

SUPERLON[®]

SUPERLON HOLDINGS BERHAD

(Company No. 740412-X)

**ANTI-BRIBERY AND CORRUPTION POLICY
("ABC Policy")**

SUPERLON HOLDINGS BERHAD

ANTI-BRIBERY AND CORRUPTION POLICY

1. Purpose

The purpose of Anti-Bribery and Corruption Policy (“ABC Policy” and/or “this Policy”) is to set out responsibilities of Superlon Holdings Berhad (“the Company”) and its subsidiaries (collectively known as “the Group”) to comply with laws and regulations in relation to bribery and corruption, to provide guidance to our employees and business associates on how to recognise and deal with bribery and corruption issues, and to ensure that the Group’s business is conducted in a socially ethical manner.

2. Policy Statement

The Group is committed to conducting business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate; to implement and enforce effective systems to counter bribery and corruption. We shall constantly uphold all laws relating to anti-bribery and corruption in all jurisdictions in which we operate.

Any breach of this Policy or local law by our employees and business associates could result in disciplinary action being taken and ultimately could result in dismissal. Further legal action may also be taken in the event that the Group’s interests have been harmed as a result of non-compliance and/or misconduct.

3. Applicability

This Policy applies to all employees and any potential / existing business associates engaged in activities with the Group. Any arrangement the Group makes with these parties is subject to clear contractual terms, including specific provisions that require the parties to comply with minimum standards and procedures relating to anti-bribery and corruption outlined in the Anti-Bribery Management System.

We are bound by the laws in pursuant to Malaysian Anti-Corruption Commission (Amendment) Act 2018 and Vietnam’s Anti-Corruption Law, in regard to our respective business operation in Malaysia and Vietnam. This Policy applies to employees and business associates based in countries outside Malaysia and Vietnam, without exception and without regard to regional customs. In cases of conflict between mandatory law and the principles contained in this Policy arises, the law shall prevail.

4. Reference

This policy should be read in conjunction with the established Standard Operating Procedures, as well as the following Group’s policies and guidelines:

Location	Policies and Guidelines
Available on our website	• The Group’s Code of Conduct
	• Whistleblowing Policy and Procedure
The Group’s internal document	• Group Risk Management Policy
	• Employee Handbook
	• Authority Limit / Matrix of Authority
	• Guideline on Declaring Conflict of Interest
	• Guideline on Providing and Receiving of Gifts, Entertainment, Hospitality and Travel

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Location	Policies and Guidelines
	<ul style="list-style-type: none"> • Guideline on Granting of Donations and Sponsorships • Guideline on Due Diligence on Employees and Business Associates • Guideline on Training and Communication

5. Definitions

For the purpose of the policies and guidelines prescribed under this Policy,

“**ABMS**” means the Group’s Anti-Bribery Management System, which specifies anti-bribery policies and procedures implemented to prevent, identify, and deal with any bribery.

“**Bribery**” means offering, giving, soliciting or accepting 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 for acting or refraining from acting in relation to objectivity and performance of that person’s duties.

“**Corruption**” means “the abuse of entrusted power for personal gain”. In its wider sense, corruption includes bribery, extortion, fraud, cartels, abuse of power, embezzlement, and money laundering. It constitutes criminal offences in most jurisdictions with illegal profit to individuals / entities as their objectives.

“**Business associates**” means any individual or organisation which the Group comes into contact with during the course of work, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government or public bodies, including their advisors, representatives and officials, politicians and political parties.

“**Employee**” means all individuals working at all levels and grades, whether permanent, fixed-term or temporary, including directors, senior managers, officers, executives, staff, consultants, contractors, trainees, seconded staff, casual workers and agency staff, volunteers, interns, agents, or any other person associated with us, or any of our subsidiaries or their employees, wherever located.

“**Top-level management**” means all directors and senior manager of the Group.

“**Facilitation payment**” means a form of unofficial payment made with the purpose to secure or expedite the performance of a routine or necessary action.

“**Political contribution**” means any contribution, made in cash or in kind, to support a political cause.

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6. Anti-Bribery Compliance Function

The Group shall establish and maintain an anti-bribery and corruption compliance function under the responsibility of Integrity Team for all anti-bribery and corruption compliance matters, including:

- Oversee the design and implementation of ABMS;
- Provide advice and guidance to employees and business associates on implementation of ABMS and issues relating to bribery and corruption; and
- Monitor and report the performance of ABMS to top-level management on a regular basis.

The Group shall adequately resource the Integrity Team to perform anti-bribery and corruption compliance function, in which the Integrity Team shall be adequately ensured of appropriate competence, status, authority and independence.

7. Corruption Risk Assessment

The Group considers risk assessment to be the fundamental to good management practice and a significant aspect in preserving the integrity infrastructure to prevent / detect corruption. Top-level management believes that the risk assessment must be effective and embedded at all levels of the organisation to intermittently assess the corruption risks when necessary and on regular basis, upon reasonable suspicion for exposure to bribery and corruption risks such as significant change in the business landscape, or prior entering into any formalised relationship with employees / business associates. The risk assessment shall include but not limited to:

- opportunities for corruption and fraud activities resulting from weaknesses in the organisation's governance framework and internal systems/ procedures;
- financial transactions that may disguise corrupt payments;
- presence of business activities in countries / sectors with high corruption risk;
- potential non-compliance of business associate acting on behalf of the Group regarding legal and regulatory requirements related to anti-corruption.
- relationships with parties in its supply chain (e.g. agents, vendors, contractors, and suppliers) which are likely to expose the Group to corruption.

8. Conflict of Interest

Conflict of interest exists when an employee is / could be influenced by a personal interest in carrying out his/her duties in the Group's business environment and activities. A conflict of interest can be intentional, perceived or potential. Conflict of interest is an act that leads to partial decision making which constitute the element of a corrupt conduct and must be avoided.

Conflict of interest may arise directly or indirectly through an intermediary, such as third party, friends or family. As such, the Group requires all employees to report any actual or potential conflict of interest such as family relation, financial relation or other connection directly or indirectly related to their line of work on a regular basis as outlined in **SHB-ABMS-002 Guideline on Declaration of Interest**.

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9. Gifts, Entertainment, Hospitality and Travel

The Group prohibits any giving and receiving of gifts, entertainment, hospitality, and travel (“GEHT”) — i.e., “No GEHT” policy, in any business dealing amongst the Group’s employees, business associates, or any other third party, which may influence his/her course of duty and result in adverse impact to the Group’s interests in relation to business / non-compliance to applied laws and regulations.

The Group emphasises that the employees must not directly or indirectly accept any GEHT, from any party, without exception and without regard to regional customs, which will adversely influence his / her course of duty.

However, the Group is aware of the reality of commercial and business practices that GEHT giving and receiving are a central part of business etiquette. If any of the GEHT is deemed appropriate, a corporate GEHT for a specific purpose is encouraged as opposed to a personal GEHT. GEHT must be reasonable and proportionate to the position of the government official / third party such that no obligation is created by the GEHT resulting in a decision to the undue advantage to the Group. Hence, subject to limited exception, the employees are only allowed to offer, give, or accept GEHT under reasonable conditions as defined.

GEHT which are given to or accepted from external parties exceeding defined threshold shall be recorded and declared to the Top-level management for approval. Further details are set out in **SHB-ABMS-003 Guideline on Providing and Receiving of Gifts, Entertainment, Hospitality and Travel**.

10. Donations and Sponsorships

Only charitable contributions (i.e., donations or sponsorships in cash, or in kind) may be given to legitimate charities for proper charitable purposes, or pursuant to the Group’s corporate social responsibility initiatives, for purpose of local community or welfare development. Charitable contributions must be documented for Top-level management’s approval and subject to the guidelines stipulated within the Group to ensure the funding never improperly influences a business outcome. Further details are set out in **SHB-ABMS-004 Guideline on Granting of Donations and Sponsorships**.

We do not make/receive political contribution to/from any association or parties which may be perceived / constitute the element of favour returned to the Group. The Group will not make any reimbursement to the employee or business associates on any payment made for political causes.

11. Anti-Money Laundering

Corruption and money laundering are closely linked. In this context, money laundering occurs when the proceeds from corruption activities are hidden in legitimate business dealings, or when legitimate funds are used to support criminal activities, including financing terrorism. It is a crime under relevant anti-money laundering laws, and the penalties are severe and can include extradition and incarceration in foreign jurisdictions.

The Group objects any practice related to money laundering, including dealing with proceeds of criminal activities, or make payments to agents / intermediaries to offshore accounts which results in non-compliance to applicable laws and regulations. The Group exercises its activities with due care; with due diligence on prospective business associates to understand their business and background as well as to determine the origin and destination of money, property and services.

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12. Facilitation Payments

All employees of the Group are strictly prohibited to give or accept facilitation payments for illegally expediting or securing an action or approval made in return for the advantage of business. All payments made to or accepted from external parties must be supported with appropriate evidence to avoid violation of this payment.

In the event that our Group or business associates deal with government agencies and public officials, we endeavour to ensure the compliance with applicable laws and regulations of bribery and corruption as well as maintain a transparent and fair relationship with government agencies and public officials.

Exception: There are certain situations or circumstances where an employee is faced with having to make facilitation payments in order to protect a human life, limb or liberty. In dangerous situations like this, the employee is allowed to make payments, but he/she must immediately report to the Top-level management. 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.

13. Due Diligence

The Group shall conduct due diligence on their employees and business associates, either on a regular or one-off basis, in particular where there is significant exposure to bribery and corruption risk. As part of the Group's due diligence procedures, documentation about customers and business associates shall be screened; interviews shall be necessarily conducted, to understand their background and ensure that they are involved in lawful activities. Further details are set out in **SHB-ABMS-005 Guidelines on Due Diligence on Employees and Business Associates**.

14. Financial and Non-Financial Controls

The Group adopts segregation of duties for all job junctions (i.e. financial and non-financial related). Designated personnel for preparing, verifying and approving each transaction / activity was documented in written procedures (i.e. ISO Procedures, Accounting Policies and Procedures and Authority Limit / Matrix of Authority) and communicated to employees of the Group for adherence.

15. Record Keeping

Records include accounts, invoices, correspondences, memoranda, discs, meeting papers, books, and other documents or transcribed information of any type. Heads of Department must maintain written records to evidence that adequate financial and non-financial controls have been established within the Group to mitigate any bribery / corruption risks. All records shall be retained for at least seven (7) years from its date of generation, to enable the Group to comply with request from the authorities.

16. Raising A Concern

Employees, business associates and any external parties are encouraged to raise concerns in good faith about any issue or suspicion of malpractice at the earliest possible stage. If the individual is unsure whether a particular act constitutes bribery or corruption, or if there are any other queries or concerns, these should be raised through the reporting channels as set out in the Group's **Whistleblowing Policy and Procedure**.

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17. Training and Communication

All new employees will be briefed about this policy as part of their induction training on first working day and all existing employees will receive regular training including but not limited to compliance with laws, regulations or internal written procedures relevant for the Group's line of business and the position they hold in the Group.

The Group acts with due care before engaging with new business associates and ensure that they acknowledge the Group's commitment on prohibiting bribery / corruption activities within the Group. Integrity Team shall ensure a copy of the ABC Policy, the Group's Code of Conduct and Code of Ethics, and Whistleblowing Policy (which is also published on the Company's website) are made available to each business associate through a periodic (e.g., annually) reminder email. Further details are set out in **SHB-ABMS-006 Guideline on Training and Communication**.

18. Monitoring and Review

We have established an anti-bribery and corruption compliance function within the responsibility of Integrity Team which shall oversee the implementation of the Group's ABMS and assess its effectiveness on mitigating bribery / corruption risks within the Group. Periodical review must be performed on ABMS implementation and results of assessment will be reported to Top-level management on regular basis.

This Policy will be reviewed periodically and may be amended as it deems appropriate to ensure its relevance and effectiveness.

This ABC Policy was last updated on 27th May 2020.

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