

ANTI-BRIBERY AND CORRUPTION POLICY (“ABAC POLICY”)



1. Policy Statement

The MKA Group of Companies (“the Group”) is committed to encourage integrity, fairness and ethical conduct in all aspects of the Group’s business operations. The Group adopts a zero-tolerance approach towards all forms of bribery and corrupt practices, in compliance with Section 17A of Malaysian Anti-Corruption Commission Act 2009 (“MACC Act”), the Penal Code and other related laws.

This Policy outlines the Company’s stance against bribery and corruption and provides guidance on how to recognize, prevent, and deal with such misconduct. As complementing this Policy, the Group also adopts the T.R.U.S.T. principles as part of having in place adequate procedure to identify and prevent potential instances of bribery or corrupt practices.

2. Purpose

The purpose of this Policy is to establish adequate procedures as preventive measures and to guide employees and all stakeholders of the Group in recognizing and dealing with actual or potential acts of bribery and corrupt practices with the ultimate aim of protecting the reputation and integrity of the Group. This Policy also demonstrates the Group’s firm commitment to eradicate and prevent all form of bribery and corrupt practices within the Group which is aligned to the Group’s **Code of Conduct and Ethics** which can be found at our corporate website : www.mkagrp.com.

3. Scope of Policy

This Policy applies to:

- a. All employees (permanent, contract, probationary, or temporary)
- b. Directors and Management
- c. Suppliers, contractors, agents, consultants, and business partners
- d. Any other stakeholder with business relationship with the Group.

This Policy shall apply to the Group’s Malaysian operations and also in other countries where the Group operates. In the case of the latter, the local jurisdictional laws equivalent to the Malaysian laws on prevention of bribery and corruption shall thereby be applicable.

4. Definition of Bribery and Corruption

Bribery refers to the offering, giving, receiving or soliciting any gratification as an inducement or reward to influence a person in the performance of their duties.

Corruption is the abuse of position of power for purposes of seeking personal gains or for the benefit of another. Gratification includes but not limited to, cash, loans, fees, gifts, rewards, commission, hospitality, entertainment, contracts, employment, favours and all forms of valuable consideration.

5. Prohibited Conduct and Consequences

Employees of the Group are strictly prohibited from any acts of bribery (either as the party offering or giving or receiving) or corrupt practices of any form whether for monetary or non-monetary rewards for their own benefit or for the benefit of another person related to the employee or even for the benefit of the Group.

Any employee found to have conducted themselves in such manner shall result in strict disciplinary action, including warnings, suspension, termination, or legal proceedings. The Group will also not hesitate to make necessary complaints or report to the relevant enforcement agencies for their further action.

6. Gifts, Entertainment and Hospitality

The Group recognizes that occasional gifting and hospitality is part of building legitimate business relations but such gifting or hospitality shall not be offered as an inducement to influence business or administrative decisions. All employees and stakeholders of the Group shall strictly comply with the Group's **Gift Policy** which can be found at our corporate website as mentioned previously.

7. Political Contributions and Donations

The Group does not make any political donation/contributions to political parties or individuals. Similarly, the Group does not make facilitation payments to secure or expedite government or statutory processes, even if the payment maybe nominal in value or customary in nature.

The Management shall approve on a case-to-case basis, all charitable donations to legitimate charitable causes, without any expectations in return or with any intention of obtaining any business benefit or advantage.

8. Reporting Violations via Whistleblowing

All Employees and stakeholders of the Group are encouraged to make reports in good faith via the Whistle Blowing channel, of any actual or suspected incidences of bribery or corruption of any forms, in violation of this Policy. Reference should be made to the Whistleblowing Policy at www.mkagrp.com which sets up the procedures for whistleblowing and the dedicated whistleblowing email at whistleblow@mkagrp.com.

9. Training & Communications

This Policy shall be communicated to all stakeholders of the Group and is available in the corporate website of the Group. Appropriate training will be given to staff from time to time to ensure proper understanding and compliance to this Policy. All new joiners will also be briefed as part of the on-boarding process.

10. Monitoring & Review

The Integrity Committee shall periodically monitor the effectiveness of the implementation and compliance of this Policy. In line with any changes of the law, this Policy may be reviewed and amended from time to time. For details of the terms of reference and functions of the Integrity Committee, reference may be made to the Whistleblowing Policy found at our website www.mkagrp.com.

11. Disciplinary Action & Non-Compliance

Any employee of the Group who violates this Policy will face disciplinary action, which may include termination of employment, civil action, and/or criminal prosecution. Business partners or stakeholders of the Group who violate this Policy may have their contracts terminated.

Effective Date: **1 January 2026**