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**SAN IMAGING SOLUTION SDN BHD**

Company No. : 201401038416 (1114564-W)

**ANTI-BRIBERY  
&  
ANTI-CORRUPTION  
POLICY**

**SAN IMAGING SOLUTION SDN BHD**  
**(Registration No. 201401038416 (1114564-W))**  
**(Incorporated in Malaysia)**

**ANTI-BRIBERY AND ANTI-CORRUPTION POLICY**

**1. INTRODUCTION**

The anti-bribery and anti-corruption policy (“ABAC Policy”) provide guidance to employees on how to recognize and deal with improper solicitation, bribery and any other corruption activities and issues that may arise in the course of business. The policy is intended to provide employees with a basic introduction on how to avoid and combat bribery and corruption in furtherance of the Group’s commitment to lawful and ethical behaviour at all times.

This policy applies to all employees and Directors (executive and non-executive), officers, under San Imaging Solution Sdn Bhd and its subsidiaries (“the Group”). Additionally, the policy extends to all contractors, subcontractors, consultants, suppliers, representatives including agents, franchisees and any other external parties performing work or services for or on behalf of San Imaging Solution Sdn Bhd and its subsidiaries (the “employees and associates”).

**2. OBJECTIVE**

The Director of the Group is committed to complying with the anti-bribery and anticorruption laws in Malaysia, and also other anti-bribery and anti-corruption laws in all the countries that the Company operates. Thus, this ABAC Policy has been developed with the purpose of fulfilling the said legal and regulatory requirements and sets out the Company’s overall position on bribery and corruption in all forms, such as dealing with third parties, managing conflicts of interest, gifts, hospitality, and whistleblowing.

Ultimately, the objective of this ABAC Policy is to provide guidance for our personnel and business associates and assist them to identify and deal with bribery and corruption issues, as well as understanding their roles and responsibilities.

**3. OFFENCE AND PENALTY UNDER MACC (AMENDMENT) ACT 2018 – SEC 17A**

- 1) Any commercial organisation who commits an offence under this Sec 17A (2) shall be on conviction be liable to a fine of not less than 10 times the sum or the value of gratification which is the subject matter of the offence, where such gratification is capable of being valued or is of pecuniary nature, or RM 1 million, whichever is higher, or to imprisonment for a term of not exceeding of 20 years, or to both.
- 2) Where an offence is committed by a commercial organization, a person: -
  - a) Who is its Director, controller, officer and partner; or
  - b) Who is concerned in the management of its affair, at the time of the commission of the offence, is deemed to have committed that offence unless that person

proves that the offence was committed without his consent or connivance and that he exercised due diligence to prevent the commission of the offence as he ought to have exercised, having regard to the nature of his function, in that capacity and to the circumstances.

## **4. GIFT, ENTERTAINMENT, CORPORATE HOSPITALITY EVENTS AND DONATION & SPONSORSHIP**

### **4.1 Gift**

“Gift” includes money, goods or services given whether as a mark of building good relationships or appreciation or otherwise. The terms could also refer to favours, advantages and preferential treatments as well as any form of entertainment provided to the recipient even if the giver is absent from the entertainment.

### **4.2 Corporate Gift**

“Corporate Gift” means something given from one organisation to another organization or individual. Corporate gifts may also be promotional items given out equally to the general public at events, trade shows and exhibitions as a part of building the Company’s brand. The gifts are given transparently and openly, with the implicit or explicit approval of all parties involved. Corporate gifts normally bear the Company name and logo. Examples of corporate gifts include items such as disroes, table calendars, pens, notepads and plaques.

### **4.3 “No Gift” Policy**

The Group has adopted a "No Gift" Policy whereby, subject only to specified exceptions, all employees and associates acting for or on behalf of the Group are prohibited from, directly or indirectly receiving and/or providing gifts.

It is the responsibility of employees and Director to inform external parties involved in any business dealing with the Group that our company practices a ‘No Gift Policy’ and to request the external party for their understanding and attentiveness for and adherence to this policy.

#### **4.3(a) Exceptions To The ‘No Gift’ Policy**

- Gifts are limited, customary and lawful under the circumstances.
- Such Gifts do not have or are perceived to have (by either the giver or the receiver), any effect on actions or decisions.
- There must be no expectation of any specific favour or improper advantages from the intended recipients.
- The independent business judgement of the intended recipients must not be affected.
- There must not be any corrupt/criminal intent involved.
- The giving out of the gift and hospitality must be done in an open and transparent manner.

- Gifts from the Group to external company or individuals in relation to their company's official functions, events and celebrations (e.g. flowers for new company opening or door gifts offered to all guests attending events).
- Gifts from the Group to employees and directors in relation to an internally recognized company function and trip, event and celebration (e.g. company dinner and trip or recognition of an employee's service to the company).
- Nominated employees, employees on duty and directors who are eligible to participate in the Group inspection trips and/or incentive tours (local or overseas) and the expenses are sponsored by the company.
- Hotel accommodation in conjunction with the company events and trips whereby the expenses are fully sponsored by the company.
- Marketing token gifts of nominal value bearing the company logo (e.g. t-shirts, pens, diaries and other promotional items) that are given out to members of the public, customers, partners and key stakeholders attending events such as training, conferences, meetings, tradeshow and like and deemed as part of the company's brand awareness or promotional activities.
- Gifts to external parties who have no business relations and / or dealings with the Group (e.g. monetary gifts or gifts in-kind to charity organizations)
- Monetary gifts such as "Ang-pow" red packets with amount equivalent to RM500 or less received from customers or business associates during festive occasions (e.g. Chinese New Year, Hari Raya Aidilfitri and Deepavali) in accordance with tradition is acceptable and no declaration is needed.
- For any non-monetary gifts (e.g. hamper, souvenir, discount rebate, dining or shopping voucher) received during festive occasions with value equivalent to RM500 or less is acceptable and no declaration is needed.
- However, for those received that are of value equivalent to above RM500, the receiving employee or Director must declare and handover the gifts to the Superior or Human Resource ("HR") Department. The management will then determine the treatment of gifts as to whether to:
  - a) Donate the gift to charity organization; or
  - b) Return the gift to the donor; or
  - c) Share with other employees within the Company; or
  - d) Retain it for departmental display; or
  - e) Permit it to be retained by the employee.
- For any non-monetary gifts received of value more than RM500, the employees or directors must declare to the Superior or HR Department accordingly. After declaration is made, the receiving employee or director may retain the gift provided such are deemed by the HR Department not to compromise business judgement.

#### **4.3(b) Do's and Don'ts**

##### **Do's**

- a) The Group's employees and Director must inform third parties involved in business dealings with the Group that the Group practices a "No Gift Policy" and to request the aforementioned parties to respect and adhere with the Company Policy.
- b) The Group's employees and Director are prohibited from accepting or providing gifts to third parties unless it falls under the general exceptions provided as stated in paragraph 4.3(a).
- c) The Group's Heads of Department must exercise proper care and judgement when handling gift activities and apply the general principles in determining the appropriateness of the gift, in particular when dealing with public officials and public agencies/bodies as strict rules apply.
- d) Employees are required to submit the Declaration Form to HR Department who will then decide whether to approve the acceptance of the gift or require the gift to be returned.

##### **Don'ts**

- a) Any gift of cash or cash equivalent. Cash equivalent could be in the form of vouchers, discounts, coupons, shares and commission etc.
- b) Any gifts involving parties engaged in a tender or competitive bidding exercise.
- c) Any gifts that comes with a direct/indirect suggestion, hint, understanding or implication that in return for the gift, some expected or desirable outcome is requires.
- d) Any gift that would be illegal or in breach of local or foreign bribery and corruption laws.
- e) Any gift which is lavish or excessive e.g. valued above the maximum threshold permitted by the Company or may adversely affect the reputation of the Group.

#### **4.4 Entertainment**

“Entertainment” may include meals, tickets to movies, musicals, social and any events where the giver is present at the function with the recipient with all appearances for the purpose to foster good business relationships.

##### **4.4(a) Circumstances When Entertainment May Be Provided**

The Group recognises that providing modest entertainment is a legitimate way of building business relationships and as such a common practice within the business environment to foster good business relationships with external clients. As such, eligible employees are allowed to entertain external clients through a reasonable act of hospitality as part of business networking as well as a measure of goodwill towards the recipients.

- All employees are required to comply with the policies and procedures of HR Department, and maintain expenses within the limits of your entitlement, when carrying out entertainment activities.
- Any entertainment activities that would involve public officials shall require the prior approval of the Head of Department (“HOD”) in consultation with the legal department.

##### **4.4(b) Circumstances When Entertainment Cannot Be Provided**

- Employees and Director are strictly prohibited from providing or offering to provide entertainment with a view to improperly cause undue influence on any party in exchange for some future benefit or result. Any acts of this nature, whether provided directly or indirectly through an intermediary, may be construed as an act of bribery and contrary to the general values and principles of the Group.

##### **4.4(c) Circumstances When Entertainment May Be Accepted**

- The Group recognizes that the occasional acceptance of a reasonable entertainment provided by the external parties in the normal course of business is important to foster good business relationships.
- It is important for employees and Director to exercise proper care and judgement before accepting entertainment offered or provided by a third party. This is not only to safeguard the Company’s reputation, but also to protect employees and Director from allegations of impropriety or undue influence.
- Accepting entertainment such as occasional business meals and attending events as part of usual business networking where the giver is present is acceptable and does not need to be reported. However, if the giver is absent, it is treated as a “Gift” and it must be declared to the HR Department.

- All employees and Director are required to comply with the policies and procedures of your HR Department in relation to receiving entertainment from third parties.

#### **4.4(d) Circumstances When Entertainment Cannot Be Accepted**

- All employees and directors shall not solicit any form of entertainment from anyone in connection with work and business related.
- All employees and Director shall not propose to external parties (e.g. vendors, customers or any business associates) to provide or sponsor entertainment for any events and staff function for any company under the Group.
- Any entertainment activities that would be illegal or in breach of local or foreign bribery laws.
- Any entertainment activities that would be perceived as extravagant, lavish or excessive or may adversely affect the reputation of the Group.
- Any entertainment activity that is sexually oriented or may otherwise tarnish the reputation of the Group. It is important for employees and Director to exercise proper care and judgement before accepting any entertainments offered or provided by external parties. If an employee feels that the level and value of the entertainment to be provided is likely to be beyond accepted business practices, they should seek guidance from the Superior or HR Department so as to determine whether it is appropriate to accept such entertainment. If the department head approves the acceptance of the entertainment, it must be declared to Superior or HR Department accordingly.

#### **4.5 Hospitality**

“Hospitality” means the considerate care of guests, which may include refreshments, accommodation and entertainment at a restaurant, hotel, club, resort, convention, concert, sporting event or other venue such as Company offices, with or without the personal presence of the host. Provision of travel may also be included, as may other services such as provision of guides, attendants and escorts; use of facilities such as a spa, gift course or ski resort with equipment included.

a) Personnel must not offer or give any hospitality:

- Which could be regarded as illegal or improper, or which violates the recipient’s policies; or
- to any public employee or government officials or representatives, or politicians or political parties; or
- which exceeds RM500 in value for each hospitality event (not to exceed a total value of RM1,000 in any financial year), unless approved in writing by a Resolution in writing of the Director of the Company, or
- if it is in cash; or

- if there is any suggestion that a return favour will be expected or implied.

b) Personnel may not accept any hospitality from our business partners if:

- It exceeds RM500 in value for each hospitality event (not to exceed a total of RM1,000 in any financial year), unless approved in writing by a Resolution in writing of the Director of the Company; or
- if it is in cash; or
- if there is any suggestion that a return favour will be expected or implied. The test to be applied is whether in all the circumstances the hospitality is reasonable and justifiable. The intention behind the hospitality should always be considered.

#### **4.6 Corporate Hospitality Event**

“Corporate Hospitality” generally refers to corporate events or activities by an organization which involves the employees and external parties (e.g. customers, potential customers, contractors, external companies, etc.) for the benefit of the organization. A decision to provide and receive a corporate hospitality event with any parties must be solely based on business considerations, free from bias and in the best interest of the Group.

##### **4.6(a) The Giving of Corporate Hospitality**

The giving of corporate hospitality is not prohibited, if the following requirements are met:

- It is not done with the intention of influencing a Third Party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
- it complies with law;
- it does not include cash or a cash equivalent;
- taking into account the reason for the corporate hospitality, it is of an appropriate type in the applicable country/region and given at an appropriate time;
- it is given openly, not secretly; and
- Corporate hospitality should not be offered to Public Officials, without the prior approval of the Director.

The giving of corporate hospitality in the following situations is strictly prohibited:

- it provides an advantage to another person if offered; or
- it is given with the intention of inducing the person to perform a relevant function improperly; or
- there is knowledge that acceptance of the advantage would in itself be improper performance

#### **4.6(b) The Receiving of Corporate Hospitality**

- a) As a general principle, the Group strictly prohibits employees and directors from soliciting corporate hospitality nor are they allowed to accept hospitality that is excessive, inappropriate, illegal or given in response to, in anticipation of, or to influence a favourable business decision, particularly from parties engaged in a tender or competitive bidding exercise (for e.g. contractors, vendors, suppliers etc.).
- b) However, the Group recognises that the occasional acceptance of an appropriate level of hospitality given in the normal course of business is usually a legitimate contribution to building good business relationships. It is important for employees and Director to exercise proper care and judgement before accepting the hospitality. This is not only to safeguard the Company's reputation, but also to protect employees and Directors from allegations of impropriety or undue influence.
- c) If you have any doubts on the appropriateness of a corporate hospitality offered by an external party for e.g. a contractor or supplier, you should either decline the offer or consult your HOD.
- d) The acceptance of corporate hospitality is permitted if the corporate hospitality accepted from an external party is legitimate, modest and not lavish or excessive or extraordinary in nature.

The acceptance of corporate hospitality is strictly prohibited in the following situations:

- Corporate hospitality offered by parties currently engaged in the Group tender or competitive bidding exercise.
- Corporate hospitality offered that comes with a direct/indirect suggestion, hint, understanding or implication that in return for the corporate hospitality provided some expected or desirable outcome is required.
- Any corporate hospitality activities that would be illegal or in breach of local or foreign bribery laws.
- Corporate hospitality which is lavish or excessive or may adversely affect the reputation of the Group.
- Any corporate hospitality activities that are sexually oriented or may otherwise tarnish the reputation of the Group.

#### **4.7 Donation & Sponsorship**

“Donation & Sponsorship” means charitable contributions and sponsorship payments made to support the community. Examples include sponsorship of educational events, supporting NGOs, and other social causes. Requests for sponsorship and charitable donations can sometimes mask corrupt activity.

No charitable donations should be made if these could be construed as improperly influencing another party with whom the Group has a business relationship.

#### **4.7(a) Exceptions To The ‘No Gift’ Policy**

Donations and sponsorships are permitted in accordance with 4.7b to ensure acceptability. However, the Group prohibits the giving and receiving of donations and sponsorships to influence business decisions.

#### **4.7(b) General Guidelines for Donations & Sponsorships**

All donations and sponsorships request must comply with the following criteria:

- a) Contributions are allowed by applicable laws.
- b) Obtain all necessary internal and external authorisations.
- c) Be made to establish entities having adequate organisational structures to guarantee proper administration of the funds.
- d) Accurately stated in the Company’s accounting books and records.
- e) Not to be used as a means to cover up an undue payment or bribery.

#### **4.7(c) Specific Guidelines for Donations & Sponsorships**

Donations

- a) All donations of any kind must be transparent.
- b) In any instance of charitable giving there must be an accurate receipt or letter of acknowledgement for any donation.

Sponsorships

- a) Check and ensure that a sponsorship should:
- b) Be objective and should not be based solely on personal preference of the Group’s directors, officers, and employees.
- c) Conduct due diligence, especially pertaining to the public activity and background of potential beneficiaries.

## **5. FACILITATION PAYMENTS**

“Facilitation Payment” refers to an unofficial payment made to secure or expedite a routine government action by a government official. Such payments are considered bribes and prohibited by the laws of Malaysian Anti-Corruption Commission Act 2009.

The Group prohibits facilitation payments and if any employees are in doubt about the legitimacy of a payment that you are requested to make, kindly seek advice from the HR department.

Identifying the difference between a legitimate request for payment in exchange for a service, and illegal request for a bribe can be difficult. The correct way to identify a facilitation payment is to ask yourself these questions:

1. Am I able to obtain an official receipt for the payment?
2. Am I being pressured to make the payment?

(If you are unable to obtain an official receipt or feel pressured into making a payment, the officer or representative may be asking you for a facilitation payment.)

If personnel are asked to make a payment on the company’s behalf, they should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. The personnel should always ask for a receipt which details the reason for the payment.

Personnel shall decline to make the payment and report to HOD immediately when they encounter any requests for a facilitation payment. In addition, if a payment has been made and personnel are unsure of the nature, the HOD must be notified immediately, and the payment recorded accordingly.

Only in the event that an employee’s security is at stake is it permitted to make the payment. The employee must immediately report the incident to their HOD to record the details and keep a record of what was spent.

## **6. RECRUITMENT OF EMPLOYEES**

The Group recognises the value of integrity in its personnel and business associates. The Group’s recruitment, training, performance evaluation, remuneration, recognition and promotion for personnel, including management, shall be designed and regularly updated to recognize integrity.

The Group does not offer employment to prospective personnel in return for their having improperly favoured the Company in a previous role.

## **7. BUSINESS ASSOCIATES**

The Group is committed to conducting our business in a fair, transparent and ethical manner. The Group will only do business with entities or individuals who share the same values as the Group and will uphold the Group's principle of applying high ethical standards in our business dealings.

## **8. AWARENESS, TRAINING AND COMMUNICATION**

The Group shall conduct an awareness programme for all its personnel on the Company's position regarding anti-bribery and corruption, integrity and ethics. Training shall be provided on a regular basis, in accordance with the level of bribery and corruption risk related to the position.

## **9. RECORDING KEEPING**

The Group shall keep detailed and accurate financial and other records, and shall have appropriate internal controls in place as evidence of all payments made. The Group shall report and keep a written record of the amount and reason for gifts, hospitality and entertainment received and given, including donations, sponsorships and expenses of similar nature, and understand that such expenses are subject to management review.

## **10. REVIEW AND MONITORING**

The Group will put in place the appropriate internal control system and procedures which are reasonable and proportionate to the nature and size of our organisation, in order to address any corruption risks arising from weaknesses in the organisation's governance framework, processes and procedures. Such control procedures include due diligence on any relevant parties or personnel, such as board members, employees, contractors, subcontractors, consultants, suppliers, and any other external parties, prior to entering into any formalised relationships, financial controls such as separation of duties and approving powers and record keeping.

For this purpose, the Group will plan, establish, implement and maintain a monitoring programme, which covers the scope, frequency, and methods for review. HR Department is responsible to perform the reviews to facilitate continual evaluations and improvements on this Policy to ensure its adequacy and operating effectiveness.

This Policy shall be reviewed every three (3) years to ensure that it continues to remain relevant and effective in the enforcement of the principles herein and to ensure continued compliance with the prevailing law.

The Group shall conduct regular assessment reviews to monitor, improve and assess performance, efficiency and effectiveness of the internal control system and procedures and

ensure that the control is enforced. Such assessment reviews may be conducted internally or by an external party every three (3) years with intermittent reviews conducted when necessary. The assessment reviews should shall form the basis of any efforts to improve the existing anticorruption and anti-bribery controls in place in the Group.

## **11. WHISTLE-BLOWING POLICY**

The Group encourages openness and transparency in its commitment to the highest standard of integrity and accountability.

If you make a report or disclosure about any actual or perceived bribery or corruption in good faith, belief, without malicious intent, that a breach or violation as aforesaid may have occurred or may about to occur, you will be accorded protection of confidentiality, to the extent reasonably practicable, notwithstanding that, after investigation, it is shown that you were mistaken. In addition, employees who whistle-blow internally will be also be protected against detrimental action for having made the disclosure, to the extent reasonably practicable. For further details, please refer to the Whistle-blowing Policy.

## **12. FAILURE TO COMPLY**

The Company regards bribery and acts of corruption as serious matters and will impose penalties in the event of non-compliance with this policy. For Personnel, noncompliance may lead to disciplinary action, up to and including termination of employment.

For Business Associates and other external parties, non-compliance may lead to penalties including termination of contracts. Further legal action may also be taken in the event that the Company's interests have been impacted by non-compliance by individuals and organizations.