



POLICIES

ANTI-BRIBERY & ANTI-CORRUPTION **AND** **WHISTLEBLOWING**

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1.0

Objective

KTI Landmark Berhad, its subsidiaries and its group of companies (collectively referred to as “K.T.I Group” or “the Group”) is committed to take all necessary measures and procurement to ensure that the Group do not participate in corrupt activities and to implement adequate policies effectively to comply with the provision of s17A of the amended Malaysian Anti-corruption Commission Act 2009.

This Anti-Bribery and Anti-Corruption Policy (hereinafter referred to as “Policy”) is developed to provide guidelines and guidance to all directors, employees and any person(s) associated with the Group, concerning how to deal with the related issues of bribery and corruption that may arise in the course of business.

2.0

Scope

This Policy applies to all directors, employees and any person(s) associated with the Group. It reflects the standards of business conducts to which the Group expects all directors, employees and any person(s) associated with the Group to comply with the applicable anti-bribery and anti-corruption law when acting on behalf of the Group. Any person(s) associated with the Group, including but not limited to partners, agents, vendors, suppliers, contractors (including subcontractors) and any other third-party service providers shall sign a separate agreement or incorporated ABC clause to undertake to comply with this Policy.

This Policy also intended to supplement all applicable laws, rules, regulations and any other internal policies and is not intended to supersede any local or international laws.

3.0

Referral

This Policy shall be read in conjunction with the followings: -

(i)

Malaysian Anti-Corruption Commission Act;

(ii)

All applicable laws and regulations; and

(iii)

Any other relevant existing or future policies, standard operation procedures and/or directives or communication developed by the Group from time to time.

4.0

Definition

No.	Abbreviation	Definition
1.	ABC	Anti-Bribery & Corruption/ Anti-Bribery & Anti-Corruption
2.	Associates	It refers to business associates, partners, agents, vendors, suppliers, contractors (including sub-contractors), consultants, advisors, brokers, dealers, distributors, professional service providers and any other third-party entities or individuals who receives payment to perform services, supply goods for any aspect of the operations of the Group or act on behalf of the Group.

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3.	Bribery	It shall be any act of giving, demanding, agreeing to give, requests, procures, promises or offers to any person, directly or indirectly through third party, with any gift(s) or gratification. This act may be conducted with the intent to obtain or retain business for the Group and/or to obtain or retain an advantage in the conduct of business the Group.
4.	CEO	Chief Executive Officer/ Managing Director
5.	CFO	Chief Finance Officer
6.	Corruption	It shall be abuse of entrusted position or power for dishonest private and/or personal gain, through the act of soliciting, giving, accepting or receiving gratification, directly or indirectly through third party, to or from a person in authority either in the form of cash, gift or excessive entertainment as an inducement or reward to do or not to do an act in relation to the principal affairs of the person.
7.	COO	Chief Operating Officer
8.	Employee(s)	All permanent, temporary, contract and part time employees under the Group, including directors and management of the Group.
9.	Entertainment/ Hospitality Expenses	It shall refer to any meals, drinks, lodging, travel or other expenses given to or received from anyone who have or who may have facilitated the creation of a business relationship with the Group. This includes expenses incurred by a prospective client, customer or business partner. Expenses can be a legitimate contribution to achieving a business outcome and also includes attendance at social, culture or sporting events.
10.	Facilitation Payments	It shall be an unofficial and improper payments made to secure or expedite a routine administrative function.
11.	Family member/ Relatives	This shall include spouse(s), children (including step-children and adopted children), parent(s), step-parent(s), sibling(s), step-sibling(s), maternal or parental grandparent(s), grandchildren, in-law(s), uncle(s), aunt(s), niece(s), nephew(s) and first cousin(s), as well as any other person(s) who are member in the household.
12.	Gift(s)	Good(s) or product(s) given without expectation of consideration or value in return and given as a mark of friendship or appreciation. This shall include cash, cash-equivalent gifts and non-cash gift(s), including to corporate gift(s) such as pens, plaques, photo frames to hamper(s), flower(s), food etc.
13.	Gratification	This may come in various form which shall include but not limited to payment of cash, gifts, donation, loan, fee, reward, valuable security, property, or interest in property of any description whether movable or immovable, excessive entertainment or any other advantage or inducement of any kind promised, offered or given to any person.
14.	Group Executive Director (hereinafter referred to as "ED")	It shall mean the senior operating officer who is actively involved in the day-to-day management of the Group, as per organizational structure of the Group.

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15.	Head of Division (hereinafter referred to as "HOD")	The person who is appointed to manage and take care of the division of the Department, i.e. Technical Manager, Senior Project Manager, Contract Manager, Senior Sales Manager etc.
16.	Immediate Superior (hereinafter referred to as "ISR")	It shall mean the person who normally supervise the work of the staffs, directly assigns tasks, evaluate and checks performance of the tasks assigned and to whom the staff is directly responsible.
17.	Key Senior Management	It shall consist of COO, CFO and Director of Management.
18.	K.T.I Group/ the Group	KTI Landmark Berhad, its subsidiaries and its group of companies.
19.	MACC 2009	Malaysian Anti-Corruption Commission Act 2009
20.	Public Official	This shall include officers to Public Bodies, candidates for public office, officials of any political parties, officials of any state-owned enterprises and any person receiving remuneration from public funds.
21.	Public Bodies	This shall include the Government of Malaysia, State Government, any local and statutory authority, national and state department, registered societies, registered governing bodies, company, enterprises or subsidiary of any public bodies.
22.	SOP	Standard Operating Procedures
23.	Whistleblowing	Whistleblowing/ Whistleblowing Policy
24.	Whistleblower	This shall be defined as any internal or external person including but not limited to employee and associate who makes a complaint of improper conduct(s) that has occurred within the Group.

5.0 General Statements and Principles

The Group has adopted a zero-tolerance policy against all form of bribery and corruption. All employees and associates, including to their family member(s), are prohibited to offer, promise or give a bribe to anyone and must not request, agree to accept or take bribe from anyone. In the event that any suspicions, concerns or enquiries regarding bribe or is offered a bribe, immediate report shall be made via submitting the Whistleblowing Report Form, as per the attached Appendix A and email it to the Legal Department within the Group (legal@kti.com.my) and in compliance with the whistleblowing procedure, as the case may be.

5.1 Gift(s), Entertainment and Hospitality

This section is usually assessed as high-risk areas for bribery. The Group has adopted a "NO Gift" Policy whereby, subject only to certain narrow exception. All employees are prohibited from, directly or indirectly, receiving or providing gifts(s), entertainment and hospitality. This is to avoid any conflict of interest or the appearance of conflict of interest for either party in on-going or potential business dealing between the Group and external parties as gifts can be seen as a bribe that may tarnish the reputation of the Group or be in violation of ABC laws.

Exception: The Group recognises that the exchange of business courtesies, such as modest gifts, hospitality and entertainment (including meals, invitations to attend promotional events or parties)

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particularly during festive period is customary and legitimate to create goodwill and/or strengthen business and commercial relationship. Therefore, such courtesies are allowed with written approval by CEO, ED, Key Senior Management, ISR or HOD, if they are given openly, not secretly, not lavish, appropriate and reasonable in the light of accepted business practices of the relevant business that the Group operates in and is not intended to improperly influence the decisions of the person involved.

In the event that there are gifts(s), entertainment and hospitality that are expensive, lavish or disproportionate, such gifts(s), entertainment and hospitality must be returned or rejected with a polite explanation note of the rules under this Policy as such gifts(s), entertainment and hospitality must be viewed as gift capable of swaying professional judgement or decision to act with integrity and in the best interest of the Group and could be perceived as bribes.

Associates shall not offer gifts(s), entertainment and hospitality, whether directly or indirectly, with a view to improperly influence the professional judgement or decision of the Group's personnel and shall not accept any gifts(s), entertainment and hospitality from the Group's personnel in order to do or forebear to do something improper for the benefit of the Group.

5.2 Donations, Sponsorship & Corporate Responsibilities (CR)

Charitable donations, sponsorships and CR, whether in kind services, knowledge, time, or direct financial contributions are allowed by the Company. Generally, the donations, sponsorship and CR are allowed by applicable laws, obtained all necessary internal and external authorisations, be accurately stated in the accounting books and records of the Group, be made to well established entities with an organisational structure to guarantee proper administration of the funds and such contributions are not be used as a means to cover up an illegal payment or bribery. Hence, any donations, sponsorship and CR made on behalf of the Group must be approved and authorised by CEO, ED and/or Key Senior Management.

All employees are required to use good judgment in assessing the requests for donations, sponsorship and CR. Employee should seek further advice from the CEO, ED, Key Senior Management or Legal Department for assistance when in doubt as to whether the donations, sponsorship and CR is appropriate.

5.3 Political Contributions

The Company may make contributions to political parties or candidates in accordance and in compliance with all prevailing laws, provided that such contributions are not made as an attempt to influence any decision or gain a business advantage. Any political contributions made on behalf of the Group must be permissible under applicable law and approved and authorised by the CEO, ED and/or Key Senior Management.

In the event that any contributions are made, it must not be made with any promise or expectation of favourable treatment in return and must be accurately reflected in the accounting records of the Group. Personal political contribution by any employee will not be compensated or reimbursed in any way by the Company.

5.4 Facilitation Payments and Kickbacks

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Facilitation payments fall within the interpretation of gratification under the MACC 2009, and therefore constitute an offense. Associates must avoid any activity that might lead to a facilitation payment or kickback being made or accepted.

The Group strictly prohibits accepting or giving, whether directly or indirectly, any facilitation payments or kickbacks. However, there are certain situations or circumstance whereby a facilitation and/or kickbacks payment are forced to be made in order to protect one's life, limb or liberty. In such situations, any facilitation and/or kickbacks payment made or any suspicions, concerns or enquiries regarding a payment made on behalf of the Group or improper business practices must be immediately reported to ISR, HOD and/or Legal Department of the Group.

6.0 Dealing with Associates

The Group expects all associates dealing with the Company to share its commitment to zero tolerance against all forms of bribery and corruption by complying with all applicable anti-bribery and corruption laws.

To ensure associates share the Group's standards of integrity, all employees are responsible to: -

- (i) Undertake appropriate due diligence to assess the integrity of the prospective business counterparties, including corruption and bribery;
- (ii) Ensure associates are made aware of and understand this ABC Policy; and
- (iii) Monitor the performance and business practices of associates periodically to ensure ongoing compliance. The Group reserves the right to terminate their services in the event that such parties involving in bribery or corruption which is inconsistent with this Policy.

7.0 Dealing with Public Official and Public Bodies

Notwithstanding that which has been provided under Item 5.3, offering gift(s), entertainment and hospitality to any Public Official or his/her relative, without obtaining written approval from CEO, ED and/or Key Senior Management, is prohibited.

In the event that CEO, ED and/or Key Senior Management granted approval, employee of the Group shall ensure the gift(s), entertainment and hospitality extended is not excessive and must be commensurate with an official duty and designation of the Public Official and not his/her personal capacity as to avoid the perception that bribing a Public Official. All employees shall at all time ensure dealing with public official and public bodies is compliance with laws and the higher standard will be applicable to all employee to avoid non-compliance of any ABC laws.

8.0 Recruitment of Employee

The recruitment of employees should be based on approved selection criteria to ensure that only the most qualified and suitable candidates are employed. In line with this, proper background checks will

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	<p>be conducted by the Group to ensure that the potential employee has not been convicted in any corruption and/or bribery.</p> <p>Offers of employment should not be given in exchange for or to reward any benefit received by the Group. Meanwhile, associates should not offer employment, solicit, procure and/or create an opening within the Group in exchange for a personal benefit or seek an unfair advantage in any business negotiation or as an inducement for future business use.</p>
9.0	<p>Conflict of Interest</p> <p>This shall refer to a situation where one or more persons or entities have competed interests and the serving of one interest may involve detriment to another. All employees and associates of the Group are expected to avoid personal activities and/or financial interest which could conflict with their responsibilities to the Group.</p> <p>Failure to identify and appropriately manage conflict of interest could result in inappropriate or adverse consequences for all parties involved, included reputational damage, regulatory sanctions and risk of litigation.</p> <p>All employees and associates must not let any professional judgment and decisions made with influential of personal considerations included personal relationship or external interests. In the event that there is any business conduct with the Group that creates an actual, potential or perceived conflict of interest, it must be make known to the Group.</p>
10.0	<p>Whistleblowing Rights: Raising Concerns or Complaints</p> <p>10.1 All internal and external parties (“Whistleblower”) are encouraged to raise any suspicions, concerns or enquiries in relation to any misconducts as stated below, including any real or suspected corruption or bribery incidents or inadequacies of the ABC Policy at the earliest opportunity to the whistleblowing channel of the Group which serves as a confidential trusted reporting channel.</p> <p>10.2 Scope of Misconduct</p> <p>This section applies to any following acts, omissions, irregularity or suspected act of irregularity involving employees, member of management whether individually, within the Group or with external parties, which if proven, constitute an act of misconduct towards the Group or criminal offence under relevant legislation in force, including but not limited to: -</p> <ul style="list-style-type: none"> (i) Bribery and/or corruption; (ii) Embezzlement; (iii) Fraud; (iv) Falsification of documents; (v) Unauthorised transactions;

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- (vi) Undisclosed conflicts of interest;
- (vii) Unethical or unprofessional business conduct which violate local, state or federal rules, laws and regulation;
- (viii) Illegal or improper conduct or practices of policies;
- (ix) Non-compliance with the Group policies/ SOP/ handbook; and
- (x) Any other criminal offences relating thereto.

10.3 Reporting

Only genuine concerns of any suspected and/or real misconduct should be reported via the whistleblowing channel. The complaint should be made in good faith with a reasonable belief that the information relating to the same is substantially true, and not for personal gain. A complaint can be made even if the Whistleblower is not able to identify a particular person to which the improper conduct relates to.

False report, i.e. intentionally deceptive, or made with reckless disregard for or wilful ignorance of facts that would disprove the allegation, will not be tolerated and may lead to disciplinary action against the false accuser.

10.4 Confidentiality and Immunity

Whistleblower is required to disclose his/her identity to the Group, which will be kept confidential, to prevent false malicious reporting. Anonymous reports are not encouraged as any follow up to ascertain the facts or to obtain further information for investigation purposes would be difficult.

Any report made will be treated with the utmost confidentiality. Any employee or associate who makes a good faith report or disclosure of suspected fraudulent activities and coming forward with credible information shall be protected from any form of retaliatory responses including dismiss, discharge, reassignment, demotion, suspension, harassment or other discrimination, which occur a result of the good faith report.

10.5 Procedure of Reporting

In the event where whistleblowers wish to raise any suspicions, concerns or enquiries in relation to any misconducts as stated above, the Whistleblower is encouraged to submit the Whistleblowing Report Form, as per the attached Appendix A and email it to the Legal Department of the Group (legal@kti.com.my).

In the event that there is a need to contact someone other than the Legal Department, the Whistleblower may report directly to COO, Mr. Azlan Khalid at Azlan.K@kti.com.my.

Legal Department will maintain a record of the complaints and will track their receipt, investigation and resolution upon receipt of the whistleblowing report. Whistleblower should cooperate fully with those performing the investigation and should not confront the alleged party who is being investigated or initiate investigations on their own, such action can compromise any ensuing investigation.

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With the provided information, the Legal Department, ED and/or Key Senior Management will do their best to draw an unbiased conclusion from facts given by the Whistleblower, or any other information gathered during the course of investigation. If the case necessitates further action on the part of the HR Department, a copy of a summary report will be provided to the HR Department.

10.6 Protection Against Detrimental Action

No person shall take any detrimental action against a whistleblower, or any individual related to or associated with the whistleblower, as a reprisal for reporting improper conduct or unethical business practices.

11.0 Audit and Record Keeping

Regular audits shall be conducted, internally or by an external party, within the Group to ensure in compliance to this Policy. The procedures and processes must be in place to ensure that all transactions or other business conduct are properly authorised and recorded.

Any interaction and transaction shall be documented and retained and all such records must be accurate and complete. All records must be kept for seven (7) years and the Group may in its discretion request for such documentation at any time in connection with its internal or external audit.

Failure to record any interaction and transaction accurately, falsifying or creating misleading information or influencing others to do so could constitutes a fraud and result in penalties.

12.0 Training and Communication

Appropriate training and communications, both internal and external, can ensure all employees and associates within the Group aware the ABC culture of the Group and understand this Policy.

Internal training and communications are likely to focus on the implementation of this Policy, including but not limited to the role and responsibilities of the Management and the implications for employees. Meanwhile, external training and communications are targeted at associates to deter them from conducting bribery on behalf of the Group.

13.0 Non compliance

Any breach of this Policy or applicable rules, regulations and laws may result in disciplinary and/or legal action being taken.

For employees of the Group, non-compliance may lead to stern disciplinary actions including termination of employment contract or contract for service. Further legal action may also be taken in the event that such breach or violation in the harm or detriment of the interest or reputation of the Group.

For business associates, non-compliance may lead to penalties including suspension or termination of contract without prejudice to any other rights the Group may have. Further legal action may also

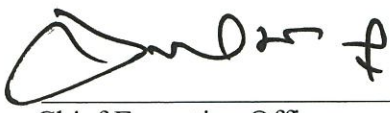






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	be taken in the event that such breach or violation in the harm or detriment of the interest or reputation of the Group.
14.0	<p>Reviews and Notices</p> <p>This Policy shall be reviewed periodically when deemed necessary in the interest of maintaining best practice for the Group. This Policy is circulated to all directors and employees of the Group through Employee Handbook of the Group. All employees are responsible to keep themselves up-to-date with the latest policies and SOPs and ensure that the highest standards of compliance are followed.</p> <p>The Group recognises the compliance of all applicable rules, regulations and laws, including MACC 2009 and its amendments. In the event that a rule or policy in this Policy conflict with a prevailing and/or applicable rule, regulation and/or law, such rule, regulation and/or law prevails.</p>

(The remaining of this section intentionally left blank)

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15.0 Sign-off Statement

SIGN-OFF		
<div> Chief Executive Officer Date: 3 1 DEC 2024</div>		
MANAGEMENT		
<div> Group Executive Director Date: 3 1 DEC 2024</div>	<div> Group Executive Director Date: 3 1 DEC 2024</div>	<div> Director of Management Date: 3 1 DEC 2024</div>
<div> Chief Financial Officer Date: 3 1 DEC 2024</div>	<div> Chief Operating Officer Date: 3 1 DEC 2024</div>	
Prepared by:		
<div> Senior Legal Executive Date: 3 1 DEC 2024</div>		

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APPENDIX A



WHISTLEBLOWING REPORT FORM

Type or complete in ink and return this form to:

Legal Department

K.T.I. Landmark Berhad

Lot 221-222, Taman Nelly 9

Phase 4, Shop Lot, Lorong Nelly Plaza,

Jalan Nountun, Kolombong

88847 Kota Kinabalu, Sabah

Tel : +6088- 431366

E-mail: legal@kti.com.my

1. Name of the person(s) you are reporting:

2. Name of the division/ department in which that person works:

3. Please provide a summary of the alleged improper conduct, wrongdoings, corruption, fraud, waste and/or abuse that you are reporting:

4. Please attach a separate narrative, if necessary, as well as documentation to support your claim:

5. Provide information on relevant witnesses, if any, including email, telephone and/or the best way to get in touch with them.

Witness #1

Name :

Email :

Phone No:

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Witness #2

Name :

Email :

Phone No:

Any additional information concerning these witnesses:

6. If possible, please provide dates (month, day, year) that the alleged activity occurred:

7. Please explain why you believe the person you are reporting has committed these acts knowingly, willingly and intentionally:

8. We would like to know how the alleged activities came to your attention (if you have not already done so in the summary); however, it is optional for you to report this:

9. Please provide any other information you may find relevant:

10. We will not document information concerning your name if you wish to remain anonymous; however, if you do not want to be anonymous, please provide your name, phone number and email:

Name :

Email :

Phone No:

*If you decide to remain anonymous, please contact us within two weeks of your report, as we may need additional information concerning the alleged activities reported by you.

Thank you.

Best Regards,

Name :

Date :

Whistleblowing Report Form