



# Anti-Bribery and Corruption (ABAC) Policy

*This document contains 25 pages (inclusive of cover page)*

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## **REVISION RECORD**

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## **TABLE OF CONTENTS**

<b>1.</b>	<b>Introduction</b>	<b>4</b>
<b>2.</b>	<b>Anti-Bribery and Corruption Commitment</b>	<b>5</b>
<b>3.</b>	<b>Definition</b>	<b>6</b>
<b>4.</b>	<b>Anti-Bribery and Corruption Policy</b>	<b>9</b>
<b>5.</b>	<b>Recognition of Local and International Legislation</b>	<b>9</b>
<b>6.</b>	<b>Gifts, Entertainment and Corporate Hospitality</b>	<b>10</b>
<b>7.</b>	<b>Dealing with Public Officials</b>	<b>13</b>
<b>8.</b>	<b>Corporate Social Responsibility (CSR), Sponsorships and Donations</b>	<b>14</b>
<b>9.</b>	<b>Political Contributions</b>	<b>15</b>
<b>10.</b>	<b>Facilitation Payments</b>	<b>16</b>
<b>11.</b>	<b>Support Letters</b>	<b>16</b>
<b>12.</b>	<b>Recruitment, Promotion and Support of Personnel</b>	<b>16</b>
<b>13.</b>	<b>Business Associates</b>	<b>17</b>
<b>14.</b>	<b>Responsibilities of UPTREND Personnel</b>	<b>17</b>
<b>15.</b>	<b>Conflict of Interest</b>	<b>19</b>
<b>16.</b>	<b>Employee Declaration</b>	<b>19</b>
<b>17.</b>	<b>Anti-Bribery and Corruption Compliance Function</b>	<b>19</b>
<b>18.</b>	<b>Training and Awareness</b>	<b>19</b>
<b>19.</b>	<b>Reporting of Policy Violations</b>	<b>20</b>
<b>20.</b>	<b>Audit and Compliance</b>	<b>20</b>
<b>21.</b>	<b>Sanction for Compliance</b>	<b>20</b>
<b>22.</b>	<b>Record Keeping</b>	<b>21</b>
<b>23.</b>	<b>Continuous Improvement</b>	<b>21</b>
<b>24.</b>	<b>Appendix</b>	<b>22</b>

## **1. INTRODUCTION**

### **1.1 Purpose**

This document contains the Anti-Bribery and Corruption (“ABAC”) policies and procedures of Uptrend Technology Sdn Bhd (“UPTREND” or “the Company”) for implementing the ABAC framework. The document has been designed to;

1. Set out responsibilities of UPTREND employees and associated persons working for and on behalf of UPTREND, in observing and upholding its position on anti-bribery and corruption;
2. To provide information and guidance to those working for and on behalf of UPTREND

### **1.2 Scope**

This ABAC Policy applies to all individuals working at all levels and grades in UPTREND, including senior managers, officers, directors, employees (whether permanent, fixed-term contract or temporary), consultants, contractors, trainees, seconded employee, home-workers, casual workers and agency employee, volunteers, interns, agents, sponsors, or any other associated persons.

Joint-venture companies in which UPTREND is a non-controlling co-venture and associated companies are encouraged to adopt these or similar principles and standards. External Providers are also expected to comply with this policy in relation to all work conducted with UPTREND, or on UPTREND’s behalf.

This Policy and Guidelines are not intended to provide definitive answers to all questions regarding bribery and corruption. Rather, they are intended to provide employees with a basic introduction to how UPTREND combats bribery and corruption in furtherance of the Company’s commitment to lawful and ethical behaviour at all times. Some of the guidelines are designed to prevent situations in which bribery and corrupt practices may take root.

If you have any doubt about the scope of applicable laws or the application of the Company’s policies concerning the fight against bribery and corruption, you should contact IU immediately.

**“ALWAYS ASK WHENEVER IN DOUBT”**

## **2. ANTI-BRIBERY AND CORRUPTION COMMITMENT**

UPTREND is committed to conducting business dealings with integrity. This means avoiding practices of bribery and corruption of all forms in the Company's daily operations.

UPTREND takes a zero-tolerance approach towards bribery and corruption and is committed to acting professionally, fairly and with integrity in all business dealings and relationships in all jurisdictions in which it operates. UPTREND is committed to implementing and enforcing effective measures to counter bribery and corruption which are punishable offences in accordance with the anti-bribery and corruption laws.

UPTREND will comply with all laws relating to countering bribery and corruption in their respective jurisdictions of operations and business.

### 3. DEFINITION

Terminology	Definition
<b>ABMS</b>	Anti-Bribery Management System
<b>Adequate Procedures</b>	Anti-bribery & Corruption procedures that need to be in place as stated in the MACC Ministerial Guidelines issued by the Minister in the Prime Minister's Office
<b>Bribery &amp; Corruption</b>	<p>Any action would be considered an offence of giving or receiving 'gratification' under the Malaysian Anti-Corruption Commission Act 2009 (MACCA). In practice, this means offering, promising to give, giving, receiving or soliciting something of value in an attempt to illicitly influence the decisions or actions of a person who is in a position of trust within an organisation.</p> <p>Bribery may be 'outbound', where someone acting on behalf of the Company attempts to influence the actions of someone external, such as a Government official or client decision-maker. It may also be 'inbound', where an external party is attempting to influence someone within the Company such as senior decision-maker or someone with access to confidential information.</p>
<b>BOD</b>	UPTREND's Board of Directors
<b>Business Associates</b>	An external party with whom the Company has, or plans to establish, some form of business relationship. This may include clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, subcontractors, suppliers, vendors, advisers, agents, distributors, representatives, intermediaries and investors.
<b>Conflict of Interest</b>	A person's own interests either influence, have the potential to the Company.
<b>Controlled Organisation</b>	An entity where UPTREND has the decision-making power over the organisation such that it has the right to appoint and remove the management. This would normally be where UPTREND has the controlling interest (>50% of the voting share ownership), but it could be where there is an agreement in place that UPTREND has the right to appoint the management, for example a joint venture where UPTREND has the largest (but still <50%) allocation of the voting shares;
<b>Corporate Gift</b>	Something given from one organisation to another, with the appointed representatives of each organisation giving and accepting the gift. Corporate gifts may also be promotional items given out equally to the general public at events, trade shows and exhibitions as a part of building the Company's brand. The gifts are given transparently and openly, with the implicit or explicit approval of all parties involved. Corporate gifts normally bear the Company name and logo. Examples

	of corporate gifts include items such as diaries, table calendars, pens, notepads and plaques.
<b>Donation &amp; Sponsorship</b>	Charitable contributions and sponsorships payments made to support the community. Examples include sponsorship of educational events, supporting NGOs, and other social causes;
<b>Exposed Position</b>	An employee position identified as vulnerable to bribery through a risk assessment. Such positions may include any role involving: procurement or contract management; financial approvals; human resource; relations with government officials or government departments; sales; positions where negotiation with an external party is require; or other positions which the Company has identified as vulnerable to bribery;
<b>Gratification</b>	As interpreted by Malaysian Anti-Corruption Commission Act 2009 are the following: <ul style="list-style-type: none"> <li>(a) money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;</li> <li>(b) any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;</li> <li>(c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;</li> <li>(d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;</li> <li>(e) any forbearance to demand any money or money's worth or valuable thing;</li> <li>(f) any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and</li> <li>(g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f)</li> </ul>
<b>DAL</b>	Discretionary Authority Limits
<b>HOC</b>	Head of Company
<b>HOD</b>	Head of Department
<b>Hospitality</b>	The considerate care of guests, which may include refreshments, accommodation and entertainment at a restaurant, hotel, club, resort, convention, concert, sporting event or other venue such as Company

	offices, with or without the personal presence of the host. Provisions of travel may also be included, as may other services such as provision of guides, attendants and escorts; use of facilities such as a spa, golf course or ski resort with equipment included;
<b>IO</b>	Integrity Officer
<b>IU</b>	Integrity Unit
<b>LHDN</b>	Lembaga Hasil Dalam Negeri Malaysia
<b>UPTREND</b>	Uptrend Technology Sdn Bhd
<b>PD</b>	People Department
<b>Personnel</b>	Directors and all individuals directly contracted to the Company on an employment basis, including permanent and temporary employees
<b>SSM</b>	Suruhanjaya Syarikat Malaysia
<b>Transparency International</b>	Transparency International is the global civil society organization in over 100 countries leading the fight against corruption
<b>Official Duty</b>	Duties of an employee related to the position held in connection with or at the directive of the Company, including attending courses, trainings, workshops or seminars that are permitted and approved by the Company



#### **4. ANTI-BRIBERY AND CORRUPTION POLICY**

- 4.1. Bribery and corruption in all its form as it relates to UPTREND's activities is prohibited.
- 4.2. Bribery and corruption may take the form of anything of value, such as money, goods, services, property, privilege, employment position or preferential treatment. UPTREND personnel and its business associates shall not therefore, whether directly or indirectly, offer, give, receive or solicit any item of value, in the attempt to illicitly influence the decisions or actions of a person in a position of trust within an organisation, either for the intended benefit of UPTREND or the persons involved in the transaction.
- 4.3. The anti-bribery and corruption statement applies equally to its business dealings with commercial ('private sector') and Government ('public sector') entities, and includes their directors, personnel, agents and other appointed representatives. Even the possible appearance of bribery or corruption is to be avoided, in particular when dealing with Government officials.
- 4.4. The anti-bribery and corruption statement applies to all countries worldwide, without exception and without regard to regional customs, local practices or competitive conditions.
- 4.5. No employee or external party will suffer demotion, penalty or other adverse consequences in retaliation for refusing to pay or receive bribes or participate in other illicit behaviour
- 4.6. UPTREND is also committed to conducting due diligence checks against relevant authorities' database including but not limited to PDRM, SSM, LHDN etc. on prospective personnel, particularly as it relates to appointments to positions where any criminal records or a more than minor bribery or corruption risk has been identified.

#### **5. RECOGNITION OF LOCAL AND INTERNATIONAL LEGISLATION**

- 5.1. UPTREND is committed to conducting its business ethically and in compliance with all applicable laws and regulations in the countries where it does business.
- 5.2. These laws include but are not limited to the Malaysian Penal Code (revised 1977) (and its amendments), the Malaysian Anti-Corruption Commission Act 2009 and its amendments, the Companies Act 2016, and any laws of other countries that the Company currently, or in future, conducts its business in that prohibits bribery and acts of corruption, and mandate that companies establish and maintain accurate books and records and sufficient internal control.
- 5.3. In cases where there is a conflict between mandatory laws and the principles contained in this and other policies, the law shall prevail.

## 6. GIFTS, ENTERTAINMENT AND CORPORATE HOSPITALITY

### 6.1. "No Gift" Policy

- a. UPTREND adopts a "No Gift" Policy whereby, subject only to certain narrow exceptions, **UPTREND employees and directors, family members or representatives acting for or on behalf of UPTREND employees, directors or their family members are prohibited from, directly or indirectly, receiving or providing gifts.**
- b. UPTREND requires employees and directors to abide by this policy to avoid conflict of interest or the appearance of such, on-going or potential, in our business dealings with our business associates or other external parties as a gift can be seen as a bribe that may tarnish UPTREND's reputation or be in violation of anti-bribery and corruption laws.
- c. As stated in the Employee Handbook (Section 2.5.6 Conflict of Interest), a conflict of interest arises in a situation in which an individual is in a position to take advantage of his or her role in UPTREND for his or her personal benefit, including the benefit of his or her family/household and friends. This would undermine the duties of good faith, fidelity, diligence and integrity as expected by UPTREND from its employees and directors in the performance of their duties and obligations.
- d. It is the responsibility of all employees to inform external parties involved in any business dealings with UPTREND that the Company practices "No Gift Policy" and to request the external party's understanding for and adherence with this policy.

### 6.2. Receiving Gifts

- a. UPTREND is very much aware that the exchange of gifts can be a very delicate matter where, in certain cultures or situations, gift giving is a central part of business etiquette. Despite acknowledging UPTREND's "No Gift" Policy, some external parties may still insist in providing gifts to UPTREND employees, directors and/or their family members in certain situations which do not fall within the general exceptions.
- b. Even if it may appear disrespectful to refuse a gift from an external party, nevertheless, if there is a conflict of interest situation, the gift must be politely returned with a note of explanation about the Company's "No Gift" Policy.
- c. Although the general principle is to refuse or return such gifts, accepting a gift on behalf of UPTREND is allowed only in very limited circumstances, whereby refusing the gift is likely to seriously offend and may sever UPTREND's business relationship with the third party.
- d. In these limited circumstances, employees are expected to record the gift in the **Gift Declaration Form** (refer to Gift Declaration Form in Appendix 2) for gifts with estimated value of RM250 and above and submit to their Line Manager who will determine the treatment of the gift whether to:
  - i. Donate the gift to charity; or
  - ii. Hold it for departmental display; or
  - iii. Share with other employees in the department; or
  - iv. Permit it to be retained by the employee
- e. **However, in no circumstances may an employee, director or his/her family/household members accept gifts in the form of cash or cash equivalent.**
- f. In determining the above, Line Managers are expected to exercise proper care and

judgement in each case, taking into account pertinent circumstances including the

character of the gift, its purpose, the position/seniority of the person(s) providing the gift, the business context, reciprocity, applicable laws and cultural norms.

### 6.3. Providing Gifts

- a. Generally employees are not allowed to provide gifts to third parties with the exception and subject to approval according to the Discretionary Authority Limits (DAL).

### 6.4. Exceptions to the “No Gift” Policy

- a. Although UPTREND practices a “No Gift” Policy, there are certain exceptions to the general rule whereby the receiving and provision of gifts are permitted in the following situations:
  - i. A gift **worth less than RM250** per item, features the Company’s logo or brand (e.g. diaries, lanyards, pens, etc), and is part of an approved marketing or promotional campaign;
  - ii. The gift is exchanged at a company-to-company level (e.g. for official events or launches);
  - iii. The gift is a token of appreciation at an official function or public event (e.g. door gifts at conferences, open house)
  - iv. The gift is given as part of the Company’s Corporate Social Responsibility (“CSR”) programme; or
  - v. The gift is offered in conjunction with any festive or occasion and in such an event, the gift **must not exceed RM250**.
  - vi. In a situation where a gift is required to be given but it does not fall within the exceptions listed above, a request can be made to the Head of Company by completing the **Gift Requisition Form** (refer to Gift Requisition Form in Appendix 3)
- b. Even in the above exceptional circumstances, employees and directors are expected to exercise proper judgement in handling gift activities and behave in a manner consistent with the general principles set in Code of Business Conduct (Section 2.5 of the Employee Handbook).

### 6.5. Providing Entertainment

- a. UPTREND recognises that providing modest entertainment is a legitimate way of building business relationships and as such a common practice within the business environment to foster good business relationship with external clients
- b. Eligible employees are allowed to entertain external clients through a reasonable act of hospitality as part of business networking as well as a measure of goodwill towards the recipients.
- c. Employees should always exercise proper care and judgement when providing entertainment to third parties especially when it involves public officials to ensure compliance with local anti-bribery and corruption laws.
- d. Employees and directors are strictly prohibited from providing or offering to provide entertainment with a view to improperly cause undue influence on any party in exchange for some future benefit or result.
- e. Any acts of this nature, whether provided directly or indirectly through an intermediary,

may be construed as an act of bribery.

- f. Employees are required to comply with the policies and procedures of the People Department, and maintain expenses within the limits of entitlement, when carrying out entertainment activities.
- g. Any entertainment activities that would involve public officials shall require the prior approval of the GCEO/HOC.

#### 6.6. Receiving Entertainment

- a. UPTREND recognizes that the occasional acceptance of a reasonable and modest level of entertainment provided by third parties in the normal course of business is a legitimate way to network and build good business relationships
- b. Employees and directors must exercise proper care and judgement before accepting entertainment offered or provided by a third party in order to safeguard the Company's reputation as well as to protect employees and directors from allegations of impropriety or undue influence.
- c. Employees are required to comply with the policies and procedures of the People Department in relation to receiving entertainment from third parties.

#### 6.7. Corporate Hospitality

- a. Corporate hospitality is recognised as a legitimate way to network and build goodwill in business relationships.
- b. It is defined as "corporate events or activities organised by an organisation which involves the entertainment of employees and third parties for the benefit of that organisation". Third parties may include customers, potential customers, contractors, external companies and any other stakeholders with whom a business relationship, whether current, prospective or historic exist.
- c. Corporate hospitality would be illegitimate in following situation:
  - i. If it provides an advantage to another person if offered; or
  - ii. If it is given with the intention of inducing the person to perform a relevant function improperly; or
  - iii. If there is knowledge that acceptance of the advantage would in itself be improper performance
- d. Transparency International (TI) has advocated corporate hospitality arrangements/activities should conform to the following basic principles:
  - i. Transparency, in that all corporate hospitality is reported and written approval is obtained, all records of which are properly kept;
  - ii. Proportionality i.e. the corporate hospitality must not be too excessive. In addition, the corporate hospitality must commensurate with the recipient's official capacity and not provided in his/her personal capacity;
  - iii. Reasonableness in ensuring that the corporate hospitality is not lavish; and
  - iv. Bona fide, where the intention to offer and/or provide the corporate hospitality is done with good and legal intentions.

#### 6.8. Providing Corporate Hospitality

- a. UPTREND recognises that providing corporate hospitality to its stakeholders be it through corporate events, sporting events or other private events, is a legitimate way to network and build goodwill in business relationships
- b. While providing corporate hospitality is a reflection of the Company's courtesy and goodwill, Heads of Company must exercise proper care to protect the Company's reputation against any allegations of impropriety or the perception of bribery especially when the arrangements could influence or be perceived to influence the outcome of a business decision and are not reasonable and bona fide expenditures.
- c. There should be explicit, clear and internally transparent criteria to determine the selection of guests to be invited to the Company's corporate hospitality event. Reasonable due diligence should be exercised, particularly when the arrangements involve public officials.
- d. All expenses incurred to provide the corporate hospitality must be properly documented, receipted and recorded in the Company's records.

#### 6.9. Receiving Corporate Hospitality

- a. As a general principle, UPTREND strictly prohibits employees and directors from soliciting corporate hospitality nor are they allowed to accept hospitality that is excessive, inappropriate, illegal or given in response to, in anticipation of, or to influence a favourable business decision, particularly from parties engaged in a tender or competitive bidding exercise (for e.g. contractors, vendors, suppliers, etc.)
- b. UPTREND recognizes that the occasional acceptance of an appropriate level of hospitality given in normal course of business is usually a legitimate contribution to building good business relationships. However, it is important for employees and directors to exercise proper care and judgement before accepting the hospitality. This is not only to safeguard the Company's reputation, but also to protect employees and directors from allegations of impropriety or undue influence.
- c. Employees should decline the offer or consult with their HOC should there be any doubts on the appropriateness of a corporate hospitality offered by an external party (for e.g. a contractor or supplier).

### **7. DEALING WITH PUBLIC OFFICIALS**

- 7.1. A 'public or government official' includes, without limitation, candidates for public office, officials of any political party, and officials of state-owned enterprises.
- 7.2. Caution must be exercised when dealing with public officials as the laws of bribery and corruption in some countries are more stringent and provides for stricter punishments.
- 7.3. Providing gift, entertainment or corporate hospitality to public officials or their family/household members is generally considered a 'red flag' situation in most jurisdictions.
- 7.4. Employees are prohibited from paying for non-business travel and hospitality for any government official or his/her family/household members without permission from the CEO.
- 7.5. If approval is obtained to provide gift, entertainment or corporate hospitality to public officials, employees must ensure that the gift, entertainment or corporate hospitality is not

excessive and lavish, and must commensurate with the official designation of the public official and not his personal capacity.

- 7.6. Employees must also be aware of local laws governing the activity and to ensure compliance.
- 7.7. Employees should seek guidance from IU prior to providing any gift, entertainment or corporate hospitality to public officials.

## **8. CORPORATE SOCIAL RESPONSIBILITY (CSR), SPONSORSHIPS AND DONATIONS**

As a responsible corporate citizen, UPTREND is committed to contributing to the well-being of the people and nation. It is however important that all Corporate Social Responsibility (CSR), sponsorships and donations are made in accordance with UPTREND policies and receive prior authorization by the UPTREND Management.

### **8.1. Corporate Social Responsibility (CSR)**

- a. As part of UPTREND's commitment to corporate social responsibility and sustainable development, the Company provides such assistance in appropriate circumstances and in an appropriate manner.
- b. Requests must be carefully examined for legitimacy and not be made to improperly influence a business outcome.
- c. The proposed recipient must be a legitimate organisation and appropriate due diligence must be conducted in particular to ascertain whether any Public Officials are affiliated with the organisation.
- d. Any red flags must be resolved before committing any funds to the programme as well as the structure of request to ensure that the benefits reach their intended recipients.
- e. In any doubts as to whether a charitable contribution or social benefit is appropriate, to consult Corporate Communications for assistance.

### **8.2. Sponsorships and Donations**

- a. Employees must ensure that all sponsorships and donations are not used as a subterfuge for bribery or used to circumvent or avoid any of the provisions of the Code of Business Conduct, including in particular, the prohibition on bribery.
- b. All sponsorships and donations must comply with the following:
  - i. Ensure such contributions are allowed by applicable laws;
  - ii. Obtain all necessary internal and external authorisations;
  - iii. Be made to well established entities having an adequate organisational structure to guarantee proper administration of the funds;
  - iv. Be accurately stated in the Company's accounting books and records;
  - v. Not to be used as a means to cover up an undue payment or bribery
- c. Examples of red flags to look out for are as follows
  - i. The proposed recipient/organisation has affiliations with a Public Official or their relatives are involved
  - ii. The contribution is made on behalf of a Public Official
  - iii. There is a risk of a perceived improper advantage for UPTREND



- d. Employees are required to use good judgement and common sense in assessing the requests. In any doubts as to whether a charitable contribution or social benefit is appropriate, to consult Corporate Communications for assistance.

### 8.3. Due Diligence Checklist

- a. Before making a commitment to a CSR activity, sponsorship or donation requested by external stakeholders, employees must first conduct proper due diligence to ensure that the requests are legitimate and that any red flags raised are resolved prior to committing the funds.
- b. The request must be evaluated and meets the following criteria:
  - i. The request does not fall under the list of activities which UPTREND does not support or contribute to.
  - ii. There is no risk of a perceived improper advantage for UPTREND
  - iii. The proposed recipient is a legitimate organisation and proper due diligence are made/background checks
  - iv. The proposed recipient/organisation does not have affiliations with a Public Official
- c. If the request meets the above requirements and it is reasonably ascertained to be legitimate in nature, employees can proceed to prepare a recommendation or memorandum seeking Management's approval as per the Discretionary Authority Limits (DAL).

## 9. POLITICAL CONTRIBUTION

- 9.1. UPTREND may, in very limited circumstances, make political contributions in countries where such contributions are permitted under the law. The authority to approve such political contributions is with the respective Board of Directors.
- 9.2. If any contribution is made, it must be permissible under applicable laws and must not be made with any promise or expectation of favourable treatment in return and must be accurately reflected in UPTREND's books and records.
- 9.3. Good faith payments to a government entity such as payments to the host country's federal treasury are not prohibited, so long as they are made with due care to the government entity and not to any individual official.
- 9.4. The Company encourages employee to participate in the political election process by voting. Employees may choose to make personal political contributions as appropriate within the limits established by law. Under no circumstances, however, will any employee be compensated or reimbursed in any way by the Company for a personal political contribution.
- 9.5. Employees are however, prohibited from action on the below without first obtaining approval from their respective Head of Companies:
  - a. Using their position with UPTREND to try to influence any other person (whether or not employed by UPTREND) to make political contributions or to support politicians or their parties in any country
  - b. Make any contribution or incur any expenditure using UPTREND resources to benefit any political campaign, party or politician in any country

- c. The use of UPTREND facilities, equipment and resources for any political campaign or party functions.
- 9.6. Furthermore, charitable donations may not be used as a subterfuge for prohibited political payments.
- 9.7. Notwithstanding the foregoing, it is UPTREND's policy to engage and communicate its views and position on issues of public interest that have an important impact on the Company.
- 9.8. Employees must comply with local laws concerning lobbying in the jurisdictions in which UPTREND engages in lobbying and must conduct themselves in a manner which is in accordance with local laws and consistent with the values and principles of UPTREND's Code of Business Conduct.

## **10. FACILITATION PAYMENTS**

- 10.1. UPTREND adopts a strict policy of prohibiting the use of facilitation payments in its business. Facilitation payment is a payment or other provision made personally to an individual in control of a process or decision. It is given to secure or expedite the performance of a routine or administrative duty or function (e.g. influencing the timing of process or issuing of permits). In Malaysia, facilitation payment is illegal and is seen as a form of corruption.
- 10.2. Employees shall decline to make the payment and report to IU immediately when they encounter any requests for a facilitation payment. In addition, if a payment has been made and Employees are unsure of the nature, the IU must be notified immediately, and the payment recorded transparently.
- 10.3. UPTREND equally uphold the safety of all employees as priority. In the event that an employee's safety is at stake, a facilitation payment to protect the Employee is permitted if:
  - a. That is the immediate available recourse to protect the safety of the Employee;
  - b. The CEO's approval has been obtained.

## **11. SUPPORT LETTERS**

UPTREND awards contracts and employee positions purely on a merit basis. Therefore, support letters in all forms shall not be recognised as part of the business decision making process.

## **12. RECRUITMENT, PROMOTION AND SUPPORT OF PERSONNEL**

- 12.1. UPTREND recognises the value of integrity in its personnel and business associates. The Company's recruitment, training, performance evaluation, remuneration, recognition and promotion for all UPTREND personnel, including management, shall be designed and regularly updated to recognize integrity.
- 12.2. UPTREND does not offer employment to prospective personnel in return for their having improperly favoured the Company in a previous role.

### **13. BUSINESS ASSOCIATES**

- 13.1. All business associates (including external providers such as consultants, advisors, and agents) acting on behalf of UPTREND are required to comply with this Policy, the UPTREND's Code of Business Conduct, and all other policies as it relates to them.
- 13.2. In circumstances where UPTREND retains controlling interest, such as in certain joint venture agreements, business associates are required to adhere to this Policy and UPTREND's Code of Business Conduct. Where UPTREND does not have a controlling interest, associates are encouraged to comply the same.
- 13.3. Due diligence should also be carried out with regards to any business associates intending to act on the Company's behalf as an agent or in other representative roles, to ensure that the entity is not likely to commit an act of bribery or corruption in the course of its work with UPTREND.
- 13.4. The extent of the due diligence should be based on a bribery and corruption risk assessment. Due diligence may include a search through relevant databases, checking for relationships with public officials, self-declaration, and documenting the reasons for choosing one particular Business associate over another. The results of the due diligence process must be documented, retained for at least seven years and produced on request by the custodian of the process.
- 13.5. UPTREND shall include standard clauses in all contracts with business associates enabling the Company to terminate the contract in the event that bribery or an act of corruption has been proved to occur. Additional clauses may also be included for business associates acting on UPTREND's behalf where a more than minor bribery risk has been identified.

### **14. RESPONSIBILITIES OF UPTREND PERSONNEL**

- 14.1. All UPTREND personnel (including its Directors, and Directors and personnel of its controlled organisations) are required to carry out those responsibilities and obligations relating to the Company's anti-bribery and corruption stance, alongside those already in existence, which includes the following:
  - a. Be familiar with applicable requirements and directives of the policy and communicate them to subordinates;
  - b. Promptly record all transactions and payments in UPTREND's books and records accurately and with reasonable detail;
  - c. Inquire with the IU if any questions about this policy arise or if there is a lack of clarity about the required action in a particular situation;
  - d. Always raise suspicious transactions and other "red flags" (indicators of bribery or corruption) to immediate superiors for guidance on the next course of action;
  - e. Be alert to indications or evidence of possible violations of this policy;
  - f. Promptly report violations or suspected violations through appropriate channels;
  - g. Attend required anti-bribery and corruption training as required according to position; and
  - h. Not misuse their position or UPTREND's name for personal advantage

14.2. When dealing with business associates, all UPTREND personnel shall not:

- a. Express unexplained or unjustifiable preference for certain parties;
- b. Make any attempt at dishonesty influencing their decisions by offering, promising or conferring advantage;
- c. Exert improper influence to obtain benefits from them;
- d. Directly or indirectly offer to make promise or corrupt payments, in cash or in kind for a specific favour or improper advantage from them

14.3. During an active or anticipated procurement or tender exercise, personnel participating in the exercise in any way whatsoever, shall not:

- a. Receive gifts or hospitality or any kind from any external party participating, planning to participate, or expected to participate, in the procurement or tender exercise;
- b. Provide anything other than a corporate gift and token of hospitality to any external/third party related to the exercise;
- c. Be involved in any discussions regarding business or employment opportunities, for personal benefit or for the benefit of a business associate;
- d. Abuse the decision-making and other delegated powers given by the top management; and
- e. Bypass normal procurement or tender process and procedure.

14.4. When dealing with external parties in a position to make a decision to UPTREND's benefit (such as Government official or client), UPTREND personnel shall not:

- a. Offer, promise or make any attempt at dishonestly influencing the person's decision by directly or indirectly offer or make promise of corrupt payments, in cash or in kind;
- b. Be involved in any discussions regarding business or employment opportunities, for their own personal benefit or for the benefit of the external party;
- c. Otherwise abuse the decision-making and other delegated powers given by the top management, in order to illicitly secure an outcome which would be to the commercial advantage to themselves and/or the Company; and
- d. Exert improper influence to obtain personal benefits from them.

14.5. UPTREND HODs have a particular responsibilities to ensure that the ABMS requirements are applied and complied with within their department or Company and to monitor compliance with the policy. They also must ensure that subordinates in "Exposed Positions" attend relevant training.

## **15. CONFLICT OF INTEREST**

- 15.1. Conflict of interest arise in situations where there is personal interest that could be considered to have potential interference with objectivity in performing duties or exercising judgement on behalf of the Company. All personnel should avoid situations in which personal interest could conflict with their professional obligations or duties. Personnel must not use their position, official working hours, Company's resources and assets, or information available to them for personal gain or to the Company's disadvantage.
- 15.2. In situations where a conflict does occur, personnel are required to declare the matter as per section 2.5.6 of the Employee Handbook

## **16. EMPLOYEE DECLARATION**

- 16.1. All UPTREND personnel shall certify in writing that they have read, understood and will abide by this policy. A copy of this declaration shall be documented and retained by the IU for the duration of the personnel's employment. The declaration form can be found in the **Appendix1** of this Policy
- 16.2. The IU reserves the right to request information regarding an employees' assets in the event that the person is implicated in any bribery and corruption-related accusation or incident.

## **17. ANTI-BRIBERY AND COMPLIANCE FUNCTION**

- 17.1. UPTREND shall establish and maintain an anti-bribery and corruption compliance function within the IU to oversee the design, implementation and management of the ABMS
- 17.2. The IU shall perform functions below within the Company structure, equipped to act effectively against bribery and corruption:
- 17.3. Appropriate resources shall be provided for effective operation of the ABMS and that the IU is employed with persons who have the appropriate competence, status, authority and independence
- 17.4. UPTREND shall conduct regular risk assessments to identify the bribery and corruption risks affecting the business, set anti-bribery and corruption objectives, and assess the effectiveness of the controls in achieving those objectives.

## **18. TRAINING AND AWARENESS**

- 18.1. UPTREND shall conduct an awareness programme for all its personnel on the Company's position regarding anti-bribery and corruption, integrity and ethics
- 18.2. Training shall be provided on a regular basis, in accordance with the level of bribery and corruption risk related to the position. Training should be provided to personnel who are:
- a. New to the Company
  - b. Appointed to or currently holding an exposed position

- c. PD shall maintain records to identify which OBYU personnel have received training, and produce, communicate and update the training schedule in conjunction with IU.
- d. Business associates acting on behalf of the Company shall also undergo appropriate training, where a bribery and corruption risk assessment identifies them as posing a more than minor bribery and corruption risk to the Company.

## **19. REPORTING OF POLICY VIOLATIONS**

- 19.1. Suitable reporting channels shall be established and maintained for receiving information regarding violations of this policy, and other matters of integrity provided in good faith by UPTREND personnel and/or external parties.
- 19.2. Personnel who, in the course of their activities relating to their employment at UPTREND, encounter actual or suspected violations of this policy are required to report their concerns using the reporting channels stated in Whistleblowing Policy.
- 19.3. Reports made in good faith, either anonymously or otherwise, shall be addressed in a timely manner and without incurring fear of reprisal regardless of the outcome of any investigation.
- 19.4. Retaliation in any form against UPTREND personnel where the person has, in good faith, reported a violation or possible violation of this policy is strictly prohibited. Any UPTREND personnel found to have deliberately acted against the interests of a person who has in good faith reported a violation or possible violation of this policy shall be subjected to disciplinary proceedings including demotion, suspension, dismissal or other actions (including legal action) which UPTREND may pursue.

## **20. AUDIT AND COMPLIANCE**

Regular audits shall be conducted to ensure compliance to this policy. Such audits may be conducted internally by UPTREND or by an external party. Audit documentation should include performance improvement action plans.

## **21. SANCTION FOR NON-COMPLIANCE**

- 21.1. Non-compliance as identified by the audit and any risk areas identified through this and other means should be reported to the top management and GCC in a timely manner in accordance with the level of risk identified.
- 21.2. UPTREND regards bribery and acts of corruption as serious matters and will apply penalties in the event of non-compliance to this policy. For UPTREND personnel, non-compliance may lead to disciplinary action, up to and including termination of employment.
- 21.3. For external parties, non-compliance may lead to penalties including termination of contract. Further legal action may also be taken in the event that UPTREND's interest have been harmed by the results on non-compliance by individuals and organisations.

## **22. RECORD KEEPING**

22.1. UPTREND shall maintain documentation related to the adequate procedure for 7 years. As a measure to satisfy the requirement of document retention, any disposal of relevant documents will require consent and approval from UPTREND's CEO. Each department should inform CEO and obtain his prior approval for any disposal of relevant documents.

## **23. CONTINUOUS IMPROVEMENT**

23.1. In maintaining the ABMS, UPTREND is committed to satisfying the requirements set out in ISO 37001. Any concerns to improve the ABMS can be channelled to IU.

23.2. UPTREND shall monitor the legal and regulatory regimes where it operates and any changes to UPTREND's business environment and risks and identify opportunities for ABMS improvement. A report should be submitted to the top management and BOD on a regular basis for the appropriate action to be taken.

23.3. Regular assessments of the ABMS should be carried out to ensure its scope, policies, procedures and controls match the bribery and corruption related risks faced by the company.

23.4. UPTREND endeavours to impact the business environment where it operates. This includes extending its integrity programme to non-controlled business associates such as partners and contractors, seeking to work with companies who have a similar commitment and supporting initiatives in the private and public sectors which are likely to improve the integrity of its operating environment.

## APPENDIX



## **Employee Declaration Form**

I, \_\_\_\_\_, hereby declare that I have read and understood UPTREND's Anti-Bribery and Corruption Policy. I will abide by the requirements and provisions set out in the Policy, as required by my employment contract.

\_\_\_\_\_

Name:

Title:

Date:

## **GIFTS DECLARATION FORM** *(For gifts received)*

### **Employee's details:**

Name	
Employee ID	
Department & Company	

### **Details of gift received:**

Date received	
Type or nature of gift	
Value of gift (Estimate)	
Donor's name or company	
Reason(s) for gift	

Employee's signature		Date	
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### **Decision by Line Manager**

Approved

Rejected

Justifications:

To specify treatment of gift:

### **HOD / Line Manager:**

\_\_\_\_\_  
Name:

Date:

## **GIFTS REQUISITION FORM** *(For providing gifts)*

### **Employee's details:**

Name	
Employee ID	
Department & Company	

### **Details of gifts offered:**

Date	
Type or nature of gift	
Value of gift (Estimate)	
Recipient's name (if individual, please specify position in recipient company)	
Reason(s) for gift	

Employee's signature		Date	
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### **Decision by Head of Company:**

<input type="checkbox"/> Approved
<input type="checkbox"/> Rejected
Justifications:

### **Head of Company:**

   <hr/>
Name:
Date: