



Anti-Bribery and Anti-Corruption Policy

This anti-bribery and anti-corruption policy sets out the responsibilities of Cincaria Sdn Bhd and those who work for us regarding observing and upholding our zero-tolerance position on bribery and corruption. It is also to act as a source of information and guidance for those working for Cincaria Sdn Bhd. It helps them recognise and deal with bribery and corruption issues, as well as understand their responsibilities.

2. Policy statement

2.1 Cincaria Sdn Bhd is committed to conducting business in an ethical and honest manner, and is committed to implementing and enforcing systems that ensure bribery is prevented. Cincaria Sdn Bhd has zero-tolerance for bribery and corrupt activities. We believe corruption and bribery reduces one's potential and capabilities to achieve their very best. We are committed to acting professionally, fairly, and with integrity in all business dealings and relationships. This is in line with the Company's Culture, Beliefs & Principles which is the foundation of Cincaria.

2.2 Cincaria Sdn Bhd will constantly uphold all laws relating to anti-bribery and anti-corruption in all the jurisdictions in which we operate. We are bound by the laws of Malaysia, including the Malaysian Anti-Corruption Commission Act 2009, Penal Code (Act 574) ("Penal Code"), Anti-Money Laundering And Anti-Terrorism Financing Act 2001("AMLA 2001").

2.3 Cincaria Sdn Bhd recognises that bribery and corruption are punishable by the law (imprisonment or fine or both). With this also in mind, we commit to preventing bribery and corruption in our business, and take our legal responsibilities seriously.

3. Who is covered by the policy?

3.1 This anti-bribery and anti-corruption policy applies to all employees (whether probationary, temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, agent workers, agency staff, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their employees, no matter where they are located. The policy also applies the Board of Directors.

3.2 In the context of this policy, third-party refers to any individual or organisation our company meets and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.

4 Definition of bribery and corruption

4.1 Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision. Corruption is the act of giving or receiving of any gratification or reward in the form of cash or in-kind irrespective of value for performing a task in relation to one's job description.

4.2 A bribe refers to any inducement, reward, or object/item of value offered to another individual in order to gain commercial, contractual, regulatory, or personal advantage.

4.3 Bribery is not limited to the act of offering a bribe. If an individual is on the receiving end of a bribe and they accept it, they are also breaking the law.

4.4 Bribery is illegal. Employees must not engage in any form of bribery, whether it be directly, passively (as described above), or through a third party (such as an agent or distributor). They must not bribe anyone regardless of their location. They must not accept bribes in any degree and if they are uncertain about whether something is a bribe or a gift or act of hospitality, they must seek further advice from Human Resources.

5. What is and what is NOT acceptable

5.1 This section of the policy refers to 4 areas:

- Gifts and hospitality.
- Facilitation payments.
- Political contributions.
- Charitable contributions.



5.2 Gifts and hospitality

Cincaria Sdn Bhd accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) with the following requirements:

- a. It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favours or benefits.
- b. It is not made with the suggestion that a return favour is expected.
- c. It is in compliance with local laws.
- d. It is given in the name of the company, not in an individual's name.
- e. It does not include cash or a cash equivalent (e.g. a voucher or gift certificate).
- f. It is appropriate for the circumstances with reasonable* value (e.g. cultural and religious celebrations, souvenirs or mementos given during plant visitations or any other occasion that is acceptable for gift-giving). **based on current economic scale and time*
- g. Gifts from company to external institutions or individuals in relation to the company's official functions, events and celebrations (commemorative gifts or door gifts offered to all guests attending the event).
- h. Long-service award or award given to Directors/employees for extraordinary service, etc (employment related recognition)
- g. It is given/received openly, not secretly.
- h. It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.
- j. It is not offered to, or accepted from, a government official or representative or politician or political party, without the prior approval of the company's CEO.
- k. Exchange of gifts on a company-to-company level (e.g. gifts exchanged between companies as part of official company visit/courtesy call, and the gift is treated as a company asset).

5.3 Where it is inappropriate to decline the offer of a gift (i.e. when meeting with an individual of a certain religion/culture who may take offence), the gift may be accepted so long as it is declared to Human Resources, who will assess the circumstances.

5.4 Cincaria Sdn Bhd recognises that the practice of giving and receiving business gifts varies between countries, regions, cultures, and religions, so definitions of what is acceptable and not acceptable will inevitably differ for each.

5.5 As good practice, gifts given and received should always be disclosed to Human Resources. Gifts from suppliers should always be disclosed.

5.6 The intention behind a gift being given/received should always be considered. If there is any uncertainty, the advice of Human Resources should be sought.

5.7 Facilitation Payments and Kickbacks

Cincaria Sdn Bhd does not accept and will not make any form of facilitation payments of any nature.

5.8 Cincaria Sdn Bhd does not allow kickbacks to be made or accepted. We recognise that kickbacks are typically made in exchange for a business favour or advantage.

5.9 Political Contributions

Cincaria Sdn Bhd will not make donations, whether in cash, kind, or by any other means, to support any political parties or candidates. We recognise this may be perceived as an attempt to gain an improper business advantage.

5.10 Charitable Contributions

Cincaria Sdn Bhd accepts the act of donating to charities – whether through services, knowledge, time, or direct financial contributions (cash or otherwise) – and agrees to disclose all charitable contributions it makes.

5.12 Employees must be careful to ensure that charitable contributions are not used to facilitate and conceal acts of bribery.

5.13 We will ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of the CEO.

6. Employee Responsibilities

6.1 As an employee of Cincaria Sdn Bhd, you must ensure that you read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and anti-corruption information you are given.

6.2 All employees and those under our control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery and anti-corruption policy.

6.3 If you have reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this policy, you must notify Human Resources.

6.4 If any employee breaches this policy, they will face disciplinary action and could face dismissal for gross misconduct. Cincaria Sdn Bhd has the right to terminate a relationship with an employee if they breach this anti-bribery and anti-corruption policy.

7. What happens if I need to raise a concern?

7.1 This section of the policy covers 3 areas:

- a. How to raise a concern.
- b. What to do if you are a victim of bribery or corruption.
- c. Protection.

7.2 How to raise a concern

If you suspect that there is an instance of bribery or corrupt activities occurring in relation to Cincaria Sdn Bhd, you are encouraged to raise your concerns at as early a stage as possible. If you're uncertain about whether a certain action or behaviour can be considered bribery or corruption, you should speak to your Manager, Human Resources or the CEO.

7.3 Cincaria Sdn Bhd will familiarise all employees with its whistleblowing procedures so employees can vocalise their concerns swiftly and confidentially. More information can be obtained from the Whistleblower Policy.

7.4 What to do if you are a victim of bribery or corruption

You must tell your Manager as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

7.5 Protection

If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, Cincaria Sdn Bhd understands that you may feel worried about potential repercussions. Cincaria Sdn Bhd will support anyone who raises concerns in good faith under this policy, even if investigation finds that they were mistaken.

7.6 Cincaria Sdn Bhd will ensure that no one suffers any detrimental treatment because of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

7.7 Detrimental treatment refers to dismissal, disciplinary action, or unfavourable treatment in relation to the concern the individual raised.

7.8 If you have reason to believe you've been subjected to unjust treatment because of a concern or refusal to accept a bribe, you should inform your Manager or Human Resources immediately.



8. Training and communication

8.1 Cincaria Sdn Bhd will provide training on this policy as part of the orientation process for CSB-HR-100(A)

8.2 Cincaria Sdn Bhd 's anti-bribery and anti-corruption policy and zero-tolerance attitude will be clearly communicated to all suppliers, contractors, business partners, and any third-parties at the outset of business relations, and as appropriate thereafter.

8.3 Cincaria Sdn Bhd will provide relevant anti-bribery and anti-corruption training to employees etc. where we feel their knowledge of how to comply with the Act needs to be enhanced.

9. Monitoring and reviewing

9.1 Cincaria Sdn Bhd 's Top Management is responsible for monitoring the effectiveness of this policy and will review the implementation of it on a regular basis. They will assess its suitability, adequacy, and effectiveness.

9.2 Any need for improvements will be applied as soon as possible. Employees are encouraged to offer their feedback on this policy if they have any suggestions for how it may be improved. Feedback of this nature should be addressed to Human Resources.

We reserve the right to amend this policy from time to time without prior notice. This policy may be amended from time to time and would be in effect on the date as determined by Cincaria Sdn Bhd. Any amendment to this policy shall be published via hard copy or whichever medium Cincaria Sdn Bhd deems fit. Your continued employment or term of Cincaria Sdn Bhd shall be deemed to be your agreement to the said amendment of this policy.

Please contact the Human Resources Personnel should you have any queries:

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Thank you.

CINCARIA SDN BHD
Marco Wong
Chief Executive Officer