JENTAYU
SUSTAINABLES

Anti-Bribery and Anti-Corruption Policy

JENTAYU Group of Companies

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JENTAYU SUSTAINABLES BERHAD
Registration No: 197501000834 (22146-T)
(Incorporated in Malaysia)

ANTI-BRIBERY & ANTI-CORRUPTION POLICY Version 3.0

1.0 INTRODUCTION

Jentayu Sustainables Berhad and its subsidiaries ("The Group") are committed to the highest standards of integrity, accountability, and ethical conduct in all aspects of its business operations. This commitment includes compliance with all applicable laws and regulations, adherence to good practices, and fostering a transparent, fair, and ethical workplace culture.

The Anti-Bribery & Anti-Corruption Policy ("ABAC Policy" or "the Policy") provides principles, standards, and procedures to guide all employees, board members, contractors, agents, and other associated persons in preventing, identifying, and addressing bribery and corruption risks. This Policy is intended to supplement, not replace, professional judgment and ethical decision-making.

2.0 PURPOSE

The purpose of this Policy is to establish the Group's commitment to conducting business ethically, with integrity, and in compliance with all applicable anti-bribery and anti-corruption laws and regulations.

This Policy aims to:

a. Promote a culture of integrity, transparency and accountability throughout the Group.
b. Prevent, detect and respond to bribery and corruption risks arising from the Group's business activities.
c. Establish the minimum standards and responsibilities for preventing bribery and corruption across the Group.
d. Protect the Group, its employees, Directors and Associated Persons from involvement in bribery and corruption.
e. Support compliance with the Malaysian Anti-Corruption Commission Act 2009 (including Section 17A), the Guidelines on Adequate Procedures (T.R.U.S.T. Principles), and other applicable legal and regulatory requirements.

3.0 SCOPE

This Policy applies to all business activities, operations, projects, transactions and business relationships undertaken by or on behalf of the Group, whether within or outside Malaysia.

This Policy applies to all members of the Board of Directors ("the Board"), all employees of the Group, and Associated Persons acting for or on behalf of the Group, including consultants, contractors, suppliers, vendors, agents, intermediaries and other third parties.

The Group encourages its subsidiaries, joint venture partners, business associates and other organisations over which it does not have management control to adopt principles and standards that are consistent with this Policy.

4.0 DEFINITION

For the purposes of this Anti-Bribery & Anti-Corruption Policy, the following definitions apply to ensure a consistent understanding and application across the Group:

Term	Definition
Associated Person	Refers to any individual or entity performing services for or on behalf of the Group, including contractors, consultants, suppliers, vendors, agents, intermediaries and other third parties.
Bribery	Refers to the offering, giving, receiving, or soliciting of any gratification, directly or indirectly, with the intention of improperly influencing a business or official decision.
Corruption	Refers to the abuse of entrusted power for private gain, including bribery, fraud, abuse of position or other acts prohibited under applicable anti-corruption laws.
Gratification	Refers to any benefit or advantage, whether monetary or non-monetary, including money, gifts, hospitality, services, discounts, employment, or any other benefit, as defined under the Malaysian Anti-Corruption Commission Act 2009.
Top Management	Refers to the Executive Directors ("ED") / Group Managing Director ("GMD") / Chief Executive Officer ("CEO"), who are responsible for overall executive leadership, strategic direction, and enterprise-wide decision-making for the Group.
Senior Management	Refers to Heads of Divisions and other equivalent functional leaders responsible for managing the Group's operations and business functions.
Gifts & Hospitality	Refers to any gift, benefit, service, favour, entertainment, travel, accommodation or other business courtesy offered, given or received in connection with business activities or professional relationships.
Donations & Sponsorship	Refers to financial or non-financial contributions made to support charitable, educational, community or business-related initiatives. Donations are made without expectation of return, while sponsorships are provided in exchange for agreed recognition or other legitimate business benefits.
Facilitation Payments	Refers to any payment or other benefit made to improperly expedite or secure the performance of a routine administrative or governmental action.
Conflict of Interest	When a person's personal interests influence, have the potential to influence, or are perceived to influence decisions made in the best interests of the Group.
Public Officials	Refers to any person holding or performing a public function on behalf of a government, public body, statutory authority, government agency, state-owned enterprise or political office, as defined under the Malaysian Anti-Corruption Commission Act 2009.

5.0 POLICY STATEMENT

Bribery and corruption undermine ethical business practices, expose the Group to legal and reputational risks, and erode stakeholder trust.

The Group adopts a zero-tolerance approach to bribery and corruption. All individuals and entities acting on behalf of the Group are expected to uphold the highest standards of integrity and ethical conduct in all business dealings.

Key Policy Principles:

- All employees, associated persons, and others acting on behalf of the Group are responsible for creating a working environment that is ethical, fair, and transparent.
- Individuals must not participate in any activity that contravenes the spirit or requirements of this policy.
- Employees must report in good faith any conduct believed to be inconsistent with this policy or potentially unethical or unlawful, using the appropriate channels.
- The Group will enforce compliance through disciplinary actions, up to termination or legal action where necessary.

This Policy establishes the minimum standards and controls to prevent, detect and manage bribery and corruption risks across the Group.

6.0 ROLES AND RESPONSIBILITIES

The following outlines the key roles and responsibilities of parties involved in implementing and maintaining the Group's Anti-Bribery and Anti-Corruption ("ABAC") framework.

Board of Directors

- Provides overall oversight of the Group's ABAC framework.
- Approves the ABAC Policy and significant revisions to the Policy.
- Promotes a culture of integrity, ethical conduct and zero tolerance towards bribery and corruption.
- Reviews significant bribery and corruption matters, where appropriate.

Board Audit and Risk Committee ("BARC")

- Oversees the effectiveness of the Group's ABAC framework and control environment.
- Reviews significant bribery and corruption risks, incidents, investigation findings and Management's actions.
- Monitors the adequacy and effectiveness of ABAC controls and recommends improvements to the Board.
- Provides oversight on the implementation of corrective and preventive actions arising from significant ABAC matters.

Top Management

- Demonstrates leadership and commitment in promoting integrity and ethical business conduct throughout the Group.
- Ensures adequate resources are provided for the effective implementation of the ABAC framework.
- Promotes a culture of zero tolerance towards bribery and corruption.

Senior Management

- Implements the ABAC Policy within their respective divisions and functional areas.
- Ensures bribery and corruption risks are appropriately identified, assessed and managed.
- Promotes awareness of ABAC requirements and ethical business practices.
- Reports significant bribery and corruption matters to Top Management and RMCD.

Risk Management and Compliance Department ("RMCD")

- Administers and maintains the Group's ABAC framework, including related policies, procedures and guidance.
- Provides advice, guidance and awareness programmes on bribery and corruption matters.
- Coordinates corruption risk assessments, monitoring activities and periodic reporting to BARC.
- Monitors compliance with the ABAC Policy and recommends improvements where necessary.

Employees

- Comply with the ABAC Policy and related procedures.
- Conduct business honestly, ethically and with integrity.
- Promptly report any actual or suspected bribery, corruption or improper conduct through the appropriate reporting channels.
- Participate in ABAC training and awareness programmes.

Associated Persons

- Comply with the applicable requirements of the Group's ABAC Policy when acting for or on behalf of the Group.
- Conduct business dealings with honesty, integrity and transparency.
- Refrain from engaging in bribery, corruption or other improper conduct.
- Cooperate with the Group in ABAC due diligence, investigations and compliance reviews, where applicable.

7.0 PROCEDURES AND CONTROLS

The Group's Anti-Bribery and Anti-Corruption framework is developed in accordance with the Guidelines on Adequate Procedures issued pursuant to Section 17A of the Malaysian Anti-Corruption Commission Act 2009 (T.R.U.S.T. Principles).

The key procedural pillars are as follows:

7.1 Top-Level Commitment

The Board of Directors and Top Management are responsible for setting the tone for ethical conduct and ensuring compliance with this policy. Key responsibilities include:

- Establishing and maintaining an ABAC Compliance function within RMCD to manage and oversee the Group’s anti-bribery and anti-corruption practices.
- Allocating adequate resources — in terms of authority, competence, and independence — to ensure effective operations of the compliance function.
- Ensuring that corruption risk assessments and relevant reports are agenda items during BARC meetings.

7.2 Ongoing Risk Assessment

Bribery and corruption risks are embedded in the Group’s business operations and must be actively managed. Procedures include:

- Conducting comprehensive corruption and bribery risk assessments at least once every three years, either internally by RMCD or through an external advisor.
- Aligning risk assessments with the Group’s Enterprise Risk Management (“ERM”) Policy to ensure risks are identified, assessed, and addressed proportionately.
- Reporting corruption risk assessment findings and mitigation plans to Top Management, the BARC and the Board, where appropriate.

7.3 Proportionate Controls and Mitigation

The Group implements controls and mitigation measures proportionate to the nature, size, and risk profile of its operations. These measures include:

- Conducting risk-based due diligence on Associated Persons and other parties acting for or on behalf of the Group to ensure they comply with ABAC standards.
- Maintaining a secure reporting channel for employees and external parties to report suspected unethical or unlawful conduct, in line with the Group Whistleblowing Policy.
- Implementing internal checks, monitoring, and verification procedures to prevent, detect, and address bribery or corruption incidents.

7.4 Monitoring, Review, and Enforcement

Compliance with the ABAC Policy is regularly monitored and enforced through:

- Escalation of non-compliance or high-risk findings to the Board and Top Management for review and corrective action.
- Enforcement of disciplinary measures for breaches, including dismissal for employees and contract termination or legal action for associated persons, contractors, or other entities.
- Integration of MACC Trust principles in the Group's monitoring, reporting, and enforcement procedures to reinforce accountability and ethical conduct.

7.5 Training and Communication

The Group ensures awareness and understanding of ABAC requirements through:

- Mandatory training for all employees, especially those in positions exposed to higher bribery and corruption risks
- Periodic surveys to assess employee understanding and awareness of anti-bribery and anti-corruption practices.
- Record-keeping of all training, acknowledgments, and declarations, with reporting to the BARC on coverage and compliance levels.

8.0 COMPLIANCE REQUIREMENTS

The Group recognises that certain business practices may expose the organisation to bribery and corruption risks. The following principles establish mandatory requirements to guide employees and associated persons in managing such risks in a consistent and controlled manner.

All employees and associated persons are required to conduct themselves with integrity and in full compliance with the requirements governing these areas.

Detailed operational requirements are provided in Appendix 1, which forms an integral part of this Policy.

Non-compliance with the requirements in Appendix 1 shall be treated as a breach of this Policy and may result in disciplinary action, including termination of employment or contractual arrangements, and where applicable, legal action.

The Group reserves the right to update Appendix 1 from time to time to reflect operational, regulatory, or risk management requirements, with appropriate approval from the BARC.

9.0 MODIFICATION AND REVISION

RMCD shall periodically review this Policy, taking into consideration changes in the Group's business activities, risk profile, legal and regulatory requirements, organisational structure and industry best practices.

In line with this, RMCD shall regularly conduct assessments on the adequacy of the Policy and report to the BARC periodically, at least once every two (2) years or earlier where required.
Changes to the Policy, if any, shall be effective only with the Board's approval.

10.0 REFERENCES

Reference documents:

- Malaysian Anti-Corruption Commission Act 2009
- Section 17A MACC Act 2009
- Guidelines on Adequate Procedures (T.R.U.S.T.)
- Code of Conduct & Ethics
- Group Whistleblowing Policy

APPENDIX 1: ABAC COMPLIANCE GUIDELINES

INTRODUCTION

This Appendix provides the minimum operational requirements for employees, Directors, Management, and Associated Persons to comply with the Group's Anti-Bribery and Anti-Corruption ("ABAC") Policy.

The Guidelines cover key bribery and corruption risk areas, including:

- Gifts and Hospitality;
- Donations and Sponsorships;
- Facilitation Payments;
- Conflicts of Interest; and
- Dealings with Public Officials.

These Guidelines are intended to assist employees in applying the ABAC Policy consistently during the course of business. The activities covered in this Appendix represent the Group's key bribery and corruption risk areas and are not intended to be exhaustive. Where employees encounter circumstances or business activities that are not specifically addressed in these Guidelines, they shall exercise sound judgment and consult RMCD for guidance before proceeding to ensure compliance with the Group's ABAC Policy and applicable laws.

All employees, Directors, Management and Associated Persons are responsible for complying with these Guidelines. Failure to comply with these Guidelines may result in disciplinary action, termination of employment or contracts, and where applicable, civil or criminal action under the Malaysian Anti-Corruption Commission Act 2009 and other applicable laws.

<u>GIFTS AND HOSPITALITY</u>

Purpose
To ensure gifts and hospitality are managed ethically, transparently and do not create actual, potential or perceived bribery or corruption risks.

Principle
Gifts and hospitality include, but are not limited to, tangible items, meals, entertainment, travel, accommodation and any other benefit offered or received in connection with business activities. The threshold of RM500 per gift or hospitality event for non-monetary gifts and hospitality.

Cash, vouchers and cash equivalents are strictly prohibited whether giving or receiving.

All gifts and hospitality must be reasonable, customary, transparent and must not influence, or appear to influence, any business decision.

Required Actions:
- Accept gifts/hospitality only if reasonable, customary, and proportional to the business or festive context.
- Declare all gifts and hospitality using the official Gift Declaration Form (Appendix 1A).
- Obtain RMCD approval before accepting or giving any gift or hospitality exceeding RM500 per gift or hospitality event.
- Escalate any unusual, sensitive or high-value gifts or hospitality to RMCD.
- Maintain accurate records of all declarations and approvals.

Prohibited Actions:
- Do not accept or give cash, vouchers, or cash equivalents.
- Do not accept or give gifts intended to influence business decisions.
- Do not accept or give gifts/hospitality that may create actual or perceived conflicts of interest.

- Do not fail to record gifts/hospitality above thresholds or of uncertain value.

Procedures:
- Upon receiving, offering or being invited to a gift or hospitality event, assess whether it complies with these Guidelines.
- Complete the Gift Declaration Form and submit it to RMCD where declaration or approval is required.
- RMCD shall review the declaration, assess the associated bribery and corruption risk, and record the declaration in the Gift Register.
- Gifts or hospitality exceeding the RM500 threshold shall only be accepted or given upon RMCD approval. Where prior approval is not practicable (for example, a gift received unexpectedly), the gift shall be declared to RMCD immediately upon receipt.
- RMCD shall periodically review the Gift Register and report significant or non-compliant matters to the GMD and BARC, where appropriate.

DONATIONS AND SPONSORSHIPS

Purpose
To ensure all donations and sponsorships are legitimate, transparent and free from bribery and corruption risks.

Principle
Donations and sponsorships shall only be made for legitimate charitable, educational, community or business purposes and shall never be used to obtain improper business advantage.

Required Actions:
- Conduct due diligence to verify the legitimacy and risk profile of recipient organisations.
- Ensure donations/sponsorships do not influence independent business judgment.
- Obtain RMCD approval before making contributions.
- Document all contributions in the Group's financial system for transparency.

Prohibited Actions:
- Do not make donations directly to individuals unless authorised by the GMD.
- Do not contribute to organisations engaged in corruption, criminal activity, or money laundering.
- Do not bypass approvals or fail to maintain records.
- Do not make donations/sponsorships to influence business outcomes.

Procedures:
- Identify the recipient organisation and intended purpose of contribution.
- Conduct due diligence, including verification of legal status, background, and reputation.
- Prepare an approval request with supporting documents and submit to RMCD.
- RMCD reviews, assesses risk, and approves or rejects the contribution.
- Record the contribution in the financial system and retain all supporting documentation.
- Where applicable, publish or disclose contributions to ensure transparency.

FACILITATION PAYMENTS

Purpose
To prohibit facilitation payments in all business dealings.

Principle
Facilitation payments are unofficial payments made to expedite routine administrative actions and are strictly prohibited.

Required Actions:
- Refuse facilitation payments under all circumstances.

- Report any requests immediately to RMCD or Senior Management.
- Document all attempted or actual facilitation payment requests.

Prohibited Actions:
- Do not make facilitation payments, regardless of size or frequency.
- Do not attempt to bypass reporting procedures for facilitation payment requests.

Procedures:
- Politely decline facilitation payment requests, citing Group policy.
- Record full details of the request, including date, person, and context.
- Submit report to RMCD immediately.
- RMCD investigates, documents, and escalates the matter to GMD/BARC if needed.
- In exceptional circumstances (e.g., immediate threat to life, safety or liberty), minimal unavoidable payment may be made but must be reported immediately to RMCD.

CONFLICT OF INTEREST

Purpose
To ensure employees perform their duties objectively and in the best interests of the Group.

Principle
A conflict of interest exists where personal interests interfere, or appear to interfere, with an employee's ability to make objective business decisions.

Conflicts may be actual, potential or perceived.

Required Actions:
- Avoid situations where personal interests may conflict with professional duties.
- Use Group resources only for legitimate business purposes.
- Disclose actual, potential, or perceived conflicts using the official Conflict of Interest Disclosure Form.
- Seek guidance from RMCD or Senior Management if uncertain about a potential conflict.

Prohibited Actions:
- Do not allow personal relationships, financial interests, or external roles to influence business decisions.
- Do not engage in transactions benefiting self or related parties at the expense of the Group.
- Do not fail to disclose conflicts promptly.

Procedures:
- Complete the Conflict of Interest Disclosure Form whenever a potential or actual conflict arises.
- Submit the form to RMCD for review and risk assessment.
- RMCD recommends mitigation measures (e.g., recusal, reassignment).
- Unresolved or high-risk conflicts must be escalated to GMD/BARC.
- RMCD maintains all records of disclosures and mitigation actions for audit and reporting purposes.

DEALING WITH PUBLIC OFFICIALS

Purpose
To ensure all dealings with Public Officials are conducted ethically, transparently and in compliance with applicable laws.

Principle
Employees shall not offer, promise, give or authorise any gratification intended to improperly influence a Public Official.

Required Actions:

- Ensure all dealings with public officials are conducted in a transparent, professional and lawful manner.
- Comply with all applicable laws, including the Group's ABAC Policy requirements.
- Seek guidance from RMCD if uncertain about any interaction involving Public Officials.
- Maintain proper documentation for all official dealings with public officials.

Prohibited Actions:

- Do not offer, promise, give or accept any improper benefit, favour or advantage.
- Do not use personal relationships or third parties to influence decisions of public officials.
- Do not engage in any dealings with public officials that may create the perception of bribery or corruption.
- Do not bypass established approval channels when engaging with public officials on behalf of the Group.

Procedures:

- Ensure the engagement with public officials is conducted for a legitimate business purpose and in accordance with ABAC requirements.
- Consult RMCD if uncertain whether a proposed interaction may present bribery or corruption risks.
- Obtain the necessary approvals before offering any gifts, hospitality, sponsorship or other benefits.
- Maintain accurate records including meetings, approvals, correspondence and benefits provided (where applicable).
- Immediately report any request for an improper benefit or any suspicious conduct to RMCD.
- RMCD shall review the matter and recommend appropriate actions, including escalation to GMD/BARC where necessary.

APPENDIX 1A: GIFT DECLARATION FORM

GIFT DECLARATION & REGISTER FORM

Please provide the following details to declare any gift received or given in connection with the Company's business activities.

No.	Date	Gift In / Gift Out	Name of Donor / Recipient	Designation / Organisation	Description of Gift	Qty	Estimate Value (RM)	Purpose	Signature
1.									
2.									
3.									
4.									
5.									
6.									

APPENDIX 1B: CONFLICT OF INTEREST DECLARATION FORM

CONFLICT OF INTEREST DECLARATION FORM

SECTION A: EMPLOYEE DETAILS	
Name	
Designation	
Department / Division	
SECTION B: DECLARATION	
Do you have any actual, potential or perceived conflict of interest to declare? ☐ Yes ☐ No If No, proceed to Section D.	
SECTION C: DETAILS OF CONFLICT OF INTEREST	
Nature of Conflict: ☐ Dealing with Supplier / Customers / Agent / Competitors ☐ Family / Personal Relationship ☐ Outside Employment	☐ Directorship / Partnership ☐ Gifts / Hospitality ☐ Procurement / Vendor Relationship ☐ Other: ________________________
Description of Conflict:	
Proposed mitigation (*if any*)	
SECTION D: DECLARATION BY EMPLOYEE	
☐ The information provided is true, complete and accurate. ☐ I will disclose any actual, potential or perceived conflict immediately. ☐ I agree to comply with the Company's Conflict of Interest Policy. Signature:	Date:

SECTION E: REVIEW BY RISK MANAGEMENT & COMPLIANCE DEPARTMENT (RMCD)		
Name		
Designation		
Assessment / Decision	Signature:	Date:

SECTION F: APPROVAL		
Name		
Designation		
Comment / Decision	Signature:	Date: