



# **WYNCORP ADVISORY SDN BHD**

Company No.: 200301029902 (632322-H)

# **INTEGRITY MANUAL**

## **ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES**

### **1. INTRODUCTION**

WYNCORP Advisory Sdn Bhd (“**WYNCORP**” or “**Company**”) conducts its business in a legal and ethical manner. The Company requires all employees (including full time, probationary, contract and temporary staff) (“**Employees**”) and Directors of the Company to be committed to acting professionally and with integrity in their business dealings.

The Company will take reasonable and appropriate measures to ensure that its businesses do not participate in corrupt activities for its advantage or benefit. This Anti-Bribery and Corruption Policy & Procedures (“**Anti-Bribery and Corruption P&P**”) sets out the parameters to prevent the occurrence of bribery and corrupt practices in relation to the businesses of the Company. This Anti-Bribery and Corruption P&P shall be read in conjunction with the Code of Ethics and Conduct and Whistle-Blowing Policy contained herein under subsequent sections of the Integrity Manual.

### **2. DEFINITION OF BRIBERY AND CORRUPTION**

**Bribery** is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal, unethical or a breach of trust. A bribe is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage and can take the form of gifts, loans, fees, rewards or other advantages.

**Corruption** is the abuse of entrusted power for private gain.

### **3. OBJECTIVE**

The objective of this **Anti-Bribery and Corruption P&P** is to provide information and guidance to the Directors and Employees on standards of behaviour to which they must adhere to and how to recognise as well as deal with bribery and corruption.

This **Anti-Bribery and Corruption P&P** is not intended to be exhaustive, and there may be additional obligations that Directors and Employees are expected to adhere to or comply with when performing their duties. For all intents and purposes, the Directors and Employees shall always observe and ensure compliance with all applicable laws, rules and regulations to which they are bound to observe in the performance of their duties.

### **4. APPLICABILITY**

This **Anti-Bribery and Corruption P&P** is applicable to all Directors and Employees of the Company.

Each Employee has a duty to read and understand this **Anti-Bribery and Corruption P&P**. Violation of any of the provisions contained herein may result in disciplinary action, including termination of employment and where relevant, reporting to the police or other relevant enforcement agencies.

For further clarification or questions on this **Anti-Bribery and Corruption P&P**, please contact the following personnel:

- (i) Wong Yoke Nyen / Managing Director – [nyen@wyncorp.com.my](mailto:nyen@wyncorp.com.my)
- (ii) Moh Jiun Haur / Director – [jiun.haur@wyncorp.com.my](mailto:jiun.haur@wyncorp.com.my)

## ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES

### 5. **GUIDANCE ON COMMON FORMS OF BRIBERY AND CORRUPTION**

#### 5.1 **Gifts and Hospitality**

This **Anti-Bribery and Corruption P&P** does not prohibit normal business hospitality, so long as it is reasonable, appropriate, modest and bona fide corporate hospitality.

Some examples of acceptable gifts and/or benefits are as follows:-

- (a) Token gifts offered in business situations or to all participants and attendees for example, work-related seminars, conferences, and trade and business events;
- (b) Gifts presented at work-related conferences, seminars and/or business events;
- (c) Gifts given in gratitude for hosting business events, conferences and/or seminars;
- (d) Refreshments or meals during meetings or as participants of work-related conferences and/or seminars; and
- (e) Meals for business purposes.

As a general principle, the Directors and Employees should not accept from, or give a gift to, a third party if it is made with the intention of influencing the third party to obtain or retain business, or in exchange for favours or benefits. In addition, lavish or unreasonable gifts or hospitality should not be accepted as such gifts or hospitality may be perceived or interpreted as attempts by the Directors or Employees to obtain or receive favourable business treatment for personal benefits.

The Directors and Employees should be mindful in giving or receiving gifts or hospitality as it could be perceived as a way of improperly influencing the decision-making of the recipient. Hence, the intention behind the gifts or hospitality should always be considered.

As a general rule of thumb, gifts provided or received as normal business hospitality in celebration of festive season shall not be in excess of **RM1,000** in terms of monetary value and the frequency shall be limited to a maximum of **twice** per annum for the same party.

#### 5.2 **Facilitation Payments to Officer of Public Body <sup>N1</sup>**

Facilitation payments are unofficial payments or other advantages made to secure or expedite the performance of a routine action by an officer of public body. Directors or Employees shall not promise or offer, or agree to give or offer, facilitation payments to an officer of any public body.

However, there could arise circumstances in which the Directors or Employees have no alternative but to make a facilitation payment in order to protect themselves from injury, loss of life or liberty. Any request for facilitation payment under such circumstances should be reported immediately to the Managing Director for further action to be taken.

*N1: Public Body as defined in Section 3 of Malaysian Anti-Corruption Commission Act 2009*

#### 5.3 **Third Parties and Agencies**

All third parties, including agents, suppliers and joint-venture partners should be made aware of this **Anti-Bribery and Corruption P&P** and the arrangements with them shall be subject to clear contractual terms, including specific provisions requiring them to comply with minimum standards and procedures relating to bribery and corruption.

## **ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES**

### **5.4 Political Contribution**

Subject to any prevailing law that govern political contribution, the Company may make contribution to political parties or candidates. All political contributions require prior approval from the Managing Director, and proof of the political contributions shall be submitted to the Finance Department for documentation and record-keeping.

### **5.5 Charitable Contribution**

Charitable support and donations are acceptable (and indeed are encouraged), whether of in-kind services, knowledge, time, or direct financial contributions. However, Directors and Employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. No donation can be offered or made without the prior approval of the Managing Director. Proof of the charitable contributions shall be submitted to the Finance Department for documentation and record-keeping.

### **5.6 Money-Laundering**

Money-laundering is deemed to have occurred when the criminal origin or nature of money or assets is hidden in legitimate business dealings or when legitimate funds are used to support criminal activities, including financing terrorism.

The Company is committed to abstain from all practices related to money-laundering, including dealing in the proceeds of criminal activities.

Money-laundering is a very serious crime and the laws governing this type of crime can have extra territorial effect, i.e. the application of the law is extended beyond local borders. The penalties for breaching anti-money laundering legislation are severe and can include extradition and incarceration in foreign jurisdictions.

To avoid violating anti-money laundering laws, Directors and Employees are expected to always conduct counterparty due diligence to understand the business and background of the Company's prospective business counterparties and to determine the origin and destination of money, property and services.

Counterparty means any party that the Company is currently in relationship with or intends to do business with in the future, either on a regular or one-off basis. Counterparties include, but are not limited to, customers, suppliers, consultants, agents, joint-venture partners and any other business partners.

## **6. RECORD-KEEPING & APPROVAL MECHANISM**

It is important that proper and complete records be maintained of all payments made to third parties in the usual course of business as these would serve as evidence that such payments were bona fide, and not linked to corrupt and/or unethical conduct. All accounts, invoices, documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with accuracy and completeness.

Employees must declare all gifts accepted or offered to third parties in celebration of festive seasons and submit details to the Finance Department for documentation and record-keeping.

For business agreements/contracts to be entered into by the Company, approval must be obtained from two authorised signatories of the Company.

## **ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES**

### **7. COMPLIANCE TO THE LAW**

The Company will comply with all applicable laws, rules and regulations of the governments, commissions and exchanges in jurisdictions within which the Company operates. In particular, Directors and Employees are expected to understand and comply with the Malaysian Anti-Corruption Commission Act 2009 (including any amendment thereof) and the Malaysian Anti-Corruption Commission (Amendment) Act 2018. The Company reserves the right to report any actions or activities suspected of being criminal in nature to the police or other relevant authorities.

### **8. REPORTING OF VIOLATIONS**

Any person who knows of, or suspects, a violation of the **Anti-Bribery and Corruption P&P**, is encouraged to whistle-blow or report the concerns through the mechanism set out under the Company's Whistle-Blowing Policy as contained herein under subsequent section of the Integrity Manual. No individual will be discriminated against or suffer any sort or manner of retaliation for raising genuine concerns or reporting in good faith on violations or suspected violations of the **Anti-Bribery and Corruption P&P**. All reports will be treated confidentially.

For reporting of concerns or suspected/actual violation, please contact the designated personnel: **Wong Yoke Nyen** / Managing Director – [nyen@wyncorp.com.my](mailto:nyen@wyncorp.com.my). In the event the concerns or suspected/actual violation involves the designated personnel, you are encouraged to report such concerns or suspected/actual violation directly to the police or other relevant authorities.

For reference purposes (not exhaustive in nature), the following are some of the "red-flags" or indicator for possible concerns to be raised/reported:

- (a) The party involved is known to has previously engaged in or has been accused of engaging in improper business activities/practices, paying bribes or requiring bribes to be paid to him/her
- (b) The party involved insists on receiving commission or fee for payment before committing to conclude a business agreement or contract or enter into formal business relationship
- (c) The party involved requests for payment in cash or refuses to sign a formal agreement or to provide an invoice or receipt for a payment made
- (d) The party involved requests for payment to be made to a country or jurisdiction different from the place in which he/she/it domiciles or conducts business
- (e) The party involved requests for an unexpected additional fees or commission
- (f) The party involved demands for lavish entertainment or gifts before commencing or continuing with the contractual agreement or provision of service
- (g) The party involved requests to overlook potential legal/regulatory violation
- (h) The party involved requests to provide employment or unwarranted advantage to the his/her friend or relative
- (i) Invoice received from the party involved differs from the common format adopted by the entity he/she works for, or the content of such invoice does not reflect the actual service provided
- (j) The party involved refuses to put the negotiated terms in writing
- (k) The party involved requests to use the services of an agent, intermediary, consultant or supplier not typically known or used by the entity he/she works for

### **9. REVIEW OF THE POLICY**

The Executive Directors will monitor compliance with this **Anti-Bribery and Corruption P&P** and review this **Anti-Bribery and Corruption P&P** from time to time (at minimum, on an annual basis) to ensure that it continues to remain relevant and appropriate.

## ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES

### PRACTICES AND PROCEDURES

The practices and procedures are established in accordance to Guidelines on Adequate Procedures (“GAP”) published by Malaysian Anti-Corruption Commission (“MACC”). Under GAP, there are 5 main principles which an organisation may use as the reference points for its anti-corruption policies and procedures, namely:

- (1) **TOP LEVEL COMMITMENT**
- (2) **RISK ASSESSMENT**
- (3) **UNDERTAKE CONTROL MEASURES**
- (4) **SYSTEMATIC REVIEW, MONITORING AND ENFORCEMENT**
- (5) **TRAINING AND COMMUNICATION**

### TOP LEVEL COMMITMENT

The top-level management is primarily responsible for ensuring that the Company:

Requirements as per MACC Guidelines on Adequate Procedures	Company Practices
Practices the highest level of integrity and ethics.	This Integrity Manual which applies to all Directors and Employees are endorsed by the Company to promote integrity and ethical behaviour at all level of the Company.
Complies fully with the applicable laws and regulatory requirement on anti-corruption	The Directors are committed to ensure compliance with the applicable laws and regulatory requirement on anti-corruption.  To this end, a copy of this Integrity Manual together with the Malaysian Anti-Corruption Commission Act 2009 and the Malaysian Anti-Corruption Commission (Amendment) Act 2018 has been circulated to all Employees and Directors involved in the daily operations of the Company.
Effectively manages the key corruption risks of the Company	The Managing Director is directly involved in managing the key corruption risks of the Company.
Promote a culture of integrity within the Company.	This Integrity Manual which applies to all Directors and Employees are endorsed by the Company to promote integrity and ethical behaviour at all level of the Company.

**ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES**

Requirements as per MACC Guidelines on Adequate Procedures	Company Practices
Issue instructions on communicating the Company's policies and commitment on anti-corruption to both internal and external parties.	Further details as elaborated under the ensuing section – <b><i>“Training and Communication”</i></b>
Encourage the use of any reporting (whistle-blowing) channel in relation to any suspected and/or real corruption incidents or inadequacies in the anti-corruption compliance program.	The Company has put in place a Whistle-Blowing Policy (as contained herein under subsequent section of the Integrity Manual) in relation thereto.

**RISK ASSESSMENT**

Requirements as per MACC Guidelines on Adequate Procedures	Company Practices
<p>Conduct corruption risk assessments periodically and when there is a change in law or circumstance of the business to identify, analyse, assess and prioritise the internal and external corruption risks of the Company. The risk assessment may include the following:</p> <ul style="list-style-type: none"> <li>(i) Opportunities for corruption and fraud activities resulting from weaknesses in the Company's governance framework and internal systems / procedures</li> <li>(ii) Financial transactions that may disguise corrupt payments</li> <li>(iii) Business activities in countries or sectors that pose a higher corruption risk</li> <li>(iv) Non-compliance of external parties acting on behalf of the Company regarding legal and regulatory requirements related to anti-corruption</li> <li>(v) Relationship with third parties in its supply chain (for e.g. agents, vendors and/or suppliers) which are likely to expose the Company to corruption</li> </ul>	<p>An annual review of this Integrity Manual, together with the corruption risk assessment, will be conducted by the Executive Directors. Additional assessment may be conducted as and when there are changes to the laws or regulations or new directive(s)/requirements issued/imposed by any competent authority.</p> <p>Update/revision will be made from time to time to ensure this Integrity Manual remain relevant to safeguard compliance with all applicable laws and regulations.</p> <p>Identified risk(s), together with control measures and mitigating actions will be documented for future monitoring and reference.</p> <p>Prior to any engagement for service, the Company will evaluate the exposure to corruption risk. Approval must be obtained from two authorised signatories of the Company for all business agreements/contracts to be entered into. Specific clause on anti-bribery and corruption shall be included in the service contract/engagement letter of the Company to ensure the counterparts are informed of the Company's commitment to anti-bribery and corruption.</p> <p>Annual declaration is also procured from all Employees of the Company for compliance with the Company's <b>Anti-Bribery and Corruption P&amp;P</b> and <b>Code of Ethics &amp; Conduct</b>.</p> <p>All payments from the Company are being monitored to ensure it is for genuine business purpose and substantiated by applicable documents.</p>

**ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES**

**UNDERTAKE CONTROL MEASURES**

Requirements as per MACC Guidelines on Adequate Procedures	Company Practices
Establish key considerations or criteria for conducting due diligence on any relevant parties or personnel (such as Board members, employees, agents, vendors, contractors, suppliers, consultants and senior public officials) prior to entering into any formalised relationships. Methods may include background checks on the person or entity, a document verification process, or conducting interviews with the person to be appointed to a key role where corruption risk has been identified.	The Company has established an internal due diligence checklist for monitoring and control purposes.
Establish an accessible and confidential trusted reporting channel (whistle-blowing channel)	Please refer to the Whistle-Blowing Policy (as contained herein under subsequent section of the Integrity Manual) and the ensuing section – <b>“Training and Communication”</b> for further details.
Encourage persons to report any corruption incidents in good faith and establish a secure information management system to ensure the confidentiality of the whistle-blower’s identity and prohibit retaliation against those making reports in good faith.	<p>As provided in the Company’s Whistle-Blowing Policy, all business associates and counterparts of the Company as well as general public who has knowledge of any suspected/actual bribery and corruption acts are encouraged to lodge a report to the designated personnel:</p> <p><b>Wong Yoke Nyen</b> / Managing Director at <a href="mailto:nyen@wyncorp.com.my">nyen@wyncorp.com.my</a>.</p> <p>No individual will be discriminated against or suffer any sort or manner of retaliation for raising genuine concerns or reporting in good faith on violations or suspected violations of the <b>Anti-Bribery and Corruption P&amp;P</b>. All reports will be treated confidentially.</p> <p>Upon receipt of such reporting, the Managing Director will assess facts and facilitate investigation for evidences. An internal inquiry shall be convened once sufficient evidences on violation are gathered. Appropriate actions will be taken upon conclusion of the internal inquiry.</p> <p>In the event the concerns or suspected/actual violation involves the designated personnel, you are encouraged to report such concerns or suspected/actual violation directly to the police or other relevant authorities.</p>



**ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES**

Requirements as per MACC Guidelines on Adequate Procedures	Company Practices
<p>Policies and procedures (“P&amp;P”) to be established on the following areas:</p> <ul style="list-style-type: none"> <li>(i) General anti-bribery and corruption policy or statement</li> <li>(ii) Conflicts of interest</li> <li>(iii) Gifts, entertainment, hospitality and travel</li> <li>(iv) Donations and sponsorships, including political donations</li> <li>(v) Facilitation payments</li> <li>(vi) Financial controls</li> <li>(vii) Non-financial controls</li> <li>(viii) Managing and improving upon any inadequacies in the anti-corruption framework</li> <li>(ix) Record-keeping for managing documentation related to the adequate procedures</li> </ul>	<p>This Integrity Manual is created for the objective of ensuring compliance.</p>
<p>P&amp;P must be endorsed by top level management</p>	<p>This Integrity Manual has been endorsed and approved by the top-management of the Company and circulated to all personnel involved in the daily operations of the Company.</p>
<p>P&amp;P must be kept up-to-date</p>	<p>An annual review of this Integrity Manual, together with the corruption risk assessment, will be conducted by the Executive Directors. Additional assessment may be conducted as and when there are changes to the laws or regulations or new directive(s)/requirements issued/imposed by any competent authority.</p> <p>Update/revision will be made from time to time to ensure this Integrity Manual remain relevant to safeguard compliance with all applicable laws and regulations.</p>
<p>P&amp;P must be publicly and easily available</p>	<p>This Integrity Manual shall be made available on the Company’s website.</p>

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**ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES**

**SYSTEMATIC REVIEW, MONITORING & ENFORCEMENT**

Requirements as per MACC Guidelines on Adequate Procedures	Company Practices
Regular reviews are conducted to assess the performance, efficiency and effectiveness of the anti-corruption programme, and ensure the programme is enforced.	An annual review of this Integrity Manual, together with the corruption risk assessment, will be conducted by the Executive Directors. Additional assessment may be conducted as and when there are changes to the laws or regulations or new directive(s)/requirements issued/imposed by any competent authority.  Update/revision will be made from time to time to ensure this Integrity Manual remain relevant to safeguard compliance with all applicable laws and regulations.
Monitor the performance of personnel in relation to anti-corruption P&P to ensure their understanding and compliance with the organisation stance in their respective roles and functions.	Annual declaration is also procured from all Employees of the Company for compliance with the Company's <b>Anti-Bribery and Corruption P&amp;P</b> and <b>Code of Ethics &amp; Conduct</b> .
Conduct disciplinary proceedings against personnel found to be non-compliant to the program.	Employees must declare all gifts accepted or offered to third parties in celebration of festive seasons and submit details to the Finance Department for documentation and record-keeping.  Each Employee has a duty to read and understand this <b>Integrity Manual</b> . Violation of any of the provisions contained herein may result in disciplinary action, including termination of employment and where relevant, reporting to the police or other relevant enforcement agencies.

**TRAINING & COMMUNICATION**

A copy of this Integrity Manual shall be made available on the Company's website at [www.wyncorp.com.my](http://www.wyncorp.com.my) for reference by the general public.

A copy of this Integrity Manual shall be made available to all personnel involved in the daily operations of the Company. An internal briefing shall be conducted for new employees on the provisions of this Integrity Manual; and to all personnel as and when there are updates/revisions to this Integrity Manual.

Specific clause on anti-bribery and corruption shall be included in the service contract/engagement letter of the Company to ensure the counterparts are informed of the Company's commitment to anti-bribery and corruption.

The top-level management will identify suitable training/courses from time to time, for participation by relevant personnel of the Company. Relevant laws and regulations, guidelines, reference materials etc. will be circulated to all personnel of the Company from time to time to keep them informed of their duties and obligations for continuing compliance to anti-bribery and corruption.

## ANTI-BRIBERY AND CORRUPTION POLICY & PROCEDURES

### MECHANISM FOR REPORTING OF VIOLATION

- (I) Designated Personnel : **WONG YOKE NYEN / Managing Director**
- (II) Communication Channel : Any concern or whistle-blowing, kindly email the details to [nyen@wyncorp.com.my](mailto:nyen@wyncorp.com.my)
- (III) Key Points to Include : Please provide the following details in the email for reporting of any concern or suspected/actual violation:
- Name of the person involved
  - Details relating to the breach/violation and any relevant supporting evidence(s)
  - Contact details for future communication
- (IV) Preferred Language : The reporting on violation, where possible, should be in English. Nonetheless, if there is difficulty to communicate in English, Bahasa Malaysia or Mandarin is also acceptable
- (V) Time Frame for Feedback : The designated personnel is expected to get in touch with the whistle-blower as soon as practicable, usually within 5 business days; subject to any unforeseen circumstances which may occur (if any)

**IN THE EVENT THE CONCERN OR SUSPECTED/ACTUAL VIOLATION INVOLVES THE DESIGNATED PERSONNEL, YOU ARE ENCOURAGED TO REPORT SUCH CONCERNS OR SUSPECTED/ACTUAL VIOLATION DIRECTLY TO THE POLICE OR OTHER RELEVANT AUTHORITIES.**

### REMINDER – PENALTY FOR AN OFFENCE UNDER MALAYSIAN ANTI-CORRUPTION COMMISSION ACT 2009 (“MACC Act”)

#### General Penalty (Section 69 of the MACC Act)

Every person convicted of an offence under the MACC Act for which no penalty is specifically provided shall be liable to a **fine not exceeding ten thousand ringgit** or to **imprisonment for a term not exceeding two years** or to **both**.

#### Penalty for Offence under Sections 16, 17, 18, 20, 21, 22 and 23 (Section 24 of the MACC Act)

Any person who commits an offence under sections 16, 17, 18, 20, 21, 22 and 23 shall on conviction be liable to:

- (a) **imprisonment for a term not exceeding twenty years; AND**
- (b) **a fine of not less than five times the sum or value of the gratification** which is the subject matter of the offence **(or value of false or erroneous or defective material particular in the case of offence under Section 18)**, where such gratification (or value of false or erroneous or defective material particular in the case of offence under Section 18) is capable of being valued or is of a pecuniary nature, or **ten thousand ringgit, whichever is the higher**.

## **CODE OF ETHICS & CONDUCT**

### **1. INTRODUCTION**

In line with good corporate governance practices, the Company has made a commitment to create a corporate culture within the Company to operate the businesses of the Company in an ethical manner and to uphold the highest standards of professionalism and exemplary corporate conduct. This **Code of Ethics and Conduct** sets out the principles and standards of business ethics and conduct embraced by the Company.

### **2. OBJECTIVE**

The objective of this **Code of Ethics and Conduct** is to assist the Directors and Employees in defining ethical standards and conduct at work. This **Code of Ethics and Conduct** is not intended to be exhaustive, and there may be additional obligations that Directors and Employees are expected to adhere to and comply with when performing their duties.

For all intents and purposes, all Directors and Employees shall always observe and ensure compliance with all applicable laws, rules and regulations to which they are bound to observe in the performance of their duties.

### **3. APPLICABILITY**

This **Code of Ethics and Conduct** is applicable to all Directors and Employees of the Company.

Each Employee has a duty to read and understand this **Code of Ethics and Conduct**. Violation of any of the provisions contained herein may result in disciplinary action, including termination of employment and where relevant, reporting to the police or other relevant enforcement agencies.

For further clarification or questions on this **Code of Ethics and Conduct**, please contact the following personnel:

- (iii) Wong Yoke Nyen / Managing Director – [nyen@wyncorp.com.my](mailto:nyen@wyncorp.com.my)
- (iv) Moh Jiun Haur / Director – [jiun.haur@wyncorp.com.my](mailto:jiun.haur@wyncorp.com.my)

### **4. CORE AREAS OF CONDUCT**

#### **4.1 Conflict of Interest**

The Directors and Employees should avoid involving themselves in situations where there is real or apparent conflict of interest between them as individuals and the interest of the Company or the Company's clients. Directors and Employees must not use their positions or knowledge gained directly or indirectly in the course of their duties or employment for private or personal advantage (directly or indirectly).

In addition, a Director or an Employee shall avoid any situation in which the Director or Employee has an interest in any entity or matter that may influence the Director or Employee's judgment in the discharge of his/her responsibilities.

#### **4.2 Confidential Information**

It is pertinent that all Directors and Employees exercise caution and due care to safeguard any information of a confidential and sensitive nature relating to the Company or the Company's clients which is acquired in the course of their employment, and are strictly prohibited to disclose to any person, unless the disclosure is duly authorised or legally mandated.

## CODE OF ETHICS & CONDUCT

In the event that a Director or an Employee knows of material information affecting the Company or the Company's clients which has yet to be publicly released, the material information must be held in the strictest confidence by the Director or Employee involved until it is publicly released.

### 4.3 Inside Information and Securities Trading

No Director or Employee shall use price-sensitive non-public information (defined as information which can affect the price of publicly-traded securities when it becomes publicly known ("**Inside Information**")) obtained in the course of their employment, for personal benefit.

Directors and Employees are strictly prohibited to trade in securities or to provide information to others to trade in securities of companies to which the Inside Information relates.

Directors and Employees are strictly prohibited to trade in securities of the Company's clients when they in possession of Inside Information which they obtain in the performance of their duties. If in doubt whether oneself is in possession of Inside Information, Directors and Employees are required to abstain from trading in securities of the Company's clients.

### 4.4 Protection of Assets and Funds

Directors and Employees must protect the assets and funds of the Company to ensure availability for legitimate business purposes and that no property, information or position belonging to the Company or opportunity arising from these be used for personal gain.

### 4.5 Business Records and Control

Accurate, timely and reliable records are necessary to meet the Company's legal and financial obligations and to manage the affairs of the Company. All books, records and accounts should conform to generally accepted and applicable accounting principles and to all applicable laws and regulations. The preparation and maintenance of accurate and adequate business records are the responsibility of each Employee. No unauthorised, false, improper or misleading records or entries shall be made in the books and records of the Company, under any circumstances.

### 4.6 Compliance to the Law

The Company will comply with all applicable laws, rules and regulations of the governments, commissions and exchanges in jurisdictions within which the Company operates. Directors and Employees are expected to understand and comply with the laws, rules and regulations that are applicable to their positions and/or work, including the Malaysian Anti-Corruption Commission Act 2009, Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001, Personal Data Protection Act 2010 and Competition Act 2010. The Company reserves the right to report any actions or activities suspected of being criminal in nature to the police or other relevant authorities.

### 4.7 Personal Gifting

No personal gifts, favours, entertainment or services, in cash or kind, that will or will appear to influence objective and fair business decisions, shall be accepted or provided.

The gifts, favours, entertainment or services that are deemed as not given to influence the Directors' or Employees' performance of duties include normal business courtesies (meals or entertainment), token gifts which are occasional, gifts during festive or special occasions and gifts from social functions attended by the Directors or Employees on behalf of the Company, are permissible. Please refer to the **Anti-Bribery and Corruption P&P** for further details.

## CODE OF ETHICS & CONDUCT

### 4.8 Health and Safety

The Company will use its best endeavours to ensure a safe workplace and maintain proper occupational health and safety practices to commensurate with the nature of the Company's businesses and activities. Such a commitment in return requires that all Directors and Employees understand and abide by the Company's policies and procedures.

### 4.9 Sexual Harassment

Sexual harassment by any Director or Employee is unacceptable. It is the Company's policy to provide all Employees with a working environment free from any form of sexual harassment.

Any questions concerning issues of such should be directed either to the Employees' immediate superior or the Managing Director. All such reports and/or complaints shall be treated with strictest confidence.

### 4.10 Outside Interest

Directors and Employees shall not engage in an outside interest that will undermine the performance of the Directors and Employees or bring disrepute to the Company.

### 4.11 Fair and Courteous Behaviour

All Employees are to treat their fellow Employees fairly and courteously without regard to race, creed, religion, gender, nationality, age or disability; and shall not create any form of discrimination or prejudice in the workplace.

### 4.12 Misconduct

No Director or Employee is to be involved in or abet any activity that is deemed by the Company to be an act of misconduct (includes use and abuse of drugs).

## 5. REPORTING OF VIOLATIONS OF THE CODE

Any Employee who knows of, or suspects, a violation of this **Code of Ethics and Conduct**, is encouraged to whistle-blow or report the concerns in accordance with Whistle-Blowing Policy as contained herein under subsequent section of the Integrity Manual. No individual will be discriminated against or suffer any act of retaliation for reporting in good faith on violations or suspected violations of this **Code of Ethics and Conduct**.

## 6. PERIODIC REVIEW

The Executive Directors will monitor compliance with this **Code of Ethics and Conduct** and review this **Code of Ethics and Conduct** from time to time (at minimum, on an annual basis) to ensure that it continues to remain relevant and appropriate.

## WHISTLE-BLOWING POLICY

### 1. **POLICY STATEMENT**

The Company is committed to the highest standards of honesty, integrity, accountability and ethical behaviour in the conduct of its operations and services. It aspires to conduct its affairs in an ethical, responsible and transparent manner.

With regards to the values mentioned above, this **Whistle-Blowing Policy** has been formulated to enable the Employees of the Company to report instances of unethical behaviour, improper conduct, actual or suspected fraud and/or abuse within the Company.

### 2. **OBJECTIVES**

This **Whistle-Blowing Policy** is to provide an avenue for all Employees of the Company, third parties employed or engaged by the Company, employees of third parties employed or engaged by the Company and members of the public (collectively referred to as the “**Stakeholders**”) to disclose any improper conduct or unethical behaviour, actual or suspected fraud and/or abuse in accordance with the procedures as provided for under this **Whistle-Blowing Policy** and to provide protection for those who report such allegations.

This **Whistle-Blowing Policy** aims to develop a culture of honesty, total integrity and accountability.

It is to enable the Company to be informed at an early stage to take corrective action and mitigate any potential damages; be it to the reputation or the financial position of the Company.

It aims to reassure Employees of the Company that they would be fully protected from harassment or victimization for whistle- blowing in good faith.

### 3. **SCOPE**

This **Whistle-Blowing Policy** is designed to facilitate Stakeholders to disclose any improper conduct (misconduct or criminal offence) through internal channels. Such misconduct or criminal offences include the following:

- a) Fraud;
- b) Bribery;
- c) Abuse of Power;
- d) Conflict of Interest;
- e) Theft or Embezzlement;
- f) Misuse of Company Property; and/or
- g) Non-Compliance with Procedure

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under the Company’s **Code of Ethics and Conduct** or any criminal offence under relevant legislations in force.

## WHISTLE-BLOWING POLICY

### 4. **DEFINITIONS**

a) Whistle-blower

The Stakeholder who discloses or reports the wrongdoing.

b) Whistle-blowing

This occurs when the Stakeholder raises a genuine concern about a dangerous or illegal activity or improper conduct that he/she is aware of.

### 5. **ELIGIBILITY**

All Employees, clients, business associates and partners, vendors, any parties involved in a business relationship with the Company, and members of the public are encouraged to disclose any wrongdoing that he/she may come to aware.

A Whistle-blower will be accorded with the protection of confidentiality of identity, to the extent reasonably practicable. The Company is committed to this **Whistle-Blowing Policy** and will ensure that the Whistle-blower will not suffer any form of retaliation, victimisation or detriment.

If the Whistle-blower could prove that they have been subjected to any retaliation, victimisation or detriment because of Whistle-blowing, disciplinary action will be taken against the perpetrator.

### 6. **DISQUALIFICATIONS**

While the Company will ensure that genuine Whistle-blowers are accorded complete protection from any kind of unfair treatment, any intentional abuse of this **Whistle-Blowing Policy** by any Employee of the Company as a mean to victimise another Employee or for personal advantage would tantamount to a breach of the Company's **Code of Ethics and Conduct** and can result in disciplinary action.

Protection under this **Whistle-Blowing Policy** will not mean protection from disciplinary action arising out of false, frivolous, baseless or bogus allegations made by the Whistle-blower knowingly and intentionally. If the investigation later reveals that the Whistle-blowing was made with a malicious intention, appropriate action could be taken against the Whistle-blower.

Any anonymous disclosure will not be entertained. Any Stakeholder who wishes to report improper conduct is required to disclose his/her identity to the Company in order for the Company to accord the necessary protection to him/her. Nevertheless, if deems appropriate and necessary, the Company may investigate into any anonymous disclosure.

A report of whistle-blowing should be made in good faith.

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## WHISTLE-BLOWING POLICY

### 7. **WHISTLE-BLOWING MECHANISM**

- Designated Personnel : **WONG YOKE NYEN** / *Managing Director*
- Communication Channel : Any concern or whistle-blowing, kindly email the details to [nyen@wyncorp.com.my](mailto:nyen@wyncorp.com.my)
- Key Points to Include : Please provide the following details in the email for Whistle-blowing:
- Name of the person involved
  - Details relating to the breach/violation and any relevant supporting evidence(s)
  - Contact details for future communication
- Preferred Language : Whistle-blowing report, where possible, should be in English. Nonetheless, if there is difficulty to communicate in English, Bahasa Malaysia or Mandarin is also acceptable
- Time Frame for Feedback : The designated personnel is expected to get in touch with the Whistle-blower as soon as practicable, usually within 5 business days; subject to any unforeseen circumstances which may occur (if any)

**IN THE EVENT THE CONCERN OR SUSPECTED/ACTUAL VIOLATION INVOLVES THE DESIGNATED PERSONNEL, YOU ARE ENCOURAGED TO REPORT SUCH CONCERNS OR SUSPECTED/ACTUAL VIOLATION DIRECTLY TO THE POLICE OR OTHER RELEVANT AUTHORITIES.**

### 8. **COMMUNICATION**

A copy of this Integrity Manual shall be made available on the Company's website at [www.wyncorp.com.my](http://www.wyncorp.com.my) for reference by the general public.

A copy of this Integrity Manual shall be made available to all personnel involved in the daily operations of the Company. An internal briefing shall be conducted for new employees on the provisions of this Integrity Manual; and to all personnel as and when there are updates/revisions to this Integrity Manual.

### 9. **PERIODIC REVIEW**

The Executive Directors will review this **Whistle-Blowing Policy** from time to time (at minimum, on an annual basis) to ensure that it continues to remain relevant and appropriate.