Wintech Group of Companies:

Wintech Metal Berhad
Wintech Metal Processing Sdn Bhd
Wintech Worldwide Sdn Bhd

Anti-Bribery & Anti-Corruption (ABAC) Policy

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Reviewed By:	**Approved By:**
HR MANAGER	CEO

Contents

ABBREVIATIONS

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

ABAC	Anti-bribery and anti-corruption
Board	Board of Directors
ARMC	Audit and Risk Management Committee
COC	Code of Conduct and Code of Ethics
KSM	Key Senior Management
HR	Human Resources
ALM	Limit of Authority
MACC	Malaysian Anti-Corruption Commission
SSM	Suruhanjaya Syarikat Malaysia
Wintech or the Company	Wintech Metal Berhad
Wintech Group or the Group	Wintech Metal Processing Sdn Bhd , Wintech Worldwide Sdn Bhd and Xbace Sdn Bhd
Clients, 3PPs or 3rd Party Providers	means customers, business partners, suppliers, service providers, vendors, contractors, agents, brokers, referral partners, consultants, resellers, other forms of representatives or third parties engaged by the Wintech Group, including their respective employees, contractors, senior managers or directors,

1.0 INTRODUCTION

1.1 General Information

The Anti-Bribery & Anti-Corruption ("ABAC") Policy & Guidelines (hereinafter referred to as "Policy & Guidelines") defines the policies and procedures for Wintech Metal Berhad ("Wintech" or "the Company") and its subsidiaries (collectively known as "Wintech Group" or "the Group"). Rules (including Circulars and Letters) from the regulators shall automatically supersede the existing operating policies and procedures herein stated.

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

To ensure the policies and guidelines/practices are oriented towards embedding ABAC stance organization-wide, with guidance from Guideline on Adequate Procedures and requirements of Malaysian Anti-Corruption Commission ("MACC") Act 2009, introduced via Section 4 of the MACC (Amendment) Act 2018;

- To ensure adequate and standardised ABAC policies and guidelines are consistently applied throughout the Group by all relevant staff and
- To ensure that business operations within the Group strictly adhere to the ABAC Policy & Guidelines.

The Policy & Guidelines apply to the following key stakeholders:

a. All Directors of Wintech, both independent and non-independent, executive and non-executive, unless otherwise stated in this Policy & Guidelines.

b. All employees within the Group; and

c. 3PPs - Business partners, suppliers, subcontractors, contractors, consultants, agents, representatives, and others performing work or services for or on behalf of the Group.

It is the intention of the Board of Directors ("the Board") of Wintech to ensure that these procedures serve as our commitment to prohibit bribery and corruption in the business conduct within the Group.

1.2 Anti-Bribery and Anti-Corruption Policy Statement

Wintech adopts a zero-tolerance approach to all forms of bribery and corruption. The Group promotes the value of good governance and integrity in its business activities.

Wintech is committed to:

- Establish, maintain, and periodically review an ABAC program which includes clear policies and objectives that adequately address corruption risks;
- Promote the values of integrity and good corporate governance in all business dealings. All employees are expected to comply with all applicable laws and regulations, including our internal policies pertaining to ABAC;
- Create and maintain a trusted and confidential whistleblowing channel concerning the reporting of suspected and/or actual corruption incidents or inadequacies in the anti-corruption compliance program;

- Provide adequate training, awareness, and communication to ensure employees comprehend the requirements, benefits, and their role and responsibilities for ABAC and corruption risk management; and
- Conduct continual review and improvements on the Group's policies and procedures in relation to anti-bribery and anti-corruption.
- Employees who engage in corrupt practices shall be subjected to disciplinary action per the Company's Employee Handbook and Code of Conduct ("COC").

2.0 KEY DEFINITIONS

2.1 Anti-Bribery and Anti-Corruption Policy & Guidelines

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

2.2 Bribery

ISO 37001:2016 defines bribery as 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 in relation to the performance of that person's duties.

2.3 Board of Directors

This is referred to as the Board of Wintech.

2.4 Audit and Risk Management Committee

Supports the Board in overseeing financial reporting, internal controls, risk management, compliance, anti-bribery, and auditor independence, ensuring integrity, transparency, and protection of stakeholders' interests.

2.5 Clients or 3PPs

This means customers, business partners, suppliers, service providers, vendors, contractors, agents, brokers, referral partners, consultants, resellers, other forms of representatives or third parties engaged by the Wintech Group, including their respective employees, contractors, senior managers or directors,

2.6 Code of Conducts and Code of Ethics

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

2.7 Corporate Hospitality

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

2.8 Corruption

The MACC Act 2009 defines corruption as giving or receiving any gratification or reward in the form of cash or in-kind of high value for performing a task in relation to his/her job description.

2.9 Donation

This refers to the gratification the Group gives for charity, humanitarian aid, or support for local community welfare, whether in-kind or by way of financial contribution.

2.10 Employee

This refers to any person in the Group, including, but not limited to, Management, Managers, Executives, and Non-Executives. It also includes temporary staff and interns.

2.11 Extortion Payment

This refers to money forcibly extracted from the Group or its employees by actual or perceived threat to health, safety and liberty and is outside the scope of ABAC.

2.12 Facilitation Payment

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

2.13 Gifts

This refers to items the Group gives to a third party without expecting payment or benefit in return. For example, vouchers, gift cards, company-branded products or promotional items, hamper, and festive gifts.

2.14 Key Senior Management

Defined as the executives including the Chief Executive Officer (CEO) and Head of Departments (HOD), responsible for carrying out corporate policies established by the Board.

2.15 Guideline on Adequate Procedure

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

2.16 ISO 37001:2016

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

2.17 Limit of Authority

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

2.18 Public Officials

This includes, without limitation, an officer to the federal and state government, local authorities, candidates for public office, officials of any political party, and officials of state-owned enterprises other than Wintech.

2.19 Sponsorship

This refers to support, either financially or through products 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 Group profile.

2.20 Whistleblower

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

2.21 Whistleblowing Policy & Guidelines

This refers to the Whistleblowing Policy & Guidelines of Wintech, applicable to the Group.

3.0 POSSIBLE FORMS OF CORRUPTION

3.1 **Charitable and political donations, sponsorship, travel, and promotional expenses** - These are legitimate activities for entities but can be abused by being used as a subterfuge for bribery.

3.2 **Facilitation payments** - These are typically small payments made to secure or expedite the performance of a routine or necessary action to which the payer is entitled, legally or otherwise.

3.3 **Kickbacks -** These are bribes fulfilled after a company has awarded a contract to a customer. They take place in purchasing, contracting, or other departments responsible for decisions to award contracts. The supplier provides the bribe by kicking part of the contract fee back to the buyer directly or through an intermediary.

3.4 **Patronage -** Favoritisms in which a person is selected, regardless of qualifications, merit, or entitlement, for a job or benefit because of affiliations or connections.

3.5 **Bid rigging –** The way that conspiring competitors effectively raise prices in situations where purchasers acquire goods or services by soliciting competing bids.

3.6 **Cartels -** A secret agreement or collusion between organisations to commit illicit actions or fraud.

3.7 **Price fixing -** An agreement among competitors to raise, fix, or otherwise maintain the price at which their goods or services are sold. Price fixing can take many forms, and any agreement that restricts price competition may violate applicable competition laws.

3.8 **Revolving door**—This is corruption linked to the movement of high-level employees from public sector jobs to private sector jobs and vice versa. The main concern relates to how an organisation's practice can compromise the impartiality and integrity of public office. For organisations, there may be risks in discussing or promising future employment to public officials or using former public officials as board members, employees, consultants, etc.

3.9 **Illegal information brokering** - The brokering of corporate confidential information obtained by illegal methods.

3.10 **Insider trading -** Any securities transaction made when the person behind the trade is aware of non-public material information and is hence violating his or her duty to maintain confidentiality of such knowledge.

3.11 **Tax evasion -** The illegal non-payment of tax to the government of a jurisdiction to which it is owed by a person, enterprise, or trust who should be a taxpayer in that place.

4.0 RESPONSIBILITIES

4.1 Board of Directors ("BOD")

a. Sets commitment towards the prohibition of bribery and corruption in the business conduct within the Group;

b. Approves the ABAC Policy & Guidelines;

c. Ensures the alignment of ABAC Policy & Guidelines to the strategy of the Group;

d. Maintains oversight on ABAC governance, ensuring that best practices of the ABAC management system are established, implemented, maintained, and reviewed to adequately address the Group's bribery and corruption risks, including the Policy & Guidelines; and

e. Promotes appropriate ABAC culture within the Group.

4.2 Audit and Risk Management Committee (ARMC)

a. Reviewing the annual corruption risk assessment under the Anti-Bribery & Anti-Corruption Policy & Guidelines to identify, analyse, assess, and prioritise internal and external risks.

b. Reviewing the results of all anti-corruption activities undertaken by the Group.

c. Reviewing incidents reported through the Whistleblowing Policy & Guidelines and monitoring actions taken.

d. Ensuring compliance with applicable laws and regulations, and safeguarding the Group against bribery, corruption, and related risks.Review the risk assessment carried out pursuant to the Anti-Bribery & Anti-Corruption Policy & Guidelines annually to identify, analyse, assess and prioritise the internal and external corruption risks faced by the Group.

4.3 Chief Executive Officer ("CEO")

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, and enhance the underlying controls on these key functions 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 programs for the employees of the Group;

e. Promotes appropriate ABAC culture within the Group; and

f. Support other relevant management personnel in preventing and detecting bribery and corruption.

4.4 Head Of Department ("HOD")

a. Ensures the integration of ABAC Policy & Guidelines requirements into respective key functions of the Group and enhances the underlying controls on these key functions to support ABAC Policy & Guidelines' requirements;

b. Monitors the compliance of ABAC Policy & Guidelines requirements and assesses such compliance and reports the result of the assessment of their respective departments to the Finance Director quarterly;

c. Communicates the ABAC Policy & Guidelines to respective employees, both internally and externally;

d. Promotes appropriate ABAC culture within respective departments and

e. Support relevant personnel in preventing and detecting bribery and corruption within respective subsidiaries, business units or shared services units.

4.5 Employees

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

b. Adheres to the requirement of the ABAC Policy & Guidelines; and

c. Reports on suspected bribery or corruption via Wintech's whistleblowing channel.

4.6 Finance Director

a. Ensures that the ABAC Policy & Guidelines are adhered to within the Group;

b. Reports on non-compliance cases to the ARMC, including follow-up action status on the said cases;

c. Attends to inquiries about Wintech's ABAC Policy & Guidelines and its practices within the Group; and

d. Facilitates the corruption risk assessment periodically.

4.7 Amendments to Policy & Guidelines

Guidelines for any requirement to update, improve, and/or amend this Policy & Guidelines. The proposed changes shall be submitted for authorisation and approval by the Board. Key information on adding new policy/procedure and deletion or variation of existing policy/procedures shall be indicated for version control purposes.

5.0 GIFTS & CORPORATE HOSPITALITY

Wintech recognises the importance of gifts and corporate hospitality giving/acceptance, donation, and sponsorship activities to maintain good rapport with its vendors, customers, business partners and public officials. The policies and procedures set out below are to safeguard the Group's reputation and to protect its employees from allegations of soliciting or giving bribes, corruption or exercising undue influence on external party(s) for personal gain.

5.1 "No Gifts" Policy

a. Wintech has adopted a "**No Gifts policy**," subject only to certain narrow exceptions. Wintech's employees and directors (executive and non-executive), family members or agents acting for or on behalf of Wintech's employees, directors or their family members are prohibited from, directly or indirectly, receiving or providing gifts.

*Note: "Family members" include spouse(s), children (including stepchildren and adopted children), parents, stepparents, siblings, step-siblings, grandparents, grandchildren, in-laws, uncles, aunts, nieces, nephews, and first cousins, as well as other persons who are members of your household.

b. Wintech requires all employees and directors to abide by this policy to avoid conflict of interest or the appearance of conflict of interest for either party in ongoing or potential business dealings between Wintech and external parties. A gift can be seen as a bribe that may tarnish Wintech's reputation or be in violation of anti-bribery and corruption laws.

c. A conflict of interest arises when an individual may have desired prevailing personal interest, which could be envisaged and interfere with the performance of duty or obscure a judgment on what would be in the Company's best interest.

d. This would undermine the duties of good faith, fidelity, diligence, and integrity expected by Wintech from its directors and employees in performing their duties and obligations.

e. Any gifts contravene Wintech Group's "No-Gift Policy" must be declined or returned. Employees should accompany the refused or returned gift with a note expressing gratitude to the giver while politely explaining the refusal or return of the gift following Wintech Group's "No-Gift Policy."

f. Directors and employees are responsible for informing external parties involved in any business dealings with Wintech that the Company practices a "No Gifts" policy and requesting the external party's understanding of and adherence to this policy.

5.2 Exceptions to "No Gifts" Policy

a. Although generally, Wintech practices a "No Gifts" policy, there are certain exceptions to the general rule whereby the receiving and provision of gifts are permitted in the following situations:

- Exchange of gifts at the company-to-company level (e.g. gifts exchanged between companies as part of an official company visit/courtesy call and thereafter said gifts are treated as company property);
- Gifts from the company to external institutions or individuals in relation to the company's official functions, events, and celebrations (e.g. commemorative gifts or door gifts offered to all guests attending the event);
- Gifts from Wintech to employees and directors and/or their family members in relation to an internal or externally recognised Company function, event, and celebration (e.g. in recognition of an employee's/director's service to the Company;
- Gifts from Wintech to employees and directors and/or their family members in relation to their sickness or death (e.g. condolence money or flower and get-well gifts from Wintech to support the employees);
- Gifts in the form of "bank/online transfer" from an external party(s) as sponsorship for Wintech's official function, event, and celebration (e.g. lucky draw gifts for annual dinner);
- Token gifts of nominal value, usually bearing the Wintech or company's logo (e.g. t-shirts, pens, diaries, calendars, and other small promotional items) that are given out equally to members of the public, delegates, customers, partners, and key stakeholders attending events such as conferences, exhibitions, training, trade shows etc. and deemed as part of the company's brand building or promotional activities; or

- Gifts to charitable organisations or the equivalent who have no business dealings with Wintech (e.g. monetary gifts or gifts-in-kind to charitable organisations).

5.3 Giving Gifts

a. All employees and directors, along with their family members, are prohibited from giving any gifts to business associates and third parties that may have direct or indirect business interest with Wintech Group, unless they meet the exceptions specified in section 5.2(a).

5.4 Providing Corporate Hospitalities

a. Wintech Group recognises that offering corporate hospitality at corporate events, sporting events, or other public gatherings is a legitimate way to foster networking and build goodwill in business relationships.

b. It is a standard practice for Wintech Group to issue complimentary passes, tickets, or invitations to third parties for events organized or sponsored by Wintech Group and for events organised or sponsored by external organizations.

c. While providing corporate hospitality reflects Wintech Group's courtesy and goodwill, employees and their respective HOD must exercise careful judgment to protect the company's reputation from any allegations of impropriety or perceptions of bribery, especially when such hospitality could influence or appear to influence business decisions.

d. There must be explicit, clear, and transparent internal criteria for selecting guests for Wintech Group's corporate hospitality events. Reasonable due diligence is particularly crucial when the guests include public officials.

e. Extravagant or luxurious entertainment is strictly prohibited as it may violate the MACC Act.

5.5 Purchase of Gifts and Corporate Hospitalities

a. Purchase requisition pertaining to gifts and corporate hospitalities shall be a reasonable amount, subject to approval in line with the ALM. 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 Group and public officials;

   ii. They are limited, customary and lawful under the circumstances;

   iii. They do not have or are perceived to be affecting action(s) or decision(s) of the receiving party;

   iv. There shall be no expectation of any specific favours, benefits, or advantages from the intended recipients;

   v. There shall not be any corrupt/ criminal intent; and

   vi. Giving out gifts or corporate hospitality shall be transparent.

b. The purchase of gifts or corporate hospitality is only permitted to the employee with Finance approval, whichever is applicable, and further subject 5.5(d) and the employee must declare the gift or corporate hospitality using the Gifts, Entertainment, and Corporate Hospitality Declaration Form (APPENDIX A) and surrender it to HR for further approval from Finance.

c. Purchase requisition pertaining to gifts and corporate hospitalities for officials from the public sector shall be restricted to the statutory limit of the respective countries. However, gifts in the form of cash or cash equivalent shall never be given or offered to any public officials.

d. Purchase requisition on gifts or corporate hospitality shall be indicated with the purpose of requisition, including client or vendor name or representative details.

e. All expenses incurred to provide the corporate gifts and hospitalities must be properly kept, documented and recorded by Finance for audit purposes.

5.6 Providing Entertainment

a. Wintech Group recognizes that offering modest entertainment is a legitimate means of cultivating business relationships. It is a common practice in the corporate world to use such hospitality to strengthen ties with external clients and third parties. Accordingly, eligible employees are permitted to provide reasonable hospitality as a form of business networking and to show goodwill towards those receiving it.

b. Given that perceptions can often carry more weight than facts, employees must exercise careful judgment when offering entertainment, especially to public officials. It is crucial to ensure that all activities are in compliance with local anti-bribery and corruption laws.

c. Employees are strictly forbidden from providing or offering entertainment with the intent to improperly influence any party in exchange for future benefits or results. Such actions, whether direct or through intermediaries, may be considered acts of bribery.

d. Entertainment offered by an employee or director of the Group to an external party(s) requires approval according to the authority limit. The limit for entertainment and corporate hospitality is restricted to maximum RM200.00 or equivalent per headcount per event. Any amount exceeds this threshold required prior approval from the Head of Department proceed, subject to maximum of RM500.00 or RM equivalent. Amount exceeding RM500 per person shall further require the Finance approval.

e. All employees must adhere to the company's entertainment claims and reimbursement policies and procedures and keep entertainment expenses within the prescribed limits.

f. All expenses related to entertainment activities must be meticulously documented and recorded for auditing purposes. This ensures transparency and accountability in the use of company resources.

5.7 Gifts Acceptance

a. Under no circumstances that an employee or director of the Group receive or solicit personal gifts from an external party. All employees, directors of Wintech or his/her family/household members are not allowed to accept gifts in the form of cash or cash equivalent i.e. bonds, loans, air tickets or use of vacation property from an external party. If you receive a gift from an external party, you must thank the giver and politely decline or return the gift, explaining Wintech Group's **"No Gifts Policy".**

b. Although the general principle is to immediately refuse or return such gifts, accepting a gift on behalf of Wintech is allowed only in very limited circumstances, whereby refusing the gifts is likely to seriously offend and may sever Wintech's business relationship with the Third Party.

c. In cases where it is not feasible to decline or return a gift, or where refusing the gift could negatively impact the business relationship or offend the giver, the employee must declare the gift using the Gifts, Entertainment, and Corporate Hospitality Declaration Form (APPENDIX A) and surrender it to HR. HR will consult with Finance Director to determine the appropriate handling of the gift. The disposition of the gifts will be based on the following options:

   i. Donate the gift to charity.

   ii. Register it as company property for communal use by all employees.

   iii. Use it as a decorative item.

   iv. Share it among employees.

   v. Keep it for use as lucky draw prizes at company events.

   vi. Permit the employee to retain the gift.

d. An exception to the policy stated in paragraph 5.7(C) is for meals paid for by a third party. Employees may accept such meals regardless of their value but must declare them using the gift declaration form (APPENDIX A).

e. Directors and board members are subject to the "No-Gift Policy" as outlined by government regulations.

5.8 Hospitalities & Entertainment Acceptance

a. Receiving entertainment or corporate hospitality, with the exception of refreshments provided at meetings on business premises, is generally prohibited. Examples of prohibited forms of entertainment include orchestra performances, theater shows, karaoke, and spa visits. Prohibited forms of corporate hospitality include travel, passes, sporting events, event tickets, or additional discounts on items purchased from external parties' companies.

b. Wintech Group recognizes that the occasional acceptance of appropriate levels of hospitality and entertainment, when provided in the normal course of business, can be a legitimate means of building good business relationships. However, it is crucial for employees to exercise careful judgment before accepting any hospitality or entertainment, to protect the company's reputation and to prevent any allegations of impropriety or undue influence.

c. Any gifts, hospitality, or expenses that come with 'strings attached'—specifically if they are intended to secure a business advantage or influence a decision—must be politely declined.

d. If employees determine that certain corporate hospitality is beneficial for fostering a healthy business relationship, they may proceed but must first declare such acceptance to HR.

e. Acceptable forms of entertainment and hospitality for Wintech Group employees include golf, meals, open houses, and training sessions. All such activities must be declared.

f. Should there be any uncertainty regarding the appropriateness of entertainment and corporate hospitality offered by an external party, the general guideline is to either decline the offer or consult with HR or Finance.

6.0 CSR, DONATIONS, AND SPONSORSHIPS

a. Corporate Social Responsibility (CSR), charitable donations, and sponsorships must be pursued only for legitimate purposes and must never serve as means to circumvent legal or regulatory requirements. Importantly, these activities must not be used to facilitate corruption, engage in illegal activities, or support money laundering.

b. All requests for CSR, donations, and sponsorships must be scrutinized for legitimacy and must not aim to improperly influence business outcomes, as this could constitute bribery. Employees are expected to exercise sound judgment and common sense in evaluating such requests. If unsure, employees should seek advice from their HOD, HR or Finance.

c. Wintech Group is committed to supporting deserving causes without the expectation of any return or influence. Recipients must be legitimate organizations, either registered with the Registrar of Society (ROS) or pre-approved by the Board of Directors (BOD) under the company's CSR program. Adequate due diligence must be conducted to ensure that the support provided meets its intended objectives and reaches the correct recipients.

d. Employees wishing to engage in charitable activities or seek sponsorship for personal reasons must notify HR in advance with the Donation or Sponsorship Declaration form in **Appendix B**. While Wintech Group supports genuine personal fundraising efforts by employees and associates, it must be clear that such activities are unrelated to the company's business.

e. Donation and sponsorship are only permissible with prior approval by HR and/or Finance. All donations and sponsorship payments shall be supported with an official letter of request /announcement /notice from the requesting external party and proof of receipt.

f. Donations or sponsorships which are more than RM10,000 for a single individual or entity shall be subject to approval by the Board of directors.

g. Employees making personal contributions to charities or political organizations, or engaging in sponsorships, must clarify that such activities are conducted in a personal capacity and are not affiliated with Wintech Group. Company resources must not be used to support personal political or charitable activities.

h. No CSR, donations, or sponsorships shall be directed towards any beneficiaries under the control or influence of political officials.

i. Wintech Group does not engage in political donations, whether monetary or in-kind, particularly to politicians, political campaigns, or CSR initiatives controlled by political figures.

7.0 FACILITATION PAYMENTS

7.1 General Rules

a. Wintech Group strictly prohibits promising, accepting, or giving, either directly or indirectly, anything that could be considered facilitation payments by any person (e.g., directors, employees, or 3PPs acting on behalf of the company) for their personal benefit or for others.

b. If an employee receives a request for or is offered a facilitation payment, they must immediately report it to their Head of Department (HOD) and HR.

c. All facilitation payments require approval by Finance.

d. The Finance Director shall maintain a record of such event and report the payment.

7.2 Understanding Facilitation Payments

a. A "facilitation payment" (sometimes referred to as "grease payments") is a payment made to a decision maker or administrative staff, either in the public or private sector, to secure or expedite the performance of their duty.

b. Facilitation payments are considered illegal under the MACC Act as they fall within the definition of gratification or bribery.

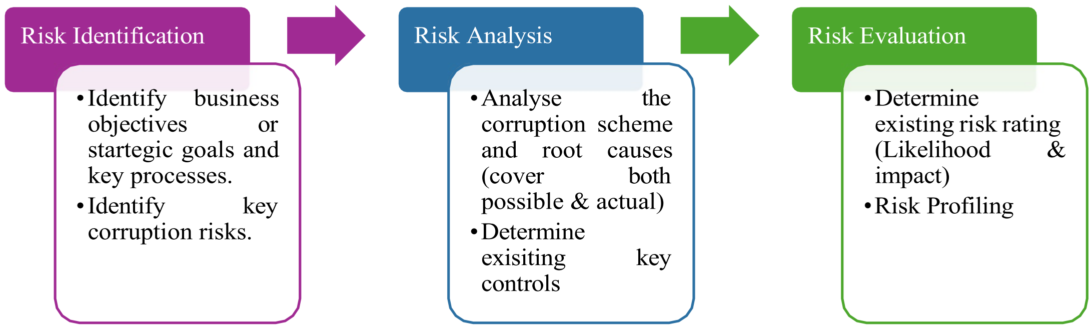
c. Although facilitation payments may be a common business practice and might even be legal in some parts of the world, Wintech Group will not engage in the payment or receipt of such payments.

d. Payments of reasonable and bona fide expenses incurred in the proper course of business are not prohibited by this Policy if they are directly related to the execution or performance of a contract or other binding obligation.

e. Wintech Group conducts thorough due diligence in all entities with whom it engages, particularly those that represent the company's interests or supply goods and services. The company maintains accurate books and records in reasonable detail, subject to internal audit and controls. All payments must be properly recorded in the company's accounts and financial records in a manner that reflects their true nature and complies with applicable accounting standards. Concealing the nature of payments or recording them contrary to standards is not permitted.

8.0 CORRUPTION RISK ASSESSMENT APPROACH

a. The corruption risk assessment process is depicted in the diagram below:



b. The Board, through the ARMC, 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 evaluate the consequences of a risk, namely the likelihood of occurrence and criticality of impact, based on Wintech's risk appetite.

d. Risk Register is developed to capture both possible and actual corruption scheme(s), root causes, existing key controls, and impact. 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 the strategic decision-making process and mitigation of corruption risks.

e. The Finance Director, together with ARMC, shall conduct regular risk assessment i.e. on an annual basis and/or when there is a change in law or circumstance of the business to ensure the identified corruption risks remain relevant and adequate mitigating controls are discussed and implemented.

9.0 DUE DILIGENCE

	WHEN	**BY WHO**
EMPLOYEES & DIRECTORS	Prior to onboarding new employees/directors, or incidents of misconduct.	HR
CLIENTS/3PPS	Prior to first time engagement, renewal of contracts, performance valuation, incidents of misconducts, material changes in circumstances.	Respective business functions that engage with the third parties.

9.1 Purpose of Due Diligence

a. The purpose of due diligence at Wintech Group is to inform Directors and Personnel in deciding whether to maintain or discontinue relationships with clients or third parties. Any negative findings from due diligence processes are considered red flags and are critical in determining the future of these relationships. Depending on the outcome of due diligence, Wintech Group may choose to decline, suspend, or terminate relationships with Personnel, 3PPs, Government/Public Officials, or any other parties to avoid legal, financial, and reputational risks.

b. The due diligence process is designed to gather sufficient information to assess potential bribery risks associated with external parties. No business dealings should commence with any customers, or third parties suspected of engaging in bribery or improper business practices, unless those suspicions are thoroughly investigated and resolved.

9.2 Red Flags

a. During due diligence or ongoing dealings with clients or 3PPs, any conflicts of interest or **"red flags"** that arise must warrant further investigation and be sufficiently addressed before progressing with any engagement. This is crucial to ensure compliance and integrity in all business interactions.

b. Clients and 3PPs should be questioned about the measures they have taken to resolve any issues or red flags that have arisen within their operations. This inquiry helps gauge their commitment to rectifying potential problems.

c. To reduce any perceived risks, it may be advisable to recommend that the client or 3PPs adopt anti-corruption policies. Such recommendations can be formally included in the letters, contracts, or agreements between Wintech Group and the client or third party.

d. If red flags relate to historical investigations of corruption where no conviction occurred, these may be considered mitigated, although it remains prudent to seek further information or understand the background of the circumstances thoroughly.

e. In situations where "red flags" are based on unsubstantiated rumors without formal investigation by authorities or proven in a legal setting, Directors or Personnel may proceed with the contract/transaction. However, it is advisable to continuously monitor the situation and report any adverse findings to the HOD immediately.

f. Only proceed if there are no “red flags” identified or if all identified red flags are sufficiently mitigated (to satisfy that reasonable steps had been taken to address the corruption risk of the 3PPs).

g. If the red flag cannot be mitigated or resolved despite exhaustive measures, Directors or Personnel should not proceed with the relationship with the client or 3PPs,

h. Examples of common "red flags" involving clients and 3PPs include but not limited to:

    i. Family, business, or other special ties with government or public officials.

    ii. A reference check reveals a flawed background or reputation of the client or third party.

    iii. Objections to anti-bribery commitments in commercial agreements or negative responses to such requirements.

    iv. Complex payment arrangements such as requests for cash payments, payments to unrelated parties, or demands for upfront payment for expenses.

    v. Requests by the client or third party for anonymity in business transactions.

    vi. Inadequate credentials for the nature of the engagement, lack of a proper office, or established place of business.

9.3 3PPs Due Diligence and Declarations

a. Wintech is committed to uphold the highest standard of ethics and integrity in all aspects of its activities with 3PPs.

b. A Due Diligence Assessment Form shall be used in guiding Wintech's employee to undertake an assessment on the 3PPs' background and reputation, including their conflict of interest (Please refer to APPENDIX E for Due Diligence Assessment Form).

c. All third parties involved with Wintech Group must sign the 3PPs declaration form (refer to APPENDIX C), which stipulates that:

   i. They understand and will comply with all applicable laws and regulations relating to anti-fraud, anti-money laundering, anti-bribery & corruption, and whistleblowing. They commit to anti-corruption principles, which include promoting values of integrity, transparency, accountability, and good corporate governance, preventing corruption, and supporting any anti-corruption initiatives by the government and local authorities; and

   ii. They have not been convicted nor are they currently under investigation, inquiry, or enforcement proceedings by relevant authorities concerning any actual or suspected breaches, and they will report any such breaches to Wintech Group as soon as reasonably practicable and to the extent permitted by law; and

   iii. They undertake to promptly inform Wintech Group of any breach and/or alleged/suspected breach of the requirements and cooperate with Wintech Group in any investigation of such breaches involving Wintech Group's personnel; and

   iv. They acknowledge that the provisions set out in the declaration form shall form part of the terms and conditions of their appointment/contract of service/letter of offer; and

   v. They further acknowledge that Wintech Group has the right to suspend or terminate their contract/agreement/job and disqualify them from tendering for future contracts/jobs if they are found to have breached these requirements or any other terms and conditions implemented by Wintech Group pursuant to the contract/agreement/job; and

   vi. They agree to continue monitoring and periodically reviewing their performance and business practices to ensure ongoing compliance.

   Notes:

   a. The 3PPs Declaration Form is applicable only to major Third-Party Partners (3PPs) as identified by the Finance Department.
   b. Clients must sign the Client's Declaration Form (Appendix D) upon initial engagement and with each subsequent contract renewal.
   c. Online vendors/service providers, such as those used for purchasing air flight tickets or travel insurance, are excluded from the requirement to sign the declaration form. However, employees are still required to exercise reasonable due care to always protect Wintech Group's interests.

9.4 Recruitment

a. The recruitment of employees should be based on pre-approved selection criteria to ensure that only the most qualified and suitable prospects are employed. This is crucial to ensure that no element of corruption is involved in the hiring of employees.

b. Accordingly, the Company will conduct proper detailed background checks to ensure that all potential employees have not been convicted in any corruption and / or bribery cases. More detailed background checks should be taken when hiring employees that would be responsible in management positions, as they would be tasked with decision- making obligations.

c. Key considerations prior to acceptance of shortlisted candidate(s) cover the following:

   i. Past criminal records (if any); and

   ii. Potential fraud, bribery or corruption committed in the previous organization; and

   iii. Verification of past employment or institution of learning references, where applicable; and

   iv. Conflict of interest, i.e. relationship with any employee, 3PPs, customer or director of the Group.

d. Recruitment due diligence results shall be vetted by the HR prior to acceptance of the candidate.

e. Newly recruited employee(s) shall be provided with an onboarding program, including the briefing on Wintech's Policy & Guidelines and Staff Declaration on ABAC policy (refer to Appendix F) , CoC and Employee Handbook.

9.5 Dealing with Public Officials

a. Public officials refer to individuals having public official function i.e., those who work for or are agents of a government owned or government-controlled entity. This includes elected and appointed officers or employees of national, municipal, or local governments (including individuals holding legislative, administrative and judicial positions), officials of political parties and candidates for political offices, employees of government or state-controlled companies and Government-Linked Companies ("GLCs").

b. Public officials or those connected to public officials are classified as high-risk clients/3PPs as they are in a position of influence and could use this influence on a contract or could affect the decision-making process.

c. Accordingly, contracts with customers and 3PPs who are public officials, connected to or likely to be connected to public officials are high risk which requires more extensive due diligence.

d. Providing gifts, entertainment or corporate hospitality to public officials or their family/ household members is generally considered a **"red flag"** situation in most jurisdictions.

e. Wintech shall not provide non-business travel and hospitality for any public official or his/her family/household members without permission from Finance.

f. If approval is given to provide gifts, entertainment or corporate hospitality to public officials, the Management shall ensure that the value is not excessive and lavish and must be commensurate with the official designation of the public official and not his/ her personal capacity.

10.0 VIOLATION OF THIS POLICY

10.1 General Penalty for any Corruption-related Offences

a. The general penalty for any corruption-related offence under MACC Act 2009 is imprisonment for a term not exceeding twenty (20) years and a fine of not less than five (5) times the sum or value of the gratification or minimum RM10K, whichever is higher.

10.2 Penalty under Section 17A

a. Any commercial organization who commits an offence under this section shall on conviction be liable to a fine of not less than ten (10) times the sum or value of the gratification or RM1 mil, whichever is higher, or to imprisonment for a term not exceeding twenty (20) years or both.

10.3 DO'S & DON'TS

a. DO'S
   i. Read, understand, and comply with the ABAC Policy & Handbook
   ii. Continually monitor and be aware of "Red Flags".
   iii. Attend the annual ABAC Policy Training
   iv. Immediately report any suspected violations of the policy via the available channels.

b. DON'TS
   i. Participate (directly or indirectly) in any illegal or illicit acts of bribery or corruption.
   ii. Misuse your position or Wintech Group's name for any benefit or to the detriment of the Company.
   iii. Fail to report any real or suspected incidents of bribery and corruption.
   iv. Conceal, alter, destroy, or otherwise modify any information on incidents of bribery and corruption.
   v. Collude with business associates in making false claims relating to workorders/ projects/ products and services.

11.0 REPORTING/WHISTLEBLOWING

11.1 Reporting

a. Wintech Group is dedicated to providing a platform for all Directors, Personnel, and members of the public to voice concerns regarding any suspected or known improper conduct within the company. We guarantee that all reports can be made without fear of reprisal, ensuring a transparent and ethical workplace environment.

b. We actively encourage employees to report any suspected wrongdoing promptly and without fear. Wintech Group assures that all concerns will be addressed seriously and investigated appropriately, and the confidentiality of those reporting will be maintained throughout the process.

c. There are two primary ways to report or raise a concern :

i. Fill out the Whistleblowing Form and email it to whistleblowing@wintech.com.my;

OR

ii. b) Send written letters/complaints to: No.180, Jalan 5, Kompleks Perabot Olak Lempit, 42700, Banting, Selangor

For disclosure implicating any Director, the reporting and investigation process shall follow the procedures set out under the Whistleblowing Policy (Clause 3.2.10), Specifically, the Chairman of the Audit and Risk Management Committee (ARMC) shall prepare a report, including general recommendations, for the Independent Director's consideration and identify the appropriate approach for the next course of action (Refer to **Appendix B: Whistleblowing Reporting Structure for further details**).

11.2 Tips for Writing an Effective Whistleblowing Report

When raising a concern, whistleblowers should consider the following guidelines to ensure their disclosure is adequate:

a. Provide first-hand knowledge of the information or facts related to the improper conduct. Avoid reporting information received from third parties or hearsay.

b. Include as much relevant information as possible to support the investigation.

c. Identify yourself and the accused person(s) or company in the report. While you may choose to remain anonymous, including your name can facilitate the investigation process.

d. Ensure a clear, objective, and reasonable basis for believing the reported conduct is illegal, improper, or detrimental to Wintech Group's interests.

e. Provide precise information such as dates and times of events, meetings, or correspondences; reference relevant documents or policies; and other pertinent facts.

f. Keep the whistleblowing report brief yet concise, with specific details about the issues to aid the investigating team.

g. Maintain a neutral tone focused on facts rather than expressing outrage, threats, or harsh criticism.

h. Use simple language and avoid any confusing statements.

i. Include documentary evidence, if available, to substantiate the claim.

j. Sign and date the report to validate your disclosure.

12.0 REVIEW OF THE POLICY

a. The ARMC and Board of Directors will be monitoring compliance with the ABC Policy. There is no tolerance or excuse for non-compliance with the ABC Policy.

b. Where there is any uncertainty for any practices which relate to the ABC Policy, employees must always seek the advice of their supervisor or head of department. Where there is still uncertainty, they should direct their concerns to Finance Director or HR Department.

c. The ABC Policy will be reviewed from time-to-time, and at least once every three years by the ARMC together with Finance to ensure that it continues to remain relevant, appropriate and effective in the enforcement of the principles herein and to ensure continued compliance with the prevailing law.

d. All employees of the Wintech Group are responsible to keep themselves up-to-date with the Wintech Group and their employer's latest policies and processes, in particular, this ABAC Policy and ensure that the highest standards of compliance are followed.

13.0 RECORD KEEPING AND RETENTION PERIOD

a. All relevant employees must maintain comprehensive written records that demonstrate due diligence has been conducted. These records should detail how any identified risks were considered and mitigated to the greatest practical extent. This documentation must also include any approvals obtained or reports submitted under this policy.

b. Records should be retained for a period of time to comply with local laws and Wintech Group's policies and Standard Operating Procedures (SOPs). Generally, all records, operational work documents, and other transaction documents should be preserved for at least seven (7) years to facilitate compliance with requests from relevant authorities.

14.0 TRAINING AND AWARENESS

a. All employees, excluding foreign factory workers, shall receive training on the ABAC Policy and Guidelines. Additionally, all employees will be updated on the ABAC Policy and Guidelines annually or whenever the MACC Act is modified.

b. This ABAC Policy & Guideline shall be communicated to the key stakeholders as defined in Section 8.0, as appropriate to their roles and considering the corruption risk assessment.

c. Wintech's employees and key stakeholders shall be communicated with updates on this Policy and guidelines regarding its content and regulatory requirements affecting the ABAC practices.

Adopted by the Board: 29 September 2025

APPENDIX A: GIFTS, ENTERTAINMENT AND CORPORATE HOSPITALITY DECLARATION FORM

WINTECH®

DECLARATION FORM FOR GIFTS, ENTERTAINMENT AND OR HOSPITALITY RECEIVED BY EMPLOYEE - OFFERED BY OR TO BUSINESS ASSOCIATES AND/THIRD PARTY/OR CUSTOMER

Employee's Name	
Designation	
Department	
Date	
Details of the gifts/entertainment/hospitality	Receive/Offer: Description: Estimated or actual value:
Date received/offered	
Location on where the gifts/entertainment/hospitality was received/offered	
Details of the offering/receiving party 1. Name of the institution/company 2. Name of the personnel who offered/received the gifts	
Purpose of the occasion/hospitality – for example in conjunction of annual festival/or client visit	
Is there any potential conflict of interest on the Employee and or the Company?	Yes / No

I hereby disclosed the information herein with good faith and based on my best knowledge and evaluation, there is no potential conflict of interest in me or possible adverse impact on the Company. I understand that Wintech has adopted a "No Gifts policy" whereby, subject only to certain narrow exceptions and abide by the policy to avoid conflict of interest or the appearance of conflict of interest for either party in ongoing or potential business dealings between Wintech and external parties as a gift can be seen as a bribe that may tarnish Wintech's reputation or be in violation of anti-bribery and corruption laws.

Signature of the Employee: -

Name:

Acknowledged / Justification by the Head of Department: -

Name:

Approved/Rejected By: -

HR Manager	Finance Director
Name:	Name:
Value Less than RM500	Value more than RM500

Decision on Gift Treatment (Please tick on the box below)	
Reject and return the gift.	
Donate the gift to charity.	
Register the gifts as company property for communal use by all employees.	
Use the gifts as a decorative item.	
Share the gifts among employees.	
Keep the gifts for use as lucky draw prizes at company events.	
Permit the employee to retain the gifts.	
Decision on Entertainment/Hospitality (Please tick on the box below)	
Reject the Entertainment/Hospitality	
Permit the employee to accept/offer the Entertainment/Hospitality.	

Other Approve/Reject Remarks

APPENDIX B: DONATIONS AND SPONSORSHIP DECLARATIONS

WINTECH®

DECLARATION FORM FOR DONATIONS AND SPONSORSHIP

Employee's Name	
Designation	
Department	
Date requested	
Details of the Donation or Sponsorship	Description: Value required:
Date required	
Details of the offering party 1. Name of the institution/company 2. Name of the requestor	
Location of donation or sponsorship	
Purpose of the donation / sponsorship	
Is there any potential conflict of interest on the Employee and or the Company?	Yes / No
Are the donations, or sponsorships directed towards any beneficiaries under the control or influence of political officials.	Yes / No
Do donations or sponsorships go to politicians, political campaigns, or CSR initiatives controlled by political figures?	Yes / No

I hereby disclosed the information herein with good faith and based on my best knowledge and evaluation, there is no potential conflict of interest in me or possible adverse impact to the Company. I fully understand that CSR, charitable donations, and sponsorships must be pursued only for legitimate purposes and must not be used to facilitate illegal activities such as corruption and support money laundering. All donations and sponsorship payments shall be supported with an official letter of request /announcement /notice from the requesting external party and proof of receipt.

Signature of the Employee: -

Name:

Acknowledged by the Head of Department: -

Name:

Approved/Rejected By: -

HR Manager	Finance Director
Name:	Name:

Board of Directors
Name:
Value more than RM10,000

Check List (Please tick)	
The donation or sponsorship is not directed towards beneficiaries under the control or influence of political officials.	
The donation or sponsorship does not go to politicians, political campaigns, or CSR initiatives controlled by political figures	
Donation is legal and not use to facilitate corruption, engage in illegal activities, or support money laundering.	
Recipients are legitimate organizations, registered with the Registrar of Society (ROS) or pre-approved by the Board of Directors (BOD) under the company's CSR program.	
Supporting documents - official letter of request /announcement /notice from the requesting external party and proof of receipt.	
Decision on the Donation or Sponsorship (Please tick)	
Approve	
Reject	

Other Approve/Reject Remarks

APPENDIX C: 3PPs ABAC & COI DECLARATION FORM

ABAC & COI DECLARATION FORM FOR THIRD PARTY PROVIDERS (3PPs)

Suppliers/Vendors shall uphold ethical business practices and avoid any unethical business practices and unfair competitive advantages in their relationship with Wintech Group. Any existing or potential business relationship between a 3PP (third-party provider) and Wintech Group must be free from corruption and conflicts of interest.

ABAC (ANTI-BRIBERY & ANTI-CORRUPTION) POLICY

1. We as the 3PPs (suppliers, service providers, vendors, contractors, agents, brokers, referral partners, consultants, resellers, other forms of representatives or third parties) of Wintech Group, including our respective employees, contractors, senior managers, and directors**.** Are fully aware that Wintech Group is committed to acting professionally, fairly and with integrity in all its business dealings and relationships to counter bribery and corruption. As such, we hereby declare and confirm that we:
   i. have read and understood the ABAC Policy obtained from the Wintech Group (The policy is available on www.wintech.com.my); and
   ii. will comply with all applicable laws and regulations relating to Wintech Group Code of Conduct, ABAC policy, and Whistleblowing Policy & Procedure; and
   iii. are committed to promoting the values of integrity, transparency, accountability, and good corporate governance; and
   iv. undertake to prevent corruption and fight against any form of corrupt practice; and
   v. support anti-corruption initiatives led by the government and the authorities.
2. We have not been convicted nor are we subjected to any investigation, inquiry or enforcement proceedings by the relevant authorities of any actual or suspected breach and will report to Wintech Group any actual or suspected breach as soon as reasonably practicable and to the extent permitted by the law immediately upon our knowledge of the same.
3. 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 the Company shall take the necessary actions against us and we shall fully indemnify the Wintech Group against any claims, fines, losses and/or damages suffered by Wintech Group arising from and out of our breach herein.
4. In the event that we are aware or suspect any person in Wintech Group who had/may be in breach of any anti-bribery & anti-corruption laws as may be imposed by the relevant authorities and/or internal policies, we shall inform Wintech Group immediately through their whistleblowing channel at whistleblowing@wintech.com.my and we will cooperate with Wintech Group for any request of information, documents or assistance arising from the investigation of such breach.
5. We acknowledge that the provisions set out in this declaration form shall form part of the terms and conditions of our appointment and/ or contract of service.
6. We further acknowledge that Wintech Group has the right to suspend or terminate the contract/ agreement/ job and disqualify us from tendering for future contracts/ jobs if we were found to have breached the requirements or any other terms and conditions implemented by Wintech Group pursuant to the contract/ agreement/ job.

COI (CONFLICT OF INTEREST) DECLARATION

We DO HEREBY SOLEMNLY AFFIRM AND DECLARE as follows: -

1. None of our Company's owners, directors, shareholders, senior management members, or employees hold directorship, or employment position within Wintech Group.
2. None of our Company's owners, directors, shareholders, senior management members, or employees hold shares in Wintech Group.
3. No immediate family members of our Company's owners, directors, shareholders, senior management members, or employees hold directorship, employment position, or shares in Wintech Group.
4. Our company does not employ any former Wintech Group employees who may have access to confidential information or influence over procurement decisions.
5. Neither our company, nor its owners, directors, shareholders, senior management members, or employees, nor their immediate family members, engage in activities that directly compete with or appear to compete with the interests of Wintech Group.
6. All conflicts of interest will be disclosed to Wintech Group.

Note:

- **"**members of family" shall include spouse, parents, spouse's parents, children, adopted and stepchildren, siblings, and the spouse of such children and siblings (biologically and non-biologically).
- **"**Company**"** shall include 3PPs' company, and all its direct and indirect subsidiaries.

Acknowledgement

By signing below, we as the 3PP (3rd Party Providers) of Wintech Group, have read, understood, and agree to comply with the terms of this ABAC and COI Declaration. This commitment involves implementing effective systems to prevent any conflict of interests, briberies, and corruptions and cooperating fully with any Wintech Group audits or investigations. We must promptly report any suspicious activities and maintain transparency in all dealings with Wintech Group. Wintech Group reserves the right to suspend or terminate the contract, disqualify the Seller from future contracts, and seek further legal remedies in the event we breach any related terms and conditions of Wintech Group's ABAC and COI policy.

____

Signature of Authorized Person

Company Name:

Name of Company's Authorized Person:

Date: Company Stamp

APPENDIX D: CLIENT'S ANNUAL DECLARATION FORM

WINTECH®

ABAC & COI CLIENT'S DECLARATION FORM

Clients/Customers shall uphold ethical business practices and avoid corruption and unfair competitive advantages in their relationship with Wintech Group. Any existing or potential business relationship between a client/customer and Wintech Group must be free from any corruptions and conflicts of interest.

ABAC (ANTI-BRIBERY & ANTI-CORRUPTION) POLICY

1. We as the client/customer of Wintech Group, hereby declare that we:
   i. have read and understood the ABAC Policy obtained from the Wintech Group (The policy is available on www.wintech.com.my); and
   ii. will comply with all applicable laws and regulations relating to Wintech Group's ABAC Policy, and Whistleblowing Policy & Procedure.
   iii. are committed to promote the values of integrity, transparency, accountability and good corporate governance.
   iv. undertake to prevent corruption and fight against any form of corrupt practice.
   v. support anti-corruption initiatives led by the government and the authorities.
2. We have not been convicted nor are we subjected to any investigation, inquiry, or enforcement proceedings by the relevant authorities of any actual or suspected breach and will report to Wintech Group any actual or suspected breach as soon as reasonably practicable and to the extent permitted by the law immediately upon our knowledge of the same.
3. In the event that we are aware or suspect any person in Wintech Group who had/may be in breach of any anti-bribery and anti-corruption laws, we shall inform Wintech Group immediately through their whistleblowing channel at whistleblowing@wintech.com.my and we will cooperate with Wintech Group for any request of information, documents or assistance arising from the investigation of such breach.
4. We further acknowledge that Wintech Group has the right to suspend or terminate any contract/ agreement/ job if we were found to have breached terms stated in the ABAC policy.

COI (CONFLICT OF INTEREST) DECLARATION

We DO HEREBY SOLEMNLY AFFIRM AND DECLARE as follows: -

1. None of our Company's owners, directors, shareholders, senior management members, or employees hold directorship, or employment position within Wintech Group.
2. None of our Company's owners, directors, shareholders, senior management members, or employees hold shares in Wintech Group.
3. No immediate family members of our Company's owners, directors, shareholders, senior management members, or employees hold directorship, employment position, or shares in Wintech Group.
4. Our company does not employ any former Wintech Group employees who may have access to confidential information or influence over procurement decisions.
5. Neither our company, nor its owners, directors, shareholders, senior management members, or employees, nor their immediate family members, engage in activities that directly compete with or appear to compete with the interests of Wintech Group.

6. All conflicts of interest will be disclosed to Wintech Group.
7. We further acknowledge that Wintech Group has the right to suspend or terminate any contract/ agreement/ job if we were found to have committed any Conflict of Interest.

Note:

- **"**members of family" shall include spouse, parents, spouse's parents, children, adopted and stepchildren, siblings, and the spouse of such children and siblings (biologically and non-biologically).
- **"**Company**"** shall include 3PPs' company, and all its direct and indirect subsidiaries.

Acknowledgement

By signing below, we as the Clients/Customers of Wintech Group, have read, understood, and agree to comply with the terms of this ABAC and COI Declaration. This commitment involves implementing effective systems to prevent any conflict of interests, briberies, and corruptions. We will promptly report any suspicious activities and maintain transparency in all dealings with Wintech Group.

____

Signature of Authorized Person

Company Name:

Name of Company's Authorized Person:

Date: Company Stamp

APPENDIX E: DUE DILIGENCE CHECKLIST ON 3PPs

If the answer to any of the checklist below is **YES** then the respective department or the Finance Director have to be satisfied that all of the red flags are sufficiently mitigated. Kindly tick N/A (not applicable) if any of the checklist is not relevant/ applicable to your assessment.

NO.	DESCRIPTION	YES	NO	N/A
Politically Exposed Person / Company ("PEP")				
1	Is the 3PP classified as a PEP?			
2	Are the owners, directors, shareholders, officers, or any employees of the 3PP a current or former PEP?			
3	Is the 3PP is recommended by a PEP?			
4	Is the 3PP relying on a PEP to perform the work / contract?			
Competency of the 3PP				
1	The 3PP does not have sufficient experience in the industry where the services will be provided			
2	The 3PP does not have all the relevant qualifications to provide the services required under the contract			
3	The 3PP is not charging a fair market price for their services			
4	The 3PP does not have a business presence in the country the services are to be provided			
5	The value of the contract secured is not reasonable			
6	The 3PP was not selected in a transparent way			
Payment of Contract				
1	Are there any payments that are not transparent where it is not clear who the payment is being paid to or why?			
2	Is there anything unusual about the frequency of payments?			
3	Are there any urgent requests for payments or unusually high commissions?			
4	Are there any request for payments to be made in cash, to a 3PP, or to different country?			
5	Has the 3PP requested for any payment besides what is stated in the contract?			
Public Record Resources: History of Corruption and Adverse News				
1	Are you aware if there has been any allegation/ evidence of corrupt activities on the 3PP or any of its employees?			
2	Has there been any adverse news related to the 3PP?			
Reputation and Corporate Governance				
1	Are there suspicions that the 3PP is not honest in its business dealings			
2	The 3PP does **not** have a policy and/ or SOP on integrity and anti-corruption (or equivalent)			
3	Does the third-party refuse to provide the third-party declaration?			
4	Is there indication of non-compliance of any laws in Malaysia by the 3PP?			
5	Does the 3PP has associates or subsidiaries in any tax haven countries?			
6	Are there indication that the 3PP has been dealing with high in corruption index countries (e.g., Sudan, Syria, Afghanistan, Yemen)?			

APPENDIX F: EMPLOYEE DECLARATION OF ABAC

STAFF DECLARATION ON ABAC POLICY

Employee's Acknowledgement of Anti-Bribery and Corruption Policy: -

1. I hereby declare that I have read and understood Wintech Group's Anti-Bribery and Anti-Corruption (ABAC) Policy and the responsibilities required of me in relation to the Policy.
2. 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 Wintech Group.
3. I agree to Wintech Group's zero tolerance approach to bribery and corruption and the possible actions of:
   a. Dismissal, and/or;
   b. Legal action, and/or;
   c. Wintech filing a police report, and/or;
   d. Wintech filing a report to MACC.

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

I also acknowledge that assisting or facilitating a violation of this Policy, whether actively or through negligence or omission, will be considered a breach of the Policy and may subject me to the same liabilities as those outlined above.

____

Employee Name:

NRIC:

Department:

Position:

Date: