and 23 on conviction be liable to;

- (a) imprisonment for a term not exceeding twenty years; and
- (b) a fine of not less than five times the sum or value of the gratification which is the subject matter of the offence, where such gratification is capable of being valued or is of a pecuniary nature, or ten thousand ringgits, whichever is the higher.

4.0 GOVERNANCE

All persons associated with PUTRADE are responsible for the implementation of the Anti-Bribery and Corruption Management System whereby it is crucial for each individual to comprehend and apply them within their roles and responsibilities with compliant and ethical manners.

Roles	Key Responsibilities
Governing Body (Board of Directors)	a) Endorses commitment and stances towards prohibition of bribery and corruption practices in the business conduct within PUTRADE; b) Approves the Anti-Bribery and Corruption Management System including its policy and objectives and ABAC policies and guidelines, and ensures alignment to PUTRADE's vision and strategic direction; and c) Maintains oversights on ABAC governance, provision of appropriate resources, implementation of best practices of Anti-Bribery and Corruption Management System and ABAC policies and guidelines, periodic review and continual improvement to adequately address the effective operation and conformance of ABAC programs.
Top Management (Chief Executive Officer, Chief Operating Officer and Director of Corporate Resources, Director of Property and Facility, and other Head of Departments)	a) Formulates overall direction on the establishment, implementation, maintenance and periodic review and continually improvement of Anti-Bribery and Corruption Management System including its policy and objectives, and ABAC policies and guidelines to adequately address the relevant requirements of stakeholders for managing bribery and corruption risks; b) Ensures the integration of Anti-Bribery and Corruption Management System including its policy and objectives,



	<p>and ABAC policies and guidelines into day-to-day operations of key organization function such as human resource management, purchasing and finance, and enhance the underlying controls of bribery and corruption risks;</p> <p>c) Provide resource allocation and investment in a robust and effective implementation of Anti-Bribery and Corruption Management System including its policy and objectives, and ABAC policies and guidelines;</p> <p>d) Provide adequate training and awareness for persons associated with PUTRADE on the importance of effectiveness and conformance of anti-bribery and corruption programs;</p> <p>e) Communicates both internally and externally regularly on the importance of effectiveness and conformance to the Anti-Bribery and Corruption Management System including its policy and objectives, and ABAC policies and guidelines;</p> <p>f) Promotes appropriate ABAC culture within PUTRADE including promoting culture of integrity and compliance in managing bribery and corruption risks, directing and supporting personnel to contribute to the effectiveness of Anti-Bribery and Corruption Management System; and</p> <p>g) Encourages persons associated with PUTRADE and is business associates to raise report of suspected and actual bribery and corruption events through establish whistleblowing channel, ensures their identity is kept confidential, and no retaliation or discrimination or disciplinary action taken on them.</p> <p>h) Report periodically to Board of Directors performance of Anti-Bribery and Corruption Management System and any allegations of serious or systematic bribery and</p>
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	corruption.
Compliance Department	<ul style="list-style-type: none"> a) Oversees the establishment and implementation of Anti-Bribery and Corruption Management System including its policy and objectives, and ABAC policies and guidelines conforming to the defined requirements by laws, international management system, corporate and relevant stakeholders; b) Provides advice and guidance to persons associated with PUTRADE on to issues related to Anti-Bribery and Corruption Management System including its policy and objectives, and relevant policies and guidelines; c) Ensures establishment and implementation of internal controls are reasonable to manage bribery and corruption risks; d) Coordinates periodic internal audit to assess the adequacy and operating effectiveness of PUTRADE's anti-bribery and corruption controls and corruption management processes; e) Reports on the performance and effectiveness of the Anti-Bribery and Corruption Management System to the governing body and top management appropriate; and f) Raises issues or concerns in relation to Anti-Bribery and Corruption Management System and significant corruption risks to governing body and top management.
Employee	<ul style="list-style-type: none"> a) Executes the Anti-Bribery and Corruption Management System including its policy and objectives, and ABAC policies and guidelines with integrity and compliant manners; b) Integrates the bribery and corruption controls into business activities and processes; and

	c) Reports on suspected and real bribery or corruption offences through the PUTRADE whistleblowing channel.
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5.0 BUSINESS ETHICS

All persons associated with PUTRADE and business associates are expected to be committed in discharging their duties professionally and ethically with integrity and abiding the laws. PUTRADE has established for reference;

- **Employee Handbook** – Set out PUTRADE's vision, mission and values statement, policies, rules, disciplinary and grievance procedures, other information related to employment laws and regulations besides employee perks and benefits.
- **Code of Business Conduct** – Set out PUTRADE's principles, standards and the moral ethical expectations that applicable to persons associated with PUTRADE and business associates as they interact in PUTRADE's business. It is an integral part of anti-bribery and corruption compliance efforts to prevent bribery or corruption offences.

As an assurance of acknowledgement on understanding and agreement on adherence to the Employee Handbook and Code of Business Conduct, all persons associated with PUTRADE and business associates dealing in PUTRADE's business are required to sign **Integrity Declaration Form for Business Associates (Attachment 1)**.

6.0 DUE DILIGENCE

Due diligence related to bribery and corruption is a process carried out on persons associated with PUTRADE and business associates to assess carefully and fully, including identifying any red flags that may indicate a higher risk associated with possible integrity issues or bribery and corruption risks.

It is PUTRADE's policy to conduct due diligence checking (pertaining to anti-bribery and corruption), as follows:

- **Basic and/ or enhanced due diligence** shall be conducted on all subjects (i.e. persons associated with PUTRADE or its business associates) based on the table below prior to their employment, appointment or engagement of service:

Focus Areas	Hiring of Employees and Appointment of Directors	Engagement as Business Associates	Transactions of Projects, Intended Recipients of Donation or Sponsorship
BASIC DUE DILIGENCE			
Legitimacy of the organisation	Not applicable	All Business Associates	All Transactions of Projects, Donations or Sponsorships, etc.
The shareholders details of the organisation			
Basic financial information of the organisation			
Conflict of interest between the organisation, or individual with the organisation's business or personnel	All Employees and Directors		

Focus Areas	Hiring of Employees and Appointment of Directors	Engagement as Business Associates	Transactions of Projects, Intended Recipients of Donation or Sponsorship
If the intended transaction contradicts with the applicable local laws, regulations or PUTRADE's policies	Not applicable	All Business Associates	All Projects, Donations or Sponsorships
Understanding of how the service will be carried out and delivered			Not applicable
Market pricing or salary benchmarking comparison	All Employees and Directors	Not applicable	
Shareholding or directorship in other organisations	All Directors		
ENHANCED DUE DILIGENCE			
The extent to which the organisation has a system to manage bribery and corruption risk, including consideration on their integrity culture entity	Not applicable	Business Associates with transaction value above RM15,000 per annum or that may deal with	Not applicable
History of involvement or alleged involvement in bribery or corrupt activities, fraud, money laundering activities, etc.	All Employees and Directors	external party when performing service for PUTRADE	Sponsorships with value above RM1,000.00 per occasion

Focus Areas	Hiring of Employees and Appointment of Directors	Engagement as Business Associates	Transactions of Projects, Intended Recipients of Donation or Sponsorship
If the subject is or affiliated with Public Official or a politically exposed person.	All Employees and Directors	Business Associates with transaction value above RM15,000 per annum or that may deal with external party when performing service for PUTRADE	Sponsorships with value above RM1,000.00 per occasion

- Due diligence performed shall have a **validity of two (2) years** and should there be **any renewal of service/ contract/ appointment within the two (2) years**, **re-performance of due diligence is not required**;
- **Re-performance** of due diligence is required for **renewal of service/ contract/ appointment after the two (2) year validity period**; and
- In the **event updated circumstances or information are made known** to PUTRADE, PUTRADE shall **reassess** such situations to determine if additional controls, **including termination of services, need to be implemented**.

6.1 Due Diligence Methods and Approaches

The methods or approaches in performing these checking include, but not limited to, the following:

6.1.1 Basic Due Diligence

- (a) Direct engagement, including via an officially documented questionnaire or information request addressed during an interview;
- (b) If an interview is conducted, the interviewer's assessment, including assessment of the interviewee's belief in integrity and willingness to comply with PUTRADE's policies;
- (c) A search of publicly available information, including a search on the internet and media, from government authorities (e.g. Companies Commission of Malaysia or MACC's website), or public database search (e.g. CTOS, CCRIS), etc.; and
- (d) Assessing legitimacy and financial status of the organisation/ entity, and understanding its major shareholders and directors through requesting the following pertinent documentation from the subjects:
 - Certificate of Registration/ Incorporation (e.g. Form 9);
 - Certificate of Change of Company name (e.g. Form 13), if any;
 - Corporate Profile;
 - Latest Annual Return; and
 - Latest Financial Statements.

6.1.2 Enhanced Due Diligence

- (a) Making enquiries with appropriate other parties;
- (b) A search of a list of debarments, sanctioned, blacklisted, or suspended organisation, entities, or individuals who are restricted from contracting with public, government-related, or international organisation or entities;
- (c) Via the use of integrity and background declaration form and conflict of interest declaration form completed by the subject to declare on the subject's background situations, such as conflict of interest situations, or criminal records; and
- (d) Appointing external parties with relevant expertise to assist in the due diligence process, if required.

Note that with regards to documents, information or data provided, including the declaration forms, PUTRADE shall take reasonable steps to verify the accuracy and completeness of key information provided, e.g. Qualification of candidate for employment, cross-validation between a supplier's track record versus industry players' testimonial.

6.2 Due Diligence Outcome and Findings

PUTRADE shall exercise judgement based on the information and data obtained to determine if it is appropriate to proceed with the intended business relationship.

PUTRADE has adopted the following policies for any employment, appointment, or engagement in relation to due diligence findings:



- (a) PUTRADE shall not engage with any person, organisation, or entity which has been convicted or undergoing prosecution for a financial or commercial crime, including financial fraud, bribery, money laundering or terrorism financing;
- (b) PUTRADE shall not be involved in any transactions, arrangements, or contracts which are not compliant with local laws and regulations; and
- (c) PUTRADE shall not consider having any business relationship with any person, organisation, or entity which has, in the due diligence checking process:
 - knowingly submitted false, inaccurate or misleading information; or
 - knowingly submitted a false or forged document.

6.3 Due Diligence Approvals

The outcome and clearance of due diligence checks shall be **approved** by the **Group Chief Executive Officer (GCEO)** by submitting the **Due Diligence Checklist (Attachment 2)**.

In circumstances where the due **diligence checks are on the GCEO or persons connected to the GCEO**, the clearance of the due diligence checks shall be approved by the **Group Managing Director**.

6.4 Documentation

Information and data obtained during the conduct of the due diligence checking process, including verbal communication and internet searches, and the consideration made arising from the outcome of the due diligence process shall be documented and retained as records by **respective process owners**.

7.0 FACILITATION PAYMENT

A facilitation payment is a small bribe also known as “grease payment” or “speed payment” typically solicited to facilitate or expedite of routine transaction or service to which the person or organization making the payment is legally entitled to receive. Facilitation payments can be in many forms such as cash, gifts, vouchers or tickets.

7.1 Making Facilitation Payment

PUTRADE prohibits accepting or obtaining, either directly or indirectly, facilitation payments from any person for the benefit of the employee himself or for any other person who is subject to the Code of Business Conduct. The reason underlying this prohibition is that facilitation payment is seen as a form of bribery and corruption.

All persons subject to the Code of Business Conduct must not offer, promise, give, request, accept or receive anything which might reasonably be regarded as a facilitation payment. If you receive a request or if you are offered facilitation payments, you must **report it through Whistleblowing channel**. Refer Whistleblowing Policy for detailed guidance.

If it can be proven that such facilitation payments are legitimate, the said payment can be made and are accompanied by an official receipt of payments.



7.2 Extortion Payment

However, there are certain situations or circumstances where you are faced with having to make facilitation payments to protect your life, limb or liberty. In dangerous situations like this, you are allowed to make payments, but you must immediately report to your **Head of Department** and **EXCOM**. Making facilitation payment in such a situation is the only exception which can be used as a defence when faced with allegations of bribery and corruption. .

8.0 GIFT, ENTERTAINMENT & HOSPITALITY

It is customary in doing business the giving and accepting of gifts, entertainment or Hospitality to maintain good business rapport or as a token of appreciation. However, in some instances, the giving and accepting of gifts, entertainment or hospitality can reasonably be construed as bribery or corruption, especially when it is perceived to improperly influence business decisions.

PUTRADE does not tolerate and prohibits the giving or accepting of gifts, entertainment or hospitality to avoid being construed as bribery or corruption.

8.1 Gift, Entertainment and Hospitality Policy

In principle, persons associated with PUTRADE shall avoid from giving and accepting gifts, entertainment or hospitality as it may fall into a situation of conflict or potential conflict of interest which leads to misconstruction as bribery or corruption.

When giving or receiving a gift, entertainment, or hospitality, the following principles shall be adhered to:

- **Genuine:** given clearly as an act of appreciation, with no ill intention to persuade or influence decisions;
- **No obligation:** gifts, entertainment, or hospitality shall be given without any obligation, return of favour, or expectation from the recipient;
- **No undue influence:** not be seen as intended for, or capable of, achieving undue influence over a transaction or decision (either business decision or in relation to decisions by public authorities or regulators) or compromising integrity and objectivity in the performance of one's duties;
- **Made openly:** the gift, entertainment, or hospitality is not made in secret and undocumented. The purpose, approvals given, and value shall be documented;



- **Legality:** does not contradict to relevant laws governing the giver and the recipient;
- **Accords with stakeholder perception:** the gift, entertainment, or hospitality given would not be viewed unfavourably by stakeholders were it made known to them;
- **Proportionate:** the value and nature of the gift, entertainment, or hospitality is not disproportionate to the occasion, e.g. gift or meals of a certain value given to the GCEO of an organisation may be deemed appropriate but one of the same value given to a Junior staff may be deemed excessive;
- **Conforms to the rules governing the giver or the recipient:** gift, entertainment, or hospitality made shall be in line with the rules or code of conduct of the recipient's organisation. This means when giving gifts, entertainment, or hospitality, persons associated with PUTRADE shall understand the counterparty organisation's policies on gifts, entertainment, and hospitality; and
- **Infrequent:** gifts, entertainment and hospitality are not given overly frequent.

8.2 Allowable Gifts

PUTRADE may provide or accept gifts of nominal value (i.e. **below RM500 on each occasion**) which fall under the following categories;

- **Corporate gifts marked with company name and logo** such as thumb drives, table calendars, pens diaries, notepads, t-shirts, or mugs;
- **Festive or ceremonial gifts**, for specific occasion, such as hampers, dates, “kuih raya” or mandarin oranges.
- **Tokens of appreciation provided during an official event** such as plaques, ornaments or door gifts; or
- **Perishable items** such as flowers, fruit, or food.

8.3 Giving Gifts

Receiver	Range Limit	Category of Gifts	Approval Level
Public Officials and others	Not more than RM500	Allowable gifts	Group Chief Executive Officer
VIP/ VVIP who are not serving with the Government	More than RM500 up to RM1,000	Allowable gifts	Group Chief Executive Officer
	More than RM1,000	Other than allowable gifts	Group Chief Executive Officer

All request to provide gifts by persons associated with PUTRADE shall obtain approval by submitting the **Provision/ Receipt of Gifts/ Hospitality/ Donation/ Sponsorship Form (Attachment 3)** to Group Chief Executive Officer.

8.4 Accepting Gifts

Recipient needs to notify the **Group Chief Executive Officer** to declare the acceptance of gifts **within 5 working days of receipt** by completing and submitting the **Provision/ Receipt of Gifts/ Hospitality/ Donation/ Sponsorship Form (Attachment 3)**.

Category of Gifts	Disposition of Gifts	Approval Level
Allowable gifts with value not more than RM500	<ul style="list-style-type: none"> • Recipient keeps the gifts; or • Share the gifts among recipient's department staff. 	Group Chief Executive Officer
Allowable gifts with value more than RM500	<ul style="list-style-type: none"> • Return the delivered gifts if not offending the giver; or • Share the gifts among department staff; or • Share the gifts among recipient's department staff who are not involved in the business relationship with the giver. 	Group Chief Executive Officer
Gifts other than allowable gifts with any value	<ul style="list-style-type: none"> • Return the delivered gifts if not offending the giver; or • Share the gifts among department staff who are not involved in the business relationship with the giver.; or • Donate the gifts to charity organization if the nominal value is estimated more than RM1,000 per person per occasion. 	Group Chief Executive Officer

When the **Group Chief Executive Officer is offered gifts**, approval shall be acquired from the **Group Managing Director**.

As the **Group Managing Director is offered gifts**, approval shall be acquired from the **Board of Directors**.

8.5 Allowable Entertainment

It is a common practice within the business environment to provide entertainment to foster business rapport with third parties. PUTRADE recognizes the need to provide and accept reasonable and proportionate entertainment under appropriate circumstances.

Mode of entertainments that are permitted by PUTRADE are as follows:

- **Business luncheons**
- **Business dinners**
- **Business hi-teas**

The exchange of business courtesies among **Top Management (i.e. EXCOM Members and Head of Departments)** is recognised as customary and legitimate to create goodwill and strengthen business relationships. Such courtesies are allowed such as **golfing**.

While **other modes** of entertainment such as **clubbing, spa and karaoke are strictly prohibited**.

8.6 Providing Entertainment

The allowable nominal value limit per person per occasion is subject to their Level of Authority Limit which is based on the nominal value that is legal and reasonable in accordance with their roles and responsibilities;

Category of Employees	Level of Authority Limit	Approval Level
Management <ul style="list-style-type: none"> Executive and above 	Internal business entertainment (i.e. Riverside Café & Restaurant)	Director of Food & Beverages
	External business entertainment - Not more than RM100 per person per occasion.	Head of Department
Top Management <ul style="list-style-type: none"> Head of Departments EXCOM Members Top Management 	Business meal - Not more than RM500 per person per occasion.	Group Chief Executive Officer
	Golfing	Group Chief Executive Officer

All requests to provide gifts by the persons associated with PUTRADE shall obtain approval by submitting the **Provision/ Receipt of Entertainment Form (Attachment 4)** to Group Chief Executive Officer.

8.7 Accepting Entertainment

Persons associated with PUTRADE shall declare the acceptance of Allowable Entertainment **within 5 working days of receipt** by completing and submitting the **Provision/ Receipt of Entertainment Form (Attachment 4)**.

8.8 Allowable Hospitality

PUTRADE recognizes the exchange of business courtesies in relation to hospitality is customary and legitimate to network, create goodwill and strengthen business rapport.

Generally, hospitality is a private function held by organization in the form of entertainment and events paid for and organized by an organization, involving internal parties and external parties with whom a business rapport (whether past, present and prospective) exists and the public at large, for the benefit of the organization.

Corporate events and activities include but are not limited to:

- **Sporting events**
- **Gala dinners**
- **Concerts**
- **Activity-based events such as golf tournament**

8.9 Providing Hospitality

- a) Person-in-charge obtains the list of external parties from respective departments to be invited for the upcoming Hospitality event.
- b) Once the list of invitees or guests has been determined, person-in-charge shall prepare and submit **Provision/ Receipt of Gifts/ Hospitality/ Donation/ Sponsorship Form (Attachment 3)**.
- c) Approving authority limit for providing Hospitality events is as tabulated below;

Range Limit	Approval Level
Not more than RM500 per person per occasion.	Group Chief Executive Officer

- d) Once approval is obtained, person-in-charge shall proceed with the planning and holding the event for third party organization or issuing the official invitation to attend upcoming planned event.
- e) **No event shall be provided to business associates** which is currently:
 - undergoing any bidding
 - contract negotiation process
 - work in progress until after three (3) months has elapsed from the official completion.

8.10 Accepting Hospitality

When receiving an invitation from third parties, persons associated with PUTRADE shall require to obtain approval by completing and submitting the **Provision/ Receipt of Gifts/ Hospitality/ Donation/ Sponsorship Form (Attachment 3)** to Group Chief Executive Officer.

8.11 Exception to the Gifts, Entertainment, Hospitality Policy

Although generally PUTRADE practices a Gifts, Entertainment, Hospitality Policy, there are certain exceptions to the general rules whereby the giving and accepting of gifts **are not permitted** in the following situations;

- i. It could or be **perceived as something that influence any business decisions** (e.g. accepting from a supplier who is involved in pending purchasing decision);
- ii. It is in the form of **cash or cash equivalents** of any amount (e.g. gift certificates, gift/ shopping cards, any vouchers which can be converted or traded for cash, money or postal orders, shares of stock, or other forms of marketable instruments or interest);
- iii. It is **not consistent with what is customary and routine** in business;
- iv. It is **excessive in value and frequent**;
- v. It is **inappropriate in nature**;
- vi. It is **provided around the time of any pending business decision** (exception exists for standard working meals where appropriate pre-approval is granted); or
- vii. It **violates any applicable laws**

8.12 Reporting and Recording

Records are evidence that the gifts, entertainment and hospitality were not made with a corrupt or unethical intent. All accounts, invoices, documents, and records shall be prepared and maintained with accuracy and completeness.

All records and documentation shall be retained **by the Group Chief Executive Officer's Office**.

Documented information includes the following details:

- details of the gift, entertainment and Hospitality;
- the actual or estimated value;
- the purpose and occasion such gift, entertainment and hospitality is made; and
- the giver name and organization providing or receiving the gift, entertainment and Hospitality

Refer **Gifts, Entertainment, Hospitality, Donation & Sponsorship Register (Attachment 5)**.

9.0 DONATION & SPONSORSHIP

It is a common practice for businesses to give donations and sponsorships which can be made in the form of direct cash and non-cash contributions.

Donations may be part organization's corporate philanthropy activities; giving of **gifts for charity, humanitarian aid, or to benefit a cause, given to non-profit** charitable organizations as well as political organizations without return consideration.

Sponsorship is a business deal where organization commits money or resources for the right to be associated with non-profit organization, event or program. Sponsorships are a form of marketing tool to increase visibility of organization's reputation, brands, products or services.

However, donations and sponsorships may be construed as a bribery or corruption if it is given excessively and improperly, or with improper intention to influence business decisions or outcome, which may bring negative impacts on PUTRADE such as legal consequences or reputational damage.

9.1 Donation and Sponsorship Policy

a) Sponsorships may be made to individuals or organizations. Donations and sponsorships **shall never be made:**

- where it is **not given directly in good faith, or perceived to be able to, influence any business decisions or outcome;**
- where there is **conflict of interests**, or any perceived conflict of interests;
- with **improper or corrupt purposes;**

- to, or for the **benefit of, individuals**;
 - by **person associates** with PUTRADE **directly or indirectly** in the course of **his/ her employment** as a way to obtain a **personal advantage** in a commercial transaction;
 - in conjunction with, as part of, or in relation to the **negotiation of any bid, tender, or organizations**; or
 - to interested parties, except in such situations where the Board of Directors' specific approval is obtained.
- b) Donations and sponsorships to be made shall:
- be legal and allowed by applicable laws;
 - be duly obtain internal and external authorisations;
 - be to adequately structured recipient organizations or entities to guarantee proper administration of funds;
 - not be used as a means to cover up and undue payment or bribery; and
 - be accurately stated in accounting books and records.

Examples of **red flags** to look out for are, but are not limited to, as follows:

- the proposed recipient organizations have **affiliation with public officials or their relatives** are involved;
 - the contributions are **made on behalf of a public officials**;
 - there are **risks of a perceived improper advantage to PUTRADE**; or
 - the proposed recipient organizations are **based in a high-risk country**, the requests come from a high-risk country or the activities take place in a high-risk country.
- c) Donations and sponsorships to **foreign-based charities or beneficiaries** shall be ascertained that are **not disguised illegal payments for public officials** and **do not act as a conduit to fund illegal activities** in violation of international anti-money laundering, anti-terrorism and other applicable laws.
- d) When assessing if donations and sponsorships shall be made, PUTRADE take into account, amongst others, the following considerations:
- **due diligence** on the intended recipient of donation or sponsorship as stipulated in Due Diligence Policy;
 - **reasonableness** of the **amount, value and objective** of the donation or sponsorship requested; and
 - should the objectives of the donation and sponsorship contradict with PUTRADE's values.

- e) PUTRADE requires its persons associated to use good judgement and common sense in assessing the request. When in doubt, persons associated with PUTRADE shall seek advice from **Compliance Department** or escalate the matter to **Director of Corporate Resources** to determine the authenticity of such requests.
- f) Donations and sponsorships are only permissible with prior **approval** by Group Chief Executive Officer by submitting the **Provision/ Receipt of Gifts/ Hospitality/ Donation/ Sponsorship Form (Attachment 3)** and supported with an official letter of request from the requesting external parties.
- g) Once approval is obtained, donations and sponsorships are made and acknowledgement or proof of receipt are collected and safe kept.
- h) **No donations or sponsorships** with value more than RM10,000 per occasion shall be made and be given to a single organization more than once annually. Donations or sponsorships of value more than RM25,000 per occasion shall be subject to ratification by the **Board of Directors**.

9.2 Charitable and Social Donations

- a) Donations made by PUTRADE to general public which are for social and environmental causes:
- **Disaster relief** – natural disasters such as floods, typhoons or landslides;
 - **Education** – promotion of educational activities or aids for advancement of education of disadvantaged or underprivileged pupils;
 - **Health** – promotion of health awareness, support of better health of wellbeing or disease outbreaks;
 - **Wellbeing of the local community** – Support and elevation of living quality, aids to underprivileged, disabled, poverty stricken or critically ill citizens or promotion national unity through education, sports and culture events particularly among the youth;
 - **Environmental** – promotion or support of preservation of the environment; and
 - **Development of industries** in which PUTRADE does business in.

9.3 Political Donations

- a) Persons associated with PUTRADE or business associates are **not permitted**, under any circumstances, to make donations neither in cash nor in kind to political candidates, political officials or political parties on behalf of PUTRADE. In-kind contributions include participation in a political campaign during paid working hours and/ or the use of administrative support, PUTRADE's facilities, equipment and supplies.
- b) If any persons associated with PUTRADE or business associates may have made or may intend to make a political donation, this encounter shall be reported immediately via the **Whistleblowing channel**.
- c) Notwithstanding the above prohibition, persons associated with PUTRADE and business associates remain entitled to participate in political activities under individual capacity and not as a representative of PUTRADE. Any decision to do so is entirely personal and voluntary and is a private matter.
- d) Persons associated with PUTRADE and business associates shall not use their position within PUTRADE to coerce or pressure other persons associated with PUTRADE or business associates to make contributions to or support or oppose any political candidates, political officials, or political parties.

9.4 Sponsorships

- a) PUTRADE provide sponsorships to individuals or organizations shall have the following commercial justifications, but not limited to:
- generation of revenue directly or indirectly for PUTRADE;
 - perceived improvement of PUTRADE's corporate image and reputation from the perspective of PUTRADE's targeted audience, and via positive media relations and coverage of PUTRADE developments, products and services; or
 - strengthening of PUTRADE's corporate citizenship and/ or promotion of PUTRADE's corporate social responsibility activities.
- b) Upon conducting due diligence, if it is discovered that the recipient party is affiliated with public related offices, public officials, political candidates, political officials, and/ or political parties:
- such affiliations should be fully and accurately disclosed including details relating to public department/ branch or political party;
 - the nature of the affiliate's control and extent of ownership or the recipient party; the key officers and directors of the affiliate and any other relevant information; and
 - whether there are any ongoing or contemplated transaction or applications for the granting of licenses, permits or approvals with the relevant public office or public official.

9.5 Reporting and Recording

- a) If a current or prospective business partner, customer, public official, donation and sponsorship recipient, political candidate and party official promises or offers any benefit, or makes any threat, in connection with a donation (whether charitable and social or political) or a sponsorship request, the request should be denied and the incident should be **reported through Whistleblowing channels. Refer to Whistleblowing Policy** for detailed guidance.

- b) Records are evidence that the donations and sponsorships were not made with a corrupt or unethical intent. All accounts, invoices, documents, and records shall be prepared and maintained with accuracy and completeness.

All records and documentation shall be retained **by the Group Chief Executive Officer's Office.**

Refer **Gifts, Entertainment, Hospitality, Donation & Sponsorship Register (Attachment 5).**



10.0 COMMUNICATION & TRAINING

PUTRADE is committed to create awareness and educate its persons associated and business associates so that they understand the need to comply with PUTRADE's stances on anti-bribery and corruption and its repercussion when committing bribery and corruption offences to the organization and individual.

10.1 Internal Stakeholders

- a) Internal stakeholders (i.e. persons associated with PUTRADE) represent PUTRADE in any business dealings or activities with external stakeholders, and carry PUTRADE's image and reputation. Appropriate and continuous communication and training pertaining to anti-bribery and corruption for persons associated with PUTRADE are incorporated throughout the engagement with PUTRADE including, but not limited to the followings;
 - i) Attending interview as candidates as an employee and director for Board of Director;
 - ii) Appointments as employee and director for Board of Director;
 - iii) Open and transparent communication during employment related to anti-bribery and corruption practices;
 - iv) Training and awareness programs on anti-bribery and corruption planned and provided accordingly to roles responsibilities of persons associated, taking into account the corruption risk assessment;
 - v) Annual performance appraisal and recognition in upholding integrity in business dealings;

- vi) Disciplinary actions including advising, counseling, reprimand/ warning and termination for breaching the Policy; and
- vii) Raising concerns by internal stakeholders.
- b) It is the responsibilities of Group Chief Executive Officer to communicate and ensure persons associated understand PUTRADE's anti-bribery and corruption stances and measures.
- c) The communication and training for internal stakeholders pertaining to PUTRADE's anti-bribery and corruption stances and measures are evidenced with the following documentation, but not limited to:
 - i) Employment appointment letter or contract;
 - ii) PUTRADE's Employee Handbook;
 - iii) PUTRADE's Code of Business Conduct;
 - iv) PUTRADE's Anti-Bribery Management System;
 - v) PUTRADE's Anti-Bribery and Corruption Policy and Guidelines;
 - vi) Background declaration form;
 - vii) Reprimand/ warning/ notification Letter;
 - viii) Training plan, training attendance form and training certificate; and
 - ix) Training course materials

10.2 External Stakeholders

- a) Any persons associated with PUTRADE who are responsible or assigned to deal in any business dealings or activities with business associates and recipients of donations and sponsorships) are representing PUTRADE's image, reputation and brand. These interactions may expose PUTRADE to a higher risk in relation to the corporate liability under Section 17A, MACC Act 2009 (Amendment 2018).
- b) Appropriate and continuous communication and training pertaining to PUTRADE's Anti-Bribery and Corruption Management System and ABAC Policy and Guidelines for business associates and recipients of donations and sponsorship are incorporated throughout the engagement with PUTRADE including, but not limited to the followings;
 - i) Assessment of business associates and recipients of donations and sponsorship;
 - ii) Appointments as approved business associates and recipients of donations and sponsorship;
 - iii) Open and transparent communication during engagement as business associates related to anti-bribery and corruption practices;
 - iv) Training and awareness programs on Anti-Bribery and Corruption Management System and ABAC Policy and Guidelines planned and provided for business associates, taking into account the corruption risk assessment;

- v) Annual performance appraisal and recognition in upholding integrity in business dealings
 - vi) Disciplinary actions including advising, counseling, reprimand/ warning and termination for breaching the Policy;
 - vii) Raising concerns by business associates.
- c) The communication and training for business associates pertaining to PUTRADE's anti-bribery and corruption stances and measures are evidenced with the following documentation, but not limited to:
- i) External provider letter of appointment or contract;
 - ii) Code of Business Conduct;
 - iii) PUTRADE's Anti-Bribery and Corruption Management System;
 - iv) PUTRADE's Anti-Bribery and Corruption Policy and Guidelines;
 - v) Background declaration form;
 - vi) Reprimand/ warning/ notification letter;
 - vii) Training plan, training attendance form and training certificate; and
 - viii) Training course materials.

11.0 WHISTLEBLOWING

Whistleblowing is when someone raises concerns to seek top management attention about real or perceived wrongdoing i.e. misconduct, illegal and unethical activity within the scope of PUTRADE business.

PUTRADE has established a policy on whistleblowing sets out the policy and guidelines for employees to raise concerns in good faith, and receive feedback from the company on actions, if any, taken in respect of such concerns.

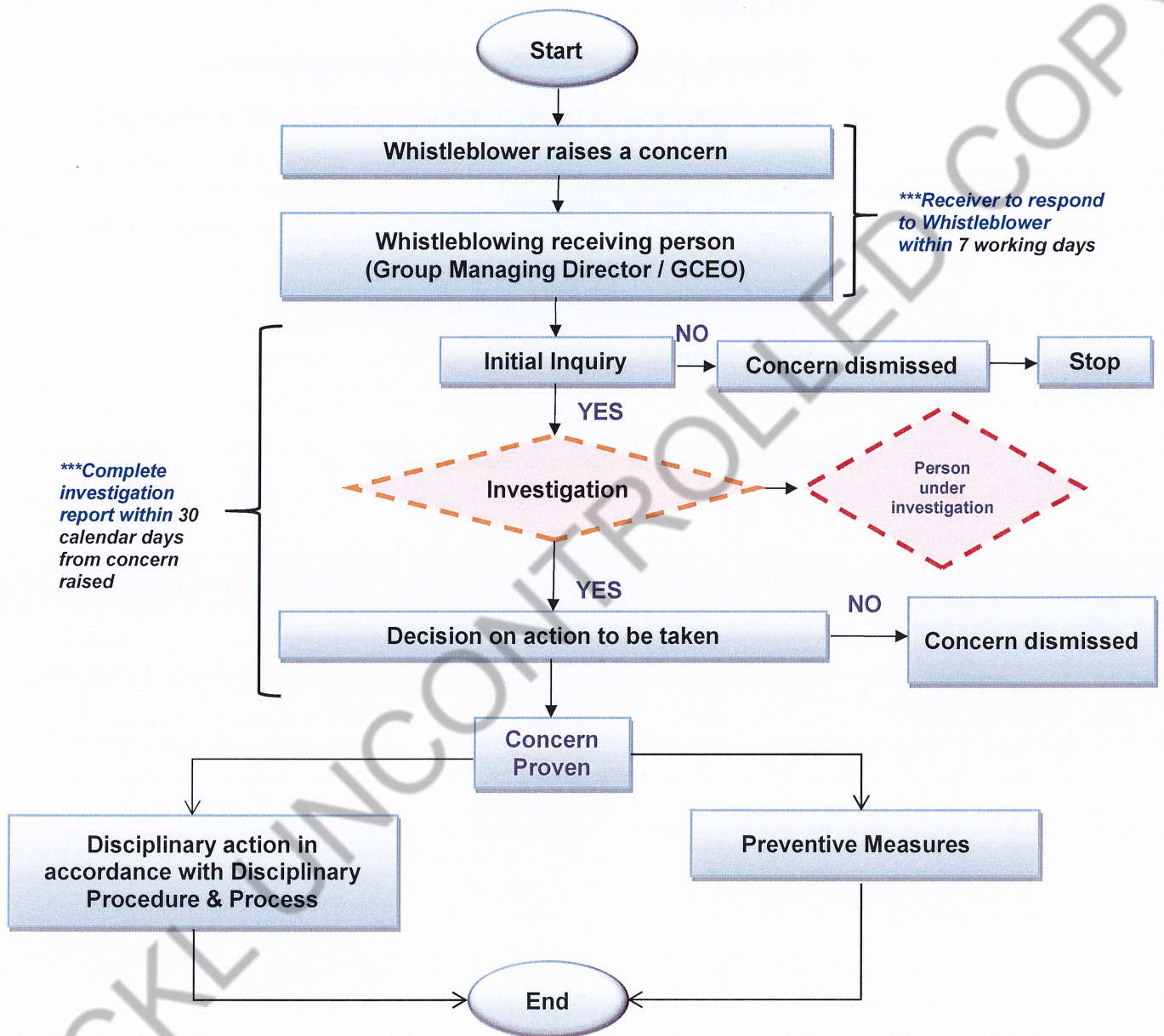
11.1 Raising concerns

- a) Anyone, whether persons associated with PUTRADE or business associates, with a complaint or concern on wrongdoing is encouraged to channel the report to the **Group Managing Director/ Group Chief Executive Officer** through the following channel:
 - Email: whistleblowing@wtckl.com
 - Website
- b) Wrongdoing involves any unlawful or illegal behaviour that include, but not limited to:
 - i. an unlawful act, which may be civil or criminal e.g. bribery or corruption, and criminal offence;
 - ii. acceptance of favour
 - iii. failure to comply with any PUTRADE policy and Code of Business Conduct;
 - iv. knowingly breaching local laws or regulations of any country;
 - v. questionable accounting, fraud or auditing practices;

- vi. health and safety violation cause physical harm or damage to a person or property;
- vii. failure to rectify likely to cause a significant and avoidable cost or loss to PUTRADE;
- viii. abuse of power or authority for any unauthorized or purpose;
- ix. impose detrimental or unjust treatment or acts towards a person (e.g. retaliation, victimization, harassment, discrimination, bullying, disciplinary action or dismissal)
- x. conflicts of interest.
- xi. misuse or misappropriate of funds or assets
- xii. mismanagement

c) The **anonymous report** shall also be accepted.

11.2 Investigation and Verification



- a) Investigation Team conducts an initial inquiry to decide whether an investigation is appropriate and, if so, what form is to be taken. Where appropriate, the matters raised may:
- be investigated by management, the Board of Directors, internal audit or through the disciplinary process. Investigation to be carried out in compliance with Section 25 MACC Act. Investigation of concerns via anonymous letter shall commence if received with sufficient evidence to support the allegation; or
 - be referred to law enforcement authorities such as MACC or RMP if the allegation is supported with strong evidence and sufficient supporting document.
- b) If the **whistleblower withdraws the raising concern**, and the Investigation Team **may proceed to conduct initial inquiry and there is a case of alleged wrongdoing, a further investigation shall proceed**. It may be difficult to follow-up and verify anonymous complaints if the person complaining is not prepared to give his or her name at a later stage.

Personnel involved in concern raised	Supervision on investigation and recommendation on investigation report	Decision on appropriate action to be taken
Employees below GMD & GCEO	Group Chief Executive Officer	Group Managing Director
Group Chief Executive Officer	Group Managing Director	Board of Director
Group Managing Director	Board of Director	Board of Director



- c) Within **seven (7) working days** of the raising concern, the **Group Managing Director/ Group Chief Executive Officer** communicates to whistleblower:

- Acknowledging the concern has been received;
- Indicating how the matter will be handled;
- Informing whether an initial inquiry is required;
- Informing whether further investigations is required, and if not, the reason for it; and
- Giving an estimate of how long it takes to provide a final response.

Subject to legal constraints, PUTRADE shall provide information about the outcomes of any investigation as indicated above.

11.3 Protection to Whistleblower

- a) In order to protect the whistleblowers, individuals involved/ reference and those suspected of the alleged wrongdoing, their identity shall be treated as confidential.
- b) PUTRADE shall protect the whistleblowers who makes a disclosure or raises a concern under this policy, even if investigation finds that they were mistaken, if they:
- disclose the information in good faith
 - believe it to be substantially true;
 - do not act maliciously nor make false allegations; or
 - do not seek any personal or financial gain.
- c) PUTRADE shall not tolerate any attempt on the part of anyone to impose detrimental or unjust treatment (e.g. retaliation, victimization, harassment, discrimination, disciplinary action or dismissal) against any person who has raised a concern of a perceived or genuine wrongdoing.



- d) PUTRADE shall deal swiftly and take strict disciplinary action for detrimental or unjust treatment.
- e) If the whistleblowers have been subjected to detrimental or unjust treatment as a result of a concern or refusal to accept a bribe, the whistleblowers should report it to the **Director of Corporate Resources** immediately.

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