

1. Purpose

- 1.1. Revenue Group Bhd and its subsidiaries ("REVENUE") are committed to conducting its business in accordance with the highest ethical standards in full compliance with all applicable laws, regulations and standards.
- 1.2. This policy applies to all REVENUE employees, its directors, and external parties/vendors who have dealings with REVENUE.
- 1.3. We take a **zero-tolerance** approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery and corruption. Employees shall be subjected to disciplinary action (at the discretion of Management) for any non-compliance to this policy.

2. Prohibited Actions

- 2.1. Give, promise to give, or offer a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
- 2.2. Give or accept a gift or hospitality during any commercial negotiations or tender process, if this could be perceived as intended or likely to influence the outcome.
- 2.3. Accept a payment, gift or hospitality from a third party that you know or suspect is offered with the expectation that it will provide a business advantage for them or anyone else in return.
- 2.4. Accept hospitality from a third party that is unduly lavish or extravagant under the circumstances.
- 2.5. Offer or accept a gift to or from government officials or representatives, or politicians or political parties without prior approval of the Executive Directors.
- 2.6. Threaten or retaliate against another worker who has refused to commit a bribery offence or who has raised concerns under this policy.
- 2.7. Engage in any other activity that might lead to a breach of this policy.

3. Facilitation Payments And Kickbacks

- 3.1. REVENUE strictly prohibits the offering or giving of any form of facilitation payments or kickbacks (including the provision of any service, gift or entertainment whether in cash or anything of value) as well as accepting of kickbacks for any reason, including any activity or action that may lead or suggest that a facilitation payment or kickback is offered, made or received.

4. Conflict of Interest

- 4.1. Employees must act in good faith in carrying out their duties and responsibilities and keeping the interest of REVENUE paramount to all other interest as part of any decision-making process. All employees must ensure that their personal or business interests does not conflict, or appear to conflict, with the interests of REVENUE shareholders, customers and other stakeholders.

5. Gifts and Entertainment

- 5.1. REVENUE strictly prohibits the acceptance and provision of gifts and entertainment to and from existing or prospective customers, external parties or business acquaintance that may influence or can be perceived to be able to influence the employee's judgement in a decision-making process or put the employee in a position of conflict.
- 5.2. Employees are required to fill up a Gift and Hospitality Declaration Form:
 - 5.2.1. The objective of the proposed client entertainment or expenditure.
 - 5.2.2. The identity of those who will be giving/receiving/attending.
 - 5.2.3. The organization that they represent.
 - 5.2.4. Details and rationale of the proposed activity
- 5.3. Management to consider setting exception for gift receiving by category e.g., fruits, flowers, and token gifts/promotional items (such as diaries, pens, umbrellas, shirts.) with an approximate/actual value of less than prescribed limit, i.e. RM150. Employee is advisable to consult and/or report to line manager for item other than prescribed exception list or employee in doubt.

Note: All Gift and Hospitality Declaration Form are to be approved by the Executive Directors of Revenue Group Bhd.

6. Donations, Sponsorships and Political Contributions

- 6.1. REVENUE does not make contributions to any political parties.
- 6.2. REVENUE only makes charitable donations that are legal and ethical under local laws and practices. No donation must be offered or made without prior written approval of the Executive Directors.
- 6.3. Due diligence must be carried out on the potential recipient/ external party prior to any provision of charitable donations and sponsorships.

7. External Parties

- 7.1. Appropriate Due Diligence must be performed on external party to assess its integrity and exposure to bribery and corruption risks. REVENUE will not enter or continue a business relationship with any external party reasonably suspected of engaging in bribery or unethical business practices unless those suspicions are investigated and resolved.
- 7.2. Employees are required to ensure that all due diligences and controls are applied to any external party engaged by REVENUE, to ensure that they comply with the policy and any applicable ABC legislation and regulations throughout the external party's business relationship with REVENUE.

8. Public Officials

- 8.1. Dealing with public officials, employees are strictly prohibited from offering, directly or indirectly, anything of value including gifts, entertainment, charitable contributions and sponsorships.
- 8.2. Enhanced Due Diligence must be exercised at all times when dealing with public officials.

9. Disclosures of Inquiries

- 9.1. All reports of known or suspected bribery and corruption incidents lodged with REVENUE by any source will be treated with requisite confidentiality and will not be disclosed or discussed with parties other than those charged with investigation and management of such reports/inquiries.
- 9.2. Disclosure channel should be referred to REVENUE's internal Whistleblowing Policy.

- 9.3. Appropriate actions will be instituted against those found responsible for bribery and corruption incidents, including disciplinary actions, termination of employment or termination of contract and reporting to the relevant authorities.

10. Training and Communication

- 10.1. Training on this policy forms part of the induction process for all new employees. All existing employees will received regular, relevant training on how to implement and adhere to this policy. Training coverage should include "consequences of non-compliance" Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors/vendors and business partners at the outset of our business relationship with them as appropriate thereafter.

11. Record of the Policy

- 11.1. Executive Directors of REVENUE reviews the Policy annually, or as and when necessary, whichever is earlier to ensure it remains relevant and accurate.

12. Definitions

No	Terms	Description
1	Bribery	Offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could be financial or non-financial), directly or indirectly; and irrespective of location(s), in violation of applicable Law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.
2	Conflict of Interest	Situation where businessm financial, family, political or personal interests could interfere with the judgment of persons in carrying out their duties for the organization.
3	Due Diligence	Process to further assess the nature and extent of the bribery risk and help organizations make decisions in relation to specific transactions, projects, activities, business associates and personnel.
4	Kick-Back	An amount of money that is paid to someone illegally in exchange for secret help or work.
5	Public Official	Person holding a legislative, administrative or judicial office, whether by appointment, election or succession, or any person exercising a public function, including for a public agency or public enterprise, or any official or agent of a public domestic or international organization, or any candidate for public office.
6	Corruption	The abuse of public or private office for personal gain.
7	Entertainment	Any benefit received from or offered to any external parties where donot is present. Examples include but not limited to the following:

		<ul style="list-style-type: none"> • Meals, drinks, visit to theatres, other venues, etc • Ticket to events (e.g. invitation to concerts, exhibitions, sporting events) • Personal events at discounted rates • Any other activities being given or received to initiate or develop relationships with external parties.
8	Facilitation Payment	An unofficial payment made to secure or speed up a routine or necessary process by a government agency, government official or person of authority to which the payer is entitled. Facilitation payment can sometimes be known as "grease payment" or "expediting payment". This definition of facilitation payment does not include the payment of fees to expedite, fast track or speed up a service in accordance with an official and published price list.
9	Gift	Anything of value that is given to and received from any person or organization who have, who may have, or who may facilitate the creation of a business relationship and/ or employment with any entity within REVENUE.
10	Political Contribution	Anything of value provided for the purpose of supporting any political process, campaigning, political party, politician, political candidate or any political causes. This may include sponsorship, gift, provision of property, personnel time to undertake political campaigning and any other in-kind benefits.
11	Sponsorship	A contribution of anything of value, monetary or non-monetary, with an external party in order to achieve business goals for REVENUE, such as branding, marketing and business development. Generally a sponsorship arrangement involves a partnership between REVENUE and an external party for mutual benefit of both parties.
12	External Parties	External parties are those who are retained to perform services or conduct business for and on behalf of REVENUE or those conducting business together with REVENUE (including but not limited to partners, agents, representatives, intermediaries, introducers, brokers, contractors, suppliers, consultants and joint venture entities) and its employees.
13	Employees	Employees include permanent, temporary, casual, part time or on fixed term contracts employees of REVENUE as well as other persons permitted to perform duties or functions in REVENUE.
14	Donation	A voluntary contribution of anything of value, monetary or non-monetary, with the express purpose of business development or business preservation and made based on strategies developed by REVENUE.