



# **ANTI-BRIBERY AND ANTI-CORRUPTION POLICY & GUIDELINES**

**CPE TECHNOLOGY BERHAD**

**Registration No. 202101015732 (1416032-X)**

**1. ABBREVIATIONS AND DEFINITIONS**

- 1.1. "ABAC" refers to Anti-Bribery and Anti-Corruption.
- 1.2. "BOD" refers to Board of Directors.
- 1.3. "GCEO" refers to Group Chief Executive Officer.
- 1.4. "GCFO" refers to Group Chief Financial Officer.
- 1.5. "CSR" refers to Corporate Social Responsibility.
- 1.6. "DOA" refers to Delegation of Authority.
- 1.7. "Company" or the "Group" construed to include CPE Technology Berhad and its subsidiary company collectively.
- 1.8. "HR" refers to Human Resources.
- 1.9. "ISO" refers to International Organization for Standardization.
- 1.10. "MACC" refers to Malaysian Anti-Corruption Commission.
- 1.11. "GMD" refers to Group Managing Director.
- 1.12. "SSM" or "CCM" refers to Suruhanjaya Syarikat Malaysia.
- 1.13. **Anti-Bribery and Anti-Corruption Policy & Guidelines**  
This refers to the ABAC Policy & Guidelines established by the Group.
- 1.14. **Bribery**  
Bribery defined as offering, promising, giving, accepting or soliciting 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 acting or refraining from acting in relation to the performance of that person's duties.
- 1.15. **Group Chief Executive Officer ("GCEO") / Group Managing Director ("GMD")**  
Defined as the highest-ranking executive in the Company, responsible for carrying out corporate policies established by the Board, acting as the main point of communication between the BOD and corporate operation.
- 1.16. **Code of Ethics and Conduct**  
This refers to as the formalised work and business ethics enforced within the Group.
- 1.17. **Corporate Hospitality**  
This refers to any considerate care of guests offered in the manner that complete expenses are borne by the Company itself. This includes refreshments, accommodation and entertainment at a restaurant, hotel, club, resort and other venue.

**1.18. Corruption**

Transparency International defines corruption as the abuse of entrusted power for private gain.

**1.19. Donation**

This refers to the gift given out by the Group for charity, humanitarian aid or to support local community welfare, whether in-kind or by way of financial contribution.

**1.20. Employee**

This refers to any person who is in the employment of the Group, but not limited to executives and non-executives or contract employees.

**1.21. Extortion Payment**

This refers to money that is forcibly extracted from the Group or its employee by real or perceived threat to health, safety and liberty and is outside the scope of ABAC.

**1.22. Facilitation Payment**

This refers to illegal or unofficial payment made in return for services that the Group is legally entitled to receive without making such payment. For example, but non-exhaustive, a payment made to government official or a person with certifying or approval function to expedite the necessary action in the capacity of above-mentioned person.

**1.23. Gift**

This refers to items given or received by the Group to or from a third party or items received by the Group from a third party without the expectation of payment or benefit in return. For example but not limited to, voucher, gift cards, Company branded product or promotional items, hamper, and festive gifts (i.e. mooncake, mandarin orange, Christmas gift).

**1.24. Guideline on Adequate Procedure**

This refers to the document issued by the Prime Minister's Department in December 2018, pursuant to Section 17A (4) and (5) of the MACC Act 2009 (amended 2018).

**1.25. Delegation of Authority ("DOA")**

This refers to the approved documents outlining the authorisation and authority limits allowed for the Board and Management of the Group.

**1.26. Management**

This refers to the Management team of the Group, including the GCEO or GMD, Executive Director ("ED"), Group Chief Operating Officer ("GCOO"), GCFO, General Manager ("GM") of Singapore and Malaysia and Business Development Manager.

**1.27. Audit and Risk Management Committee ("ARMC")**

This refers to the Audit and Risk Management Committee of the Group, providing oversight of Enterprise Risk Management ("ERM") and corruption risk assessment of the Group.

**1.28. Sponsorship**

This refers to support, either financially or by way of product and/or services for an event or activities organised by a profit/non-profit organisation, local communities, government departments or agencies, primarily aimed at raising awareness about the Group profile.

**1.29. Whistleblower**

This refers to a person (internal or external) raising or reporting concerns of wrongful activities or wrongdoings as defined in the Whistleblowing Policy and Procedure of the Group.

**1.30. Whistleblowing Policy and Procedure**

This refers to Whistleblowing Policy and Procedure of the Group, established by and applicable to the Group.

**1.31. TRUST Procedures**

This refers to a specific framework designed to enhance transparency, accountability, and integrity within organizations. TRUST procedures cover transparency, responsibilities, understanding, systems and training in relation to the anti-bribery and anti-corruption efforts.

**2. OBJECTIVES**

**2.1. General Information**

The Anti-Bribery & Anti-Corruption ("ABAC") Policy & Guidelines (hereinafter referred to as "Policy & Guidelines") defines the policies and procedures for CPE Technology Bhd ("CPE Technology") and its subsidiary companies (collectively known as "the Group"). Rules (including Circulars and Letters) from the regulators shall automatically supersede the existing operating policies and procedures herein stated.

The Policy & Guidelines are applicable to the following stakeholders:

- a) Directors of the Group, both executive and non-executive, unless otherwise stated in this Policy & Guidelines;
- b) every employee within the Group; and
- c) suppliers, sub-contractors, consultants, agents, representatives and others performing work or services for or on behalf of the Group.

It is the intention of BOD of the Group to ensure that these procedures serve as our commitment to prohibit bribery and corruption in the business conduct within the Group.

This Anti-Bribery and Anti-Corruption Policy & Guidelines is subject to, the provision set forth in the Trust Procedure for Anti-Bribery and Anti-Corruption Policy & Guidelines.

**2.2. Policy & Guidelines Objectives**

The main objectives of this Policy & Guidelines are as follows:

- To ensure the policies and guidelines / practices are oriented towards embedding ABAC stance organisation wide, with guidance from Guideline on Adequate Procedures and requirements of Malaysian Anti-Corruption Commission ("MACC") Act 2009 (amended 2018), introduced via Section 4 of the MACC (Amendment) Act 2018;
- To ensure adequate and standardised ABAC policies and guidelines are consistently applied throughout the Group by all relevant staff; and

- To ensure that business operations within the Group are strictly adhering to the ABAC Policy & Guidelines.

### **3. RESPONSIBILITY**

#### **3.1. Board of Directors**

- Sets commitment towards prohibition of bribery and corruption in the business conduct within the Group;
- Ensures the alignment of ABAC Policy & Guidelines to the strategy of the Group;
- Maintains oversight on ABAC governance, ensuring that best practices of ABAC management system is established, implemented, maintained and reviewed to adequately address the Group's bribery and corruption risks, including the Policy & Guidelines; and
- Promotes appropriate ABAC culture within the Group.

#### **3.2. Group Chief Executive Officer ("GCEO") / Group Managing Director ("GMD")**

- Provides overall direction on the establishment, implementation and periodic review of ABAC Policy & Guidelines;
- Supports the resource allocation and investment in a robust and effective ABAC Policy & Guidelines;
- Supports adequate training and awareness programmes for the employees of the Group;
- Communicates on the ABAC Policy & Guidelines, both internally and externally;
- Promotes appropriate ABAC culture within the Group; and
- Supports other relevant Management personnel in preventing and detecting bribery and corruption.

#### **3.3. Group Chief Financial Officer ("CFO")**

- Ensures that the ABAC Policy & Guidelines are adhered to within the Group;
- Reports on non-compliance cases to both ARMC and BOD, including follow-up action status on the said cases;
- Attends to inquiries about the Group's ABAC Policy & Guidelines and its practices within the Group; and
- Ensures the integration of ABAC Policy & Guidelines requirements into key organisation functions such as human resource management, procurement and finance, and enhance the underlying controls on these key functions so as to support ABAC Policy & Guidelines requirements;

#### **3.4. Group Head of Compliance ("GHOC")**

- Executes the instruction outlined by the GCFO in connection to the ABAC operation and report directly to GCFO.
- Play an operational role in maintaining governance-related documentation.
- Leading the Compliance Department of the Group in executing the ABAC operation and its relevant procedures.
- Facilitates the corruption risk assessment periodically.

**3.5. Employee**

- Adheres to the latest ABAC Policy & Guidelines, including requirements, enhancement of underlying controls on affected functions under his/ her responsibility, as elaborated in this Policy & Guidelines;
- Reports on suspected bribery or corruption via the whistleblowing channel of the Group.

**3.6. Amendments to Policy & Guidelines**

- If there is any requirement to update, improve, and / or amendments made to this Policy & Guidelines, proposed changes shall be submitted for authorisation and for approval by the BOD. Key information on addition of new policy / procedure and deletion or variation of existing policy / procedures shall be indicated for version control purpose.

**4. CORRUPTION RISK ASSESSMENT (“CRA”) APPROACH**

- 4.1.** The Group had established a Corruption Risk Management Framework guided by the Guidelines on Adequate Procedures issued by the Malaysian Prime Minister’s Department on 4 December 2018 (“GIACC”). The framework outlines the governance, structure and policies, assessment process, and integration of risk management into the Group operations activities to promote continuous monitoring on the corruption risk identified. The corruption risk assessment process is depicted in the diagram below:

| <b>Risk Identification</b>                                                                                                                                  | <b>Risk Analysis</b>                                                                                                                                                                | <b>Risk Evaluation</b>                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• Identify business objectives or strategic goals and key processes</li><li>• Identify key corruption risks</li></ul> | <ul style="list-style-type: none"><li>• Analyse the corruption scheme and root cause, which may cover both possible and actual)</li><li>• Determine existing key controls</li></ul> | <ul style="list-style-type: none"><li>• Determine existing risk rating (both likelihood and impact)</li><li>• Risk profiling</li></ul> |

- 4.2.** The BOD, through the Management, which comprises of GCEO/GMD, Senior Management and Head of Departments shall oversee and ensure accountability of corruption risk identified with the corresponding controls to be implemented.
- 4.3.** The risk parameters (i.e. financial impact, customer relationship and reputation/media) are established to estimate the consequences of a risk, namely likelihood of occurrence and criticality of impact, based on the Group’s risk appetite.
- 4.4.** Risk Register is developed to capture potential corruption scheme(s), possible root causes, existing key controls and impact are maintained for the Group. The risks are then evaluated based on the likelihood of occurrence and criticality of impact (i.e. Low, Moderate, High and Significant) to provide a basis for Management in strategic decision-making process and mitigation of corruption risks.

- 4.5. The Group shall conduct regular risk assessment, i.e. on an annual basis and/or when there is a change in law or circumstance of the business to ensure the identified corruption risks are remains relevant and adequate mitigating controls are discussed and implemented.
- 4.6. Specific anti-corruption plan including the TRUST procedures of MACC 17A(5) shall be identified by the GCFO and reported to the GCEO/GMD for review and monitoring.

## **5. GIFT, CORPORATE HOSPITALITY AND POLITICAL DONATION**

The Group recognises the importance of gift and corporate hospitality giving/acceptance, donation and sponsorship activities to maintain good rapport with its vendors, customers (if any) and government officials. The policies and procedures set out below are to safeguard the Group's reputation and to protect its employee from allegation of soliciting bribe, corruption or exercising undue influence on external party(s) for personal gain.

### **5.1. Purchase of Gift and Corporate Hospitality**

- (a) Purchase requisition pertaining gift and corporate hospitality shall be a reasonable amount, subject to the approval in line with the latest DOA and the Traveling, Entertainment & Business Gift Policy. Such gifts and hospitality shall fulfil **ALL** the following conditions prior to approval:
  - i. They are intended to maintain good rapport with the vendors / customers of the Group and government officials;
  - ii. They are limited, customary and lawful under the circumstances;
  - iii. They do not have or perceived to be affecting action(s) or decision(s) of the receiving party;
  - iv. There shall be no expectation of any specific favour, benefit or advantages from the intended recipients;
  - v. There shall not be any corruption or criminal intent; and
  - vi. The giving out of gift or corporate hospitality shall be transparent.
- (b) Purchase requisition pertaining to gift and corporate hospitality for government official from the public sector, it shall be restricted to statutory limit of the respective countries. However, gift in the form of cash or cash equivalent shall never be given or offered to any public or government officials.
- (c) Purchase requisition on gift or corporate hospitality shall be indicated with purpose of requisition, including client or vendor name or representative details.
- (d) In the event of any dispute between any internal practice, existing policy and or procedure already imbedded within the Constitution of the organisation prior to the commencement of this ABAC Policy & Guidelines, the limits set in Section 5 of this ABAC Policy & Guidelines shall prevail over all other documentation.

### **5.2. Gift Acceptance**

- (a) Under no circumstances that an employee of the Group shall receive or solicit for personal gift from an external party.

- (b) Although the general principle is to immediately refuse or return such gifts, accepting a gift on behalf of the Group is allowed only in very limited circumstances, whereby refusing the gift is likely to seriously offend and may sever the Group's business relationship with the Third Party. However, in no circumstances may an employee, director or his/her family/household members accept gifts in the form of cash or cash equivalent.
- (c) Proper declaration on the gift acceptance from the external party(ies) shall be done by the employee of the Group to the Human Resource ("HR") & Administration Department in line with the latest Delegation of Authority ("DOA") and Traveling, Entertainment & Business Gift Policy, whichever applicable.

### **5.3. Entertainment Acceptance**

- (a) Employees of the Group shall exercise proper care and judgment prior to accepting entertainment from external party. This is vital to safeguard the Group's reputation and to protect its employee from allegation of soliciting bribe or corruption.
- (b) Proper declaration on the entertainment acceptance from the external party(s) shall be done by the employee of the Group to the Human Resource ("HR") & Administration department in line with the latest DOA and Traveling, Entertainment & Business Gift Policy, whichever applicable.

### **5.4. Political Donation**

- (a) Political donation in any form is strictly prohibited.

## **6. CORPORATE SOCIAL RESPONSIBILITY ("CSR") OR ENVIRONMENTAL, SOCIAL AND GOVERNANCE ("ESG")**

All Corporate Social Responsibility ("CSR") or Environmental, Social and Governance ("ESG") related sponsorships and donations shall be made in accordance with the Group's policies with prior approval by authorised personnel in line with the latest DOA.

Given the nature of the Group's business, government agencies or local authority bodies may request for sponsorship and/or donations in respect of CSR or ESG events. As part of the Group's commitment to corporate social responsibility and sustainable development, as a general matter, the Group provides such assistance in appropriate circumstances and in an appropriate manner.

Such requests shall be examined for legitimacy and not be made to improperly influence a business outcome. The proposed recipient shall be a legitimate organisation and appropriate due diligence shall be conducted in particular to ascertain whether any public officials are affiliated with the organisation. Any red flags shall be resolved before committing any funds to the programme. Even requests determined to be legitimate shall be carefully structured to ensure that the benefits reach their intended recipients.

If any employee or Director are in any doubt as to whether a charitable contribution or social benefit is appropriate, Management shall seek legal consultation accordingly.



#### **6.1. Donation and Sponsorship**

- (a) Employee shall ensure that all sponsorships and donations are not used as a subterfuge for bribery or used to circumvent or avoid any of the provisions of the Code of Ethics and Conduct, including in particular, the prohibition on bribery. The Group needs to be certain that donations to foreign-based charities or beneficiaries are not disguised illegal payments to government officials, and shall ensure that the charity does not act as a conduit to fund illegal activities in violation of international anti-money laundering, anti-terrorism and other applicable laws.
- (b) The Policy & Guidelines, in accordance with the Group's commitment to contribute to the community coupled with its values of integrity and transparency, all sponsorships and donations shall comply with the following:
- ensure such contributions are allowed by applicable laws;
  - obtain all the necessary internal and external authorisations;
  - be made to well established entities having an adequate organisational structure to guarantee proper administration of the funds;
  - be accurately stated in the company's accounting books and records; and
  - not to be used as a means to cover up an undue payment or bribery.

Examples of red flags to look out for are as follows:

- The proposed recipient /organisation have affiliations with a Public Official or their relatives are involved;
  - The contribution is made on behalf of a Public Official;
  - There is a risk of a perceived improper advantage for the Group; or
  - The proposed recipient is based in a high-risk country, the request comes from a high-risk country or the activity takes place in a high-risk country.
- (c) The Group required employee to use good judgment and common sense in assessing the requests. When in doubt, employees shall seek for legal advice or escalate the matter to the GCEO/GMD to determine the authenticity of such requests.
- (d) Donation and sponsorship are only permissible with proper approval in accordance to the latest DOA and Traveling, Entertainment & Business Gift Policy, whichever applicable. All donation and sponsorship payment shall be supported with an official letter of request from the requesting external party and proof of receipt.

#### **7. FACILITATION AND EXTORTION PAYMENTS**

Facilitation payment to external party, in particular, government officials, is **strictly prohibited** as it is seen as a form of bribery and corruption. Extortion payment to external party, on the other hand, is not categorised as an illegal activity by legal means, as the health, safety and liberty of one is paramount.

The Accounts and Finance Department shall maintain a record of such event and report the payment to the relevant authority.

#### 7.1. Facilitation Payment

- (a) Facilitation payment to external party, in particular, government officials, is **strictly prohibited** as it is seen as a form of bribery and corruption, unless it can be proven that such payment is legitimate and supported by an official receipt.
- (b) Facilitation payment shall not be in any way or form be disguised or translated in personnel remuneration package.

#### 7.2. Extortion Payment

- (a) Extortion payment to any party **shall not be made** unless the employee(s) and or their families health, safety and or liberty are threatened.
- (b) Any request for extortion payment must be reported to the relevant authorities.

### 8. DUE DILIGENCE PROCEDURES AND DEALING WITH EXTERNAL PARTIES

The Group recognises the objective of due diligence procedures on business partners, vendors and employees to evaluate the risk of bribery and corruption associated with these parties. This also serves as a basis for decision making, whether to accept or reject before entering into any contractual arrangement or business dealing.

The Group shall conduct due diligence procedures on the key stakeholders below:

- i. Key vendors or agents, business partners; and
- ii. Employees with managerial positions and above.

| Due Diligence Procedures |                      |                                                                        |                                                        |
|--------------------------|----------------------|------------------------------------------------------------------------|--------------------------------------------------------|
|                          | Classification       | Vendor, Agents, Sub-contractors and Business Partner                   | Employees with managerial positions and above          |
| <b>Step 1</b>            | Gather & Validate    | Assessment based on the key enquiries of Due Diligence Assessment Form | Assessment based on the Employee Background Check Form |
| <b>Step 2</b>            | Assessment           | Documentary review, enquiries and seek clarification                   |                                                        |
| <b>Step 3</b>            | Approval and Reports | Obtain approval from GCEO/GMD                                          |                                                        |

#### 8.1. Dealing with Key Vendors, Agents and Business Partners

- (a) The Group is committed to uphold the highest standard of ethics and integrity in all aspects of its procurement activities by:
  - Adhering to the procurement policies and procedures;
  - Avoid dealing with any vendor, sub-contractors, agents or business partners who known or reasonably suspected of corrupt practices;

- Ensuring that all key vendors and sub-contractors, agents or business partners are subject to background assessment and Conflict-of-Interest check prior to registration and acceptance;
  - Communicating the Policy & Guidelines requirements to key vendor, sub-contractors, agents and business partners;
  - All contracts/agreement entered with key vendors, sub-contractors, agents, business partners to incorporate a provision whereby the Group retains right to audit third party compliance with the Policy & Guidelines; and
  - All key vendors, subcontractors, agents and business partners of the Group shall declare their acknowledgement to the Policy & Guidelines requirements (*Please refer to [Appendix A for Key Vendors, Agents and Business Partners ABAC Declaration Form](#)*).
- (b) A Due Diligence Assessment Form shall be used to undertake an assessment on the key vendors', sub-contractors', agents' or business partners' background and reputation, including their Conflict-of-Interest (*Please refer to [Appendix B for Due Diligence Assessment Form](#)*). The key components of vendor/agent due diligence procedures cover the following but may vary depending on the circumstances:
- Corporate profile;
  - Company search via SSM/CCM or equivalent authorities in the respective countries of operation;
  - Directorship;
  - Past records of criminal, bribery or corruption cases via general search; and
  - Potential conflict with existing employees or Director of the Group.
- (c) The results and/or any concern raised during this due diligence assessment shall be communicated to and with approval according to the latest DOA prior to entering into the relationship.

## 8.2. Dealing on Recruitment of Employees

- (a) Background screening on shortlisted candidate(s) for **managerial position and above** is required during the evaluation stage of recruitment process (*Please refer to [Appendix C for Employee Background Check Authorisation Form](#) and [Appendix D for Employee Background Check Form](#)*). This requirement is exempted for internal promotion or transfer of existing employee who employed by the Group for more than 5 years of continuous service.
- (b) Notwithstanding the exemption for internal manager(s) with more than 5 years of service, the Group reserves the right to conduct a background screening if any new role or function that involves fiduciary responsibilities, regulatory reporting, or access to highly classified information, or if the manager has had a formal disciplinary warning within the last 12 months, or by Management's directive.
- (c) Key considerations prior to acceptance of shortlisted candidate(s) cover the following:
- Past records of criminal, bribery or corruption cases via general search (if any);
  - Potential fraud, bribery or corruption committed in the previous organisation;

- Verification of past employment or institution of learning references, where applicable; and
  - Conflict-of-Interest, i.e. relationship with any employee, vendor or Director of the Group.
- (d) Newly recruited employee(s) with managerial position and above of Group shall be provided with an onboarding programme, including the briefing on the Group's ABAC Policy & Guidelines and Code of Ethics and Conduct.
- (e) All employees with managerial position and above of the Group shall declare their adherence to the Policy & Guidelines requirements via [Appendix E Employee ABAC Declaration Form](#).

### **8.3. Dealing with Public Officials**

- (a) A public or government official defined as which includes, without limitation, candidates for public office, officials of any political party, and officials of state-owned enterprises other than the Group. Caution shall be exercised when dealing with public officials. Providing gift, entertainment or corporate hospitality to public officials or their family/ household members is generally considered a "red flag" situation in most jurisdictions.
- (b) The Group shall not provide non-business travel and hospitality for any government official or his/her family/household members without permission from the GCEO/GMD in consultation with a lawyer.
- (c) The Group's policies and procedures on gift, entertainment and corporate hospitality shall also be abided by, copies of which can be obtained from the HR and Administration Department.
- (d) If approval is given to provide gift, entertainment or corporate hospitality to public officials, the Management shall ensure that the value of gift, entertainment or corporate hospitality shall not exceed the prescribed limit in accordance to the latest DOA.

## **9. REPORTING PROCEDURES ON SUSPECTED BRIBERY AND CORRUPTION ACTIVITIES**

Reference shall be made to the Whistleblower Policy and Procedure pertaining to reporting procedures on suspected bribery or corruption activities.

## **10. INTERNAL OR EXTERNAL ASSESSMENT**

- (a) As part of the internal monitoring process, Management shall review the underlying controls of ABAC and identify any non-compliance incidences on a quarterly basis.
- (b) If any of the Group's key stakeholders as defined in Para 8 are found to have breached any ABAC rules and regulations or this Policy & Guidelines, including willful non-disclosure of suspected bribery and corruption, such breach may result to the following actions taken:

| <b>Key stakeholders</b>                                  | <b>Actions taken</b>                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Key Vendors, Subcontractors, Agents and Business Partner | <ul style="list-style-type: none"> <li>i. Subjected to BOD's approval, retain business dealings;</li> <li>ii. Discontinue business dealings with immediate effect;</li> <li>iii. Termination of contract with immediate effect; or</li> <li>iv. Legal proceedings if required.</li> </ul> |
| Employee                                                 | Disciplinary action by the Group in accordance with the Code of Ethics and Conduct of which includes termination of employment.                                                                                                                                                           |

- (c) Internal Audit may, on a risk-based basis, independently review the adequacy and effectiveness of the Group's anti-bribery and anti-corruption controls and report any significant findings to the ARMC.
- (d) The Group shall review and assess the adequacy and implementation of this Policy & Guidelines on a regular basis i.e. every three (3) years.

#### **11. TRAINING AND AWARENESS PROGRAMME**

- (a) Training and awareness programme on ABAC shall be provided to the Group's employees and key stakeholders, as appropriate to their roles and taking into account the bribery risk assessment.
- (b) Updates on this Policy & Guidelines with regards to its content as well as regulatory requirement affecting the ABAC practices shall be communicated to the Group's employees and key stakeholders.

#### **12. RECORD KEEPING AND DOCUMENTATION**

- (a) All accounts, invoices, documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, shall be prepared and maintained with completeness as well as compliance with relevant regulatory or statutory requirements.
- (b) Importance of proper and complete records to be maintained of all payments made to and from third parties in the usual course of business as these would serve as evidence of such payments were bona fide, and not linked to alleged corrupt and/or unethical conduct.
- (c) The Group is determined to uphold its commitment to maintain accurate and complete records, reflecting the Group's highest ethical standards and accountability.
- (d) The Group ensures any and all information in the Group's documents and record keeping processes shall not:-
  - i. Intentionally reflect a false or misleading entry in an official company record, report, file or claim;

- ii. Be represented in a falsified, omitted, misstated, altered, concealed in any manner or form or otherwise misrepresent the facts on the Group's records;
- iii. Engage in any scheme to defraud the Group or any other individual; and
- iv. Encourage and allow any persons to compromise the accuracy and integrity of records.

| Version History |                       |                 |
|-----------------|-----------------------|-----------------|
| Version         | Description of Change | Date            |
| 00              | Initial Issuance      | 1 March 2022    |
| 01              | Revision              | 28 October 2024 |
| 02              | Revision              | 21 August 2026  |



## KEY VENDORS, SUBCONTRACTORS, AGENTS AND BUSINESS PARTNERS ABAC DECLARATION FORM

*(Pursuant to Para 8.1 of Anti-Bribery and Anti-Corruption Policy & Guidelines)*

Our company,  (Company Name), (which includes its Directors, Officers and Employees who intend to conduct business transaction(s) with the CPE Technology Berhad and its subsidiary companies (here-in-after referred to as "the Group") hereby to confirm that:

- (a) A copy of the ABAC Policy & Guidelines was provided and we have read and understood the policy (A copy of the policy is available on [www.cpetbhd.com](http://www.cpetbhd.com)). We agree and undertake to abide by all the terms and condition of the ABAC Policy & Guidelines at all times.
- (b) We have not been convicted nor are we subject of any investigation, inquiry or enforcement proceedings by the relevant authorities of any actual or suspected bribery and corruption activities.
- (c) If we have reasonable grounds to suspect any actual or suspected breach to the ABAC Policy & Guidelines, we shall report such act to the Group as soon as reasonably practicable.
- (d) In the event that we are in breach of the ABAC Policy & Guidelines, the Group may immediately terminate the contract/agreement entered without any liability whatsoever on the part of the Group to us. This is without prejudice to any other rights or remedies that the Group may have or any other appropriate action which the Group may seek under the terms of the applicable contract/agreement or the applicable rules and regulations.

Yours sincerely,

|                           |   |  |
|---------------------------|---|--|
| Name of Director/Manager* | : |  |
| Date                      | : |  |
| Company stamp             | : |  |

*\*strike out whichever not applicable.*



**DUE DILIGENCE ASSESSMENT FORM** (for key vendors, subcontractors, agents and business partners)  
*(Pursuant to Para 8.1 of Anti-Bribery and Anti-Corruption Policy & Guidelines)*

| COMPANY BACKGROUND INFORMATION                                                     |                                           |                                  |   |                                          |
|------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------|---|------------------------------------------|
| Company Name                                                                       |                                           | Registration Number              |   |                                          |
| Date of Incorporation                                                              |                                           | Country / location of Operations |   |                                          |
| Principal Business Place                                                           |                                           |                                  |   |                                          |
| Please list the shareholders or owners who have interest in the Company's business |                                           |                                  |   |                                          |
| Name                                                                               | Position (i.e. Shareholders or Directors) | Shareholdings                    |   | Any interest within CPE Tech Group (Y/N) |
|                                                                                    |                                           | No.                              | % |                                          |
|                                                                                    |                                           |                                  |   |                                          |
|                                                                                    |                                           |                                  |   |                                          |
|                                                                                    |                                           |                                  |   |                                          |
|                                                                                    |                                           |                                  |   |                                          |
|                                                                                    |                                           |                                  |   |                                          |
|                                                                                    |                                           |                                  |   |                                          |



| <b>GENERAL CHECKLIST</b>                                                                                                                                               |                      |                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------|
| <b>Description</b>                                                                                                                                                     | <b>“Yes” or “No”</b> | <b>Comments for CPE’s remark</b> |
| Within the last three (3) years, did any of the shareholders, directors or senior management, ever been found involved into any criminal, bribery or corruption cases? |                      |                                  |
| Does the Company allow facilitation payment practice in its business dealings?                                                                                         |                      |                                  |
| Does the Company have any channels in place to allow reporting of any misconduct?                                                                                      |                      |                                  |
| Does the Company have a code of conduct or any form of formalised ABAC policy and guidelines?                                                                          |                      |                                  |
| Does the Company have any policy to govern gift, corporate hospitality and entertainment giving and acceptance?                                                        |                      |                                  |
| Do any shareholders, directors or Senior Management of the Company have family relationship with government official / politician?                                     |                      |                                  |

**Attachments required from key vendors, subcontractors, agents or business partners:**

1. SSM Company Profile (please obtain from Company Secretary or SSM website)
2. Company’s code of ethics and conduct (if any)
3. Company’s ABAC Policy & Guidelines (if any)

**Signed by Key Vendors, Subcontractors, Agents or Business Partners:**

(Signature)

Name:

Date:

**---- For the use of CPE ---**

**Assessed by:**

**Reviewed by:**

(Signature)

Name:

Date:

(Signature)

Name:

Date:

**EMPLOYEE BACKGROUND CHECK AUTHORISATION FORM*****(Pursuant to Para 8.2 of Anti-Bribery and Anti-Corruption Policy & Guidelines)***

I, , understand and agree to give consent to CPE Technology Berhad and its subsidiary companies (here-in-after referred to as "the Group") to conduct a background check to confirm my personal information, and previous employment experience by contacting my references or previous employers to verify the details provided in the application form.

I also understand that this is necessary if I wish to meet all of the criteria for the position of  (*job title*) at the Group, and that a successful background check is not a guarantee of employment.

Yours sincerely,

|                  |   |                      |
|------------------|---|----------------------|
| Name of Employee | : | <input type="text"/> |
| Date             | : | <input type="text"/> |

**EMPLOYEE BACKGROUND CHECK FORM*****(Pursuant to Para 8.2 of Anti-Bribery and Anti-Corruption Policy & Guidelines)***

| No.                                                                                                                                                                                              | Question                                                                  | Points               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|----------------------|
| <b><u>Category A</u></b>                                                                                                                                                                         |                                                                           |                      |
| Consistent information provided in Employment Application Form / Interview Session : 4 Points<br>Inconsistent information provided in Employment Application Form / Interview Session : 0 Points |                                                                           |                      |
| <b>A1</b>                                                                                                                                                                                        | How long had the employee served the Company?                             | <input type="text"/> |
| <b>A2</b>                                                                                                                                                                                        | What was the reason for him / she leaving the previous Company?           | <input type="text"/> |
| <b><u>Category B</u></b>                                                                                                                                                                         |                                                                           |                      |
| Poor : 1 Point<br>Satisfactory : 2 Points<br>Good : 3 Points<br>Excellent : 4 Points<br>(Please insert 1 or 2 or 3 or 4 points in the column)                                                    |                                                                           |                      |
| <b>B1</b>                                                                                                                                                                                        | Work Attitude                                                             | <input type="text"/> |
| <b>B2</b>                                                                                                                                                                                        | Performance                                                               | <input type="text"/> |
| <b>B3</b>                                                                                                                                                                                        | Punctuality                                                               | <input type="text"/> |
| <b>B4</b>                                                                                                                                                                                        | Relationship with superior                                                | <input type="text"/> |
| <b>B5</b>                                                                                                                                                                                        | Relationship with peer                                                    | <input type="text"/> |
| <b>B6</b>                                                                                                                                                                                        | Relationship with subordinates                                            | <input type="text"/> |
| <b>B7</b>                                                                                                                                                                                        | Willing / unwilling to accept responsibility                              | <input type="text"/> |
| <b>B8</b>                                                                                                                                                                                        | Relationship with clients                                                 | <input type="text"/> |
| <b>B9</b>                                                                                                                                                                                        | Leadership skills                                                         | <input type="text"/> |
| <b>B10</b>                                                                                                                                                                                       | Job Knowledge / Professional qualification related to position applied    | <input type="text"/> |
| <b><u>Category C</u></b>                                                                                                                                                                         |                                                                           |                      |
| No misconduct case : 4 Points<br>If any misconduct case : 0 Points<br>(Please insert 0 or 4 points in the column)                                                                                |                                                                           |                      |
| <b>C1</b>                                                                                                                                                                                        | Are there any misconduct / disciplinary action taken against the employee | <input type="text"/> |

|                                                                                                                                     |                                              |                      |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------|
|                                                                                                                                     | (If yes, list each incident and the details) |                      |
| <b><u>Category D</u></b><br><br>Recommended : 4 Points<br>Not recommended : 0 Points<br>(Please insert 0 or 4 points in the column) |                                              |                      |
| <b>D1</b>                                                                                                                           | Would you consider to re-employ him?         | <input type="text"/> |
| <b>D2</b>                                                                                                                           | Would you consider others to employ him?     | <input type="text"/> |

|                                                |         |              |
|------------------------------------------------|---------|--------------|
| Total Points Obtained:<br><input type="text"/> | 10 - 29 | Poor         |
|                                                | 30 - 40 | Satisfactory |
|                                                | 41 - 50 | Good         |
|                                                | 51 - 60 | Excellent    |

**Background checked by:-**

Name :   
 Date :



## EMPLOYEE ABAC DECLARATION FORM

*(Pursuant to Para 8.2 of Anti-Bribery and Anti-Corruption Policy & Guidelines)*

I,  (name of employee) understand and agree to give consent to the following:

- (a) A copy of the ABAC Policy & Guidelines was provided and I have read and understood the policy (A copy of the policy is available on [www.cpetbhd.com](http://www.cpetbhd.com)). I agree and undertake to abide by all the terms and condition of the ABAC Policy & Guidelines at all times.
- (b) I have not been convicted nor am I subject of any investigation, inquiry or enforcement proceedings by the relevant authorities of any actual or suspected bribery and corruption activities.
- (c) If I have reasonable grounds to suspect any actual or suspected breach to the ABAC Policy & Guidelines, I shall report such act to the Board or Management of CPE Technology Berhad and its subsidiary companies (here-in-after referred to as "the Group") as soon as reasonably practicable.
- (d) In the event that I am in breach of the ABAC Policy & Guidelines, the Group may take disciplinary action against me and/or immediately terminate employment without any liability whatsoever on the part of the Group to me. This is without prejudice to any other rights or remedies that the Group may have or any other appropriate action which the Group may seek under the terms of the applicable employment contract or the applicable rules and regulations.

Yours sincerely,

|                  |   |                      |
|------------------|---|----------------------|
| Name of Employee | : | <input type="text"/> |
| NRIC             | : | <input type="text"/> |
| Date             | : | <input type="text"/> |