

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. POLICY STATEMENT

- 1.1 Ancom Nylex Berhad ("ANB" or "Company") and its subsidiaries ("Group") adopt a zero-tolerance approach to bribery and corruption in all their forms, and are committed to conducting business with integrity, transparency and accountability in compliance with all applicable anti-corruption laws, including the Malaysian Anti-Corruption Commission Act 2009 ("MACC Act").
- 1.2 The Group prohibits, whether directly or indirectly, the offering, giving, solicitation or acceptance of any bribe, gratification or improper advantage in the course of business dealings, including facilitation payments.
- 1.3 This Policy sets out the overarching principles and standards governing ethical business conduct across the Group. It forms part of the Group's corporate governance and integrity framework, is designed to constitute part of the "adequate procedures" contemplated by Section 17A(5) of the MACC Act and the Guidelines on Adequate Procedures issued under it, and shall be read together with the Group's Code of Conduct and with the procedures, guidelines and controls issued from time to time.

2. PURPOSE AND SCOPE

- 2.1 The purpose of this Policy is to state the standard of conduct the Board requires, to allocate responsibility for upholding it, and to establish the framework within which Management implements and monitors it.
- 2.2 This Policy applies to all Directors and employees of the Group, including temporary and contract staff, and to all third parties acting on behalf of or in association with the Group, including business partners, contractors, suppliers, agents and representatives ("Associated Persons").
- 2.3 The Group expects Associated Persons to conduct business in a manner consistent with this Policy, and reserves the right to review or terminate a business relationship where a material breach of applicable anti-bribery and anti-corruption requirements is identified.

3. PRINCIPLES OF CONDUCT

- 3.1 The Group's anti-bribery and anti-corruption framework is guided by the following principles:
 - (a) **Integrity** — business dealings are conducted honestly and ethically.
 - (b) **Transparency** — decisions and transactions are properly documented and capable of withstanding scrutiny.
 - (c) **Accountability** — individuals are responsible for their own conduct and for compliance with this Policy at all times.
 - (d) **Fairness** — business decisions are made objectively and free from undue influence.
 - (e) **Proper record keeping** — accurate books, records and supporting documentation are maintained for all business transactions.
- 3.2 Consistent with these principles, and without limiting the procedures issued under this Policy:
 - (a) facilitation payments are prohibited, irrespective of local practice or custom;
 - (b) political contributions on behalf of the Group are prohibited unless expressly approved by the Board;

- (c) gifts, hospitality and entertainment may be offered or accepted only where they are modest, infrequent, lawful, given or received without expectation of improper advantage, transparent and properly recorded;
- (d) charitable donations and sponsorships may be made only to bona fide recipients, following due diligence, and never as a means of obtaining or retaining business or an improper advantage; and
- (e) no person shall be penalised for refusing to pay a bribe, or for reporting a concern in good faith, even where that refusal or report results in a loss of business to the Group.

4. CORRUPTION RISK ASSESSMENT

- 4.1 The Group shall conduct a comprehensive assessment of its corruption risks at least once every three years, and more frequently where there is a material change in its business, operations, markets, counterparties or regulatory environment.
- 4.2 The risk assessment shall consider, among other matters, the Group's operating and geographic footprint, its interactions with public officials, its use of agents, intermediaries and third parties, its procurement, sales and payment processes, and any weaknesses identified through audit, investigation or whistle-blowing reports.
- 4.3 The results of each risk assessment, and the control measures adopted in response, shall be reported to the Audit Committee and to the Board.

5. GOVERNANCE AND OVERSIGHT

- 5.1 The Board of Directors retains overall responsibility for establishing and overseeing the Group's anti-bribery and anti-corruption framework, and for setting the tone at the top through its own conduct.
- 5.2 The Audit Committee assists the Board by monitoring the effectiveness of the framework, reviewing significant matters relating to bribery, corruption and conflict of interest, reviewing the outcome of the corruption risk assessment, and satisfying itself that internal audit's plan gives appropriate coverage to anti-corruption compliance.
- 5.3 The Chief Integrity Officer ("CIO") is responsible for implementing this Policy; for the compliance and advisory function supporting it; for receiving and assessing reports of suspected misconduct and overseeing their appropriate and impartial investigation; and for reporting material matters to the Audit Committee.
- 5.4 Management is responsible for embedding this Policy in the Group's operations, for maintaining the procedures and controls that give effect to it, and for ensuring that its requirements are communicated to the Associated Persons within its area of responsibility.

6. RESPONSIBILITIES OF INDIVIDUALS

- 6.1 All Directors, employees and Associated Persons must:
 - (a) comply with this Policy and with all applicable anti-corruption laws;
 - (b) avoid situations that may give rise to actual or perceived bribery or corruption;
 - (c) exercise due care in business dealings, including in interactions with public officials and third parties;
 - (d) maintain complete and accurate records of transactions and decisions; and
 - (e) promptly report any suspected or actual breach of this Policy.
- 6.2 The Group shall not tolerate retaliation against any person who, in good faith, raises a concern or reports a violation. Reports may be made through the channels set out in the Whistle-Blowing Policy.

7. IMPLEMENTATION THROUGH PROCEDURES

- 7.1 This Policy is supported by detailed procedures, guidelines and controls issued by the Group from time to time, which set out the operational requirements for compliance, including in relation to:
- (a) gifts, hospitality, entertainment and other benefits;
 - (b) donations, sponsorships and political contributions;
 - (c) conflict-of-interest management;
 - (d) third-party due diligence and procurement practices;
 - (e) financial controls, approvals and record keeping; and
 - (f) reporting and whistle-blowing mechanisms.
- 7.2 All Directors, employees and relevant Associated Persons are required to comply with those procedures, which form an integral part of the Group's anti-corruption framework.

8. TRAINING, COMMUNICATION AND MONITORING

- 8.1 The Group shall provide communication, training and awareness programmes appropriate to the role and corruption risk exposure of the participants, and shall communicate this Policy to Directors, employees and relevant Associated Persons.
- 8.2 Compliance with this Policy shall be subject to systematic monitoring, review and enforcement, including through internal audit coverage, and the results shall be reported to the Audit Committee.

9. BREACH OF POLICY

- 9.1 Any breach of this Policy may result in disciplinary action up to and including dismissal, termination of contractual arrangements, and referral to the appropriate authorities where required by law or considered appropriate by the Group.

10. REVIEW AND PUBLICATION

- 10.1 This Policy shall be reviewed at least once every three years, and whenever there is a material change in the applicable law, regulation or guidance, or in the circumstances of the Group. Any amendment is subject to the approval of the Board.
- 10.2 This Policy shall be made available on the Company's website at www.ancomnylex.com.

DOCUMENT CONTROL

Document	Anti-Bribery and Anti-Corruption Policy
Owner	Audit Committee
Approved by	Board of Directors
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