



ANTI-CORRUPTION AND BRIBERY POLICY

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Approver Board of Directors of ViewQwest Group
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1. GENERAL

ViewQwest¹ is committed to conducting its business ethically and in compliance with all applicable laws and regulations, including the Malaysian Anti-Corruption Commission Act 2009 and Malaysian Anti-Corruption Commission (Amendment) Act 2018 that prohibit improper payments to obtain a business advantage. This document describes ViewQwest's Anti-Corruption and Bribery Policy (hereinafter referred to as "Policy") prohibiting bribery and other improper payments in the conduct of ViewQwest business operations and employee responsibilities for ensuring implementation of the Policy.

This Policy sets out:-

- i. The responsibilities of ViewQwest, and of those working for ViewQwest, in observing and upholding ViewQwest's position on bribery and corruption; and
- ii. The information and guidance to those working for ViewQwest on how to recognize and deal with bribery and corruption issues.

Questions about the Policy or its applicability to particular circumstances should be directed to ViewQwest's Compliance Officer at compliance@viewqwest.com.

2. POLICY OVERVIEW

ViewQwest strictly prohibits bribery or other improper payments in any of its business operations. This prohibition applies to all business activities, anywhere in the world, whether involving government officials or other commercial enterprises. A bribe or other improper payment to secure a business advantage is never acceptable and can expose individuals and ViewQwest to possible criminal prosecution, reputational harm or other serious consequences.

This Policy applies to everyone at ViewQwest, including all Employees and agents or other intermediaries acting on ViewQwest's behalf. Each Employee of ViewQwest has a personal responsibility and obligation to conduct ViewQwest's business activities ethically and in compliance with all applicable laws based on the countries wherein ViewQwest does business. Failure to do so may result in disciplinary action, up to and including dismissal. Improper payments prohibited by this Policy include bribes, kickbacks, excessive gifts or entertainment, or any other payment made or offered to obtain an undue business advantage. These payments should not be confused with reasonable and limited expenditures for gifts, business entertainment and other legitimate activities directly related to the conduct of ViewQwest's business.

ViewQwest has developed a comprehensive program for implementing this Policy, through appropriate guidance, training, investigation and oversight. The Compliance Officer has overall responsibility for the program, supported by the executive leadership of ViewQwest. Our Compliance Officer is responsible for giving advice on the interpretation and application of this Policy, supporting training and education, and responding to reported concerns. The prohibition on bribery and other improper payments applies to all business activities, but is particularly important when dealing with government officials. The Malaysian Anti-Corruption Commission Act 2009 and Malaysian Anti-Corruption Commission (Amendment) Act 2018 strictly prohibit improper payments to gain a business advantage and impose severe penalties for violations. The following summary is intended to provide personnel engaged in international activities a basic familiarity with applicable

¹ ViewQwest means and includes ViewQwest Holdings Sdn. Bhd., its holding, subsidiary, and related companies, including ViewQwest Management Sdn. Bhd., ViewQwest Sdn. Bhd., and ViewQwest Digital Sdn. Bhd

rules so that inadvertent violations can be avoided and potential issues recognized in time to be properly addressed.

3. PRINCIPLE

We conduct all of our business in an honest and ethical manner. ViewQwest takes a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our relationships and business dealings wherever we operate and to implementing and enforcing an effective system to counter bribery. We will uphold all applicable laws relevant to countering bribery and corruption. We remain bound by the laws of the Malaysia, including Anti-Corruption Act 1997 (ACT 575), in respect of our conduct both at home and abroad.

Corruption and bribery are criminal offences and are punishable for individuals by up to ten years' imprisonment and unlimited fine, and if the Company is found to have taken part in corruption we could face an unlimited fine and face damage to our reputation.

In this Policy "third party" means any individual or organization we come into contract with at work, and includes actual and potential customers, suppliers, distributors, business contacts, agents, advisers, consultants, subcontractors and joint ventures partners.

To address these risks we have taken the following steps:-

- (a) Implement an anti-corruption and bribery policy;
- (b) Perform regular corruption risk assessment on our operations and review findings;
- (c) Take steps to implement training programmes for all individuals operating in areas of the organization that are identified as high risk; and
- (d) Regular review and update to this Policy.

4. SCOPE

This Policy applies to all companies within the ViewQwest Group. This includes all individuals working at all levels and grades, including Senior Managers, Managers, Executives, Officers, Directors, Employees (whether full-time, part-time, contract or temporary), Consultants, Contractors, Trainees, Seconded staffs, Volunteers, Interns, Agents, Sponsors, Suppliers, Customers, any third party and any other person associated with the ViewQwest Group or its subsidiaries.

For the purposes of this Policy, references to "Employees" include employees (whether full-time, part-time, contract, or temporary), associates, management, officers and directors of ViewQwest Group and its subsidiaries.

5. VIEWQWEST INTERGRITY COMMITMENT

ViewQwest's Policy and Practice encourage the use of good judgment, discretion, and moderation when giving or accepting gifts or entertainment in business settings. Gift giving and entertainment practices may vary in different cultures; however, any gifts and entertainment given or received must be in compliance with the applicable law, must not violate the giver's and/or receiver's policies on the matter, and be consistent with local custom and practice. We do not solicit gifts, entertainment, or favours of any value from persons or firms with which ViewQwest actually or potentially does business. Neither do we act in a manner that would place any vendor or customer in a position where he or she may feel obligated to make a gift, provide entertainment, or provide personal favours to do business or continue to do business with ViewQwest.

All benefits (including Gifts and Entertainment) must be:-

- i. Reasonable in value
- ii. Infrequent in nature
- iii. Transparent and open
- iv. Not given to influence or obtain an unfair advantage
- v. Respectful and customary

5.1 Gifts, Hospitality and Entertainment

Gifts and entertainment given and received as a reward, inducement or encouragement for preferential treatment or any other advantage, or inappropriate or dishonest conduct are strictly prohibited. Particularly, no gifts, hospitality or entertainment may be given or accepted during a crucial process such as contractual negotiations or tender processes if there is any realistic risks that giving and acceptance of such articles could very well manipulate and influence the outcome of such processes and negotiations.

Gifts or entertainments may only be presented to a third party only in the situation that it is consistent with the customary business practice, and that the gifts or entertainment are humble in value and cannot be interpreted as inducements to trade. Guidance from the Management must be sought if there is any doubt regarding this issue.

5.2 Facilitation Payments

Facilitation payments are usually small bribe payments (usually paid to low-level officials) made directly or indirectly to secure or speed up performance of a routine or to avoid bureaucratic delays and red tapes that may slow down certain business dealings. In any case, Employees must never pay, offer, solicit or receive bribes of any forms including facilitation payments. The Employee must immediately notify their immediate superior for consultation. For any above cases, the documents need to be shown to the immediate superior and to be kept properly.

5.3 Political Contribution

In respect of political contributions, funds or resources, the Group must not be used to make any direct or indirect political contributions on behalf of the Group without approval from the Board of Directors (BOD) / Executive Chairman (EC) / Chief Executive Officer (CEO) / Chief Financial Officers (CFO). Any appearance of making such contributions or expenditure to any political party, candidate or campaign, must also be avoided.

5.4 Donations

Donations in the form of charity may be permissible depending on the circumstance but should be made directly to an official entity and be able to be disclosed publicly when required to.

6. EMPLOYEE RESPONSIBILITIES

As an Employee of ViewQwest, you must ensure that you read, understand, and comply with the information contained within this Policy, and with any training or other anti-bribery and corruption information you are given.

All Employees and those under our control are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption. They are required to avoid any activities that could lead to, or imply, a breach of this Policy.

If you have reason to believe or suspect that an instance of bribery or corruption has occurred or will occur in the future that breaches this Policy, you must notify the Compliance Officer.

If any Employee breaches this Policy, they will face disciplinary action and could face dismissal for gross misconduct. ViewQwest has the right to terminate a contractual relationship with an Employee if they breach this Policy.

7. RAISING CONCERN AND ACTION

If you suspect that there is an instance of bribery or corrupt activities occurring in relation to ViewQwest, you are encouraged to raise your concerns at as early a stage as possible. If you are uncertain about whether a certain action or behaviour can be considered bribery or corruption, you should speak to your Line Manager or Compliance Officer or the Director.

ViewQwest will familiarise all Employees with its whistleblowing procedures so Employees can vocalise their concerns swiftly and confidentially.

You must tell your Compliance Officer as soon as possible if you are offered a bribe by anyone, if you are asked to make one, if you suspect that you may be bribed or asked to make a bribe in the near future, or if you have reason to believe that you are a victim of another corrupt activity.

8. PROTECTION

If you refuse to accept or offer a bribe or you report a concern relating to potential act(s) of bribery or corruption, ViewQwest understands that you may feel worried about potential repercussions. ViewQwest will support anyone who raises concerns in good faith under this Policy, even if investigation finds that they were mistaken.

ViewQwest will ensure that no one suffers any detrimental treatment as a result of refusing to accept or offer a bribe or other corrupt activities or because they reported a concern relating to potential act(s) of bribery or corruption.

“Detrimental treatment” refers to dismissal, disciplinary action, treats, or unfavourable treatment in relation to the concern the individual raised.

If you have reason to believe you’ve been subjected to detrimental treatment as a result of a concern or refusal to accept a bribe, you should inform your Line Manager or the Compliance Officer immediately.

9. NON-RETALIATION POLICY

ViewQwest does not tolerate retaliation against anyone who, in good faith, reports possible violations of law, regulation, the Code of Conduct, or other company guidelines, questions ongoing or proposed conduct, or participates in an internal investigation. "Retaliation" can include, among other things, material changes to work assignments and/or demoting, transferring, or terminating anyone for raising a question or speaking up in good faith about a possible violation of the Code of Conduct, company policy, or law. Anyone who retaliates or attempts to retaliate is subject to discipline up to and including termination of employment or other service to ViewQwest.

Anyone who believes they have experienced retaliation should contact Compliance Officer and Human Resource Department immediately.

10. RECORD-KEEPING

All records (financial and non-financial) should be in proper filing to be maintained with accuracy and completeness for all payments made to third parties in the ordinary course of business which is proven as evidence that such payments are not linked to corrupt and/or unethical manner.

Employees must declare all gifts, hospitality or entertainment to their respective Department for recording into a register which is subject to internal audit review. All expenses claim from Employees incurred for third parties should be approved by the Head of Department and specifically record the reason for such expenses.

11. TRAINING AND COMMUNICATION

All existing Employees operating in areas that are perceived as high risk will receive regular, relevant training on how to implement and adhere to this Policy. Our zero-tolerance approach to corruption and bribery must be communicated to all suppliers, resellers, channel partners, contractors, vendors, agents, business and other partners at the outset of our relationship with them and as appropriate thereafter.

12. MONITORING AND REVIEW

All Employees are responsible for the success of this Policy and should ensure they use it to disclose any suspected danger or wrongdoing. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering corruption and bribery.

The Compliance Officer with the guidance from Higher Management and Board of Directors will monitor compliance with the Policy and review the Policy at least once every 3 years or as and when needed to assess their effectiveness and ensure that it continues to remain relevant and appropriate. The Board of Directors reserves the total rights to all amendments, deletions or augment any terms and conditions or any part of this Policy.

13. REMINDERS

This Policy serves as your guide for conducting business with integrity. It is not an employment contract and confers no rights relating to employment. This Policy is not a complete list of company guidelines. Other policies and guidelines are available and should be referred separately. You are expected to know and comply with all company policies and guidelines related to your position within ViewQwest as well as all applicable laws and regulations. Violation of other ViewQwest policies and guidelines may also result in discipline, up to and including termination of employment or other service to ViewQwest. ViewQwest may amend this Policy from time to time as it deems necessary or appropriate without prior notification, as permissible by law.

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