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**CELCOM TIMUR (SABAH) SDN. BHD.**

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

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## 1. Definitions

***“This ABAC Policy”*** is defined as this Anti-Bribery and Anti-Corruption Policy.

***“Board of Directors”*** is defined as a corporate governing body of the organisation or entity.

***“Board members”*** is defined as a group of individuals elected to represent the shareholders to act as a corporate governing body to supervise the activities of an organisation.

***“CT Sabah”*** or ***“the Company”*** is defined as Celcom Timur (Sabah) Sdn. Bhd.

***“Entertainment” and/ or “Corporate Hospitality”*** is defined as anything of value which includes but is not limited to accommodation, travel tickets, event tickets, meals provided or hosted by a third party directly or indirectly through its representatives, agents, business associates to develop, foster or to continue a relationship.

***“Facilitation payment”*** is defined as ‘speed’ or ‘grease’ payment (financial or non-financial) made directly or indirectly intending to secure or expedite the performance of a person carrying out a routine or administrative duty or function.

***“Family member”*** is defined as any of the stakeholders’ spouse, parents, children, brothers, sisters and spouse of the stakeholders’ children, brothers or sisters.

***“Gift”*** is defined as anything of value, be it in kind or cash, that is given to or received from a third party, for example, gift vouchers, a bottle of wine, etc.

**“Nepotism”** in CT Sabah is defined as the act of influence whereby an employee seeks unfair advantage for his or her family member employed or to be employed in CT Sabah.

**“Personnel”** is defined as all the employees and officers of CT Sabah and Board members.

**“Politically Exposed Person (PEP)”** is defined as a person entrusted with a public or governmental function.

**“Stakeholders”** is defined as internal and external parties that have dealings with CT Sabah which includes all members of the Board of Directors, heads, senior managers, managers and individuals at all levels including permanent, temporary and contract employees; and trainees or interns of CT Sabah as well as third parties including customers, suppliers, contractors, vendors, agents, consultants, representatives, distributors, Subsidiaries, joint venture partners and other external stakeholder(s) acting for or on behalf of CT Sabah.

**“Subsidiaries”** is defined as any company or entity in which CT Sabah, directly or indirectly, has more than 50% shareholding or control.

**“Third parties” or “business counterparties”** is defined as CT Sabah’s suppliers, contractors, vendors, agents, consultants, representatives, distributors, joint venture partners and other external stakeholder(s) acting for or on behalf of CT Sabah.

## 2. Our Beliefs and Values

- 2.1 We at CT Sabah believe that uncompromising integrity will serve as the core and foundation of our operations that enable us to provide agile, quality and reliable services with the highest standard of integrity, honesty and transparency.
- 2.2 Each Stakeholder including but not limited to our Directors, employees, agencies, distributors, vendors, consultants, etc. plays an important role in our commitment to conducting its business fairly, impartially and in full compliance with all applicable laws and regulations in Malaysia and in all other countries where CT Sabah operates.
- 2.3 **Uncompromising Integrity** - We expect our employees to always do the right thing and fulfilling promises made to earn the trust of our Stakeholders. We are committed to upholding the highest standards of lawful and ethical conduct and to demonstrating honesty, fairness, and accountability in all our dealings.

### 3. Introduction

- 3.1 CT Sabah takes pride in its core value of Uncompromising Integrity and is committed to conducting business with zero tolerance of any forms of bribery and corruption.
- 3.2 We strictly prohibit the receipt and the giving of bribes, or participation in any acts or situations that may lead to, or be perceived as, bribes such as promises, offers, acceptance, receipt or solicitation of gifts and hospitality, anything of value, facilitation payment, or improper payment, to or from any person, entity or agency, to obtain, retain or provide an improper business advantage or favourable treatment.
- 3.3 All Directors, employees and officers (collectively known as the “personnel”) are committed to upholding their commitment to prevent bribery and corruption and to complying with this ABAC Policy.
- 3.4 All Stakeholders are required to adhere to this ABAC Policy which should be read in conjunction with other applicable laws and regulations. CT Sabah’s Management and Compliance Manager shall oversee adherence by all Stakeholders to CT Sabah’s commitment to uncompromising integrity.

## 4. Scope, Objectives and Applicability

4.1 This ABAC Policy is applicable to all Stakeholders of CT Sabah.

- 4.2 The objectives of this ABAC Policy are set out below:
- a. to ensure the adherence of this ABAC Policy by CT Sabah to all applicable anti-bribery and corruption regulations and legislation of the jurisdictions in which CT Sabah operates;
  - b. to provide information and guidelines to all Stakeholders on how to assess situations or circumstances that can or may be perceived to be improper, unethical or related to bribery and corruption;
  - c. to create awareness and educate all Stakeholders on CT Sabah's core value of uncompromising integrity, and the expected conduct thereof; and
  - d. to serve as a complementary guideline to all Stakeholders without being exhaustive or invalidating CT Sabah's other codes of conduct, frameworks, policies, procedures, manuals and guidelines.



The ABAC Policy governs CT Sabah's employees and third-party practices in conducting business for and on behalf of the Group.

## 5. Responsibilities

5.1 All Stakeholders are required to comply with this ABAC Policy at all times during the course of their work.

### Board of Directors

- ▶ Adhere to and uphold the value of uncompromising integrity **in any decision-making process.**
- ▶ Reward and conduct business by upholding the highest ethical standards.
- ▶ Lead by example.
- ▶ Create and encourage a positive, open, honest and transparent environment where employees and business counterparties are comfortable to raise and report concerns.
- ▶ Not tolerate or allow discrimination or retaliation against those who raise or report genuine concerns.

### Employee

- ▶ **Adhere to this ABAC Policy** during the performance of and carrying out of duties for or on behalf of CT Sabah.
- ▶ Embrace the principle of not operating outside the law or being inconsistent with the policies and values.
- ▶ **Ensure** ABAC compliance and **attend regular training on** ABAC-related matters.
- ▶ **Raise or speak up regarding** suspected or actual concerns, violations or non-compliance.

### Third party

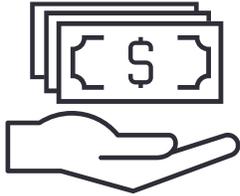
- ▶ **Understand and share** the same core and ethical values as CT Sabah.
- ▶ Act in accordance with this ABAC Policy during the performance of its work for or on behalf of CT Sabah.
- ▶ Raise or speak up regarding suspected or actual concerns, violations or non-compliance.

## 6. Non-compliance with ABAC Policy

- 6.1 Any violation of ABAC policy by employees will attract serious repercussions and disciplinary action after due inquiry. Where there is evidence of bribery and corruption committed by any employee of the company, the employee can be summarily dismissed.
- 6.2 Non-compliance with this ABAC Policy or any such violation should be escalated immediately to Human Resources Department. Such escalation will be investigated confidentially by the Internal Audit Department, and report of such finding be given to the Board Audit Committee through the CEO.
- 6.3 Relevant ABAC provisions are included in third-party contracts, including the right to request for evidence of steps taken to prohibit bribery, corruption and similar activities. If the third parties and business partners are found to have breached this ABAC Policy, or any laws or regulations, such breach may result in termination of the contract(s) and if required, be subject to legal proceedings. In addition, they should be black listed by the Company.
- 6.4. The CEO shall be responsible to ensure that all managers and heads of department shall monitor compliance with the ABAC policy and to report to him of any incidents of non-monitoring.

## 7. Bribery

### What is bribery?



with the intention of influencing a person's actions

- 7.1 Bribery is an act of directly or indirectly giving/offering or receiving/accepting or promising to give/offer or receive/accept anything of value or gratification, directly or indirectly, **with the intention of influencing** a person's actions or decisions to obtain or retain an improper advantage.

### What is corruption?



misuse of office or position or power for gain to oneself

- 7.2 Corruption **involves the misuse of office or position or power for gain** to oneself, relatives or associates, by directly or indirectly offering, giving, receiving or promising a gratification of value (which could be financial or non-financial), to/from any person one is dealing with to obtain or retain business or to gain an improper business advantage which is unlawful, illegitimate, immoral or incompatible with ethical standards.

## 8. What is anything of value or gratification?



Cash or cash equivalent, gifts and hospitality, promises or offers of services

- 8.1 Gratification or bribe may be in any form, monetary or otherwise, such as benefit, favour or advantage to obtain or retain an undue business or personal advantage, which includes but is not limited to:
- a. Cash or cash equivalent, for example, money, loan, valuable security (shares, bonds etc.), rebates, commissions, discounts and jewellery;
  - b. Gifts and hospitality that are or deemed to be lavish, for example, providing or receiving 5-star hotel and first-class air travel, tour packages for self and/or family;
  - c. Promises or the award of contract, employment or business opportunity to any Stakeholder (directly or indirectly) in breach of this ABAC Policy or CT Sabah's Limit of Authorities; and
  - d. Offers of free services of whatever nature to any Stakeholder.

## 9. Gifts, Entertainment, Travel and Corporate Hospitality

9.1 All stakeholders as well as their family members, who are acting for and on behalf of the Company, directly or indirectly, are prohibited from giving or accepting gifts, entertainment and corporate hospitality for and on behalf of CT Sabah where in doing so will create conflict of interest or the appearance of conflict of interest for either party in on-going or potential business dealings between CT Sabah and external parties as such gifts, entertainment and corporate hospitality can be seen as a bribe that may tarnish CT Sabah's reputation or be in violation of anti-bribery and anti-corruption laws.

9.2 CT Sabah recognises that occasional acceptance or offer of modest gifts, entertainment and corporate hospitality may be a legitimate contribution to good business relationships. All Stakeholders are required to observe the following ten (10) principles before accepting or providing gifts, entertainment and corporate hospitality:

**Intention** – Gifts, entertainment and corporate hospitality should be offered in 'good faith' and not convey an expressed or perceived "advantage" or "benefit", monetary or otherwise, to the individual or entity making or receiving the offer.



Common examples of modest and acceptable gifts are caps, mugs, pen drives, and other tokens of CT Sabah corporate gifts that are priced within the CT Sabah approved threshold.

**Proportionality** – Gifts, entertainment and corporate hospitality should be proportionate to the nature, scale and complexity of CT Sabah’s business activities. This would be determined on a case-by-case basis through taking into account all relevant considerations.

**Value** – Gifts, entertainment and corporate hospitality should not be lavish, excessive, outside the norm or exceed the maximum or equivalent threshold of RM100.

**Timing** – During an active or anticipated procurement or tender exercise, all Stakeholders participating in the exercise in any way whatsoever, shall not:

- a. receive gifts, entertainment or hospitality of any kind from any external party participating, planning to participate, or expected to participate, in the procurement or tender transaction;
- b. provide anything other than a corporate gift and token hospitality to any external/third party related to the transaction;
- c. be involved in any discussions regarding business or employment opportunities, for personal benefit or the benefit of a business associate;
- d. abuse the decision-making and other delegated powers given by top management;  
and
- e. bypass normal procurement or tender process and procedure.

**Reciprocity** – Gifts, entertainment and corporate hospitality would not offend or transgress the rule of reciprocity in customary gift-giving, namely whether the act of giving can reciprocate the act of receiving.

**Doubtful parties** – Gifts, entertainment and corporate hospitality to doubtful parties or those perceived to be doubtful (such as those without prior business dealings or relevance to CT Sabah’s business activities), would be inherently inappropriate.

**Culture** - All Stakeholders need to be particularly aware of cross-cultural differences in what is considered appropriate in accepting and giving gifts, entertainment and corporate hospitality in the countries where it conducts business activities, transactions or dealings. Utmost care must be taken to ensure any gift, entertainment and corporate hospitality that is to be accepted or given, which may be considered appropriate under local culture, is in accordance with or conforms to this ABAC Policy.

**Conflict of interest** – Gifts, entertainment, and corporate hospitality should not give rise to actual/real or perceived conflict of interest.

**Coverage** - This ABAC Policy covers offers/acceptance, or promises to offer/accept gifts, entertainment and corporate hospitality to or from any of the Stakeholders.

**Transparency** - all gifts, entertainment and corporate hospitality are reported and written approval is obtained and all records are properly kept.



Advance approval should be obtained prior to expenditure on gifts, entertainment and corporate hospitality by a CT Sabah employee.

If you are unsure about gifts, entertainment and corporate hospitality, please contact your line manager, Compliance Manager or the Management for advice.

## 10. Donations and Sponsorships



Donation is something contributed or given (in cash or in kind) by CT Sabah as charity without expecting any advantages or returns.



Sponsorship is financial support given to an association, organisation or event for branding display or other benefits in return, e.g. tickets/passes, hospitality etc.

10.1 CT Sabah occasionally makes donations and participates in sponsorships. Such donations or sponsorships shall not violate our core values, policies and applicable laws.

10.2 The donations or sponsorships should not be made to secure any improper advantage or retain any business relationship.

10.3 Good judgement and due diligence must be exercised to assess the purpose and intention of the donation or sponsorship, and the reputation or status of the beneficiaries. All sponsorships or donations shall be offered, and made transparently to ensure the sponsorships and donations reach the ultimate beneficiaries.

*All Stakeholders exercise good judgement and perform reasonable due diligence.*

## 11. Corporate Social Responsibility (“CSR”)



CSR is a self-regulated and ethics-driven activity to ensure the sustainability of society and our environment through voluntary activity.

- 11.1 CT Sabah actively supports various types of CSR activities in countries in which we operate, to ensure the sustainability of society and our environment.
- 11.2 CSR activities must be carefully examined and assessed for legitimacy and genuineness in not being carried out to improperly influence a business outcome.
- 11.3 The proposed recipient must be a legitimate organisation and the rightful recipient. Therefore, appropriate due diligence must be conducted to ascertain whether any Public/Government Officials are affiliated with the organisation. There should be a transparent selection and decision-making process, with proper records kept.
- 11.4 CSR activities must be approved by the Management to ensure that the intended purpose is met and benefits are extended to the intended recipient(s).

## 12. Facilitation Payments

- 12.1 Facilitation payments are gratification or inducements to secure or expedite a routine function which one person shall be or is responsible for performing as part of his/her daily roles and responsibilities. The payments are usually small payments paid unofficially to expedite routine administrative processes on matters such as visas, permits, licenses, and custom clearance.
- 12.2 Stakeholders are prohibited to directly or indirectly offer, promise, give, solicit or accept, agree to accept, or attempt to obtain anything that might be regarded as a facilitation payment in any form.
- 12.3 There may be certain exceptional situations or circumstances where Stakeholder(s) may have to make facilitation payments under duress or coercion, including life-threatening and actual or potential loss of life, limb and liberty situations. However, it must be immediately reported to Compliance Manager or the Management with appropriate document(s) of such incident along with the reasons must be recorded. Compliance Manager or Management shall take immediate action(s) as may be required.

## 13. Conflict of Interest

- 13.1 All Stakeholders have a contractual obligation and are accountable for decisions made or actions taken, which should always be in the best interest of CT Sabah.
- 13.2 All Stakeholders shall recognise and avoid situations of conflict of interest (actual, real, perceived or potential) to maintain integrity and develop trust by making professional and impartial business decisions.
- 13.3 Conflict of interest arises when an individual's objectivity is compromised or perceived to have been compromised, and there is a conflict between his/her professional duties or responsibilities at CT Sabah and his/her personal interest.
- To make impartial decisions in the best interest of CT Sabah by recognising actual or potential conflict of interest*
- 13.4 If any conflict of interest is identified, even if it is perceived or potential, the Stakeholder must immediately declare and report the situation(s) to the Compliance Manager. The Stakeholder shall also take the necessary actions to immediately distance, abstain or remove himself/herself from the situation.

## 14. Dealing with Third Parties or Business Partners

14.1 CT Sabah adopts the following guiding principles - “CODE” - in our Third Party ABAC Framework to ensure CT Sabah only enters or establishes business relationships with third parties that share the same ethos as the Group.

**Create awareness** – Raise the third party’s awareness and understanding of CT Sabah’s core values and ethos through training.

**On-going monitoring** – CT Sabah monitors third parties with active contractual relationships to identify and assess potential risks, and to determine whether they consistently demonstrate professionalism, provide exceptional performance and conduct business with integrity and transparency.

**Due diligence** – Before engaging or establishing business relationships with third parties, an appropriate level of due diligence must be performed and documented, proportionate to the associated risks. If “red flags” are detected during the due diligence, the assessor must escalate and resolve the issues with all the relevant functions and personnel before engaging the third party.

**Expectations** – Agreements and contracts with third parties shall include CT Sabah’s expectations to embrace and observe CT Sabah’s code of conduct and this ABAC Policy.

## **15. Interactions with Public/Government Officials and Politically Exposed Persons (“PEPs”)**

- 15.1 CT Sabah operates in an industry with regular interactions with Public/Government Officials (including regulators) and PEPs, who are in a position (actual or perceived) to make or influence decisions that have an effect or impact on its business and operations.
- 15.2 CT Sabah shall never improperly influence a Public/Government Officials and PEPs to seek or retain business advantage and will make committed efforts to transact in a fair and transparent manner. A high degree of caution and diligence shall be exercised in all dealings and interactions with regulators, Public/Government Officials and PEPs.
- 15.3 When dealing or interacting with Public/Government Officials and PEPs, Stakeholders are required to be aware of, apprised of and adhere to CT Sabah’s code of conduct, this ABAC Policy, ABAC procedures and applicable laws, and all rules and regulations governing interactions with Public/Government Officials.

### **Who is defined as a Public/Government Official?**

- 15.4 The definition of Public/Government Officials will vary depending on the legal jurisdictions of the countries. However, for this ABAC Policy, a Public/Government Officials, whether domestic or foreign, shall be construed as:
- ▶ Any person who holds a legislative, executive, administrative or judicial office whether appointed or elected; and

- ▶ Any person acting in an official capacity for or on behalf of a government department or agency or instrument of a government.

### **What is the meaning of Politically Exposed Persons (“PEPs”)?**

15.5 Politically Exposed Person(s) shall be construed as individuals, who have been entrusted with prominent public functions, including but not limited to:

- ▶ Public/Government Officials;
- ▶ Political party officials such as senior officials appointed to roles in major political parties domestically or in foreign countries; and
- ▶ Any relatives or associates of a Public/Government Official or political party official, including but not limited to, spouses, parents, siblings, children and spouses’ parents, persons who are nominees or employees of a Public/Government Official or an organisation in which such Public/Government Official, his relatives or associates have a controlling interest.

### **Things to keep in mind while interacting with Public/Government Officials and PEPs**

15.6 All Stakeholder(s) must be conscious of the importance of taking adequate care to comply with CT Sabah’s policies and national and foreign laws and regulations relating to bribery and corruption involving Public/Government Officials and PEPs.

15.7 All Stakeholders, who are required to interact with Public/Government Officials (domestic and foreign) and PEPs for or on behalf of CT Sabah shall exercise due care by observing “PLOD” principles as explained below:

**Perception** – All our interactions with Public/Government Officials or PEPs must be conducted professionally and aligned with the CT Sabah’s values, code of conduct and this ABAC Policy.

**Legitimacy** –All our interactions with Public/Government Officials or PEPs shall always be aligned with the CT Sabah’s corporate objectives.

**Objectivity** – All our interactions with the Public/Government Officials or PEPs shall be conducted objectively in furtherance of our corporate values and commercial relationships.

**Declaration** – All our interactions with Public/Government Officials, or PEPs shall be declared to the Compliance Manager in accordance with the ABAC procedures.

15.8 While maintaining professional working relationships with Public/Government Officials and PEPs, all Stakeholders shall exercise due care and diligence in all the dealings.

15.9 The Stakeholder(s) shall also not use/receive private funds for, on behalf of or to benefit CT Sabah and/or any of the Stakeholder(s), while dealing with Public/Government Officials, PEPs or any of their relatives or associates.

## 16. Political Contributions and Donations

- 16.1 CT Sabah prohibits any kind or form of political contributions or donations. Stakeholder(s) must not use CT Sabah's funds and resources to make contributions or donations to any political campaigns, political parties, political candidates or their respective offices/officials or any Stakeholder affiliated organisations.
- 16.2 Stakeholder(s) are prohibited from acting as follows:
- a. Using their position to influence any person to make any political contributions or to support politicians or their parties in any country;
  - b. Making any contribution or incurring any expenditure using CT Sabah's resources to benefit any political campaign, party or politician in any country;
  - c. Using CT Sabah's personnel, assets, facilities, equipment and resources to support any government party candidates or political campaigns; and
  - d. Contributing or donating to a charity of a Public/Government Official's choice.

## 17. Mergers, Acquisitions and Investments

- 17.1 CT Sabah invests, acquires, merges or leverages other forms of investments to extend its reach to new businesses, geographical areas and countries.
- 17.2 Any form of investment to expand CT Sabah's footprint exposes the company to potential fraud, bribery and corruption risks etc. Therefore, appropriate controls must be in place to mitigate, ring-fence or minimise those associated risks such as conducting comprehensive due diligence.
- 17.3 ABAC due diligence shall be applied to all investments on a risk-based approach, with the extensiveness and comprehensiveness of the due diligence proportionate to the investment and the perceived likelihood of risk. Due diligence processes shall take place before and post-acquisition and investment.
- 17.4 CT Sabah or its respective subsidiaries' Board and relevant committees overseeing mergers, acquisitions or investments should seek to develop a full understanding of bribery and corruption risks related to the target companies.
- 17.5 The working committee handling the merger, acquisition or investment shall ensure that the target (i.e. a company that is a target for merger, acquisition or investment) has the equivalent policy or procedure of this ABAC policy and Limit of Authorities.

## 18. Avoiding Nepotism

- 18.1 CT Sabah adheres to a transparent and fair manner in its recruitment process and does not discourage multiple family members from working for the Company. However, CT Sabah strictly condemns nepotism and is committed to minimising potential, actual or perceived conflicts of interest which may arise when an employee reports to another employee or is bound by work authority in addition to family relationships, intimate relationships and such similar relationships.
- 18.2 CT Sabah also reserves the right to take relevant action when relationships of its employees impact work ethics.
- 18.3 Any requests/references for employment received from public officials, third parties or customers shall undergo regular recruitment due process and shall be identified separately (irrespective of whether appointed or rejected). Acceptance or offer of anything of value or in kind for such cases is strictly prohibited.
- 18.4 In case any department intends to hire a relative of a Public/Government Official or key customer, it should be declared to the Human Resources Department, and due diligence should be conducted on the individual before recruitment.

## 19. Anti-Money Laundering/Counter Terrorism Funding

- 19.1 CT Sabah strictly prohibits money laundering/terrorism funding under the applicable laws and regulations in all the respective countries where it operates.
- 19.2 All employees are expected to be mindful of the risk that CT Sabah's business may be used for money laundering/terrorism funding activities and must familiarise themselves with CT Sabah's Policy.
- 19.3 When in doubt or if any suspicious transactions or potential cases of money laundering/terrorism funding are observed, employees shall immediately notify their immediate superior and go through the proper channels.
- 19.4 Any suspicious and reported transactions related to money laundering/terrorism funding laws, whether those of Malaysia or any foreign country where we operate, will be investigated diligently. Appropriate and immediate actions shall be taken based on the outcome of the investigation.

## 20. Record-keeping and documentation

- 20.1 CT Sabah is committed to maintaining accurate and detailed books and records that always fairly reflect all transactions of the Company. All transactions shall be accounted in a transparent manner and accurately reflect and disclose the business rationale, purpose, substance and legality of all local and cross-border transactions, payments and expenses such as Gifts, Entertainment, and Corporate Hospitality received by or given to Stakeholders, Public/Government Officials, and others.
- 20.2 CT Sabah affirms that it will not:
- a. Alter, conceal any information, falsify and omit or misrepresent the facts of any record;
  - b. Encourage or allow anyone else to compromise the accuracy and integrity of CT Sabah's records; and
  - c. Engage in any scheme to defraud anyone.
- 20.3 Our records management and retention policies shall also ensure records are maintained to meet the relevant legal, tax and regulatory requirements and the records that are no longer needed or are beyond the statutory retention period are securely disposed of.
- 20.4 All employees should take adequate measures to retain information that may be relevant for litigation purposes or be subject to a legal prohibition or stipulation until they are authorised in writing to do otherwise by the relevant department.

## 21. Speak Up Channel

- 21.1 CT Sabah is committed to upholding the highest standards of lawful and ethical conduct, by demonstrating honesty, fairness and accountability in all our conduct and dealings.
- 21.2 To encourage employees, suppliers, business partners, contractors, customers and other Stakeholders to voice their concerns, including actual or suspected misconduct, illegal or unethical behaviour,
- 21.3 CT Sabah has established a Speak Up channel through specific email to the Compliance Manager, who shall refer the same to the ABAC Committee for investigation.
- 21.4 An individual shall ensure that there are reasonable grounds and genuine reasons for the concern and the disclosure is made in good faith and not for the personal gain or motivated by ill or malicious intention. Mere rumour or hearsay information is not the basis for speaking up or to whistle blow.
- 21.5 CT Sabah is committed to protect, within reason and means, anyone who reports or raises a concern in good faith, and those who participate in or conduct an investigation, from retaliation. The Company shall ensure that such report is kept strictly confidential and only informed to persons on a need –to-know basis to safeguard the interests of the Company and also to ensure that any processes undertaken will not be compromised.

## 22. Training and Communication

- 22.1 CT Sabah will also regularly provide ABAC awareness and training to its employees, as appropriate to their roles, risks and business scenarios they face. This awareness and training will be updated for necessary changes. All new employees whose day-to-day activities may be affected by this ABAC Policy will receive the relevant training within a set timeframe after commencing employment with CT Sabah as stipulated in the ABAC procedures.
- 22.2 Training for all employees, including temporary staff, contract workers and business associates, shall be mandatory and monitored for its completion. Periodic confirmation will be sought from relevant personnel on compliance with this ABAC Policy.
- 22.3 CT Sabah shall communicate to its Stakeholders the necessity to comply with this ABAC Policy at the outset of business relations through the appropriate communication channels.

## 23 Risk and Compliance

### **23.1. Gift, Donation and Sponsorship Committee (“GDSC”)**

CT Sabah has a dedicated GDSC to monitor all gift related matters among the personnel.

### **23.2 Human Resource Department**

CT Sabah’s Human Resource Department shall perform functions as set out below within the Group’s structure, equipped to act effectively against bribery and corruption: -

- a) provide advice and guidance to personnel on ABAC matters;
- b) take appropriate steps to ensure that adequate monitoring, measurement, analysis and evaluation of ABAC is performed; and
- c) report on the performance and monitoring of ABAC to the Management.

23.3. Appropriate resources shall be provided for the effective operations of ABAC and CT Sabah’s Human Resource Department shall be staffed by persons who have the appropriate competency, status, authority and independence.

### **23.4 Internal Auditor**

CT Sabah’s Internal Auditor shall conduct regular risk assessments to identify the bribery and corruption risks affecting the business, set anti-bribery and corruption objectives, and assess the effectiveness of the controls in achieving those objectives.

## 24. Review and updates to this ABAC Policy

- 24.1 This ABAC Policy shall be monitored and reviewed at least once every two (2) years by the Compliance Manager to assess performance, efficiency and effectiveness of the programme and management to ensure effective enforcement. The required updates and modifications shall be recommended by the Internal Auditor to the Management which in turn shall recommend to the Board for approval.
- 24.2 CT Sabah reserves the right to vary and/or amend this ABAC Policy from time to time. It shall be the responsibility of all Stakeholders, including employees and all other individuals or parties affected by this ABAC Policy to remain updated on the contents of this ABAC Policy.
- 24.3. Internal and external audits may be conducted and used as a basis of improvement for existing anti-corruption controls.
- 24.4. Where there is any uncertainty for any practices, which relate to the ABAC policy, employees must always seek the advice of their Supervisor or head of Department. Where there is still uncertainty, they should direct their concerns to the Human Resource Department, Legal or Internal Audit.
- 24.5. All employees are responsible to complete all training modules of the ABAC policy and keep themselves up to date with the Company's latest policies and processes, in particular, this ABAC policy and ensure that the highest standards of compliance are followed.

## 25. ABAC Committee

- 25.1. An ABAC Committee is to be set up under the Human Resource Department with members comprising the Compliance Manager, representative each from the Legal, Engineering, Business Development and Finance Department to investigate reports of violation of ABAC policy.

END OF DOCUMENT