

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	1 of 16

ANTI-BRIBERY AND CORRUPTION POLICY

Prepared By: Integrity & Governance Unit Date: 29 November 2022	Approved By: Audit Committee Date: 09 December 2022
--	--

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL			
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001	
	Revision No.:	1	
	Date:	29 November 2022	
	Page:	2 of 16	

Date	Revision	Description	Approved by
14/3/2023	1	Revisions are made to the following clauses; <ol style="list-style-type: none"> 1. Clause 2 (Definitions); 2. Clause 3.1 (Bribery & Corruption); 3. Clause 3.2 (Conflict of Interest); 4. Clause 3.3 (Gifts & Benefit); 5. Clause 3.3.2 (Entertainment & Corporate Hospitality); 6. Clause 3.3.3 (Sponsorship, Donation & Contributions); 7. Clause 7 (Whistleblowing); 8. New Clause 8 (Anti-Retaliation); 9. Clause 9 (Compliance Audit); 10. Clause 13 (References). 	Audit Committee

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL	
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.: GB-IGU-MAN-001
	Revision No.: 1
	Date: 29 November 2022
	Page: 3 of 16

CONTENTS

1. OVERVIEW	4
1.1 Objective	
1.2 Scope	
1.3 Applicability	
1.4 Policy Owner	
2. DEFINITIONS	5
3. POLICY STANCE	9
3.1 Bribery & Corruption	
3.2 Conflict of Interest	
3.3 Gifts & Benefits	
3.3.1 Facilitation Payments & Kickbacks	
3.3.2 Entertainment & Corporate Hospitality	
3.3.3 Sponsorships, Donations & Contributions	
3.4 Support Letter	
4. DEALING WITH PUBLIC OFFICIALS	12
5. RESPONSIBILITY	12
5.1 Group Employee	
5.2 Business Associate	
6. COMMUNICATION & AUTHORITY	13
7. WHISTLEBLOWING	13
8. ANTI-RETALIATION	14
9. COMPLIANCE AUDIT	14
10. CONSEQUENCES OF NON-COMPLIANCE	14
11. ANTI-BRIBERY AND CORRUPTION COMPLIANCE FUNCTION	15
12. CONTINUOUS IMPROVEMENT	16
13. REFERENCES	16

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	4 of 16

1. OVERVIEW

This Anti-Bribery and Corruption Policy (AB&C or “Policy”) aims to guide the Gamuda Group (Group) to conduct its business in a law abiding, ethical and professional manner.

1.1 Objective

This to guide the Group’s Employees, Business Associates and associated parties in the proper conduct of our business dealings and to eliminate and prevent any form of corruption and bribery in the Group.

1.2 Scope

This Policy applies to all Group directors, Employees, Employees of Controlled Organizations and Business Associates acting on the Group’s behalf, within the Group’s internal dealings as well as the Group’s external dealings with other businesses, organizations, local authorities as well as government.

1.3 Applicability

We comply with all applicable laws and regulations in the countries where the Group operates. If there is a conflict between mandatory laws and the principles in this Policy and related policies, the law shall prevail.

1.4 Policy Owner

The owner of this Policy is the Integrity and Governance Unit (IGU).

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL	
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.: GB-IGU-MAN-001
	Revision No.: 1
	Date: 29 November 2022
	Page: 5 of 16

2. DEFINITIONS

“**AB&C POLICY**” or “**Policy**” means the Group’s Anti-Bribery and Anti-Corruption Policy;

“**Associated Person**” means directors, controllers, officer or partner and/or anyone who is concerned in the management of the Company’s affairs;

“**Audit Committee**” means the Audit Committee of the Board of Directors of GAMUDA BERHAD;

“**Authorised Person**” means a representative by a Business Unit who is assigned by the Head of Business Unit/Head of Department;

“**Bribery & Corruption**” means any action which would be considered an offence of giving or receiving **Gratification** under the Malaysian Anti-Corruption Commission Act 2009 (MACC Act).

Bribery may be ‘outbound’, where someone acting on behalf of the Group attempts to influence the actions of someone external, such as a government official or client decision- maker. It may also be ‘inbound’, where an external party is attempting to influence someone within the Group such as a senior decision-maker or someone with access to confidential information;

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

“**CIGO**” means Chief Integrity and Governance Officer that, has a direct duty to the Board of Directors regarding activities and issues on integrity in the organization;

“**Conflict of Interest**” means when an Employee’s personal interests either influence, have the potential to influence or interfere with objectivity in performing his/her duties, exercising judgment or decision-making on behalf of the Group.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL	
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.: GB-IGU-MAN-001
	Revision No.: 1
	Date: 29 November 2022
	Page: 6 of 16

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

“**Corporate Gift**” means something given from one organization to another, with the appointed representatives of each organization giving and accepting the gift. Corporate Gifts may also be promotional items given out equally to the general public at events, trade shows and exhibitions as a part of building the Company/Group’s brand. The gifts are given transparently and openly, with the implicit or explicit approval of all parties involved. Corporate Gifts normally bear the giver’s name and logo. Examples of Corporate Gifts include items such as diaries, table calendars, pens, notepads and plaques;

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

“**Employee**” means all individuals directly contracted to the Group on an employment basis, including permanent and temporary Employees;

“**Exposed Position**” means an employee’s position identified as vulnerable to bribery through a risk assessment. Such positions may include any role involving: procurement or contract management; financial approvals; human resource; relations with government officials or government departments; sales; positions where negotiation with an external party is required; or other positions which the Group has identified as vulnerable to bribery;

“**Facilitation Payment**” means **payment** made to any official to expedite an administrative process. The purpose of the **payment** is to speed up the process of a service that the payer is entitled to receive.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	7 of 16

“**GAMUDA**” or “**the Group**” means GAMUDA BERHAD and GAMUDA and its group of companies respectively;

“**Gratification**” is defined in the MACC Act 2009 to mean the following:

- a) money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;
- b) any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
- c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
- e) any forbearance to demand any money or money’s worth or valuable thing;
- f) any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and any offer, undertaking or promise, whether conditional or unconditional, of any Gratification within the meaning of any of the preceding paragraphs (a) to (f).

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

“**HOB**” means the Head of Business Unit and/or Division of the Group, associates companies, joint-ventures and/or controlled organizations of the Group.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	8 of 16

“**IGO**” means Integrity and Governance Officer who is deemed qualified by fully completing the Certified Integrity Officer programme and certified as Integrity Officer by the Malaysian Anti-Corruption Academy;

“**Kickback**” means any illegal payment, such as money, a gift, credit, or anything of value, as compensation for favourable treatment or other improper services. This can take the form of a percentage of income given to a person in a position of power or influence as payment for having made the income possible;

“**Public Officials**” means a public or government official which includes, without limitation, candidates for public office, officials of any political party, and officials of state-owned enterprises.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	9 of 16

3. POLICY STANCE

3.1 Bribery & Corruption

The Group prohibits all acts of Bribery and Corruption in its business dealings. Employees and its Business Associates shall not offer, give, receive or solicit any item of value to influence the other party to secure benefit or outcome either for the organization or the person concerned. No Employee or external party shall suffer demotion, penalty or adverse consequences as retaliation for refusing to participate in any illicit behaviour.

3.2 Conflict of Interest

Employees shall declare to their Head of Business Units when an Employee is in an actual or potential conflict of interest when carrying out their duties. The declaration shall be made via the Conflict-of-Interest Declaration Form and approved by the Head of Business Unit supported with relevant information.

Such documents shall be kept by the Authorised Person in that Business Unit and a soft copy of the declaration shall be sent to info.igu@gamuda.com.my for IGU's record keeping.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	10 of 16

3.3 Gifts & Benefits

The Group has implemented a “Gift and Benefit” policy as set out in the Gifts and Benefits Policy and Procedure (G&BPP).

As a general rule, Employees and Business Associates of the Group should not receive or provide any gifts to avoid Conflict of Interest or the appearance of such.

The G&BPP identifies the following items which are identified as forms of gifts and benefits;

- i. Facilitation payments and kickbacks;
- ii. Entertainment and corporate Hospitality;
- iii. Sponsorships, donations and contributions.

In situations where the refusal of such gifts may be construed as rude or contrary to local cultural practice, the Employee may accept such gifts subject to the Employee complying with the conditions and procedures stated in the G&BPP. If clarification is needed on the appropriateness of any request, the Integrity and Governance unit should be consulted via info.igu@gamuda.com.my.

3.3.1 Facilitation Payments & Kickbacks

The Group prohibits the use of facilitation payments or kickbacks in its business. If there is a situation where the safety and security of an Employee is at stake or the Employee has been coerced to make a payment, the Employee should immediately report such incident to the Head of Business Unit, who shall seek further directions from the CIGO.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	11 of 16

3.3.2 Entertainment & Corporate Hospitality

The Group recognises that providing and receiving appropriate entertainment and corporate Hospitality in the normal course of a business is necessary and normal practice. In doing so, Employees need to ensure reasonableness and moderation of such Hospitality and exercise proper care to protect the Group's reputation against any allegations of impropriety or corruption. The Employee should fill in the Conflict-of-Interest Declaration Form with supporting documents approved by the Head of Business Unit. A copy of the declaration form shall be sent to info.igu@gamuda.com.my for record keeping.

3.3.3 Sponsorships, Donations & Contributions

It is the nature of our business that the Group gets requests to contribute to social investment activities in the areas where the group operate. In principle the Group provides such assistance for legitimate and deserving cases in both financial and non-financial ways. Care needs to be exercised that such sponsorships, donations and contributions reach the legitimate beneficiaries, and comply with the relevant laws.

Clarification on the legitimacy or appropriateness of any request should be consulted to any of the parties below;

- i. Group Legal;
- ii. Group Corporate Communications; and
- iii. Integrity and Governance Unit.

The person-in-charge shall fill in the Conflict-of-Interest Declaration Form with supporting documents approved by the Head of Business Unit. A copy of the declaration shall be sent to the IGU via info.igu@gamuda.com.my for record keeping.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	12 of 16

3.4 Support Letters

The Group may from time to time receive support letters from suppliers, vendors or business partners. As a rule, the Group shall make business decisions based on merit and prudence. If support letters are received as part of the submission of documents, the Group shall evaluate such documents, including support letters on the same basis of merit and prudence, and shall not be unduly influenced by such support letters.

Similarly, the Group may need to issue support letters for certain parties as part of its normal business operations. Such support letters shall be issued by qualified and authorised persons in the Group and shall be factual and true and reflect the competency/capability of the said party.

4. DEALING WITH PUBLIC OFFICIALS

Besides appropriate entertainment and corporate hospitality as per item 3.3.2, payments for any expenses related to a public official and/or his family or associates are not permitted.

Guidance for dealing appropriately with public officials, including protocol, shall be sought from the HOB and where relevant, Group Corporate Communications, Group Human Resource, Group Legal department, or Integrity and Governance Unit, among others.

5. RESPONSIBILITY

5.1 Group Employee

- i. Familiarise with the requirements of this Policy and communicate to others in the team.
- ii. Ensure compliance to this Policy and all relevant transactions and payments are properly documented and reported.
- iii. Enquire from HOB and/ or IGU if clarity and guidance are needed on matters relating to this Policy.
- iv. Report violations or suspected violations through appropriate channels.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	13 of 16

5.2 Business Associate

Group controlled entities and other organizations acting on behalf of the Group shall comply with this Policy. Associate companies are encouraged to comply with the same.

6. COMMUNICATION & AUTHORITY

Where there is any uncertainty on any practices which relate to AB&C Policy, the Employee must seek advice from the HOB. The HOB shall seek guidance from the CIGO if there is any need for further clarification.

All relevant expenses, transactions or payment shall be documented and approved according to the Group and respective business division's approval procedures and the Group's Financial Authority Limits.

Any non-compliance and any risk areas identified by the audit and other means should be reported to the HOB and the CIGO as well as the Audit Committee in a timely manner.

7. WHISTLEBLOWING

Suitable reporting channels have been established for receiving information from the Group's Employees and/ or external parties regarding violations of this Policy.

Employees who, in the course of their duties at the Group, encounter actual or suspected violations of this Policy should report their concerns using the reporting channels stated in the Whistleblowing Policy and Procedure.

Reports should be made in good faith by the Employee and should be addressed in a timely manner without incurring fear of reprisal, regardless of the outcome of any investigation.

Whistleblowers are encouraged to provide their identities or contact details in order to obtain clarity and further information on the investigation. Should the whistleblower elect to remain anonymous, the investigation shall be limited to the extent of the report given.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	14 of 16

8. ANTI-RETALIATION

Gamuda is committed to maintaining a work environment that is free from harassment, intimidation, discrimination and retaliation. Gamuda strictly prohibits any form of retaliatory action against Employees who, in good faith, raise issues or ask questions, make reports, participate in an investigation and/or refuse to participate in suspected improper or wrongful activity. Any Employee in the Group found to have deliberately acted against the interests of a person who has in good faith reported a violation or possible violation of this Policy shall be subject to disciplinary proceedings or other actions, including legal action, which the Group may pursue.

This clause shall be read together with Gamuda's Human Right Policy.

9. COMPLIANCE AUDIT

The Compliance Audit shall be carried out accordingly as per the Integrity and Governance Compliance Audit Manual.

An advisory report may be issued on any request/ complaints received outside the whistleblowing channel which includes recommendations for improvement.

10. CONSEQUENCES OF NON-COMPLIANCE

For the Group's Employee, non-compliance may lead to disciplinary action according to the Group's HR policies which includes termination of employment.

For external parties, non-compliance may lead to penalties including termination of contract. Further legal action may also be taken in the event that the Group's interests have been harmed by the results of non-compliance by individuals and organizations.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	15 of 16

11. ANTI-BRIBERY AND CORRUPTION COMPLIANCE FUNCTION

The Group shall establish and maintain a function called Integrity and Governance Unit (IGU) to assist the Group on matters of integrity and ensuring good governance.

As part of the Group structure, the IGU shall;

- Provide clarification and guidance to Employees on issues relating to Bribery and Corruption
- Ensure adequate monitoring, evaluation and implementation of the AB&C Policy
- Report on need basis the performance of this Policy to the Audit Committee

Appropriate resources shall be provided for effective operation of the IGU and shall be staffed with persons of appropriate competence, status, authority and independence.

The Group's risk management is the responsibility of the HOB, reporting to the Group's Risk Management Committee of the Board of Directors of Gamuda.

The HOB shall be responsible for addressing business risks and to ensure appropriate internal controls, including compliance to anti-bribery and corruption laws, of their respective business divisions.

The Group shall conduct regular risk assessments to identify bribery and corruption risks affecting the business, set anti-bribery and corruption objectives, and assess the effectiveness of the controls in achieving those objectives.

GAMUDA GROUP POLICIES AND PROCEDURES MANUAL		
ANTI-BRIBERY AND CORRUPTION POLICY	Reference No.:	GB-IGU-MAN-001
	Revision No.:	1
	Date:	29 November 2022
	Page:	16 of 16

12. CONTINUOUS IMPROVEMENT

The Group shall monitor in the locations where it operates, legal and regulatory matters in relation to its business activities and risks, for improvement and updating of this Policy. A report should be submitted to the Audit Committee on need basis for the appropriate action to be taken.

As well, assessments of this Policy, relevant manuals and trainings should be carried out on need basis to ensure its scope, policies, procedures and controls are adequate for the Bribery and Corruption risks faced by the Group.

13. REFERENCES

1. MACC Act 2009
2. MACC Guideline on Adequate Procedures
3. Personal Data Protection Act 2010
4. Code of Business Ethics (CoBE)
5. Whistleblowing Policy and Procedure
6. Human Resource Policies & Manuals:
 - a) Gifts and Benefits Policy and Procedure (7-07)
 - b) Employee Performance and Conduct (7-02)
 - c) Guidelines for Formal Courses (8-01)
 - d) Domestic Inquiry Procedure (7-04)
7. Corporate Communication Manual
8. Risk Management Policy & Procedure
9. Human Right Policy
10. Integrity and Governance Compliance Audit Manual