

Anti - Bribery and Corruption Policy

1. Purpose

This Anti - Bribery and Corruption ("ABC") Policy establishes the mandatory principles, standards, and controls adopted by the Company to prevent, detect, and address bribery and corruption in all business activities.

The Company is committed to conducting its operations with integrity, transparency, and in full compliance with applicable laws and ethical standards.

2. Scope

This Policy applies to:

- All employees, directors, and officers of the Company
- All subsidiaries and controlled entities
- All agents, representatives, consultants, contractors, and third parties acting on behalf of the Company

3. Policy Statement

The Company adopts a zero - tolerance approach to bribery and corruption and prohibits all forms of improper conduct.

All individuals within scope are required to:

- Comply with applicable anti - bribery and anti - corruption laws and regulations
- Act honestly, ethically, and with integrity in all business dealings
- Avoid any activity that may create the appearance of improper influence or misconduct

4. Prohibited Conduct

4.1 Bribery and Improper Payments

The Company strictly prohibits any person from directly or indirectly:

- Offering, promising, giving, requesting, or accepting any bribe, kickback, or improper benefit
- Providing or receiving anything of value intended to improperly influence a decision or action
- Securing an improper business advantage

4.2 Dealings with Government Officials

No person shall offer, promise, or provide anything of value to a government official to:

- Influence any official act or decision
- Induce misuse of authority
- Obtain or retain business or advantages improperly

4.3 Improper Business Practices

The Company prohibits:

- Illegal kickbacks
- Corrupt practices in any form
- Any activity that violates applicable anti - corruption laws or ethical standards

5. Third - Party Management

The Company shall ensure that all third parties engaged:

- Operate in accordance with this Policy
- Are subject to appropriate due diligence and monitoring
- Do not engage in conduct that could expose the Company to corruption risks

The Company remains accountable for activities conducted on its behalf.

6. Gifts, Hospitality, and Benefits

All gifts, hospitality, and other benefits must:

- Be reasonable, proportionate, and appropriate
- Not influence or appear to influence business decisions
- Comply with applicable laws and Company procedures

7. Books, Records, and Internal Controls

The Company shall maintain:

- Accurate, complete, and transparent books and records
- Proper documentation for all transactions
- Effective internal controls to prevent and detect bribery and corruption

False, misleading, or incomplete records are strictly prohibited.

8. Reporting and Escalation

All personnel are required to:

- Promptly report any suspected or actual violations of this Policy
- Escalate concerns through designated reporting channels

The Company:

- Prohibits retaliation against individuals who report in good faith
- Requires full cooperation in any internal or external investigation

9. Investigations and Cooperation

The Company will:

- Investigate all reported concerns fairly and promptly
- Cooperate with regulatory and law enforcement authorities where required
- Take appropriate corrective and disciplinary actions

10. Compliance and Governance

The Company commits to:

- Implementing and maintaining effective policies, procedures, and controls
- Conducting regular training and awareness programs
- Periodically reviewing and enhancing its anti - corruption framework

11. Breach and Disciplinary Action

Any violation of this Policy may result in:

- Disciplinary action, including termination of employment or engagement
- Termination of contracts or business relationships
- Legal or regulatory consequences

Misrepresentation or failure to comply constitutes a serious breach.

12. Ongoing Obligation

All individuals must:

- Continuously comply with this Policy
- Promptly disclose any situation that may result in non - compliance
- Take corrective action where necessary

13. Record Retention and Safekeeping

All records relating to compliance with this Policy shall be:

- Properly maintained
- Protected from unauthorized alteration or destruction
- Retained in accordance with the Company's record retention requirements

This Policy forms part of the Company's corporate governance and safekeeping standards and must be adhered to at all times.

Review and Approval

This Policy shall be:

- Approved by senior management
- Reviewed periodically to ensure continued relevance and effectiveness
- Updated to reflect changes in applicable laws, regulations, or business practices

This Anti Bribery and Corruption Policy has been Reviewed and Approved by Board of Directors ENNETS SDN BHD on 16th July 2026