

# PMCK BERHAD

(FORMERLY KNOWN AS UNIQUE LUXURY HOLDINGS SDN. BHD.)

[Registration No. 200001029676 (532283-M)]

(Incorporated in Malaysia)

## POLICIES & PROCEDURES

### ANTI-BRIBERY AND CORRUPTION

Approved by Board: 29<sup>th</sup> September 2025



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<b>REVISION HISTORY</b>		

<b>Rev. No</b>	<b>DCN No</b>	<b>Section</b>	<b>Page No.</b>	<b>Description of changes</b>	<b>Prepared by</b>	<b>Verified by</b>	<b>Approved by</b>	<b>Eff. Date</b>
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<b>SECTION 1 : INTRODUCTION</b>		

## **1.0      Introduction**

PMCK Berhad (“PMCK” or “the Company”) is committed to conduct business with the highest standards of ethics and integrity while upholding zero-tolerance position on bribery and corruption. We are committed conducting all business dealings and relationship with professionally, fairly, and transparency while adhering to all applicable laws, including the Malaysian Anti-Corruption Commission Act 2009 (“MACCA”).

This Anti-Bribery and Corruption Policy (“ABCP”) serves as a guidance for all employees and directors, outlining the appropriate procedures for addressing issues related to improper solicitation, bribery and other corrupt activities and issues that may arise in the course of business.

The ABCP is applicable to all employees and directors (both executive and non-executive). Additionally, the Company expects that sub-contractors engaged to perform work or services for on its behalf will comply with the relevant provisions of this policy when delivering such services.

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<b>SECTION 2 : DEFINITION OF BRIBERY, CORRUPTION AND GRATIFICATION</b>		

## 2.0 **Definition of Bribery, Corruption and Gratification**

Corruption defined as any act of dishonesty or criminal offense committed by an individual or organisation in a position of authority. It involves abusing entrusted power for personal gain, undermining ethical and lawful practices.

Bribery is a subset of corruption, refers to the act of offering, giving, receiving or soliciting something of value as an inducement to perform or refrain from performing an action. This is typically done to secure an undue commercial, contractual, regulatory or personal advantage.

Gratification refers to:

1. Money, donation, gift, loan, fee, reward, valuable security, or any interest in property whether movable or immovable, that provides financial benefit, or other advantage;
2. Offers of employment, contractual agreements or rendering of services in any capacity;
3. Any payment, release, discharge or liquidation of any loan, obligation or other liability by any degree;
4. Any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
5. Any forbearance to demand payment or other valuable assets;
6. Any other service or favour of any kind of protection from any penalty or disability, apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and the forbearance from the exercise of any right or any official power or duty; and
7. Any offer, commitment or promise, whether conditional or unconditional, involving any form of gratification as defined in the preceding paragraphs (i) to (vi).

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<b>SECTION 3 : TOP LEVEL COMMITMENT</b>		

### 3.0 Top Level Commitment

Executive Director, Independent Director and Key Senior Management of the Company upholds a zero-tolerance stance against all forms of bribery and corruption. All employees and directors are mandated to operate in a transparent, ethical and corruption-free environment. Furthermore, subcontractors, business associates and other external parties engaged with the Company are expected to align with the Company's integrity standards.

Senior Management holds the primary responsibility for ensuring that the Company:

1. Adheres to the highest standards of integrity and ethical practices;
2. Fully complies with the applicable laws and regulations related to anti-bribery corruption;
3. Effectively identifies, assesses and mitigates key corruption risks.

Additionally, Executive Director, Independent Director and Key Senior Management shall spearhead the Company's initiatives to enhance of its corruption risks management framework, strengthen internal control systems and ensure the effective implementation of training and communication programs.

In light of the above, the Company shall undertake the following action:

1. Establish, maintain, and periodically review the ABCP and related objectives that adequately address corruption risks;
2. Foster a culture of integrity and ethical conduct throughout the organisation;
3. Communicate the Company's ABCP and anti-corruption commitments to both internal and external parties;
4. Encourage the use of reporting (whistleblowing) channel as outlined in Section 5.2 of the ABCP for any suspected and/or real corruption incidents or inadequacies in the anti-corruption compliance efforts; and
5. Ensure that the findings from audits, risk assessments, control measures and performance reviews are reported to Senior Management, and the Board of Directors for appropriate action.

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<b>SECTION 4 : RISK ASSESSMENT</b>		

#### 4.0 Risk Assessment

##### 4.1 Corruption Risk Management ("CRM")

CRM adopts a structured corruption risk assessment process that forms the foundation of the Company's anti-corruption efforts. The Company will conduct corruption risk assessments periodically and whenever there are changes in laws or business circumstances to identify, analyse, evaluate, and prioritize both internal and external corruption risks. These risks will be assessed based on their likelihood of occurrence and potential severity of impact, categorized as Low, Medium, High, or Extreme. The results of the risk assessment will be utilized to establish appropriate processes, systems, and controls, which must be approved by Senior Management to effectively mitigate the identified corruption risks.

Employees/directors shall be guided with the corruption risk assessment process as follows:

##### ***Step 1: Identification***

Identify the corruption risk scenarios that may arises, determine the root cause and inherent risk on the risk scenarios that arises.

##### ***Step 2: Measurement***

Measure the inherent risks identified by assessing the impact and likelihood of occurrence, assign risk rating for each identified risk thereafter referring to risk matrix below:

<b>Likelihood of Occurrence</b>	<b>Insignificant</b>	<b>Minor</b>	<b>Moderate</b>	<b>Major</b>	<b>Critical</b>
<b>Almost Certain</b>	Significant	Significant	High	High	High
<b>Likely</b>	Moderate	Significant	Significant	High	High
<b>Possible</b>	Low	Moderate	Significant	High	High
<b>Unlikely</b>	Low	Low	Moderate	Significant	High
<b>Rare</b>	Low	Low	Moderate	Significant	Significant

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**Likelihood of Occurrence**

<b>Likelihood</b>	<b>Indication</b>
Rare	<ul style="list-style-type: none"> <li>- Low probability, occur only in exceptional circumstances</li> <li>- Approximately &lt; 5% chance of occurring in the next 12 months</li> </ul>
Unlikely	<ul style="list-style-type: none"> <li>- Little probability, could occur at some time</li> <li>- Approximately &lt; 25% but &gt; 5% chance of occurring in the next 12 months</li> </ul>
Possible	<ul style="list-style-type: none"> <li>- Some probability, might occur half of the time</li> <li>- Approximately &lt; 50% but &gt; 25% chance of occurring in the next 12 months</li> </ul>
Likely	<ul style="list-style-type: none"> <li>- Will probably occur in most circumstances</li> <li>- Approximately &lt; 95% but &gt; 50% chance of occurring in the next 12 months</li> </ul>
Almost Certain	<ul style="list-style-type: none"> <li>- High probability, is expected to occur in most circumstances</li> <li>- Approximately &gt; 95% chance of occurring in the next 12 months</li> </ul>

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### Magnitude of Impact

<b>Impact</b>	<b>Indication</b>
Insignificant	<ul style="list-style-type: none"> <li>- Business process and planned activities are not disrupted</li> <li>- No impact on the Company's reputation and the Management's integrity</li> <li>- Do not attract media attention</li> <li>- No penalty</li> </ul>
Minor	<ul style="list-style-type: none"> <li>- Business process and planned activities are lightly disrupted</li> <li>- Light impact on the Company's reputation and the Management's integrity</li> <li>- Do not attract media attention</li> <li>- Minimal penalty, may receive notice of violation or warnings</li> </ul>
Moderate	<ul style="list-style-type: none"> <li>- Business process and planned activities are moderately disrupted</li> <li>- Moderate impact on the Company's reputation and the Management's integrity</li> <li>- Some loss of public trust</li> <li>- Attract negative media attention</li> <li>- Moderate penalty, may subject to regulatory proceedings</li> </ul>
Major	<ul style="list-style-type: none"> <li>- Business process and planned activities are significantly disrupted</li> <li>- Significant impact on the Company's reputation and the Management's integrity</li> <li>- Loss of public trust</li> <li>- Attract negative media attention</li> <li>- Substantial penalty, may subject to criminal charges and/or regulatory Proceedings</li> </ul>
Critical	<ul style="list-style-type: none"> <li>- Business process and planned activities are totally disrupted</li> <li>- Extremely serious impact on the Company's reputation and the Management's integrity</li> <li>- Severe loss of public trust</li> <li>- Attract negative media attention</li> <li>- Substantial penalty, subject to criminal charges and regulatory Proceedings</li> </ul>

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**Risk Rating**

<b>Rating</b>	<b>Course of Actions</b>
Low	<ul style="list-style-type: none"> <li>- Manageable risks where controls are working as intended</li> <li>- No further action plan needed</li> <li>- Continuous monitoring</li> </ul>
Moderate	<ul style="list-style-type: none"> <li>- Manageable risks where controls are working as intended</li> <li>- Additional prevention measures may be identified</li> <li>- Continuous monitoring</li> </ul>
Significant	<ul style="list-style-type: none"> <li>- Risk must be observed at all time</li> <li>- Existing controls may not effective, additional prevention and control measures must be identified</li> <li>- Superior must be updated about the issue on monthly basis</li> </ul>
High	<ul style="list-style-type: none"> <li>- Risk must be observed at all time</li> <li>- Existing controls are not effective, additional prevention and control measures must be identified</li> <li>- Superior must be updated about the issue on weekly basis</li> <li>- Involve external control mechanism/institution</li> </ul>

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### ***Step 3: Control***

Existing controls documented in operating manuals and various policies should be reviewed and physical controls should be tested with walkthrough test.

The effectiveness of the existing controls can be evaluated as follows: -

<b>Rating</b>		<b>Condition</b>
Effective		<ul style="list-style-type: none"> <li>- Controls are strong and operating properly,</li> <li>- Provide a reasonable level of assurance that objectives are being achieved</li> </ul>
Moderate		<ul style="list-style-type: none"> <li>- Some control weaknesses/ inefficiencies have been identified</li> <li>- No serious risk exposure but improvements are required to provide reasonable assurance that objectives will be achieved</li> </ul>
Weak		<ul style="list-style-type: none"> <li>- Controls do not meet an acceptable standard, many weaknesses/ inefficiencies existed</li> <li>- Controls do not provide reasonable assurance that objectives will be achieved</li> </ul>

Additional preventive and detective control measures are required to be identified for risks that are ranked significant and high as well as those existing controls that are ineffective.

### ***Step 4: Monitor***

The identified risks should be monitored and checked periodically and update when necessary.

## **4.2 Corruption Risk Assessment**

The Company has performed a corruption risk assessment and recorded the potential corruption risk scenarios and the relevant mitigation controls. Employees/directors are required to understand clearly and adhere to the relevant actions required in the event you encounter similar incident. However, the list may not be exhaustive, you shall consult your immediate superior or communicate via the reporting channel as stated in Section 5.2 of this ABCP in the event you are uncertain of the situation encountered.

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## 5.0 Control Measures

This section covers the Company's control measures to address any corruption risks arising from weaknesses in the organisation's governance framework, processes and procedures as well as policies and procedures in dealing with potential bribery and corruption risk areas.

### 5.1 Due Diligence

Finance department shall conduct due diligence on potential or existing clients, business associates, sub-contractors, workforce candidates and any other party deemed necessary prior to entering into any formalised relationships and/or as and when there are changes in the circumstances, in particular where there is significant exposure to bribery and corruption risk.

Due diligence methods for background checks may include:

- (i) Conduct web searches;
- (ii) Conduct searches in Companies Commission of Malaysia ("CCM");
- (iii) Conduct searches in external databases and screening tools/solutions (i.e. CTOS, Thomson Reuters);
- (iv) Verify supporting documents;
- (v) Conduct interviews; and/or
- (vi) Engage third party due diligence service providers.

Due diligence process should be aimed at obtaining sufficient information to assess whether there are any potential bribery risks posed by the relevant party. Based on the results, we may either decline, suspend or terminate relationship with the relevant party to protect the Company from any legal, financial and reputation risks.

Employees are required to complete the due diligence checklist and submit it to the relevant Director for review and decision-making. Following the Director's approval, the completed checklist must be forwarded to the Finance Department for record-keeping purposes.

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## 5.2 Reporting Channel

As the ABCP cannot provide comprehensive solutions for every potential bribery or corruption situation, employees are encouraged to discuss any concerns with their manager. The manager will then consult with the Director and, if necessary, escalate the matter to the Managing Director for guidance on ethical or legal issues.

Employees and other concerned parties are urged to assist in detecting, preventing, and reporting instances of bribery, corruption, or any suspicious activity in good faith. Concerns regarding real, suspected, or attempted corruption incidents, as well as any inadequacies in the anti-corruption program, can be reported confidentially. Reports can be submitted in a sealed envelope marked "Strictly Private & Confidential" to:

**888, Jalan Sekerat, Off Jalan Putra,  
05100 Alor Setar,  
Kedah Darul Aman**

Alternatively, reports can be sent via email to [whistleblower@pmck.com.my](mailto:whistleblower@pmck.com.my).

For detailed procedures on reporting concerns, employees and other parties may refer to the Company's Whistleblowing Policy.

The Company is committed to ensuring the confidentiality of the whistleblower's identity and the information reported, to the extent reasonably practicable. Additionally, retaliation against individuals who make reports in good faith is strictly prohibited.

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### 5.3 Conflict of Interest

Conflict of interest arises in a situation where the employee is or may be in a position to take advantage of their role by using confidential information, assets or intellectual property for the benefit of himself/herself or a closely related person. Closely related person is someone you are related to, have personal friendship with, or anyone living in the same household as you. Based on the MACCA, relative includes spouse, siblings, spouse's siblings, direct line of ascendant (parent/grandparents) or descendant (children/grandchildren) including the spouse's and the spouse's siblings, uncle, aunt or cousin, son-in-law or daughter-in-law.

All employees/directors are required to make declaration on conflict of interest on an annual basis or as and when they become aware of a conflict at any other time (ad-hoc basis). Senior management shall determine the next course of action thereafter. Employees/directors may refer to the Company's Code of Ethics for conflict of interest situations examples.

Annual Conflict of Interest Declaration Form and Interval Conflict of Interest Declaration Form shall be kept by the Human Resources ("HR") Department.

### 5.4 Gifts

The Company has adopted a "No Gift" policy whereby all employees and directors, their family members or sub-contractors acting for or on behalf of the Company are prohibited from, directly or indirectly, receiving or providing gifts. Under no circumstances should gifts in the form of cash, bonds, negotiable securities, personal loans, airline tickets or use of vacation property be offered or accepted.

It is the responsibility of the employees and directors to politely decline gifts and inform external parties involved in any business dealing that the Company is practising "No Gift" policy and to request the external parties' understanding for and adherence with the policy.

The Company requires employees and directors to abide the "No Gift" policy so as to avoid conflict of interest or the appearance of conflict of interest for either party in on-going or potential business dealing between the Company and external parties as gift can be seen as a bribe that in violation of anti-bribery and corruption laws and/or may tarnish the Company's reputation.

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However, there are certain exceptions to the general rule above whereby receiving and provision of gifts are permitted in the following situations:

- (i) Token gifts of nominal value during festive seasons, provided that the offer or acceptance does not place them in a compromising position or jeopardize client relations;
- (ii) Token gifts from the Company to external parties in relation to the Company's official functions, events, training sessions and celebrations (e.g. door gifts offered for all event attendees);
- (iii) Gifts from the Company to employees and directors in relation to the Company's functions, events and celebrations (e.g. in recognition of the employee's/director's contribution to the Company); and
- (iv) Gifts to external parties who have no business dealing with the Company (e.g. monetary gifts or gifts in-kind to charitable organisations).

Employees are required to complete and submit the Gifts Declaration Form to relevant Director for decision making and forward the same to HR Department for record keeping purpose thereafter.

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## 5.5 Entertainment

The Company recognises that providing modest entertainment to external clients and/or business associates is a legitimate way of building and fostering good business relationship and it is a common practice within the business environment. In this regards, eligible employees/directors are allowed to entertain external clients and/or business associates via a reasonable act of hospitality as part of the business networking and a measure of goodwill to the recipients.

Employees and directors should always exercise proper care and judgement when providing entertainment to third parties especially when it involves public officials to ensure compliance with the anti-bribery and corruption laws.

Nevertheless, employees and directors are strictly prohibited to:

- (i) Offer / provide entertainment with the intention to cause undue influence inappropriately on any party in exchange for some future benefit or desirable outcome. Any act of this nature may be construed as an act of bribery;
- (ii) Provide any entertainment activities that are illegal or in breach of the anti-bribery and corruption laws; and
- (iii) Provide any entertainment activities that would be perceived as extravagant, lavish or excessive or may adversely affect the reputation of the Company.

Similarly, employees/directors are required to decline any offers of entertainment that falls within the above categories.

Employees are required to complete and submit the Benefits Declaration Form to relevant Director for decision making and forward the same to HR Department for record keeping purpose thereafter.

Employees and directors should always maintain entertainment expenses within the entitled limit and provide the relevant details and supporting documents to HR Department.

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## 5.6 Hospitality

Corporate hospitality is generally referring to corporate events or activities organised by an organisation which involves the entertainment of employees and third parties such as clients, potential clients, business associates and any other stakeholders with whom a business relationship for the benefit of that organisation. Examples of corporate events include annual dinner, sport events, concerts or any other activity-based events.

The Company recognizes that corporate hospitality is a legitimate means of networking and fostering relationships and goodwill within the business environment. In this regard, employees and directors are required to exercise proper care and judgment when offering or accepting corporate hospitality from third parties, ensuring compliance with applicable laws and regulations, particularly when public officials are involved. Any corporate hospitality activities involving public officials must receive prior approval from the Head of Department. This policy aims to prevent any potential conflicts of interest and maintain the integrity of business interactions. Employees should be aware that all hospitality provided or received should be reasonable, proportionate, and transparent, adhering to established financial limits, and documented appropriately to avoid any perceptions of impropriety.

Employees/directors are strictly prohibited to:

- (i) Accept/offer corporate hospitality that comes with direct/indirect hint or implication that in return of the corporate hospitality provided, some expected or desirable outcome is required;
- (ii) Accept/offer corporate hospitality that is lavish or excessive or may tarnish the reputation of the Company; and
- (iii) Accept/offer any corporate hospitality activities that are illegal or in breach of anti-bribery and corruption laws.

Employees are required to complete and submit the Hospitality Declaration Form to relevant Director for decision making and forward the same to HR Department for record keeping purpose thereafter.

## 5.7 Travel Benefits

Travel benefits are generally the provision or reimbursement by a company for travel, lodging and other incidental expenses incurred by a prospective client, existing client or business associate.

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Employees and directors are required to exercise proper care and bona fide judgment when offering or accepting travel benefits from third parties, ensuring compliance with applicable laws and regulations, particularly in dealings involving public officials. Any travel activities that involve public officials must receive prior approval from the Head of Department. To effectively manage travel expenses, companies should establish clear guidelines for reimbursable expenses, a structured approval process for significant expenditures, and thorough documentation requirements to maintain accountability.

Employees/directors are strictly prohibited to:

- (i) Offer/accept travel benefits with the intention to cause undue influence inappropriately on any party in exchange for some future benefit or desirable outcome. Any act of this nature may be construed as an act of bribery;
- (ii) Accept/offer travel benefits that is lavish or excessive; and
- (iii) Accept/offer any travel activities that are illegal or in breach of anti-bribery and corruption laws.

Employees are required to complete and submit the Benefits Declaration Form to relevant Director for decision making and forward the same to HR Department for record keeping purpose thereafter.

## **5.8 Donation and Sponsorship**

The Company only allows for charitable donations and sponsorships for legitimate reasons as permitted by the existing laws and regulations.

Donation and sponsorship must not be misused as a deception for bribery or avoidance of any of the provisions under the ABCP and anti-bribery and corruption laws. The Company must also ensure that donations to charity is not a channel to fund illegal activities in violation of international anti-money laundering, anti-terrorism and other applicable laws.

The Company does not make or offer monetary or in-kind political contributions to political parties, political party officials or candidates for political office. In very limited circumstances, good faith payments to government entity such as payment to the federal treasury is not prohibited, as long as payment was made with due care to the government entity and not to any individual officials and such contributions are allowed under the applicable laws and regulations. Such contributions must not be made with any favourable treatment in return and must be recorded correctly in the book of the Company.

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In this regard, an appropriate level of due diligence shall be conducted to carefully examine the legitimacy of the donation or sponsorship request. In addition, any donation or sponsorship require the prior approval from the Managing Director.

### **5.9 Facilitation Payments**

Facilitation payments are a form of bribery made for the purpose of expediting or facilitating the performance of a public official or political party or decision maker in private sectors for a routine governmental action and/or to obtain or retain business or any improper business advantage. Facilitation payments need not involve cash or other financial asset, it can be any form of advantage with the intention to influence the relevant parties in their duties.

Facilitation payments are illegal under the anti-corruption laws and therefore the employees/directors of the Company are strictly prohibited to offer, promise, give, request or accept anything which may reasonably be deemed as facilitation payment.

In the event these payments are made, it should be reported to the Managing Director as soon as practical and the Finance Department should record down the incident in details.

### **5.10 Money Laundering**

Money laundering arises when criminal origin or nature of money/assets is hidden in legitimate business dealings or when the legitimate funds are used to support any criminal activities. Bribes may occur to facilitate the money laundering process.

Money laundering is a very serious crime and the penalties for breaching anti-money laundering legislation are severe and may include extradition and incarceration in foreign justifications. As such, any practices or activities related to money laundering, including dealing with the proceeds of criminal activities are strictly prohibited.

To prevent violating anti-money laundering laws, employees/directors are expected to conduct counterparty due diligence to understand the business and background of the prospective business counterparty and to assess the potential of money laundering risk.

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## 5.11 Financial Controls

Financial controls are an essential element in the anti-bribery and corruption program. The Company shall practice the following policies and procedures to prevent/deter the occurrence of bribe and corruption:

### *(i) Segregation of Duties*

The Company shall ensure no one individual has exclusive control over an area of financial operations. Finance executive shall prepare/initiate any accounting transactions while the Financial Controller shall review and approve the relevant transactions.

### *(ii) Delegation of Authorities*

Where a process is deemed to pose a higher risk to the Company, the delegation of authorities should refer to Section 3.11.2 as set out in the Finance Department Policies & Procedures.

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**(iii) *Control over Assets***

All the Company's assets are to be recorded properly in the fixed assets register and all the fixed assets are to be physically inspected once a year during year end. Any addition or write off of the assets should be approved by the director.

Employees/directors are required to make use of the Company's assets with due care and be responsible for the security of the laptop/desktop assigned respectively.

**(iv) *Cash Control***

The Company shall eliminate cash use wherever possible. Minimal cash amount below RM15,000 shall be retained by the Account payable in the safe, if necessary.

Petty cash records shall be maintained by the Finance Department and reconciliation shall be carried out on quarterly basis, if applicable.

**(v) *No Off-Shore Payments***

Payments for transactions should be within Malaysia only and payment in another jurisdiction may be an indicator of improper activity and potential money laundering. In the event of specific circumstance, due diligence on the background of payee, nature of payment, location of the bank account is required before approval for such payment.

**(vi) *External Audit***

External audit shall be carried out on the financial statements and records of the Company once a year after the year end so as to provide reasonable assurance on the financial statements.

**5.12 Non-financial Controls**

**(i) *Awarding of Sub-Contract Services***

Decision for awarding any sub-contract services shall be made after evaluation in term of the quality, capabilities, capacity and conflict of interest of the available sub-contractors by at least 2 Senior Management personnel.

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### **5.13 Procedures for Reported/Observed Incidents**

The Company shall abide the following procedures in the event of reported/observed/suspected acts of bribery and corruption:

- (i) Evaluate the evidences. If the evidences are deemed to be insufficient, ensure that the party involved has read and agreed to this ABCP in writing. Keep the relevant party under observation in the event doubts on his/her actions remained; or
- (ii) If the evidences are deemed to be strong, consult with legal counsel for appropriate actions to take in accordance with the relevant laws and regulations. Possible actions include:
  - Disciplinary measures such as formal warnings and dismissal;
  - Cancellation of contracts (with third parties); and
  - Police investigation and/or court procedures depending on the case and circumstances involved.

### **5.14 Records Keeping**

The Company must keep all financial records and the relevant supporting documents especially as evidence for making payments to third parties. All accounts, invoices, engagement letters and other documents and records relating to dealing with third parties, such as clients, business associates and sub-contractors, should be prepared and maintained with accuracy and completeness.

Purchasing Manager must declare all gifts, entertainment, hospitality and travel benefits accepted or offered by third parties with estimated/actual value above RM500 to the Finance Department using PMCK 006 Gift, Entertainment & Appreciation Gesture Form and Finance Department shall keep the relevant records for the Management's review.

Purchasing Manager must ensure all expenses claims relating to gifts, entertainment, hospitality, travel benefits or expenses incurred for third parties are submitted to Finance Department together with supporting documents (e.g. payment receipts), third party's name and their company name as well as reason for the expenditure.

Finance Department should also make the necessary record for any forced facilitation payment incidents.

Human Resource Department should keep proper records on any reported/observed/suspected acts of bribery and corruption.

All the above-mentioned documents are to be kept in cabinets with lock for at least 7 years. Only authorised personnel shall hold the keys for the locked cabinets.

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### **5.15 Regulation on Political Contributions**

Corporate political contributions are subject to strict regulations and require prior approval from the Managing Director. All contributions must be accurately recorded to ensure transparency and compliance with applicable laws.

Political contributions encompass a variety of expenditures, including but not limited to:

- (i) Expenses related to political advertisements and campaign promotions.
- (ii) Payments for tables or tickets at fundraising dinners hosted by political parties.
- (iii) Loaning employees to assist with political events during their working hours.

To maintain compliance, the following guidelines must be adhered to:

- (i) No funds or resources belonging to the Hospital may be used, directly or indirectly, for political campaigns, parties, candidates, or associated individuals without prior written approval from the Managing Director. This includes avoiding any political payments disguised as charitable donations on behalf of the Hospital.
- (ii) Any contributions made to political parties must be done personally by individuals and should not appear to be connected to the Hospital in any way.
- (iii) Personal political support or contributions should not interfere with an employee's performance or objectives at work.

These measures are essential to uphold ethical standards and ensure that the Hospital's resources are not misused for political purposes.

### **5.16 False or Misleading Information Guidelines**

All staff ensure to adhere ethical standards by providing truthful, accurate, and complete information, especially concerning anti-bribery and corruption practices, the Company commits to fostering a culture of integrity, accountability, and transparency. This involves the strict enforcement of policies that discourage unethical behavior and the promotion of practices that uphold legal and professional standards. Employees are required to maintain honesty in all communications and documentation, ensuring that no data is falsified, omitted, or manipulated for personal or institutional gain.

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Providing false or misleading information falls under the scope of Malaysia's Anti-Corruption Commission Act. A breach of the Act occurs if the following conditions are met:

- a. A person provides information to another party, and
- b. The person knowingly:

- (i) Shares information that is false or misleading, or
- (ii) Omits material details, causing the information to be misleading.

This applies to information given to public authorities, officials, or any individual exercising power, authority, or enforcement under federal or state law. It also includes cases where information is shared in connection with regulatory or legal compliance.

In line with this, our Company maintains a zero-tolerance policy toward providing information with the intent to mislead, conceal, or omit critical facts. Such actions are considered major misconduct under our Employee Handbook. Providing false or misleading information or omitting material details undermines employee integrity, a cornerstone of our corporate values.

#### Reporting and Investigation

All employees are required to promptly report any suspicions or evidence of false or misleading information, bribery, or corruption to the hospital's compliance officer or designated authority. Multiple reporting mechanisms, including anonymous reporting channels, will be made available to ensure accessibility and encourage openness.

All reports will be treated with the utmost seriousness and handled in a professional and impartial manner. Investigations will be conducted thoroughly, maintaining confidentiality throughout the process to protect the identity of the reporter and any parties involved. The hospital strictly prohibits any form of retaliation against individuals who report concerns in good faith, ensuring a safe and supportive environment for whistleblowers.

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<b>SECTION 6 : SYSTEMATIC REVIEW, MONITORING AND ENFORCEMENT</b>		

## 6.0 Systematic Review, Monitoring and Enforcement

Executive Director, Independent Director and Key Senior Management shall ensure that regular reviews are conducted to assess the performance, efficiency and effectiveness of the anti-corruption program, and ensure the program is enforced. Such reviews may take the form of an internal audit, or an audit carried out by an external party. The reviews should form the basis of our efforts to improve the existing anti-corruption controls in place in the Company.

In view of the above, the Company shall:

- (i) Plan, establish, implement and maintain a monitoring program, which covers the scope, frequency, and methods for review;
- (ii) Identify qualified individuals or establish a dedicated compliance function responsible for conducting internal audits related to anti-corruption measures. This team should possess expertise in compliance and risk management;
- (iii) Conduct continual evaluations and improvements on the Company's policy; and
- (iv) Conduct disciplinary proceedings against personnel found to be non-compliant to the ABCP.

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<b>SECTION 7 : TRAINING AND COMMUNICATION</b>		

## 7.0 Training and Communication

The Company is committed to establishing a comprehensive anti-corruption management system. To support this initiative, we will develop and disseminate internal and external training and communication materials that address the following key areas:

- (i) Policy;
- (ii) Training;
- (iii) Reporting channel; and
- (iv) Consequences of non-compliance.

### 7.1 Communication of ABCP

The Company's ABCP will be made publicly available on the Company's website. Additionally, the policy will be communicated to all employees and directors through email, as well as included in the Code of Ethics and the Employee Handbook.

For business associates and subcontractors, the ABCP will be shared via email to ensure that all relevant parties are informed of our commitment to ethical practices. This revision enhances clarity and structure while ensuring that the message remains professional and straightforward.

### 7.2 Training

The Company shall provide the employees with adequate training to ensure their thorough understanding of the Company's anti-corruption position, especially in relation to their role within or outside the Company.

The training may be conducted in a variety of formats, including but not limited to:

- (i) Induction briefing featuring key anti-corruption elements for all new employees;
- (ii) Corporate in-house training and video;
- (iii) Webinars that allow for real-time interaction with trainers;
- (iv) Handbook and guides that employees can reference as needed

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<b>SECTION 8 : CONSEQUENCES</b>		

#### **8.0 Consequences**

Failure for employees/directors to comply with this ABCP shall result in disciplinary action, up to and including termination of employment or dismissal.

Failure for sub-contractors or business associates to comply with the relevant sections within the ABCP may result in termination of business relationship with the Company.

Since this ABCP is developed based on legal requirements, violating them could subject the Company and the relevant personnel to penalties including fines, imprisonment and other criminal or civil sanctions. These violations shall result in high costs, loss of professional accreditation or personal reputational damage while severely damages the reputation of the Company.

Section 17A (2) of the MACCA stated that any commercial organisation who commits an offence under Section 17A of the MACCA shall be on conviction be liable to a fine of not less than 10 times the sum or value of the gratification which is the subject matter of the offence, where such gratification is capable of being valued or is of pecuniary nature, or RM1 million, whichever is higher, or to imprisonment for a term not exceeding 20 years or to both.

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