



# SKOSV

## Anti-Bribery & Anti-Corruption

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### POLICY & GUIDELINES

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## Abbreviations

In this Policy & Guidelines, the following abbreviations shall have the following meaning unless otherwise stated:

ABAC	Anti-Bribery and Anti-Corruption		EC	Executive Chairman
BOD	Board of Directors		HODs	Head of Departments
CEO	Chief Executive Officer		MACC	Malaysian Anti-Corruption Commission
CoC	Code of Conduct & Ethics		SSM	Suruhanjaya Syarikat Malaysia
CSR	Corporate Social Responsibility		LRC	Legal, Risk & Compliance
HRA	Human Resource and Administration			

## 1.0 Objectives

### 1.1 General Information

The Anti-Bribery & Anti-Corruption ("ABAC") Policy & Guidelines (hereinafter referred to as "Policy & Guidelines") defines the policies and procedures for SKOSV Sdn. Bhd. ("SKOSV"). This ABAC and its Policy & Guidelines is an enhancement to the Anti-Bribery and Anti-Corruption Policy of the Company established on 20 April 2018. Rules (including Circulars and Letters) from the regulators shall automatically supersede the existing operating policies and procedures herein stated.

The Policy & Guidelines are applicable to the following stakeholders:

- a. Directors of SKOSV, both executive and non-executive, unless otherwise stated in this Policy & Guidelines;
- b. every employee within the Company; and
- c. suppliers, sub-contractors, consultants, agents, representatives and others performing work or services for or on behalf of the Company.

It is the intention of BOD to ensure that these procedures serve as our commitment to prohibit bribery and corruption in the business conduct within the Company.

### 1.2 Policy & Guidelines Objectives

The main objectives of this Policy & Guidelines are as follows:

- To ensure the policies and guidelines/practices are oriented towards embedding ABAC stance organisation wide, with guidance from Guidelines on Adequate Procedures, requirements of Malaysian Anti-Corruption Commission ("MACC") Act 2009 (amended 2018), introduced via Section 4 of the MACC (Amendment) Act 2018, and applicable anti-bribery and anti-corruption laws and regulations;
- To ensure adequate and standardised ABAC policies and guidelines are consistently applied throughout the Company by all relevant staff; and
- To ensure that business operations within the Company are strictly adhering to the ABAC Policy & Guidelines.

## 2.0 Key Definition

### 2.1 Anti-Bribery and Anti-Corruption Policy & Guidelines

This refers to the ABAC Policy & Guidelines established by SKOSV.

### 2.2 Bribery

ISO 37001:2025 defines bribery as offering, promising, giving, accepting or soliciting of an undue advantage of any value (which can be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.

### **2.3 Board of Directors**

This refers to as the BOD of SKOSV.

### **2.4 Chief Executive Officer**

Defined as the highest-ranking executive in a company, responsible for carrying out corporate policies established by the Board, acting as the main point of communication between the BOD and corporate operation.

### **2.5 Code of Conduct and Ethics**

This refers to as the formalised work and business ethics enforced within the Company.

### **2.6 Corporate Hospitality**

This refers to any considerate care of guests offered in the manner that complete expenses are borne by the company itself. This includes refreshments, accommodation and entertainment at a restaurant, hotel, club, resort and other venue.

### **2.7 Corruption**

Transparency International defines corruption as the abuse of entrusted power for private gain.

### **2.8 Donation**

This refers to the gift given out by the Company for charity, humanitarian aid or to support local community welfare, whether in-kind or by way of financial contribution.

### **2.9 Employee**

This refers to any person who is in the employment of the Company but not limited to executives and non-executives and contract employees.

### **2.10 Extortion Payment**

This refers to money that is forcibly extracted from the Company or its employee by real or perceived threat to health, safety and liberty and is outside the scope of ABAC.

### **2.11 Facilitation Payment**

This refers to illegal or unofficial payment made in return for services that the Company is legally entitled to receive without making such payment. For example, a payment made to government official or a person with certifying/approval function to expedite the necessary action in the capacity of abovementioned person.

### **2.12 Gift**

This refers to items given to or received by the Company from a Third Party or items received by the Company from a Third Party without the expectation of payment or benefit in return. Examples include, but not limited to, voucher, gift cards, SKOSV branded product or promotional items, hamper, and festive gifts (e.g. mooncake, mandarin orange, Christmas gift).

### **2.13 Guidelines on Adequate Procedures**

This refers to the document issued by the Prime Minister's Department in December 2018, pursuant to Section 17A (4) and (5) of the MACC Act 2009 (amended 2018).

### **2.14 ISO 37001:2025**

This refers to the international standards on requirements and guidance for establishing, implementing, maintaining, reviewing and improving an anti-bribery management system.

### **2.15 Limit of Authority**

This refers to the approved documents stipulating the approving authority and authority limits allowed for the Board and management at SKOSV.

### **2.16 Management**

This refers to the management team of the Company, including the Executive Chairman, the Executive Vice Chairman, the CEO, the Senior Manager, HRA and the HODs.

### **2.17 Public Official**

This refers to person holding a legislative, administrative or judicial office, whether by appointment, election or succession, or any person exercising a public function, including for a public agency or public enterprise, or any official or agent of a public domestic or international organization, or any candidate for public office.

### **2.18 Risk Management Committee**

This refers to the Risk Management Committee ("RMC") of SKOSV, providing oversight of enterprise risk management and corruption risk assessment of the Company.

### **2.19 Sponsorship**

This refers to support, either financially or by way of product and/or services for an event or activities organised by a profit/non-profit organisation, local communities, government departments or agencies, primarily aimed at raising awareness about the Company profile.

### **2.20 Third Party**

This refers to a person or body that is independent of the Company.

### **2.21 Whistleblower**

This refers to a person (internal or external) raising or reporting concerns of wrongful activities or wrongdoings as defined in the Whistleblowing Policy of SKOSV.

### **2.22 Whistleblowing Policy**

This refers to the Whistleblowing Policy of SKOSV, applicable to the Company.

### **3.0 Responsibility**

#### **3.1 Board of Directors**

- a. Sets commitment towards prohibition of bribery and corruption in the business conduct within the Company;
- b. Approves the ABAC Policy & Guidelines;
- c. Ensures the alignment of ABAC Policy & Guidelines to the strategy of the Company;
- d. Maintains oversight on ABAC governance, ensuring that best practices of ABAC management system are established, implemented, maintained and reviewed to adequately address the Company's bribery and corruption risks, including the Policy & Guidelines; and
- e. Promotes appropriate ABAC culture within the Company.

#### **3.2 Chief Executive Office**

- a. Provides overall direction on the establishment, implementation and periodic review of ABAC Policy & Guidelines;
- b. Ensures the integration of ABAC Policy & Guidelines requirements into key organisation functions such as human resource management, procurement and finance, and enhance the underlying controls on these key functions so as to support ABAC Policy & Guidelines requirements;
- c. Supports the resource allocation and investment in a robust and effective ABAC Policy & Guidelines;
- d. Supports adequate training and awareness programmes for the employees of the Company;
- e. Communicates on the ABAC Policy & Guidelines, both internally and externally;
- f. Promotes appropriate ABAC culture within the Company; and
- g. Support other relevant management personnel in preventing and detecting bribery and corruption.

#### **3.3 Senior Manager, Human Resources and Administration**

- a. Ensures that the ABAC Policy & Guidelines are adhered to within the Company;
- b. Reports on non-compliance cases to the RMC, including follow-up action status on the said cases;
- c. Attends to inquiries about SKOSV's ABAC Policy & Guidelines and its practices within the Company; and
- d. Facilitates the corruption risk assessment periodically.

#### **3.4 Employee**

- a. Executes the ABAC Policy & Guidelines, including enhancement of underlying controls on affected functions under his/her responsibility, as elaborated in this ABAC Policy & Guidelines;
- b. Adheres to the requirement of the ABAC Policy & Guidelines; and

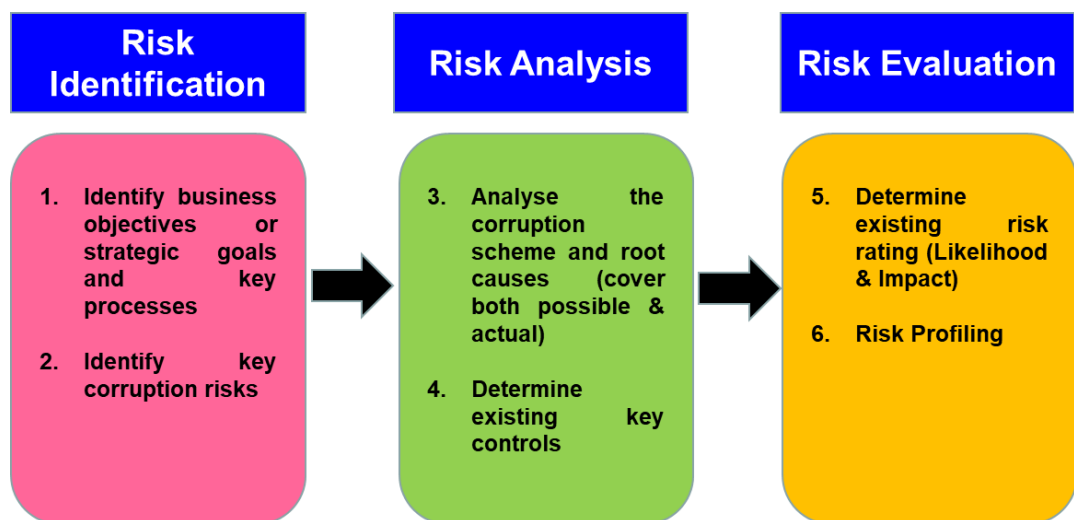
- c. Reports on suspected bribery or corruption via the whistleblowing channel of SKOSV.

### 3.5 Amendments to Policy & Guidelines

If there is any requirement to update, improve, and/or amendments made to this Policy & Guidelines, proposed changes shall be submitted for authorisation and for approval by the CEO. Key information on addition of new policy/procedure and deletion or variation of existing policy/procedures shall be indicated for version control purpose.

### 4.0 Corruption Risk Assessment Approach

- a. SKOSV had established a self-regulating ABAC policy. In this enhancement, SKOSV shall adhere to the anti-bribery management system guided by ISO 37001:2025 and Guidelines on Adequate Procedures. The framework outlines the governance, structure and policies, assessment process, and integration of risk management into the Company's operations activities to promote continuous monitoring on the corruption risk identified. The corruption risk assessment process is depicted in the diagram below:



- b. The BOD, through the RMC, led by the CEO shall oversee and ensure accountability of corruption risk identified with the corresponding controls to be implemented.
- c. The risk parameters (i.e. financial impact, customer relationship and reputation/media) are established to estimate the consequences of a risk, namely likelihood of occurrence and criticality of impact, based on SKOSV's risk appetite.
- d. Risk register is developed to capture potential corruption scheme(s), possible root causes, existing key controls and impact are maintained for the Company. The risks are then evaluated based on the likelihood of occurrence and criticality of impact (i.e., Low, Medium, High and Extreme) to provide a basis for Management in strategic decision-making process and mitigation of corruption risks.
- e. RMC of SKOSV shall conduct regular risk assessment i.e. on a yearly basis and/or when there is a change in law or circumstance of the business to ensure the identified corruption risks remains relevant and adequate mitigating controls are discussed and implemented.
- f. Specific anti-corruption plan shall be identified by the respective Heads of Departments and reported to the CEO for review and monitoring.

## 5.0 Gift and Corporate Hospitality

SKOSV recognizes the importance of gift and corporate hospitality giving/acceptance, donation and sponsorship activities to maintain good rapport with its vendors, customers and government officials. The policies and procedures set out below are to safeguard the Company's reputation and to protect its employee from allegation of soliciting bribe, corruption or exercising undue influence on Third Party(s) for personal gain.

### 5.1 Purchase of Gift and Corporate Hospitality

- a. Purchase requisition pertaining to gift and corporate hospitality shall be a reasonable amount and in compliance with the Company's employee's handbook. Such gifts and hospitality shall fulfil **ALL** the following conditions prior to approval:
  - i. They are intended to maintain good rapport with the vendors/customers of the Company and government officials;
  - ii. They are limited, customary and lawful under the circumstances;
  - iii. They do not have or perceived to be affecting action(s) or decision(s) of the receiving party;
  - iv. There shall be no expectation of any specific favour, benefit or advantages from the intended recipients;
  - v. There shall not be any corrupt/criminal intent; and
  - vi. The giving out of gift(s) or corporate hospitality shall be transparent, specifying the exact gift(s) and its quantum.
- b. Any purchase of gift or corporate hospitality in nature exceeding RM550 per occasion (same amount equivalent in SGD or RMB), is subject to a monthly spending cap not exceeding RM2,000 (or the equivalent in other foreign currency). Any amount exceeding this monthly cap requires a second approval from the respective HODs and/or the CEO.
- c. All purchase requisitions related to gifts or corporate hospitality for public sector or government officials must strictly adhere to the statutory limits and applicable laws of the respective country. Gifts in the form of cash or cash equivalents (such as gift cards, vouchers or prepaid cards) are strictly prohibited and must never be offered, promised or provided to any public or government official under any circumstances.
- d. All purchase requisitions for gifts or corporate hospitality must clearly state the purpose of the request, including the name of the client, vendor, or the representative involved, along with relevant details to support the justification.
- e. In the event of any dispute between any internal practice, existing policy and or procedure already imbedded within the constitution of the organisation prior to the commencement of this ABAC Policy & Guidelines, the limits set in Section 5 of this ABAC Policy & Guidelines shall prevail over all other documentation.

### 5.2 Gift Acceptance

- a. Under no circumstances that an employee of the Company shall receive or solicit for personal gift from a Third Party.
- b. While the general principle is to decline or return any gifts, acceptance of a gift on behalf of SKOSV may be permitted only in exceptional circumstances,

specifically where refusal would cause serious offence and potentially damage SKOSV's business relationship with the Third Party. However, under

no circumstances may any employee, director or their family or household members accept gifts in the form of cash or cash equivalents (including vouchers, gift cards or prepaid items).

- c. Any gift received by an employee of the Company from Third Party(s) requires a written declaration to the Head of Department or CEO who will then decide whether to approve the acceptance of the gift or require it to be returned.
- d. Even in situations where refusing a gift from a third party may appear disrespectful, if the gift presents a conflict of interest or a perceived conflict of interest, it must not be accepted. In such cases, the Head of Department or CEO is not authorised to approve its acceptance. The gift must be politely returned, accompanied with a written explanation referencing SKOSV's gift acceptance policy.
- e. For the avoidance of doubt, in no event may an employee accept gift in exchange for an exercise or non-exercise of the employee's authority in SKOSV or otherwise to the detriment of SKOSV.

### 5.3 Entertainment Acceptance

- a. Employees of the Company shall exercise proper care and judgment prior to accepting entertainment from Third Party. This is vital to safeguard the Company's reputation and to protect its employee from allegation of soliciting bribe or corruption.
- b. Any entertainment received by an employee of the Company from Third Party(s) requires a written declaration to the Head of Department or CEO.
- c. Under no circumstances should an employee accept entertainment in return for exercising or refraining from exercising any authority or influence in their capacity at SKOSV or in any manner that could be detrimental to the interest of the Company.

### 6.0 Corporate Social Responsibility

- a. All Corporate Social Responsibility ("CSR") sponsorships and donations must be made in accordance with SKOSV's established policies and requires prior approval from the designated authorised personnel.
- b. Given the nature of SKOSV's business, government agencies or local authorities may request for sponsorship or donations in support of CSR initiatives. As part of SKOSV's commitment to CSR and sustainable development, such requests may be considered and supported where appropriate. All sponsorships and donations shall be provided in a transparent, ethical and responsible manner and in accordance with SKOSV's internal policies and applicable legal and regulatory requirements.
- c. Such requests shall be examined for legitimacy and not be made to improperly influence a business outcome. The proposed recipient shall be a legitimate organisation and appropriate due diligence shall be conducted in particular to ascertain whether any Public Officials are affiliated with the organisation. Any red flags shall be resolved before committing any funds to the programme. Even requests determined to be legitimate shall be carefully structured to ensure that

the benefits reach their intended recipients.

- d. If any employee or Director is uncertain about the appropriateness of a charitable contribution or social benefit initiative, Management shall consult with the LRC department to ensure compliance with applicable laws, regulations and internal policies before proceeding.

### 6.1 Donation and Sponsorship

- a. Employees shall ensure that all sponsorships and donations are not used as a subterfuge for bribery or used to circumvent or avoid any of the provisions of the CoC, including in particular, the prohibition on bribery. SKOSV needs to be certain that donations to foreign-based charities or beneficiaries are not disguised illegal payments to government officials and shall ensure that the charity does not act as a conduit to fund illegal activities in violation of international anti-money laundering, anti-terrorism and other applicable laws.
- b. In line with SKOSV's commitment to community engagement and its core values of integrity and transparency, all sponsorships and donations must adhere to the following:
  - ensure such contributions are allowed by applicable laws;
  - obtain all the necessary internal and external authorisations;
  - be made to well established entities having an adequate organisational structure to guarantee proper administration of the funds;
  - be accurately stated in the company's accounting books and records; and
  - not to be used as a means to cover up an undue payment or bribery; Examples of red flags to look out for are as follows:
    - The proposed recipient/organisation have affiliations with a Public Official or their relatives are involved;
    - The contribution is made on behalf of a Public Official;
    - There is a risk of a perceived improper advantage for SKOSV;
    - There is a risk of a perceived improper advantage for external Third Party in receiving the sponsorship;
    - The proposed recipient is based in a high-risk country, the request comes from a high-risk country or the activity takes place in a high-risk country; or
    - The sponsorship or donation requires exchange of significant benefits that may be perceived as a bribe or unfair treatment.
- c. Employees are expected to exercise good judgement and common sense when evaluating requests. If there is any uncertainty, employees must consult the Head of HRA for guidance. Where necessary, the matter should be escalated to LRC department or to the CEO to verify the authenticity of the requests.

- d. Donation and sponsorship are only permissible with prior approval by the Executive Chairman or CEO. All donations and sponsorship payment shall be supported with an official letter of request from the requesting Third Party and proof of receipt.

## **7.0 Facilitation and Extortion Payments**

- a. Facilitation payment to Third Party, including but not limited to government officials, are strictly prohibited as it is seen as a form of bribery and corruption. Extortion payment to external party, on the other hand, is not categorised as an illegal activity by legal means, as the health, safety and liberty of one is paramount. In such cases, the payment must be immediately reported to the relevant internal authority and a full incident report must be submitted. These situations will be reviewed on a case-by-case basis to ensure legal and ethical compliance.
- b. The HRA department shall maintain a detailed record of such event and report the payment to the relevant authority.

### **7.1 Facilitation Payment**

- a. Facilitation payment shall not be in any way or form be disguised or translated in personnel remuneration package.
- b. Facilitation payment request may be approved by the CEO provided it can be proven that such payment is legitimate and supported by an official receipt.

### **7.2 Exception to Facilitation Payment (Extortion Payment)**

- a. Extortion payment to any Third Party shall not be made unless the employee(s) and or their families health, safety and or liberty are threatened.
- b. Subject to the fulfilment of criteria in Clause 7.2(a), extortion payment request may be approved by the CEO.

## **8.0 Anti-Money Laundering**

SKOSV is committed to full compliance with the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (AMLA), and all relevant guidelines issued by Bank Negara Malaysia (BNM) and other regulatory authorities. We adopt a zero-tolerance approach to money laundering and terrorism financing, and all employees, directors, and associated persons are required to take reasonable and proactive steps to prevent SKOSV from being used for such unlawful purposes. This includes conducting risk-based due diligence on customers, vendors, and third parties; verifying beneficial ownership; screening against sanctions and high-risk jurisdictions, monitoring transactions for suspicious activity, maintaining accurate records and reporting any red flags to the Head of HRA. Regular Anti – Money Laundering/Combating Financing Terrorism training is mandatory to ensure awareness of obligations and emerging risks. Non-compliance may result in disciplinary action, including termination, and may expose individuals and SKOSV to legal and regulatory consequences.

## 9.0 Due Diligence Procedures and Dealing with External Parties

SKOSV recognises the objective of due diligence procedures on customers, business partners, vendors and employees to evaluate the risk of bribery and corruption associated with these parties. This also serves as a basis for decision making, whether to accept or reject before entering into any contractual arrangement or business dealing.

The Company shall require due diligence procedures to be applied on the key stakeholders below:

- i. Vendors or agents;
- ii. Customers;
- iii. Business partners; and
- iv. Employees.

### 9.1 Dealing with Vendors or Agents

- a. SKOSV is committed to uphold the highest standard of ethics and integrity in all aspects of its procurement activities by:
  - i. Adhering to the procurement policies and procedures;
  - ii. Avoiding dealing with any vendor, sub-contractors, or agents who known or reasonably suspected of corrupt practices;
  - iii. Ensuring that all new vendors/sub-contractors/agents are subject to background assessment and conflict of interest check prior to registration and acceptance;
  - iv. Communicating the Policy & Guidelines requirements to vendor, sub-contractors or agents (Please refer to **Appendix A** for **Vendor ABAC Declaration Form**);
  - v. All contracts/agreement entered with vendors, sub-contractors or agents to incorporate a provision whereby SKOSV retains right to audit Third Party compliance with the Policy & Guidelines; and
  - vi. All agents are required to declare on their adherence to the Policy & Guidelines requirements via **Appendix A Vendor ABAC Declaration Form**.
- b. A Due Diligence Assessment Form shall be used in guiding SKOSV employee to undertake an assessment on the vendors', sub-contractors', or agents' background and reputation, including their conflict of interest (Please refer to **Appendix B** for **Due Diligence Assessment Form**). The key components of vendor/agent due diligence procedures cover the following but may vary depending on the circumstances:
  - i. Corporate profile;
  - ii. Company search via Suruhanjaya Syarikat Malaysia ("SSM") or equivalent authorities in the respective countries of operation;
  - iii. Financial background;
  - iv. Directorship;

- v. Past records of criminal, bribery or corruption cases; and
  - vi. Potential conflict with existing employees or Director of the Company.
- c. The results and/or any concern raised during this due diligence assessment shall be communicated to and with approval from the CEO prior to entering into the relationship.

## 9.2 Dealing with Customers

- a. In ensuring that SKOSV dealings with its customers complies with relevant rules, regulations and the Policy & Guidelines requirements, the safeguard procedures below are required:
- i. All new customers are subject to background assessment and conflict of interest check prior to entering into a business dealing; and
  - ii. A standard ABAC clause shall be included in all contracts/agreement entered with customers to enable the Company to terminate the contract in the event of any proven bribery or corruption activities.
- b. A Due Diligence Assessment Form shall be used in guiding the employee of SKOSV to undertake an assessment on the customers' background and reputation, including their conflict of interest (Please refer to **Appendix B for Due Diligence Assessment Form**). The key components of customers due diligence procedures cover the following but may vary depending on the circumstances:
- i. Corporate profile;
  - ii. Company search via SSM or equivalent authorities in the respective countries of operation;
  - iii. Financial background;
  - iv. Directorship;
  - v. Past records of criminal, bribery or corruption cases; and
  - vi. Potential conflict with existing employees or Director of the Company.
- c. The results and/or any concern raised during this due diligence assessment shall be communicated to the CEO prior to entering into the relationship.

## 9.3 Dealing with Business Partners

- a. To improve the background assessment, a due diligence process shall be carried out with regards to any business partner who intend to enter into long terms business relationship with SKOSV.
- b. A due diligence assessment must be conducted to ensure that the business partner is unlikely to engage in bribery or corruption practices during its partnership with SKOSV. As part of this process, a conflict-of-interest check must also be performed, with any findings declared to the Board during evaluation stage. (Refer to **Appendix B for Due Diligence Assessment Form**). The key components of business partner due diligence procedures cover the following but may vary depending on the circumstances:
- i. Corporate profile;

- ii. Company search via SSM or equivalent authorities in the respective countries of operation;
- iii. Financial background;
- iv. Directorship;
- v. Past records of criminal, bribery or corruption cases; and
- vi. Potential conflict with existing employees or Director of the Company.

#### **9.4 Dealing with Public Officials**

A 'public or government official' is defined in the CoC which includes, without limitation, candidates for public office, officials of any political party, and officials of state-owned enterprises other than SKOSV. Caution shall be exercised when dealing with Public Officials. Providing gift, entertainment or corporate hospitality to Public Officials or their family/household members is generally considered a 'red flag' situation in most jurisdictions.

Employees shall not provide non-business-related travel or hospitality to any government official or their family/household members without prior approval from the Executive Committee (EC) or the CEO and in consultation with the legal counsel.

Other SKOSV's policies and procedures on gift, entertainment and corporate hospitality shall also be abided by, copies of which can be obtained from the HRA department.

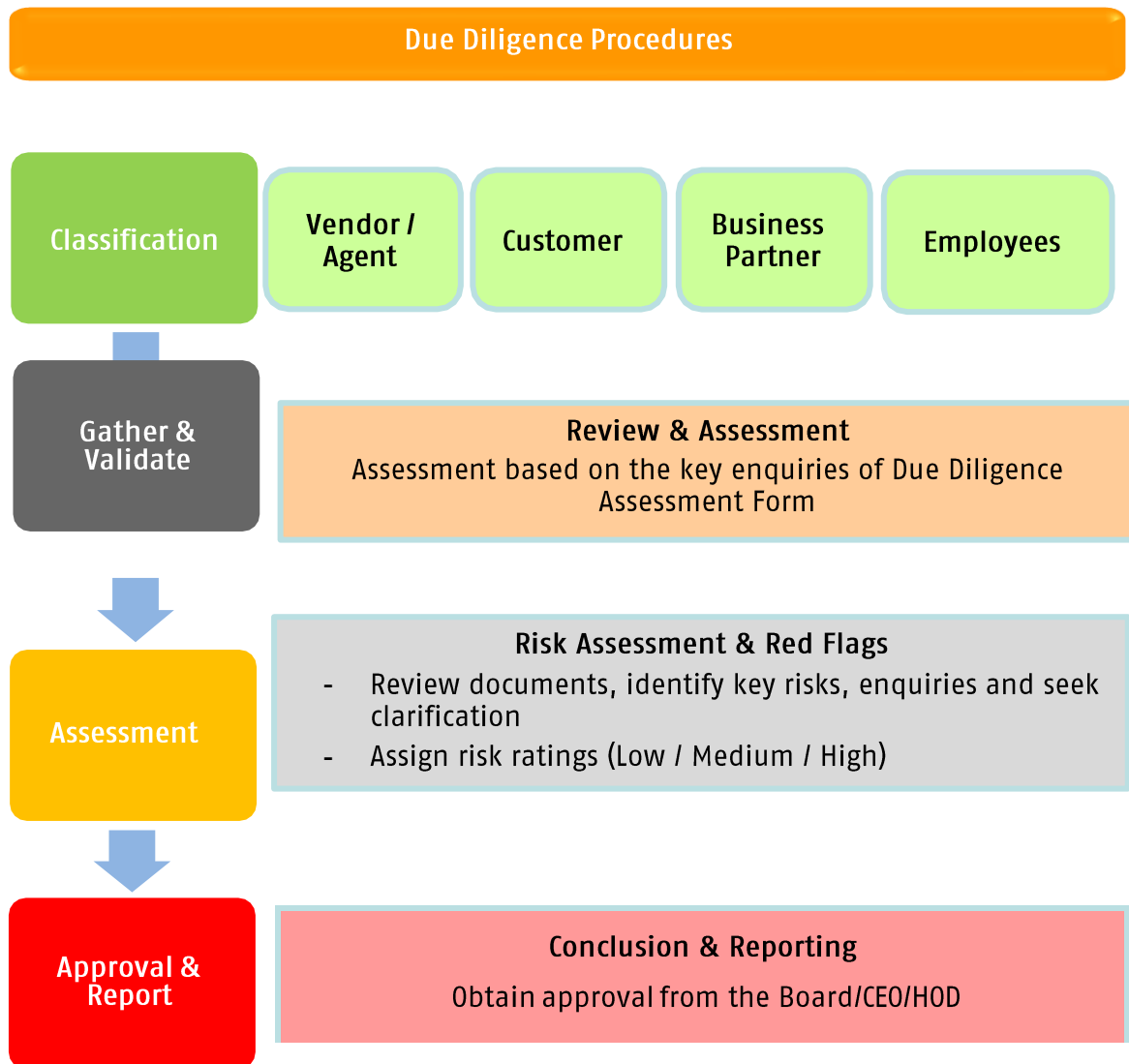
If approval is given to provide gift, entertainment or corporate hospitality to Public Officials, the Management shall ensure that the value of gift, entertainment or corporate hospitality shall not exceed the statutory limit.

#### **9.5 Dealing on Recruitment of Employees**

- a. When required, background screening on shortlisted candidate(s) for managerial position and above is conducted during the evaluation stage of recruitment process.
- b. Key considerations prior to acceptance of shortlisted candidate(s) cover the following:
  - i. Past criminal records (if any);
  - ii. Potential fraud, bribery or corruption committed in the previous organisation;
  - iii. Verification of past employment or institution of learning references, where applicable; and
  - iv. Conflict of interest, i.e. relationship with any employee, vendor, customer or Director of the Company.
- c. Recruitment due diligence result shall be vetted by the CEO/Executive Chairman prior to acceptance of the candidate holding managerial position and above.

Newly recruited employee(s) shall be provided with an onboarding programme, including the briefing on SKOSV's ABAC Policy & Guidelines and CoC.

The diagram below depicts the due diligence process flow:



## 10.0 Reporting Procedures on Suspected Bribery or Corruption Activities

Reference shall be made to the *Whistleblowing Policy* pertaining to reporting procedures on suspected bribery or corruption activities.

Whistleblowers are encouraged to report in good faith or to raise a concern about any attempted, suspected and actual bribery or corruptions activities that violates to the Policy & Guidelines at the earliest possible stage.

Upon making a disclosure in good faith, based on reasonable grounds and in accordance with the procedures pursuant to the *Whistleblowing Policy*, the whistleblower shall be protected from any form of retaliation within the Company.

### 10.1 What to Report

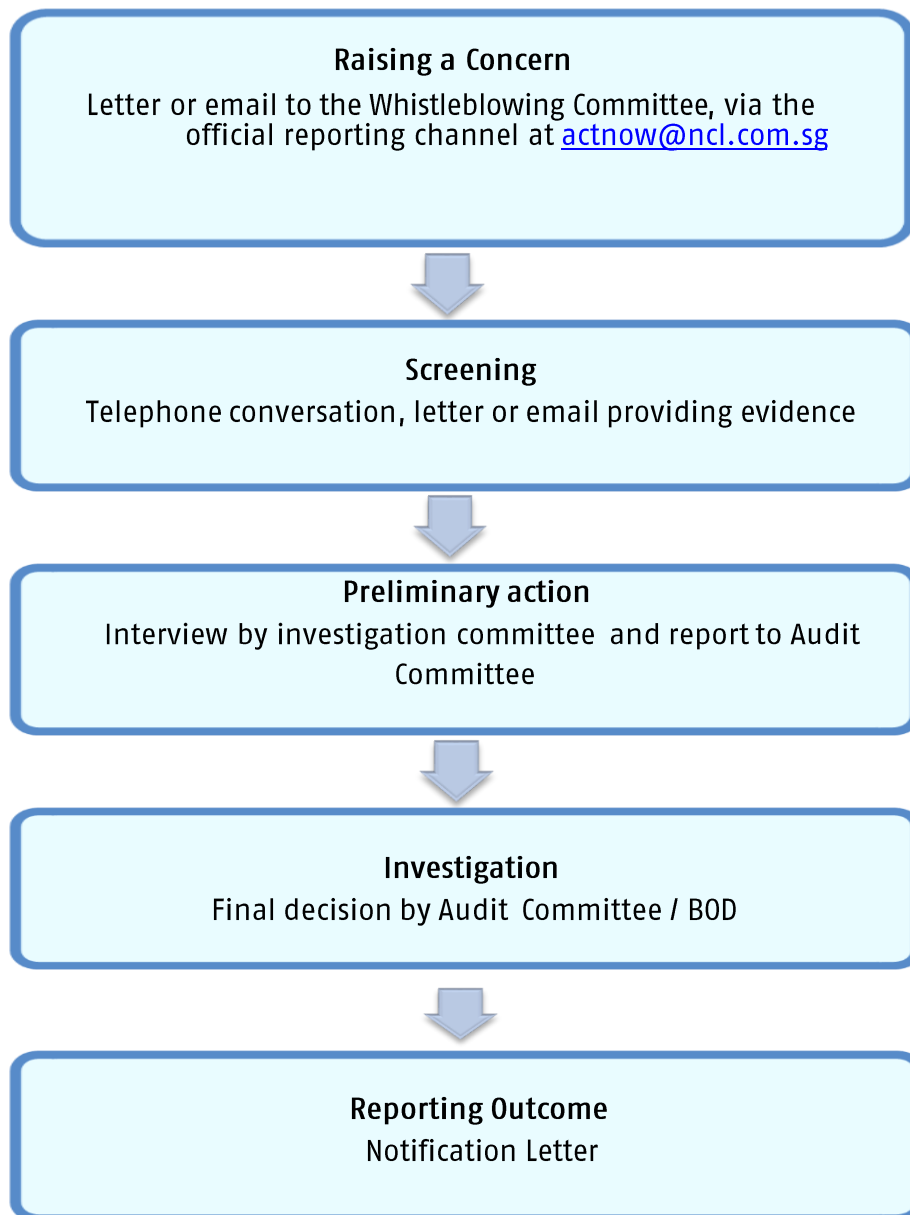
The key information or documents below are to be provided by the whistleblower to facilitate further investigation, if required:

- a. Whistleblower's contact information
  - i. Name (\*)

- ii. Designation
- iii. Contact Number
- iv. Email Address (\*)
- b. Suspect's information
  - i. Name
  - ii. Designation
  - iii. Contact Number
  - iv. Email Address
- c. Complaints/concerns
  - i. Incident date
  - ii. Affected parties
  - iii. Incident or event location
  - iv. Supporting documents (where applicable)
  - v. Other details or information which may assist the investigation

*\* May leave the information blank if the whistleblower wishes to remain anonymous*

## 10.2 How to Report



Whistleblowers shall report their concerns using the reporting channels as stated in the *Whistleblowing Policy*.

### 11.0. Internal/External Assessment

- a. As part of the internal monitoring process, Senior Legal Counsel/Head of HRA shall review the underlying controls of ABAC and identify any non-compliance incidences on a quarterly basis.
- b. If any of the Company's key stakeholders as defined in Clause 9.0, are found to have breached any ABAC laws, regulations or the provision of this ABAC Policy & Guidelines, including the wilful non-disclosure of suspected bribery and corruption, such breach may result in disciplinary or corrective actions, which may include but are not limited to:

Key stakeholders	Actions taken
Employee	Disciplinary action by the Company in accordance with SKOSV's CoC which may include termination of employment.
Vendor/agents/ customers	Subjected to BOD's approval, where applicable: i. Retain business relationship; ii. Discontinue business dealings with immediate effect; iii. Termination of contract with immediate effect; or iv. Initiate legal proceedings if necessary.

- c. SKOSV shall engage with independent consultant to review and assess the adequacy and implementation of this Policy & Guidelines on a regular basis i.e. every three (3) years.

### 12.0 Training and Awareness Programme

- a. Annual training and awareness programme on ABAC shall be conducted for SKOSV's employees and key stakeholders, as defined in Clause 9.0. The training shall be tailored to their respective roles and responsibilities, taking into account the bribery risk assessment.
- b. Updates on this Policy & Guidelines with regards to its content as well as regulatory requirement affecting the ABAC practices shall be communicated to SKOSV's employees and key stakeholders, defined in Clause 9.0.

### 13.0 Record-Keeping and Documentation

- a. All accounts, invoices, documents and records relating to dealings with third parties, including as clients, suppliers and business contacts, shall be prepared and maintained accurately, completely and in accordance with all applicable regulatory or statutory requirements.

Proper and complete records must be kept and maintained for all payments made to and from third parties in the usual course of business as these would serve as evidence that such payments were legitimate, and not associated with any form of corrupt or unethical conduct.

- b. SKOSV is determined to uphold its commitment to maintain accurate and complete records, reflecting SKOSV's highest ethical standards and accountability.

SKOSV ensures any and all information in the Company's documents and record keeping processes shall not:

- i. intentionally reflect a false or misleading entry in an official company record, report, file or claim;
- ii. be represented in a falsified, omitted, misstated, altered, concealed in any manner or form or otherwise misrepresent the facts on the Company's records;
- iii. engage in any scheme to defraud the Company or any other individual; and
- iv. encourage and allow any persons to compromise the accuracy and integrity of records.

## Appendix A – Vendor ABAC Declaration Form

Vendor ABAC Declaration Form
<p>We, _____ (Company Name) (Company No. ), (which includes its Directors, Officers and Employees who intend to conduct business transaction(s) with SKOSV ("SKOSV") hereby acknowledge and confirm that:</p> <ul style="list-style-type: none"><li>a. A copy of the ABAC Policy &amp; Guidelines has been provided to us and we hereby confirm that we have read and understood the contents. A copy of the policy is also available on <a href="http://www.skosv.com.my">www.skosv.com.my</a>. We agree and undertake to abide by all the terms and conditions of the ABAC Policy &amp; Guidelines at all times.</li><li>b. We affirm that we have not been convicted nor are we the subject of any investigation, inquiry or enforcement proceedings by the relevant authorities concerning any actual or suspected bribery and/or corruption activities.</li><li>c. Should there be reasonable grounds to suspect any breach, actual or potential of the ABAC Policy &amp; Guidelines, we shall promptly report such concern to SKOSV as soon as reasonably practicable.</li><li>d. We hereby confirm the accuracy of this Declaration and acknowledge that any false representation or statement or breach of the ABAC Policy &amp; Guidelines may result in termination of agreement with us without any liability whatsoever on the part of the Company. This is without prejudice to any other rights or remedies available to the Company, or any other action which the Company may pursue under the terms of the applicable agreement, rules and/or regulations.</li></ul> <p>Yours sincerely,</p> <p>_____ Name of Company Director (or Equivalent): Name of Company: Company stamp:</p>

**Appendix B – Due Diligence Assessment Form**

	<b>SKOSV Due Diligence Assessment Form</b>	Ref. No: SKOSV - DD-00
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1.0 Company Background Information				
Company Name		Registration Number		
Date of Incorporation		Country/ location of Operations		
Principal Business				
Please list the directors, top management and shareholders or owners (including beneficial owners) who have interest in the Company's business				
Name	Shareholders / Director	% of Shares		Any interest within the Company (Y/N)
		Number	Percentage	

2.0 Financial Performance			
Description	Current year	Previous Year	Remarks
Revenue			
Gross margin			
Profit/(Loss)			

3.0 General checklist			
Description	Yes	No	Remarks (if Yes)
1. Within the last three (3) years, has the Company been investigated, convicted, sanctioned or debarred for bribery or similar criminal conduct?			
2. Within the last three (3) years, did any of the shareholders (including the ultimate beneficial owner(s)) and top management of the Company: i) have a reputation for bribery, fraud, dishonesty or similar misconduct; ii) have been investigated, convicted, sanctioned, or debarred for bribery or similar criminal conduct; iii) have any direct or indirect links to the organization's customer or client or to a relevant public official which can lead to bribery (this includes persons who are not public officials themselves, but who may be directly or indirectly related to public officials, candidates for public office, etc.)?			

**Appendix B – Due Diligence Assessment Form (Cont'd)**

	<b>SKOSV Due Diligence Assessment Form</b>	Ref. No: SKOSV - DD-00
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<b>3.0 General checklist</b>			
Description	Yes	No	Remarks (if Yes)
3. Does the Company have the qualifications, experience and resources needed to conduct the business for which it is being contracted?			
4. Does the Company allow facilitation payment practice in its business dealings?			
5. Does the Company have any channels in place to allow reporting of any misconduct?			
6. Does the Company rely on agents or intermediaries for its business operation?			
7. Does the Company have a code of conduct or any form of formalised ABAC policy and guidelines?			
8. Does the Company have any policy to govern gift, corporate hospitality and entertainment giving and acceptance?			
9. Do any shareholders, directors or Senior Management of the Company have connections with government official/politician (including immediate family member)?			
10. Has any of its directors, shareholders, or beneficial owners been involved in any past or ongoing litigation, regulatory investigation, or bankruptcy proceedings in the last 5 years?  If yes, please provide details:  _____ _____ _____			
11. Has the Company, any of its directors, officers, or beneficial owners ever been the subject of any investigation, allegation, charge, or conviction relating to money laundering or related financial crimes?			

<p>If yes, please provide details:</p> <p>_____</p> <p>_____</p> <p>_____</p>			
<p>12. Has the Company or any of its affiliates ever been the subject of any convictions or prosecutions, or is it the subject of any pending investigations by a public authority, in relation to economic sanctions &amp; export control regulations?</p> <p>If yes, please provide details:</p> <p>_____</p> <p>_____</p> <p>_____</p>			

**Attachments required:**

1. Company Profile
2. Statutory documents issued by the local authority:
  - Certificate of Incorporation
  - Return of allotment of shares/shareholding information
  - List of Directors and Secretaries
3. Financial Report/Latest Audited Account
4. Trading License or Permits
5. Company Website
6. CTOS report
7. Company's Code of Conduct (if any)
8. Company's ABAC Policy & Guidelines (if any)
9. Other background research/market activities/news/updates on Company
10. Bank Statements for most recent last three (3) months

Assessed by:

Reviewed by:

\_\_\_\_\_  
Signature

Name:

Date:

\_\_\_\_\_  
Signature

Name:

Date: