



## **Anti-Corruption Compliance Program**





# Anti-Corruption Compliance Program

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## 1. Introduction

Corruption poses significant risks to the reputation, integrity, and success of N-Base (Sarawak) Sdn Bhd. To uphold the highest ethical standards and comply with all applicable laws and regulations (including Section 17A of the Malaysian Anti-Corruption Commission Act 2009 and the Government-issued Guidelines on Adequate Procedures), we have developed this Anti-Corruption Compliance Program. This program outlines our commitment to prevent, detect, and respond to bribery and corruption in all business activities, and to establish a culture of integrity throughout our organization, guided by the **T.R.U.S.T.** principles: Top-Level Commitment, Risk Assessment, Undertake Control Measures, Systematic Review/Monitoring/Enforcement, and Training/Communication.

## 2. Policy Statement

N-Base (Sarawak) Sdn Bhd is dedicated to conducting its business in an honest, transparent, and ethical manner. We strictly prohibit any form of corruption, bribery, or facilitation of improper payments, whether involving government officials, private sector entities, or individuals. This policy applies to all employees, officers, directors, consultants, agents, and third parties acting on behalf of our company.

### 3. Definitions

To ensure a common understanding, the following key terms are defined:

- **Corruption:** Any abuse of entrusted power for personal gain or advantage, including bribery, extortion, fraud, embezzlement, and money laundering.
- **Bribery:** The offer, promise, giving, solicitation, or acceptance of anything of value to influence the actions or decisions of an individual in a position of trust.
- **Facilitation Payments:** Small payments made to expedite routine administrative actions, which are illegal and strictly prohibited by this program.

### 4. Responsibilities

- 4.1 **Management:** Senior management is responsible for setting the tone at the top, providing adequate resources, and promoting an ethical culture that supports the compliance program's objectives.
- 4.2 **Compliance Officer:** The appointed Compliance Officer will manage and maintain the program, monitor its effectiveness, and advise employees as needed.
- 4.3 **Employees and Third Parties:** All individuals associated with N-Base (Sarawak) Sdn Bhd must comply with the program, report any suspected violations, and cooperate fully with investigations.

### 5. Risk Assessment

We will conduct a documented, risk-based corruption risk assessment at least annually, and whenever there are major changes (e.g., new services, new markets, new key suppliers/partners, significant tenders, mergers/acquisitions). The assessment will cover our business activities, interactions with public officials, procurement and sales practices, use of agents/consultants, gifts and hospitality, donations/sponsorships, conflicts of interest, and payment/expense processes.

The Compliance Officer will coordinate the assessment with relevant department heads. Outputs will include (i) a corruption risk register (likelihood, impact, existing controls, residual risk), (ii) a mitigation plan with owners and timelines, and (iii) management review and sign-off. Higher-risk areas will be prioritised for enhanced controls, targeted training, and monitoring.



## 6. Prevention Measures

To prevent corruption, we will implement risk-based controls that are proportionate to our operations and aligned to the **T.R.U.S.T.** principles. The measures below apply to employees and, where relevant, to third parties acting on our behalf.

- 6.1 Policies and procedures: Maintain written policies covering (at minimum) gifts, entertainment and hospitality; travel and accommodation; donations and sponsorships; political contributions; procurement and tendering; conflicts of interest; interactions with public officials; use of intermediaries (agents/consultants); facilitation payments (prohibited); and accurate record-keeping. Policies will define approval authorities and clear “red flags”.
- 6.2 Third-party due diligence and contracting: Conduct risk-based due diligence on suppliers, subcontractors, resellers, agents, consultants, and other business partners. Higher-risk third parties (e.g., those interacting with public officials or paid by commission) require enhanced checks, documented justification of selection, and compliance clauses in contracts (anti-corruption undertakings, audit/termination rights, and a requirement to report suspected misconduct).
- 6.3 Gifts, entertainment and hospitality: Gifts or hospitality must be reasonable, infrequent, and never intended to influence a business decision. Cash (or cash equivalents such as vouchers) are prohibited. Any offer or acceptance involving public officials requires prior written approval from management/Compliance Officer. All gifts/hospitality above a defined threshold must be pre-approved and recorded in a Gifts & Hospitality Register.
- 6.4 Conflicts of interest: Employees must disclose actual, potential, or perceived conflicts (including family relationships with customers/suppliers or public officials) upon joining, annually, and whenever changes arise. Where a conflict exists, the employee must be recused from related decision-making (e.g., vendor selection, pricing, tender evaluation) and mitigation actions will be documented.
- 6.5 Financial and accounting controls: Maintain segregation of duties, defined approval limits, and supporting documentation for expenses, petty cash, and payments. Payments must be made only to legitimate, contractually agreed counterparties (no undisclosed third-party accounts), and descriptions in invoices/POs must be accurate and complete. Books and records must not contain false, misleading, or incomplete entries.
- 6.6 Donations, sponsorships and political contributions: Donations and sponsorships must be legitimate, transparent, and approved in advance through a defined process with due diligence on the recipient. Political contributions on behalf of the company are prohibited unless explicitly permitted by law and approved by top management with full transparency and documentation.

- 6.7 Facilitation payments and public officials: Facilitation payments are strictly prohibited, regardless of local custom. If an employee faces a demand for an improper payment, they must refuse (unless personal safety is at risk), document the incident, and report it immediately through the reporting channel for guidance and follow-up.

## 7. Reporting and Investigation

We encourage employees, third parties, and stakeholders to report suspected or observed acts of bribery or corruption. Reports may be made in good faith through a confidential reporting channel designated by the company (e.g., Compliance Officer/management). Retaliation against any person who raises a concern in good faith is strictly prohibited.

All reports will be logged, assessed, and investigated promptly and fairly. Where appropriate, the company will: (i) preserve relevant records, (ii) appoint an investigator independent from the matter, (iii) interview relevant parties, and (iv) document findings and corrective actions. Confirmed violations may result in disciplinary action (up to termination), contract termination for third parties, recovery of losses, and reporting to authorities where required by law.

## 8. Training and Communication

To foster awareness and understanding of our anti-corruption compliance program, we will provide training and ongoing communications to all employees and, where relevant, to key third parties. Training will be provided during onboarding and refreshed periodically, with additional targeted sessions for higher-risk roles (e.g., sales, procurement, project/tender teams, finance, and personnel who interact with public officials). Key policies will be communicated in an accessible manner, and employees will be reminded of reporting channels and non-retaliation protections.

## 9. Systematic Review, Monitoring and Enforcement

We will periodically review the effectiveness of this program to ensure it remains appropriate to our risk profile and business operations. Monitoring activities may include reviews of the Gifts & Hospitality Register, high-risk third-party payments, commissions, discounts, procurement/tender decisions, and expense claims, as well as internal audits where appropriate.

Findings from monitoring, audits, and investigations will be reported to top management with recommended corrective actions. The company will enforce this program consistently through disciplinary measures, remediation plans, control enhancements, and, where relevant, contractual remedies against third parties. Lessons learned will be incorporated into updated controls and training.



## 10. Documentation and Record-Keeping

We will maintain appropriate documentation to demonstrate implementation of adequate procedures, including risk assessments, approvals (gifts/hospitality, donations/sponsorships), due diligence records, training attendance, investigation files, and monitoring/audit results. Records will be retained in accordance with applicable legal and business requirements and will be made available for internal review and external inquiries where required.

