
	Title	Anti-Bribery and Anti-Corruption Policy		
	Ref. No.	PLB-ABC Policy	Version No.	2.0
	Effective Date	01 June 2025	Revision Date	01 June 2025

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

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1.0 INTRODUCTION

Pursuant to the Malaysian Anti-Corruption Commission (Amendment) Act 2018 which introduced Section 17A of the Malaysian Anti-Corruption Commission Act 2009 (MACCA), PLB Engineering Berhad (“PLB”) and its subsidiaries (“the Group”) are committed to conducting our business with integrity and in compliance with all applicable laws and regulations. In line with Section 17A(5) of the MACCA (Ministerial Guidelines), this policy is developed in conjunction with the said guidance from the Ministerial Guidelines on Adequate Procedures.

This Anti-Bribery and Anti-Corruption Policy (“ABC Policy”) is to further the Group’s Code of Conduct & Business Ethics to ensure that employees understand their responsibilities in compliance with the Group’s zero tolerance for anti-bribery and anti-corruption within the organisation. This ABC policy sets out the guiding principles and basic requirements to address and manage bribery and corruption risks that may arise in dealings in the course of business.

2.0 ANTI-BRIBERY AND ANTI-CORRUPTION COMMITMENT

The Group requires all employees (including full time, probationary, contract and temporary staff) and Directors of the Group to be committed to acting professionally and with integrity in their business dealings. The Group will take reasonable and appropriate measures to ensure that its businesses do not participate in corrupt activities for its advantage or benefit.


3.0 OBJECTIVE

The objective of the ABC Policy is to provide information and guidance to the Directors and Employees working for the Group on standards of behaviour to which they must adhere to and how to recognise as well as deal with bribery and corruption. This Policy is not intended to be exhaustive and there may be additional obligations that Directors and Employees are expected to adhere to or comply with when performing their duties. For all intents and purposes, the Directors and Employees shall always observe and ensure compliance with all applicable laws, rules and regulations to which they are bound to observe in the performance of their duties.

4.0 SCOPE AND APPLICATION

This ABC Policy applies to:-

- Every employee (including full time, probationary, contract and temporary staff) of the Group (hereinafter referred to as “Employee”).
- Every director of the Company and any subsidiary companies within the Group (including executive and non-executive directors) (hereinafter referred to as “Directors”); and
- Business associates of the Group, which includes associated and affiliated companies of the Group, business partners, vendors, suppliers, contractors, sub-contractors, professionals, consultants, agents, representatives and others performing work or services for or on behalf of the Group (hereinafter referred to as “Business Associates”).
- All states in Malaysia in which the Group operates and applies equally to its business dealings in both the private and public sectors.

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5.0 NON-COMPLIANCE

The Group strictly does not tolerate any bribes given for purposes of obtaining or retaining business for the Group or provides an advantage to the business of the Group. Adherence to this ABC policy by employees, directors and business associates are mandatory. Any violations of this ABC Policy will be dealt with seriously by the Group which may lead to disciplinary actions, termination of employment and services or business arrangements and initiation of any legal action and/or report to the relevant authorities.

5.1 Class of Violations


Class of Violations	
Class 1	Significant malpractice and violations of the ABC Policy, other internal Group policies or applicable laws and regulations which may entail public prosecution and any legal consequences that result in serious financial and/or reputational damage to the Group.
Class 2	Malpractice and violation of the ABC Policy, other internal Group policies or applicable laws and regulations which may entail public prosecution and any legal consequences that result in moderate financial and/or reputational damage to the Group.
Class 3	Minor violations of the ABC Policy, other internal Group policies or applicable laws and regulations.
Class 4	Violations of internal rules and guidelines without notable financial and reputational damage to the Group.

5.2 Violations by a Member of the Board

The Audit Committee shall be immediately notified if an offence is found to be committed by a member of the Board. At the directive of the Audit Committee, legal counsel may be sought to proceed with any necessary course of action.

5.3 Disciplinary Action and Penalties

- 1) Employees who are found to have committed acts of non-compliance to the ABC Policy, other internal PLB's policies or applicable laws and regulations shall face disciplinary action that may include termination of employment in addition to legal consequences. Furthermore, directors guilty of acts of bribery and corruption shall be terminated immediately and the Group shall reserve the right to report the case to the relevant government official or local authority.
- 2) Business associates found to have breached the ABC Policy or applicable laws and regulations may warrant suspension or termination of contracts. In addition, the Group reserves the right to claim any compensation from business associates for any damages or loss suffered by the Group arising from the breach of this Policy. Further legal action may be undertaken in the event that PLB's interests have been harmed as a result of the non-compliance.

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5.4 Malaysian Anti-Corruption Commission (Amendment) Act 2018 (MACCA)

In accordance with both local and international regulations, the act of engaging in bribery and corruption is illegal.

Under Section 17A(2) of the MACCA, the following may be subjected on individuals or organisations found to have committed offences in regards to bribery and corruption:-

1. Imprisonment of up to 20 years;
2. A fine of not less than 10 times the sum or value of gratification which is the subject matter of the offence or RM1,000,000 whichever is higher; or
3. Both the imprisonment (19.4.1) and fine (19.4.2) may be imposed.

6.0 REFERENCES

- Section 17(A) of the Malaysian Anti-Corruption Commission (Amendment) Act 2018
- Guidelines on Adequate Procedures Pursuant to Subsection (5) of Section 17(A) under the Malaysian Anti-Corruption Commission (Amendment) Act 2018
- Code of Business Conduct and Ethics
- Employee Handbook
- Whistleblowing Policy


7.0 DEFINITIONS

7.1 Gratification

Gratification shall have the meaning defined in the MACCA which includes but is not limited to anything of monetary and non-monetary value or benefit to the person. Gratification does not have to be directly given or received by an employee, but it can also be given or received by anyone related to the employee that is beneficial, of value or advantageous to the employee.

Gratification can be subdivided into the following categories (without limitation to):-

MONETARY	OF MONETARY VALUE	EMPLOYMENT	NON-MONETARY VALUE
<ul style="list-style-type: none"> • Money • Donation • Gift • Loan • Fee • Reward • Financial benefit • Valuable security 	<ul style="list-style-type: none"> • Property – can be movable or immovable. Examples:- <ul style="list-style-type: none"> ➤ Immovable property: House, land ➤ Movable property: car, shares in a company 	<ul style="list-style-type: none"> • Office or position in an organisation that is lucrative. • Dignity or title • Employment • Contract for services • Agreement to give employment or render services 	<ul style="list-style-type: none"> • Undertaking or promise to do or not to do something (whether orally or in writing, with conditions or without) • Favours

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7.2 Gifts

Gifts can be in the form of goods or services, including anything that can be of value to the person receiving it. Examples of these can be free travel trips, tickets for any cultural, entertainment or sporting events, and payment of loan, school fees or medical expenses.

7.3 Corporate Hospitality

Corporate hospitality includes providing meals, refreshment, travel, transportation, lodging as well as entertainment in the context of conventional, cultural and sporting events.

7.4 Public Officials

Public officials are defined as any person who is a member, an officer, an employee or a servant of a public body.

8.0 PUBLIC OFFICIALS AND GOVERNMENT DEALINGS

The Group recognises that the practice of giving and receiving gifts varies between countries, regions, cultures and religions so the definition of what is acceptable and not acceptable will inevitably differ for each. When dealing with public officials, employees of the Group should ensure that any giving or receiving of gifts do not relate to, in any form whatsoever, the public official's official dealings or public duty.

At all material times, employees of the Group are to ensure compliance with laws of their respective jurisdictions, and the higher standard will be applicable to all employees to avoid non-compliance of any laws on anti-bribery and anti-corruption which may be applicable to the Group as a whole.


Any corporate hospitality of public officials, subject to the approval of a director, are for circumstances where it is to reasonably facilitate genuine promotional, business or educational meetings. Any corporate hospitality provided must be without expectations of any influence exerted on the public official in exchange for any commercial outcome, and should always be at a reasonable and modest value.

9.0 GIFTS, CORPORATE HOSPITALITY AND ENTERTAINMENT

9.1 Gifts, Corporate Hospitality and Entertainment

In respect of any gifts, corporate hospitality and entertainment in the commercial context:-

- The intention behind giving or receiving any gifts, corporate hospitality or entertainment must always be considered first. It should never be for an improper motive to obtain or retain a business, or to obtain some form of benefit or advantage, whether it is for the business or for the individual employee;
- If an employee is unsure of how to consider the intention behind any gifts, corporate hospitality or entertainment offered, the employee must always

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disclose and refer the matter to the immediate supervisor or head of department to obtain advice and also approval before proceeding;

- c) All employees of the Group are not allowed to give or receive any gratification, gifts, corporate hospitality or entertainment where it is for an improper purpose and can be deemed as a gratification, regardless of whether it is to benefit the employee individually or to benefit the business of any of the Group.

9.2 Exceptions to the gift policy

PLB acknowledges that exchanging business courtesies is a customary and legitimate way of creating goodwill and the development and maintenance of good business relationships with its stakeholders. Business courtesies may include tangible and intangible benefits.

Subject to the exceptions below, the receiving and giving of gifts are permitted in the following situations:-


- Exchange of gifts, sponsorships or contributors at a company-to-company level (exchange of gifts as part of official company visit, ordinary course of customary practices and the gift is treated as company's property);
- Gifts/services from/to PLB and external bodies in relation to the Group's official functions, such as execution or performance of a business relationship, building a business relationship, demonstration or explanation of products and services;
- Gifts from PLB to employees, directors and their family members in relation to a recognised company function, event and celebration;
- Receiving/Giving festive or ceremonial gifts of appropriate value during festive seasons or other ceremonial occasions; and
- Token gifts of nominal value that carried PLB/third parties' logo (ie t-shirts, pens, diaries, calendars) that are given out equally to members of the public, customers, shareholders and are deemed as part of PLB/third parties' brand building and promotional activities.

10.0 Entertainment and Corporate Hospitality

Corporate hospitality is defined as corporate events or activities organised by an organisation that involves the entertainment of employees and third parties for the benefit of that organisation. Third parties may include customers, potential customers, contractors and other stakeholders with whom a business relationship, whether current, prospective or historical exists.

Invitation to Entertainment and Corporate Hospitality events have to be approved by the Head of Department. Nonetheless, the Group acknowledges that occasional acceptance of a reasonable and modest scale of entertainment or corporate hospitality provided by business associates in the normal course of business is a legitimate way to network and maintain good business relationships. Despite that, directors and employees are expected to exercise proper care and judgment before accepting entertainment offered or invitation from the business associates.

The employees may seek consultation from the Human Resource Department or Corporate Department in situation where they are unsure if they should proceed with the offer or invitation.

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Accepting or extending premium invitations must be approved by both the Head of Department and subject to the Code of Ethics of the third party.

PLB's directors, officers and employees must ensure they have complied with the Group's ABC Internal Guidelines when offering/accepting entertainment and corporate hospitality to/from third parties.

11.0 SPOUSES, FAMILY MEMBERS AND PARTNERS

PLB's directors, officers and employees are not allowed to offer or provide gifts, corporate hospitality and entertainment to a spouse, a family member or partner of a third party.

12.0 FACILITATION PAYMENTS


Facilitation payments (also known as grease payments) are payments made for certain government services or to accelerate certain government services or to accelerate certain government processes that is otherwise legally entitled by the person without making any payments.

A summary of the facilitation payments is as delineated below:-

Type of Payments	Definitions	Consequences
Legal	Payment made based on legal documentation	None
Illegal Facilitation Payments	Payment made to secure or expedite the performance of a routine or necessary action to which the payer has legal or other entitlement	Imprisonment and/or fines imposed will be damages incurred by the Group
Illegal Bribery	Act of promising, giving or agreeing to give money or other item of value with the intention of influencing a public official in the discharge of their duties.	Imprisonment and/or fines imposed will be damages incurred by the Group.

Employees should ensure that these facilitation payments are not paid. If the employees or business associates of PLB encounter a situation where a facilitation payment is sought, they must discuss the situation with the Head of Department as soon as possible.

However, only in extreme exceptional circumstances when the employee is placed under duress and faces potential safety issues or personal harm and in order to protect his/her life, limb or liberty, such facilitation payments may be made. However, employees or business associates of PLB must immediately report the incident to the Head of Department or Human Resource Department and Corporate Department. Such payments must also be accurately described and recorded in the Facilitation Payment Register.

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13.0 CORPORATE SOCIAL RESPONSIBILITY, DONATIONS AND SPONSORSHIPS

PLB contributes to the wellbeing of the communities and the environment in which we operate by participating in Corporate Social Responsibility (CSR) projects. There are a number of legitimate activities for PLB to participate, however, they may also be abused by being subterfuge for bribery and corruption.

Contributions, donations or sponsorships made by PLB to community projects or charities shall be made in good faith and shall not be utilised as means to circumvent, avoid or evade the laws or regulatory requirements. More importantly, it shall not be utilised to facilitate corruption, bribery or money laundering activities.

Any red flags must be resolved prior to committing to any funds to the CSR projects or sponsorships.

13.1 Processes for CSR, Donations and Sponsorship


- a) All requests for CSR projects, donations or sponsorships must be carefully examined for legitimacy and not be made to inappropriately influence a business decision;
- b) Reasonable due diligence must be carried out to ascertain the legitimacy of the recipient and that the benefits shall reach the intended recipients and the programmes meet the intended objectives;
- c) All CSR projects, donations or sponsorships shall be made in accordance to the Group's ABC Internal Guidelines and it is essential to obtain the approval of top management of PLB;
- d) Expenses in relation to the CSR projects, donations or sponsorships must be accurately recorded in PLB's books and records; and
- e) PLB requires directors, officers and employees to use good judgement and common sense in assessing requests. When in doubt, they must seek further advice from the Human Resource Department or Corporate Department or escalate said matters to the top management to determine the authenticity of such requests.

14.0 POLITICAL CONTRIBUTIONS

PLB prohibits monetary or in-kind political contributions to political parties, political party officials or candidates for political office.

If any contribution is to be made, it must be permissible under applicable law. Reasonable due diligence must be carried out to ensure that political contributions are not made to political parties, organisations or individuals engaged in politics as a way of obtaining advantage in business transactions. Expenses in relation to political contribution must be accurately reflected in PLB's books and records. The authority to approve of such contributions lies with the Board.

Directors, officers and employees and third parties of PLB, acting in their personal capacity as citizens are not restricted to make any personal political contributions and the Group

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encourages the personnel to participate in the political election process by voting. However, they are prohibited from utilising the resource, tangible or non-tangible, of the Group for any political campaign or party functions, unless approval have been obtained in writing from the Board.

15.0 REPORTING OF ABC POLICY VIOLATIONS AND WHISTLEBLOWING

Any person including employees, directors, business associates, third parties and the general public who become aware of a violation or potential violation of this ABC Policy is encouraged to report the concerns through the Whistleblowing channel (whistleblowing@plbgroup.com.my) as set out in the Group's Whistleblowing Policy and Procedures.

No individual will be discriminated against or suffer any sort or manner of retaliation for raising genuine concerns or reporting in good faith on violations or suspected violations of the Policy. All reports will be treated confidentially. However, if for any reason an Employee is reluctant to do so, then he/she should report his/her concern in writing by email or speak in confidence to the Executive Directors of the Company.

Should you require any clarification and explanation with regards to this ABC Policy, you may consult Human Resource Department or Corporate Department.


15.1 Reporting and Investigation

The Group will investigate any report made internally or verbally. All reports will be handled confidentially. The investigation will document all relevant facts, including persons involved, times and dates. Employees who raised concerns will be contacted if any further assistance is required and will be informed of who is handling the matter. Employees' identities will not be disclosed without prior consent. Where concerns cannot be resolved without revealing the identity of the employee raising the concern, the Group will enter into dialogue with the employee concerned as to whether and how it can proceed. Recommended actions will be taken in light of the outcome of the investigation, including disciplinary steps where appropriate, action to correct any behaviour in breach of this policy or other unfavourable treatment connected with raising a concern.

16.0 COMPLIANCE TO THE LAW

Directors and employees of the Group and its affiliates are responsible in ensuring that they always comply with all laws and regulations, in particular, to the MACCA (including any amendment thereof). Where there is any uncertainty for any practices which relate to the ABC Policy, employees must always seek the advice of their supervisor or head of department. Where there is still uncertainty, they should direct their concerns to the Human Resource Department or Corporate Department.

No excuses or exception will be acceptable for non-compliance of any domiciled laws and regulations where the Group conducts its business. The Group reserves the right to report any actions or activities suspected of being criminal in nature to the police or other relevant authorities.

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17.0 THIRD PARTIES AND AGENCIES

The Group requires that all employees conduct the requisite due diligence of third parties that the Group contracts with or hires to carry out any external functions on behalf of the Group, which includes without limitation to agents, consultants, contractors, subcontractors, brokers, business contacts, professional advisors, joint venture partners and any other parties supplying goods and services to the Group (collectively referred to as “Other Applicable Person(s)”).

Where reimbursements are paid to Other Applicable Persons, employees of the Group are to ensure that such payments made are for proper reimbursements and not for reimbursements that can be tied to giving any form or gratification for improper purposes.

The Group expects all Other Applicable Persons to have anti-bribery and anti-corruption policies in place within their organisation or part of their work ethos which are consistent with this ABC Policy. In the absence of having their own anti-bribery and anti-corruption policies within their organisation, all Other Applicable Persons are required to comply with the Group’s ABC Policy.

If ‘red flags’ are raised during the due diligence exercise, these ‘red flags’ must be investigated and addressed prior to the engagement of third party.

Examples of ‘red flags’ include the following:-

- Objections to anti-bribery warranties in the agreements/contract;
- The transaction involves a country known for high incidence of corrupt payments;
- Family, business or other ‘special’ ties with government or public officials;
- Convolved payment arrangements such as payment in cash, payment to third party or request for upfront payments for expenses or other fees;
- Requesting that their identity be withheld;
- Absence of an office or established place of work; and
- Reference checking reveals a dubious background or suggests that for a certain fee, the third party can resolve the issue.


Employees are encouraged to consult Human Resource Department or Corporate Department if there are any concerns or questions pertaining to the appointment or consideration of appointment of a third party.

18.0 RECRUITMENT OF EMPLOYEES

The Group’s recruitment, training, performance evaluation, remuneration, recognition and promotion of all PLB personnel, including management, shall be designed and regularly updated to recognise integrity.

Additionally, PLB will not offer any employment to prospective personnel in return for their having improperly favoured the Group in a previous role. The recruitment of employees shall be based on approved selection criteria to ensure that only the most qualified and suitable individual is employed. PLB will not entertain request from an individual in the public body, business associates or customers to hire their related parties such as friends, relatives and business associates who do not meet the approved selection criteria.

A background check, fair evaluation and assessment shall be conducted on candidates who are recommended through sources for a vacancy. Should the candidate be hired, the Group

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shall conduct the same hiring process and assessment as other usual candidates. Moreover, PLB should provide equal opportunity and treatment to all employees of similar grade, seniority, compensation, benefits and promotion.

19.0 RECORD KEEPING

It is important that proper and complete records be maintained of all payments made to third parties in the usual course of businesses as these would serve as evidence that such payments were bona fide, and not linked to corrupt and/or unethical conduct. The Group should:-

- Ensure that all expense claims relating to corporate hospitality, gifts or expenses incurred are submitted and specifically record the reason for the expenditure;
- Prepare and maintain with strict accuracy and completeness for all accounts, invoice and other similar documents and records related to dealings with Third Parties.

20.0 TRAINING


All employees of the Group are responsible to complete all training modules of the ABC Policy and keep themselves up-to-date with the Group and their employer's latest policies and processes, in particular, this ABC Policy and ensure that the highest standards of compliance are followed.

Training on awareness of this Anti-corruption policy and standard operating procedures and its compliance forms part of the induction process for all new employees, officers and directors. Agents or representatives of the Group who are consultants, independent contractors, external agencies or any other party with a business relationship with the Group will be informed of this Anti-Corruption Policy.

21.0 REVIEW OF THE POLICY

The ABC Policy will be reviewed from time-to-time and at least once every three years to ensure that it continues to remain relevant, appropriate and effective in the enforcement of the principles herein and to ensure continued compliance with the prevailing law.

The Group monitors the effectiveness and reviews the implementation of this Policy at appropriate intervals, considering its suitability, adequacy and effectiveness. Any improvement identified is made as soon as possible. Internal control systems and procedures are also subject to regular reviews to provide assurance that they are effective in countering any risks of corruption.

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APPENDIX – Example of Red Flags for Bribery and Corruption

There are many red flags which may warrant enhanced due diligence or review. These red flags may be identified during various business activities discussed in this ABC Policy. The list below is not exhaustive and is provided to prompt all related parties to be diligent:

1. Little to no relevant experience regarding the services to be provided;
2. Flawed background or reputation (ie reputation for illegal, improper or unethical conduct, termination by other companies due to unethical conduct);
3. Heavy reliance on cash and/or refuses to sign a formal commission or fee agreement or to provide an invoice or receipt for payment made;
4. Adjustments of remuneration during the course of engagement, particularly in close proximity to the award of business;
5. Anticipates payments that cannot plausibly be commercially justified (ie unexpected additional fee or commission to “facilitate” a service);
6. Requests that a donation to be made to a charity as a form of repayment or any other cash equivalents;
7. Requests payments to be made to personal accounts, two or more accounts, or through shell companies, particularly requesting for payment in a jurisdiction outside home country;
8. History of improper payment practices, such as prior or ongoing formal or informal investigations by law enforcement authorities or prior convictions;
9. Refusal to answer questions or make representations and warranties and failure to cooperate with due diligence investigations;
10. Refusal to accept audit clauses in contracts;
11. Use of a shell company and unorthodox corporate structure;
12. Consecutively numbered invoices, duplicate invoices, false or backdated invoices;
13. Offers to submit inaccurate/inflated invoices;
14. Lack of details on invoices issued, appears unofficial;
15. Any suggestions that anti-corruption compliance policies are not followed;
16. Makes large or frequent political contributions, makes references to political or charitable donations as a way of influencing official actions;
17. Close ties to public official or is closely associated with a public official or agency;
18. Refusal to execute a written agreement or requests to perform services without written agreement;
19. Transactions or intermediary suggested by the third party/public official, particularly one connected to the business;
20. Requests for hospitality to be provided to persons not associated with the organisation (ie family members);
21. Corporate hospitality is extended to persons beyond the organisation (ie family members);
22. Requests that some advantage or employment to be provided to a relative or friend for the exchange of favourable dealings;
23. Unnecessary middle man or intermediaries to be involved in the contract or negotiations, and he does not provide additional value to the performance of the contract.