

ANTI-BRIBERY AND CORRUPTION (“ABC”) POLICY

15 DECEMBER 2023

1. Policy Zero tolerance approach

1.1 Ageson Berhad Group (“the Group”) adopts a zero-tolerance approach to bribery and corruption of any form as reflected in this Anti-Bribery and Corruption Policy (“ABC Policy”).

1.2 We do not offer or pay or accept any bribes for any purpose whether directly or through a third party. This applies to domestic and foreign governments, as well as to a private party (sometimes called commercial bribery).

1.3 We must at all times comply with the ABC Policy and all relevant anti-bribery and corruption laws including the Malaysia Anti-Corruption Commission (MACC) Act 2009 (Amendment Act 2018) and other similar antibribery laws where we do business.

1.4 The ABC Policy is to be read in conjunction with other related policies which prohibits our suppliers and their supply chain from engaging in any form of bribery or corruption.

2. Bribery or corruption

2.1 A bribe or corrupt action includes the receiving, offering, promising, authorizing or providing “anything of value” to any customer, business partner, vendor or other third party in order to secure, induce or keep an improper or unfair advantage.

2.2 Anything of value is not only cash, and includes (but not limited to) cash equivalents like gifts, services, employment offers, loans, travel and entertainment, charitable donations, sponsorships, business opportunities, favourable contracts or giving anything even if nominal in value.

2.3 There is a presumption of corrupt intent if anything of value is given to employees of, or persons dealing with the government, under Malaysia laws.

2.4 Facilitation payments are strictly prohibited. These are routine payments made in some countries to government officials to expedite or secure routine governmental action.

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3. Compliance

3.1 All employees and board of directors of the Group, and all third parties who represent us, or who are our suppliers, contractors or other business partners are required to comply with this ABC Policy, and not engage in any form of bribery or corruption. Ageson Berhad group refers to Ageson Berhad and its subsidiaries. For the avoidance of doubt, unless we authorised specifically and expressly, we disclaim all acts by our suppliers, contractors or other business partners in contravention of this ABC policy.

3.2 You must as employees:

- a. Not give or offer to give or authorize to give anything of value that could be considered to be a bribe
- b. Not request or accept or authorise the request or acceptance of, directly or indirectly, anything of value that could be considered to be a bribe
- c. Know what this Policy means and comply with it
- d. Report as soon as possible any suspected breaches of this ABC Policy to the Group Whistle-Blower policy without risk of reprisal.

3.3 You must as business leads or function heads ensure that:

- a. All employees in your sector, function or line of business are aware of the need to comply with the ABC Policy, and receive regular messages from the line management reminding them to comply
- b. All employees in your sector, function or line of business complete any required ABC training within the timeframe as stipulated by Human Resources
- c. Any non-compliance to the ABC policy in your sector, function or line of business is referred to the Whistle-blower policy, without risk of reprisal
- d. All records are accurate, complete and accessible for review, including records relating to commissions, travel and entertainment. Official Records that prohibit any practice that might conceal or facilitate bribery or any other corrupt action.

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3.4 Specific guidance on common forms of bribery:

- a. Gifts and hospitality, travel and entertainment: It is the responsibility of the person extending or receiving such a gift, hospitality or travel and entertainment benefit to ensure that it is not a bribe.

- b. Charitable contributions: You must not use charitable contributions as a way of concealing a bribe.

- c. Political contributions: You must not use the Group resources including funds or facilities to provide support for, or contribute to any political organisation or candidate as the Group is a political.

Consequences of violation of this ABC Policy will lead to disciplinary action for the individuals involved up to and including dismissal, and reporting to the police or relevant regulatory agency. Additionally, the Group may also be exposed to criminal or civil claims and reputational harm arising from the violation.

3 5. Working with Third Parties. We do not condone the action of, nor do we wish to be held liable for, any of our third parties who may have made any bribes whilst acting for us, whether with or without our knowledge. Accordingly, it is very important that the requisite and proper due diligence of all third parties representing us or providing services to us, are undertaken before we engage such third parties. These third parties should also undertake not to engage in any form of bribery or corruption. Monitor and Review This ABC Policy will be regularly reviewed and updated as needed to ensure it continues to be adequate and effective.

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