



**INGRESS CORPORATION
BERHAD** 199901015899 (490799-K)

POLICY



ANTI - BRIBERY AND CORRUPTION



Group of Companies

January 2023

This Policy is subject to change at any time, with or without notice, at the sole discretion of INGRESS.

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1. OVERVIEW

INGRESS is committed to conduct its business professionally and ethically with high standards of integrity in compliance with all applicable laws and regulations in Malaysia and other countries where the Group operates.

In line with the corporate liability regulations spelt out under Section 17A MACC Act 2009 (“the Act”), where liabilities for corruption are now imposed on commercial organisations, this Anti-Bribery and Corruption Policy (the “Policy”) outlines the principles to ensure that INGRESS is able to minimise the risk of bribery and corruption across the organisation. In cases where there is a conflict between mandatory laws and the principles contained in this Policy, the law shall prevail.

Under the Act, a commercial organisation is considered as committing an offence, if a person associated with it, commits corrupt acts with intent to obtain or retain business for the commercial organization or to obtain or retain an advantage in the conduct of business for the commercial organization, and shall, upon conviction, be fined of not less than ten times of the value of the gratification, or RM1 million, whichever is higher, OR imprisonment for a term not exceeding 20 years, OR both. The director, controller, officer, partner and those who are concerned in the management of the commercial organisation shall be deemed to have committed the offence unless that person proves that the offence was without his consent or connivance and he exercised due diligence to prevent the commission of the offence having regard to the nature of his function and to the circumstances.

Before the Act, penalty for offences under MACC Act Section 16, 17, 18, 20, 21, 22 and 23 was imposed only to the offenders alone, which was imprisonment of not exceeding 20 years AND a fine of not less than five times the value of the gratification or RM10,000 whichever is higher.

2. DEFINITIONS

BOARD OF DIRECTORS	Refers to appointed directors of the respective company within INGRESS. which consists of members representing the shareholders of INGRESS
BONA FIDE	A Latin phrase meaning good faith, used to describe anything genuine or honest.
BRIBERY	Offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could 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.
CORRUPTION	Dishonest or fraudulent conduct by those in power.
SPONSORSHIP	Contributions and sponsorship payments made to support the community. Examples include sponsorship of educational events, supporting Non-Governmental Organisations, and other social causes.
EMPLOYEE	Refers to all staff and management of INGRESS who are permanent, temporary or contractual basis.
FACILITATION PAYMENT	Payments made to secure or expedite the performance by a person performing a routine or administrative duty or function. Facilitation payments need not involve cash or other financial asset. It can be any sort of advantage with the intention to influence the person in charge on his/her duties.

FRAUD	Wrongful or criminal deception intended to result in financial or personal gain by himself / herself or on behalf of other person.
GIFT	<p>A voluntary transfer of items or services from one party to another. Gift is given to or received from any person or organisation with which INGRESS Group is dealing business with.</p> <p>Examples / types of gifts include cash; meals; lodging; loans; gratuity; hospitality; entertainment; fee; commission; favourable terms or discounts on any product or service; services; equipment; prizes; products; transportation; use of vehicles, vacation, or other facilities; bonds; stocks or other securities; home improvements; tickets; gift certificates; gift cards; discount cards; memberships; employment or consulting relationships or services; or any other form of compensation or benefit. The list above is not exhaustive and can be added subject to changes in business scenarios from time to time.</p>
HEAD OF BUSINESS UNIT	Refers to the highest executive authority in a subsidiary of INGRESS, including Managing Director, Chief Executive Officer, Chief Operating Officer, and President Director.
INGRESS	Refers to Ingress Corporation Berhad (“the Company”) and its group of companies.
MACC (OR SPRM)	An abbreviation of the Malaysian Anti-Corruption Commission (or Suruhanjaya Pencegahan Rasuah Malaysia); a government agency in Malaysia that investigates and prosecutes corruption in the public and private sectors.
MANAGEMENT	Refers to middle management up to senior management, including head of departments.
MONEY LAUNDERING	When the criminal origin or nature of money or assets is hidden in legitimate business dealings or when legitimate funds are used to support illegal activities, including financing terrorism.
POLITICAL CONTRIBUTION	Contributions / payments made to a politician or a political campaign or any political party.
PUBLIC OFFICIAL	A candidate from government office, either federal or state or any political party, and offices federal / state-owned enterprises other than INGRESS.
THIRD PARTY	Contractors, suppliers, vendors, dealers, agents, consultants, introducers / government intermediaries, etc. It not only includes any party that INGRESS is currently in relationship with but also intends to do business with in the future.
TOP MANAGEMENT	Refers to the chief officers at Ingress Corporation Berhad including divisional presidents.
“T.R.U.S.T.” PRINCIPLES	A guideline on adequate procedures established by Governance, Integrity and Anti-Corruption Center (GIACC) of the Prime Minister's Department of Malaysia to assist commercial organisations in preventing corrupt practices in relation to business activities. The principles consist of (T) op Level Commitment, (R) isk Assessment, (U) ndertake control measures, (S) ystematic review, monitoring and enforcement and (T) raining and communication.
WHISTLEBLOWING	Disclosure of any unlawful acts, corruption, bribery, or other fraudulent activities based on one’s reasonable belief that any employee has engaged in.

3. INTRODUCTION

Bribery and corruption is a widespread phenomenon that compromises an organisation's business ethics and reputation. It raises serious social, moral, economic and political concerns, undermines good governance, hinders development and distorts competition. There are laws that prohibit bribery and acts of corruption and mandate that companies maintain accurate records with sufficient internal controls. Organisations are responsible to proactively combating bribery and corruption and are expected to comply with relevant policies.

4. OBJECTIVE

This Policy sets out INGRESS overall position on bribery and corruption in all its business activities, towards complying with the Act's requirements. It also serves as a guideline on the risk of bribery and corruption.

Adequate measures and principles of "TRUST" are applied within this Policy to eliminate fraud and bribery in any form, direct or indirect. For all intents and purposes, employees and business associates shall ensure compliance with all applicable laws in performing their duties.

5. SCOPE

This Policy applies to all employees, directors or representatives of INGRESS. Business partners are encouraged to adopt similar principles and standards of behaviour.

6. ROLES AND RESPONSIBILITIES

6.1 BOARD OF DIRECTORS

The Board of Directors shall have the overall understanding, approval, and accountability for implementing and complying with the Anti-Bribery and Corruption Policy.

6.2 TOP MANAGEMENT

Top Management is responsible to:

- a) Establish, implement, maintain and review this Policy.
- b) Ensure that the responsibilities and authorities for relevant roles are assigned and communicated within the organisation.
- c) Ensure adequate anti-bribery awareness and training to employees.
- d) Provide advice and guidance to employees on any issues relating to bribery, fraud and corruption

6.3 HEAD OF BUSINESS UNITS

Head of Business Units (“HBU”) is responsible to:

- a) Implement this Policy and ensure that all contents are disseminated throughout the organisation.
- b) Provide appropriate anti-bribery awareness and training to employees.
- c) Assign a responsible person-in-charge in handling governance-related matters for overseeing the implementation of this Policy

6.4 MANAGEMENT

Management at every level, shall:

- a) Be responsible for ensuring that this Policy is applied and complied within their division, department or function
- b) Participate in awareness programs pertaining to bribery, fraud and corruption as required

6.5 EMPLOYEES

All employees shall be responsible in understanding, complying with and applying the Policy, wherever related to their roles within the organisation.

7. POLICY STATEMENT

INGRESS adopts a zero-tolerance approach against all forms of improper solicitation, bribery, fraud and corruption practices which are normally intended to influence a decision or attain an advantage for the benefit of the Company.

INGRESS is committed to ensure that all parties are **professional, fair, honest and ethical** in every aspect of their business transactions, whether acting for or on behalf of the Company.

Bribery, fraud and corruption can take many forms, but the following categories need to be given special attention:

7.1 GIFTS

Gifts can build goodwill and are a part of normal relationships with our business partners. However, gifts can also create a perception of conflict of interest that can undermine the integrity of our business relationships and could be subject to potential abuse.

This Policy does not prohibit normal business hospitality, so long as it is reasonable, appropriate, modest, of insignificant commercial value and/or *bona fide* to improve the Company's image, promote products and services, or establish and maintain good relationships.

7.1.1 General Principle

Employees are generally expected to refuse or return gifts immediately. Any gift which will give personal benefit is always prohibited.

Under all circumstances, a gift in the form of cash or equivalent should not be given and/or accepted. For other prohibited gifts, refer to **Appendix I: List of Prohibited Gifts**.

During an active or anticipated procurement or tender exercise, provision of gifts to/from any third parties related to the exercise is strictly prohibited.

In addition, under certain circumstances, all gifts given and received must be well recorded.

7.1.2 Receiving

- a) A gift may be accepted if returning it is deemed impossible for reasons such as anonymity of the sender, the sender is from abroad, or the gift is perishable (e.g. flower, food, etc.)
- b) For unreturnable gifts, a record shall be maintained and managed by one dedicated department at the respective company, and to be treated as follows:

- i. *Share with other employees*

Food and beverages shall belong to the entire staff, even if addressed to a single employee. Such gifts must be distributed and not taken home under all circumstances.

- ii. *Hold it for departmental display*

Trophies, plaques, plants, flowers or any other displayable items shall be displayed at the central location, such as lobby or reception area where all employees may be aware of their presence.

- iii. *Donate to charitable organisations*

The above distribution treatment may be subject to changes wherever appropriate.

7.1.3 Giving

- a) Giving a gift to a third party is not permissible except authorised by the Head of Business Unit and/or above, based on the following conditions:
 - Top Management: Up to RM10,000 only, per occasion
 - HBU: Up to RM5,000 only, per occasion
- b) Declaration and authorisation shall be made through the **ABC Form** (refer to **Appendix II**) before giving a gift to a customer, business partners or any third party that meet the exceptions defined hereunder.

- c) The approved *ABC Form* shall be attached to the Staff Claim Form when submitting to the Account department for claims or payment purposes.

7.1.4 Exceptions

- a) The following situations may warrant certain exceptions to the general rule, where the provision of gifts is permitted:
 - i. Exchange of gifts at the company-to-company level (e.g., exchanges between companies as part of an official company visit).
 - ii. Gifts from INGRESS to institutions or individuals in relation to the Company's official functions and celebrations.
 - iii. Gifts or tokens bearing the Company's logo (e.g. t-shirts, pens, diaries, calendars and other small promotional items) that are given out equally to all guests attending events such as conferences, exhibitions, training, trade shows, annual dinner etc. and will be deemed as part of the Company's brand building or promotional activities.
 - iv. Gifts to charitable organisations / donations (e.g. monetary gifts or gifts-in-kind) – to be authorised by the Head of Business Unit and/or above.
- b) Additional guidelines in handling exceptions:
 - i. Proper care and judgement are expected to be exercised to avoid extravagant gifts or lavish entertainment.
 - ii. When dealing with the government or banks, special care is necessary to comply with all relevant legal obligations and regulations.

7.2 SPONSORSHIP

- a) Sponsorship fall within the responsibility of each department in ensuring that they are not used as a deception for bribery or used to avoid any of the provisions of bribery. In addition, they must not act as a conduit to fund illegal activities in violation of anti-money laundering, anti-terrorism and other applicable laws.
- b) All sponsorship must be authorised by the Head of Business Unit and/or above, and the responsible department shall keep accurate records of all sponsorships received or made by INGRESS.

7.3 POLITICAL CONTRIBUTIONS

- a) Political contributions made must be permissible under applicable laws and shall not be made with any promise or expectation of favourable treatment in return. They are to be accurately reflected in INGRESS's books and records.
- b) Any direct or indirect political contributions shall not be made without approval from the Board of Directors.

- c) Any political contributions by employees may be made under his/her personal capacity, and INGRESS will not compensate or reimburse such contributions.
- d) This clause is not applicable to Ingress foreign subsidiaries, where political contributions are always prohibited at all times.

7.4 FACILITATION PAYMENTS

- a) Facilitation payment is a payment or other provisions made (directly or indirectly) to an individual in control of a process or decision. It is given to secure or expedite the performance of a routine or administrative duty or function to avoid bureaucratic delays and red tapes that may slow down certain business dealings.
- b) Offering, promising or requesting facilitation payments are just as prohibited as actually paying or receiving facilitation payments.
- c) Employees are prohibited from paying or receiving, either directly or indirectly, facilitation payments to / from any parties.

7.5 BACKGROUND ASSESSMENT

7.5.1 Third-Party

- a) Third-party business shall not be engaged without the following standard practices:
 - (i) Relevant assessment shall be carried out to ensure that the entity is not likely to commit an act of bribery or corruption in the course of its work with INGRESS.
 - (ii) Business dealings with any third party reasonably suspected of bribery and/or improper business practices such as money laundering must be avoided.
 - (iii) Continuous monitoring of the third party's performance and business practices to ensure ongoing compliance.
 - (iv) Conflicts of interest or 'red flags' raised shall warrant further investigations and must be sufficiently addressed before the engagement of the third party can progress.
 - (v) If at any point the third party was found legally guilty due to corruption or fraud activities, INGRESS shall immediately terminate the agreement or contracts with the said party.
- b) An appropriate termination clause shall be added in the contract/agreement upon the letter of appointment has already been issued by INGRESS.

7.5.2 Recruitment of Employees

- a) The employee recruitment process shall be based on approval selection criteria to ensure that only the most qualified and suitable individuals are employed. This is crucial to ensure that no corruption is involved in hiring employees.
- b) Proper background checks must also be conducted to ensure that the potential employee has not been convicted of bribery or corruption cases nationally or internationally.

7.6 PUBLIC OFFICIALS

- a) Caution must always be exercised when dealing with public officials, as the law of bribery, fraud, and corruption leads to severe punishments.
- b) Providing gift, entertainment or corporate hospitality to public officials or their family members is generally considered a 'red flag' situation in most jurisdictions.
- c) "*Bona Fide*" payments to a government entity required by contract or law, are not prohibited, so long as they are made with due care, and not made to any officials. Such provisions must be authorised by the Head of Business Unit and/or above.

7.7 MONEY LAUNDERING

- a) INGRESS strongly objects all practices related to money laundering, including dealing with the proceeds from criminal activities.
- b) Dealing with parties who are known to be committed with money laundering must be avoided.
- c) To avoid violating anti-money laundering laws, employees are expected to always conduct third party background assessment to understand their business and background and to determine the origin and destination of money, property and services.

7.8 RECORD KEEPING

- a) Divisional and departmental financial records are to be kept **seven** years as per audit requirements and appropriate internal controls as evidence of the business reason for making and receiving payments from any parties.
- b) All gifts or expenses incurred to third parties must be declared in accordance with the Policy and with its corresponding reasons specifically recorded as stipulated in section 7.1.
- c) No record shall be kept "off-book" to facilitate or conceal improper payments.

8. NON-COMPLIANCE

- a) Appropriate disciplinary actions will be taken against employees who are proven to have committed an act which is contrary to this Policy.
- b) Any violation against the law shall be reported to the authorities i.e. MACC or the police.
- c) Always seek guidance from human resource, legal, internal audit or risk management departments if unsure.

9. WHISTLEBLOWING

- a) Employees or third parties are encouraged to raise their concerns in good faith, openness, and transparency in the commitment to the highest standard of integrity and accountability.
- b) If an employee or a third party suspects another INGRESS employee has violated or about to violate this Policy or applicable laws, whether deliberately or inadvertently, a report can be made in accordance with INGRESS' Whistleblowing Policy.
- c) Further details can be referred in INGRESS' Whistleblowing Policy.

10. REPORTING

- a) Any bribery, fraud or corruption related issues or changes shall be reported to the Top Management as and when necessary.
- b) Results of any investigation of bribery, fraud and corruption shall be shared with the Top Management.
- c) The adequacy and effectiveness of the anti-bribery and corruption management should be assessed on a continual basis.

11. DECLARATION

All employees shall declare in writing that they have read, understood and will abide by this Policy (Refer to **Appendix III** for the **Staff Declaration**). A copy of this declaration shall be documented and retained by the respective HR department of INGRESS subsidiaries.

12. LANGUAGE

This Policy is prepared in English and local languages. In the event of any inconsistencies or dispute over the content or interpretation of this Policy, the English version shall prevail over other versions in local languages.

13. REFERENCES

- a) "Guidelines on Adequate Procedures" by Governance, Integrity and Anti-Corruption Centre (GIACC) of Prime Minister's Department, 2019
- b) "Malaysian Anti-Corruption Commission Act 2009", Amendment 2018
- c) "PERODUA Anti-Bribery and Anti-Corruption Policy", December 2019
- d) "Petronas Anti-Bribery and Corruption Manual", 2014
- e) "TM Code of Business Ethics", 2006

Appendix I**LIST OF PROHIBITED GIFTS**

The following examples are expressly prohibited:

- ☒ Gifts that are **bribes, payoffs or kickbacks** (e.g., gifts given in order to obtain or retain business, or to secure an improper advantage);
- ☒ Gifts that are **prohibited by law**;
- ☒ Gifts of **cash or equivalents** (including loans, gift vouchers, mementos or souvenirs in the form of currency, etc.);
- ☒ Gifts **to family members of customers, suppliers or other business associates**;
- ☒ **Non-business trips** including airline tickets and accommodation gifted by / to a business partner;
- ☒ Gifts that **do not form part of a normal sales promotion** and are **excessive in value** (e.g. expensive watches);
- ☒ **Entry to adult entertainment clubs** or other adult/inappropriate events;

ABC FORM

	DEPARTMENT													
	DOC NO													
	PAGE	1	OF	1	PAGES	REV NO:								
TITLE: ABC* FORM *Anti-Bribery and Corruption														
COMPANY:	ICB	IIT	IIM	ITSB	IPSB	IATSB	TSSB	IAV	FCT	PTIMV	PTIII	PTITI	IAIPL	IKT
	IASB	IMCSB	ISASB	IACSB	MDSB	RESB	IESB	OTHERS						

(Please tick the appropriate column)

RECEIVING GIVING

(Please indicate in this form on either receiving or giving)

1) GIFT

DATE	NAME, DESIGNATION & ORGANISATION ¹	DESCRIPTION	TYPE ²	AMOUNT
<i>Note: use an attachment for long list</i>				TOTAL

2) OTHERS - ENTERTAINMENT, DONATION, SPONSORSHIP

DATE	NAME, DESIGNATION & ORGANISATION ¹	DESCRIPTION	TYPE ²	AMOUNT
<i>Note: use an attachment for long list</i>				TOTAL

1 If Receiving is chosen, enter Sender information
If Giving is chosen, enter Recipient information

2 Occasion type:
1- Corporate Function, 2- Official Visit, 3- Donation, 4- Sponsorship

NOTE
For Receiving, submit form to HR who shall decide the distribution treatment.
For Giving, submit approved form to HR and Account for claim and payment purpose.
Prior to entertaining, approval must be obtained from the respective HBU or above.

For HR use only

Gift received distribution treatment:

Charity

Display

Share

Acknowledged by	Date

Requested by:

Name:

Designation:

Staff No.:

Date:

Verified by:

Name:

Designation:

Staff No.:

Date:

Approved by:

Name:

Designation:

Staff No.:

Date:

Appendix III

STAFF DECLARATION

Acknowledgement of Anti-Bribery And Corruption Policy

I, _____ (Staff No.: _____),
hereby declare that I have read and understood INGRESS Anti-Bribery and Corruption Policy and the responsibilities required of me in relation to the Policy.

I will abide by the requirements and provisions set out in the Policy which shall be read together and forms part of my employment contract with INGRESS.

I agree to INGRESS’s zero tolerance approach to bribery and corruption and the possible actions of:

- a. Dismissal, and/or;
- b. Legal action, and/or;
- c. INGRESS filing a police report, and/or;
- d. INGRESS filing a report to MACC.

that may be taken against me for the breach of this Policy.

I also understand that to have assisted or facilitated the violation of this Policy, whether actively or by way of negligence or omission, will also be deemed to have violated the Policy and may be liable for the actions stated above.

.....
Name :
NRIC :
Designation :
Date :