

Anti-Bribery and Anti-Corruption Handbook

OSKVI-RM-POL-002-2

17 May 2023



**OSK VENTURES
INTERNATIONAL BERHAD**

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Revision History Log

Ver. No	Section	Section Name	Page	Details of Amendments	Effective Date	e-Circular No.
1	All	All	All	Document published	1-Jan-2020	OSKVI/RM/CIR/001
2	All	All	All	Refer Summary of Change	17-May-2023	OSKVI/RM/CIR/002

Glossary

Term	Description
“AAM”	Refers to OSKVI Group’s Approving Authority Matrix
“ABAC Handbook”	Refers to this Anti-Bribery and Anti-Corruption Handbook
“Code”	Refers to OSKVI Group’s Code of Conduct and Business Ethics
“employee”	Includes permanent, temporary, contract and part-time employees under OSKVI Group
“HR”	Human Resources
“intern”	Refers to an individual engaged by OSKVI Group with purpose to gain work experience or practical skills
“MACC Act”	Malaysian Anti-Corruption Commission Act 2009
“Management”	Refers to Head of Finance, Executive Directors or above of OSKVI Group
“OSKVI Group” / “the Group”	Refers to OSK Ventures International Berhad and its subsidiaries, collectively
“RMD”	Risk Management Department
“WB Policy”	Refers to OSKVI Group’s Whistleblowing Policy

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A. OVERVIEW

1. Introduction

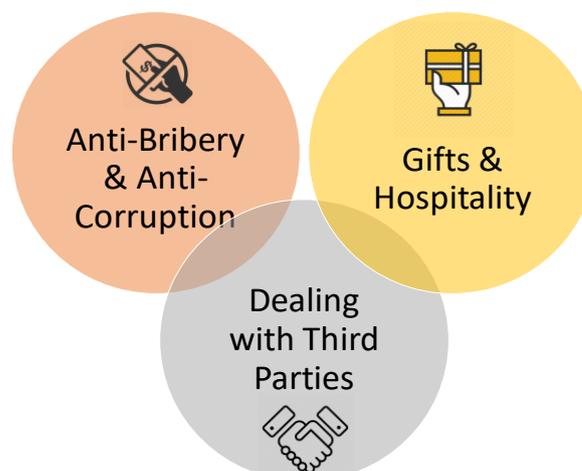
- OSK Ventures International Berhad and its subsidiaries (collectively refers to as “OSKVI Group”) do not tolerate any forms of bribery and corruption. In line with this commitment, OSKVI Group has developed the Anti-Bribery and Anti-Corruption Handbook (“ABAC Handbook”) to ensure compliance with the applicable anti-bribery and anti-corruption laws and guidelines.
- This ABAC Handbook contains supplemental information on the relevant OSKVI Group’s policies, and shall be read together with the internal policies and guidelines within OSKVI Group. Failure to comply may result in a director or employee to be subjected to disciplinary and / or legal actions deemed appropriate by the Management of OSKVI Group.
- Directors and employees must abide by all applicable policies and procedures when conducting business on behalf of the company.
- In the event of any doubt about whether a real or potential concern has arisen or any queries on this ABAC Handbook, immediate clarification must be consulted from the respective reporting manager, the Risk Management department (“RMD”) or the Management.

2. Roles and Responsibilities

- In OSKVI Group, anti-bribery and anti-corruption compliance is managed by RMD. Human Resources (“HR”) is responsible to oversee employee compliance related to anti-bribery and anti-corruption.

3. Scope

- This ABAC Handbook covers the following areas:



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- 4. Reference**
- This ABAC Handbook shall be read in conjunction with the following:
 - Malaysian Anti-Corruption Commission Act 2009 (“MACC Act”) and the Prime Minister’s Department Guidelines on Adequate Procedures pursuant to Subsection (5) of Section 17A under the MACC Act
 - All applicable laws and regulations
 - OSKVI Group’s Code of Conduct and Business Ethics (“Code”)
 - OSKVI Group's Whistleblowing Policy (“WB Policy”)
 - Other relevant existing or future policies, operations manuals and / or directives or communication issued by OSKVI Group from time to time
- 5. Intended Audience**
- The ABAC Handbook shall be applicable to the following:
 - Directors of OSKVI Group
 - Employees of OSKVI Group, including permanent, temporary, contract and part-time employees (collectively referred to as “employees”)
 - Interns
 - Third party(ies) performing work, services and/or business for or on behalf of OSKVI Group should comply with this ABAC Handbook.
 - **“Third party(ies)”** in this ABAC Handbook refers to any individual or organisation performing work, services and/or business for or on behalf of OSKVI Group. This includes (but is not limited to) the following:
 - Portfolio companies
 - Professional service providers, consultants and others
- 6. Reviews and Notices**
- In the interest of maintaining best practice, this ABAC Handbook shall be reviewed periodically or when deemed necessary, or as requested by the Management.
 - This ABAC Handbook is circulated to all directors and employees of OSKVI Group through HR. An electronic version of the ABAC Handbook is also available on OSKVI Group’s intranet and website.
 - If a rule or policy in this ABAC Handbook conflicts with a prevailing and / or applicable law, the law prevails.

End

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B. POLICIES

B1. Anti-Bribery and Anti-Corruption

1. General

- All forms of bribery or corruption are prohibited and will not be tolerated. Any breach of this ABAC Handbook or applicable laws may result in disciplinary and / or legal action being taken.
- Directors and employees must raise any concerns regarding acts of bribery and corruption within OSKVI Group to the respective reporting manager, RMD, or the Management. Alternatively, they may report through the following OSKVI Group’s whistleblowing channels as prescribed by the WB Policy:
 - Email to Whistleblowing Coordinator via the dedicated email, whistleblowing@oskvi.com;
 - Email to Chairman of Audit Committee via the dedicated email, acchairman@oskvi.com; or
 - Post to Whistleblowing Coordinator at the following address:

Attn: Whistleblowing Coordinator
OSK Ventures International Berhad,
Level 11, Plaza OSK, Jalan Ampang,
50450 Kuala Lumpur, Malaysia.
 - Contact the Whistleblowing Coordinator directly through the dedicated hotline number at 03-2161 0662.

2. Whistleblowing

- OSKVI Group is committed to provide an avenue for all employees and members of the public to raise concerns about any suspected and / or known improper conduct that they may observe occurring within the Group.
- All reported concerns will be treated in confidence and will be kept protected against any unauthorised use and access, except where access or disclosure is permitted under applicable law(s).

Note: Further details on whistleblowing are set out in the [WB Policy](#).

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- 3. Bribery and Corruption**

 - Third parties shall take practical measures to prevent corrupt practices in their dealings with the company as their actions could affect OSKVI Group legally and tarnish the Group’s reputation.
 - “**Corruption**” is the act of giving or receiving of any gratification or reward in the form of cash or in-kind for performing a task to improperly influence the action of another party.
 - “**Bribery**” is the offering, promising, giving, demanding or accepting of an advantage or any gratification as an inducement for an action or a reward, which is illegal and unethical.
 - Bribery in the form of gifts in-kind may comprise of money, job position or placement, discount offers, services, votes, wages, loans, and other forms of payment.

- 4. Facilitation Payment**

 - Facilitation payments fall within the interpretation of gratification under the MACC Act, and therefore constitute an offence.
 - Employees and / or directors shall raise any suspicions, concerns or queries regarding a payment made on behalf of OSKVI Group or improper business practices to the respective reporting manager, RMD, or the Management or opt to invoke the WB Policy.
 - If any employee and / or director receive a demand for facilitation payment, he / she must immediately report the incidence to the reporting manager, RMD or the Management with a summary of the incident or allegation.

- 5. Charitable / Political Contribution / Sponsorship**

 - Any donations or contributions for charitable or political purpose made on behalf of OSKVI Group must be reviewed and approved in accordance with OSKVI Group’s Approving Authority Matrix (“AAM”).
 - All donations or contributions shall be documented with complete information including name of recipient, purpose, and other necessary disclosures by the persons involved in managing, arranging, and receiving the donation or contribution.
 - Evaluation of the beneficiary and the purpose of the donation or contribution should also be done to ensure the donation or contribution meets its intended objectives.

End

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B. POLICIES

B2. Dealing with Third Parties

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- 1. **General**
 - All employees must ensure that all dealings with third parties are carried out consistently with values and principles of the Code, and in compliance with the applicable laws and regulations relating to bribery, corruption and fraud.
 - OSKVI Group expects all third parties acting for or on its behalf to adopt or practise an acceptable standard of integrity in the conduct of their business.

 - 2. **Dealing with Third Parties**
 - It is the responsibility of employees to create awareness and promote OSKVI Group’s ABAC policy.
 - With particular regard to our portfolio companies, employees are to:
 - undertake an appropriate review to assess the suitability; and
 - encourage the execution of the Third Party Declaration as part of the documentation process.
- Note:**
Refer to [Appendix I](#) for Third Party Declaration clause.
- 3. **Dealing with Government or Public Bodies**
 - Caution must be exercised when dealing with officers of any public body as it is an offence for any employee and / or director to offer and for such officers to accept any gratification as an inducement or reward in any transaction with them.

 - 4. **Recruitment of Employees**
 - OSKVI Group will conduct proper background checks to ensure that the potential employee has not been convicted in any corruption and / or bribery cases.

End

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B. POLICIES

B3. Gifts and Hospitality

1. General

- As set out in the Code, a conflict of interest exists when the personal interest of a director or an employee conflict in any way with the interests of the Group. This ABAC Handbook prohibits excessive or inappropriate gifts valuing more than RM10,000 per staff, per annum and acts of hospitality to or from third parties for personal interest to be received by a director or employee when carrying out its duties.
- As a general guide, directors and employees shall decline excessive or inappropriate gifts valuing more than RM10,000 per annum or acts of hospitality that may:
 - place them in a position of conflict of interest;
 - influence or be perceived to influence business decisions on behalf of the company;
 - suggest that a return favour will be expected or implied;
 - likely to compromise personal or professional integrity;
 - be perceived as a form of bribery, either directly or through any third party; or
 - in breach of any applicable laws on bribery and corruption

Note:
OSKVI Group encourages directors and employees to practise good judgment and discretion before accepting gifts and acts of hospitality offered or provided.

- If in doubt whether it is appropriate to receive any gifts or hospitality offered, directors and employees shall consult the respective reporting manager or HR for advice.

2. Gifts and Hospitality

- Directors and/or employees shall refrain from giving and receiving:
 - Any gift of cash or cash equivalent, including but not limited to vouchers, discounts, coupons and shares;
 - Gifts related to parties engaged in or related to a transaction or a tender involving the company; and
 - Gifts that give a direct/indirect impression, suggestion or understanding that some favourable outcome is expected for the company
- However, gifts on account of celebrations, customary gift exchanged during festive seasons, occasional business meals or gifts at corporate social events, which are not excessive and do not in any way influence, or be perceived to influence the business decisions, are allowed.

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- In circumstances where the refusal of gifts and/or hospitality may be construed as inappropriate or contrary to local customary practice, employees and/or directors may accept such gift and any gift and/or hospitality received with a value of more than RM5,000 must be properly documented and retained in the gift and hospitality log.
- Upon Management’s approval of the acceptance of such gift and / or hospitality, Management may further decide on the treatment of such gift and / or hospitality including requesting the employee to share the gifts and / or hospitality with others.

Note: Further details are set out in the <u>Code</u> .
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3. Donations

- Acts of donations offered to or received as part of business operations are not acceptable.

End

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B. POLICIES

B4. Governance

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- | | |
|----------------------------|--|
| 1. General | <ul style="list-style-type: none"> • The RMD is responsible to oversee and manage corruption risk through the Anti-Bribery and Anti-Corruption Programme. |
| 2. Reporting | <ul style="list-style-type: none"> • Risk Assessment Report to be submitted to the Board. Risk assessment for corruption is included under the Compliance Risks and Internal Fraud Risks. |
| 3. Audit and Review | <ul style="list-style-type: none"> • Anti-bribery and anti-corruption governance review is to be performed by Internal Audit periodically. |
| 4. Record Keeping | <ul style="list-style-type: none"> • All anti-bribery or anti-corruption documents shall be monitored by RMD. • Documents must be complete, accurate and shall be properly filed or categorised in the following manner: <ul style="list-style-type: none"> ○ all anti-bribery and anti-corruption related policies and procedures; ○ training materials and attendance lists; ○ minutes of meetings; ○ gift and hospitality logs; and ○ conflicts of interest declarations • All relevant physical and digital files are to be stored safely for a duration of a minimum of seven (7) years. This is subject to changes and reviews based on prevailing rules and regulations. |

End

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C. APPENDIX

Appendix I: Third Party Declaration

Declaration by third party:

"We are fully aware that OSKVI Group of Companies ("OSKVI") is committed to acting professionally, fairly and with integrity in all of its business dealings and relationships wherever it operates to counter bribery and corruption. As such, we shall not offer, give, solicit or accept any bribe or form of bribe during the course of our engagement or engage in any transaction that contravene the Malaysian Anti-Corruption Commission Act 2009, any applicable anti-bribery or anti-corruption legislation, by-laws, rules and regulations ("MACC laws") as may be imposed by the relevant authorities and/or internal policies.

In the event that we are aware or suspect any person in OSKVI who had/may be in breach of the MACC laws as may be imposed by the relevant authorities and/or internal policies, we shall inform OSKVI immediately through the whistleblowing channel at 03 2161 0662 or whistleblowing@oskvi.com.

In the event we are in breach of the MACC laws as may be imposed by the relevant authorities and/or internal policies, we understand that OSKVI shall take the necessary actions against us and we shall fully indemnify OSKVI against any claims, fines, losses and/or damages suffered by OSKVI arising from and out of our breach herein."

OSK Ventures International Berhad

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