

Introduction

The Board of Directors of Atrium REIT Managers Sdn Bhd (“the Company” or “Atrium REIT”) has collectively approved and adopted an anti-bribery and corruption programme in the effort to combat fraud. This Anti-Bribery and Corruption Policy (“Policy”) guides Atrium REIT to conduct its business in a fair and ethical manner, and affirms its zero-tolerance approach towards all acts of bribery and corruption. The Company is fully committed to the compliance of applicable laws and regulations, most notably the Malaysian Anti-Corruption Commission Act 2009 (Amendment 2018) and the Penal Code.

PURPOSE

The purpose of this Policy is to convey the Company’s anti-bribery and corruption commitment to its stakeholders and the individuals in which this Policy applies. The Policy explains the prohibition of bribery and corruption practices in the Company’s operations, and the illegal acts which an employee or business associate may encounter during the course of their employment/contract with Atrium REIT. For further clarity, this Policy shall be read together with the Company’s other policies, procedures and guidelines.

SCOPE

This Policy applies to all employees and business associates of Atrium REIT and it shall be made known to them at the outset of their employment or business relationship, or wherever appropriate.

DEFINITIONS

- a) **Bribery**
The act of directly or indirectly promising, offering, facilitating or receiving an incentive (monetary or non-monetary) to act outside the interests of the Company.
- b) **Corruption**
The acts of abuse of power for personal gain. These acts include but not limited to extortion, fraud, collusion, embezzlement, business fraud, money laundering and other similar activities.
- c) **Gifts**
Monetary or non-monetary contributions that includes but not limited to hampers, vouchers, club memberships and services.
- d) **Hospitality**
Refers to the considerate care of guests, and includes provision of meals, refreshments, travel trips, entertainment and sporting events.
- e) **Facilitation Payment**
Unofficial payments made to secure or expedite the performance of a routine of a person of power.
- f) **Kickback**
Refers to an illicit payment made to an individual in return for facilitating a transaction or appointment.
- g) **Employees**
Refers to all member of the Board of Directors, Senior Management, Permanent and Contract Staff including temporary and seconded employees working under the control and supervision of the Company.
- h) **Business Associates**
Refers to individuals or entities which have business dealings with the Company. These include but not limited to current and potential customers, suppliers, distributors, advisors, consultants, subcontractors, agents, business contacts and joint venture partners.

GIFTS AND HOSPITALITY

The Company recognizes that the practice of giving and receiving gifts may be customary in reinforcing business relationships and camaraderie. The giving of gifts and hospitality to business associates and vice versa are not disallowed, but caution should be taken when giving or receiving said gifts and hospitality. The practice of good judgment and due diligence on the offeror is strongly encouraged. Notwithstanding this, the following requirements shall be observed: -

- a) Not be made or received in a manner which directly or indirectly influences decision-making, to retain or gain business, or to attain unjustifiable benefits or commissions,
- b) Complies with laws and regulations,
- c) Reasonable and at the appropriate timing (e.g., small gifts during festive seasons),
- d) Are infrequent, and
- e) Abides by the maximum limits listed below.

Item	Maximum Limit
Gifts (note 1)	RM 1,000 (cash or in kind)
Meals (note 1)	RM 300 per pax (on average)
Travel Trips	5% discount of third party's discounted rate (only allowed if the business associate is in the business of travel agency)

Note 1: in the event that the gift and/or meals exceeds the limit, Atrium REIT should declare and seek approval from the Board of Directors

FACILITATION PAYMENTS AND KICKBACKS

Atrium REIT does not make, accept, solicit and request for any form of undue benefits which may be considered as facilitation payments or kickbacks. Should an employee be offered facilitation payments, he or she must raise the incident to an immediate supervisor or through the appropriate channels as prescribed in Atrium REIT's Whistle-Blowing Policy available on the Company's website.

POLITICAL DONATIONS AND SPONSORSHIPS

The Company does not endorse donations and sponsorships to political parties

No donations made shall breach existing laws and regulations. Disciplinary actions will be enforced in the case of violation.

REPORT ON BREACHES

In accordance with the Company's Whistleblowing Policy, the Company is obligated to report to the relevant authorities any actual or suspected breach or incident that has occurred or is likely to occur. Such breaches may include, but are not limited to, violations of Section 17A of the Malaysian Anti-Corruption Commission Act (MACC Act), breaches of organisational policies, or any infringement of applicable statutory laws involving employees.

Employees are encouraged to report any such concerns through the designated whistleblowing channels, in good faith and without fear of retaliation. All reports will be treated with strict confidentiality and investigated promptly in accordance with the Company's internal procedures.

REVIEW OF POLICY

This policy shall be reviewed periodically and updated as necessary to ensure its continued relevance, accuracy, and alignment with applicable laws, regulations, and best practices. The Company reserves the right to amend or revise this policy at its sole discretion. Any material changes will be communicated to all relevant stakeholders in a timely manner.