



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. Policy Statement

YBS International Berhad and its subsidiaries ("YBS Group" or "the Group") is committed to conduct its business transparently with integrity in a legal and ethical manner. The Group has adopted a zero-tolerance policy and complied with the Malaysian Anti-Corruption Commission Act 2018 ("MACCA 2018") and any of its amendments or other applicable anti-bribery and corruption laws.

This Anti-Bribery and Corruption Policy ("ABC Policy" or "the Policy") provide guidelines on business conduct on both bribery and corruption to prevent the non-compliance that may occur in the course of business activities within the Group. This Policy applies to all directors (executive and non-executive), employees (including full-time, part-time, contract, temporary or interns) and any other person providing services for or on behalf of the Group, which may include but not limited to vendors, contractors, sub-contractors, consultants, transporter, agents, intermediaries and representatives of the Group (collectively, "applicable persons").

The objective of this Policy is to provide information and guidance to all Directors and employees of the Group how to recognise and report on any incidence of corruption or gratification or bribery.

2. Roles and Responsibilities

2.1 Board of Directors

The Board to approve the ABC Policy and overseeing this Policy to ensure compliance.

2.2 Management

- i) To implement the Policy and evaluate the effectiveness of the procedures from time to time.
- ii) To approve relevant anti-bribery and anti-corruption training on compliance and awareness for all directors and employees of the Group.
- iii) To communicate the Policy to all directors, employees and applicable persons to ensure they are aware of, understand and comply with the Policy.
- iv) To ensure adequate system of internal control exists and operates effectively to minimise the opportunity for non-compliance to occur.
- v) To recognise the types of gratification, bribery and corruption that may occur within the business of the Group.
- vi) To ensure new directors, employees and applicable persons are given approved briefing on the Policy.



2.3 Employees

- i) All employees must uphold the Policy when performing their duties.
- ii) To report any incidence of gratification, bribery or corruption as soon as the employee has knowledge or becomes aware of such incidence.
- iii) To not give, agree to give, promise or offer to give or accept from any person, whether for the benefit of that person or for the benefit of the Group, any gratification as an inducement or reward to do or forbear from doing anything in respect of any transaction to take place.

3. Forms of Corruption

3.1 Bribery

Bribery is defined as any offering, giving, receiving or soliciting something of value in an attempt to illicitly influence the decision to be made. Hence, the directors and employees shall not

- i) give or accept any gratification payment with the intent to receive or retain a business or advantage to or from any person/party.
- ii) give or offer any gratification to a government official to facilitate or expedite a routine or necessary procedure.
- iii) threaten against any person/party who refuses to offer or declines any gratification or who has raised concerns on possible bribery.

3.2 Gifts and Hospitality

Any gift must be unsolicited or not be perceived as affecting business judgement or to influence view of conduct or to obtain an improper advantage. All gifts and hospitality should be for a genuine purpose, reasonable and given in the ordinary course of business.

Gifts must be of an appropriate type and value depending on the circumstances and taking into account of the reason for the gift. Gifts must not include cash or cash equivalent or be given in secret.

3.3 Facilitation Payments or Kickbacks

These are unofficial payment made to secure or expedite the performance of a routine action, or any forms of payment intended as compensation for favourable treatment or improper services. All directors, employees and applicable persons must avoid any activity that might lead to facilitation payment or kickback being made or accepted by YBS Group.

3.4 Charitable Contribution

YBS Group only provide charitable contribution which are legal and ethical under applicable laws. No donation can be made without prior approval in accordance with the Group's internal control policy. The donation must not be related to, or made in order to influence a business deal or decision. The donation must be given directly to the relevant charity or organisation and not to an individual.



3.5 Record Keeping

The Group must have proper and complete records to reflect the nature and purpose of any payments made or received in the usual course of business and these would serve as evidence that such payments are not linked to any corrupt and/or unethical conduct. All accounts, invoices, documents and records related to dealings with applicable persons should be prepared and maintained with accuracy and completeness.

4. Training

Training on awareness of ABC Policy and its compliance shall be provided on a regular basis to all existing directors and employees. All new directors and employees shall be provided with this training during orientation. Applicable persons who have business relationship with the Group will be informed of this Policy. All directors, employees and applicable persons will be required to sign a copy of the said Policy as an acknowledgement that they understand and will adhere to it.

5. Reporting of Violations of the Policy

All employees are encouraged to raise genuine concerns about possible improprieties in the conduct of the Group's business, at the earliest opportunity via the channel outlined in the Whistle-Blowing Policy. No individual will be discriminated against or suffer any sort or manner of retaliation for raising genuine concerns or reporting in good faith on violations or suspected violations of the Policy. All concerns reported will be taken seriously, treated in confidential manner and investigated immediately.

6. Monitoring and Review

The Board will monitor the effectiveness and review the implementation of this Policy at appropriate interval, considering its suitability, adequacy and effectiveness.

7. Document History

Date of Board Approval	Implementation Date	Revision No.
25 June 2020	1 July 2020	1 st version