



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

Kejuruteraan Bina Rangkaian Sdn. Bhd.

Effective Date: 1st June 2021

Revision Date: 15th November 2022

Revision Version: 2.0

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ANTI-BRIBERY AND ANTI-CORRUPTION (ABAC) POLICY

We are at Kejuruteraan Bina Rangkaian Sdn. Bhd (“KBR” or the Company), are committed to implementing and enforcing effective and robust policies and procedures to prevent, monitor and eliminate bribery and corruption.

We have a **zero-tolerance** stance to Bribery or Corruption. All Employees, Directors, and Business Associates of KBR are prohibited from soliciting, receiving, procuring, offering, or giving bribes in any form whatsoever, and are required to adhere to the laws of Malaysia including the Malaysian Anti-Corruption Commission Act 2009, the Malaysian Anti-Corruption Commission (Amendment) Act 2018 and other relevant laws and regulations.

KBR reserves the right to take appropriate action in accordance with the relevant policies, procedures and statutory requirements against persons who do not comply with this Policy. Employees, Directors, or Business Associates who are found to be in breach of any applicable laws dealing with Bribery and Corruption, this Policy, or KBR’ other policies that directly or indirectly deal with Bribery and Corruption may be subject to:

- disciplinary action including dismissal of employment for Employees; or
- the termination of a business relationship for Business Associates; or
- prosecution under the MACC Act 2009.

KBR provides an avenue for all employees and members of the public to disclose any improper conduct within the organization, which is governed by KBR’s Whistleblowing Policy.

KBR shall ensure that the Policy is communicated and understood at appropriate levels throughout the Company and is available on Company’s website for access to all key stakeholders.

This policy statement shall be reviewed and updated from time to time in compliance with the requirements of all applicable laws.



1. INTRODUCTION

Kejuruteraan Bina Rangkaian Sdn. Bhd. (KBR) is committed to a zero-tolerance approach towards bribery and corruption and will at all times conduct business professionally, fairly and with integrity wherever we operate.

In upholding this commitment, KBR takes firm action to develop, implement and enforce policies that aim to prevent bribery and corrupt activities.

This Policy must be read, understood, acknowledged and complied with by all stakeholders.

1.1 Objective

KBR requires all its Employees to act professionally, fairly and with integrity in their business dealings.

The objectives of this Policy are to:

- Set out guidelines to ensure that KBR is taking appropriate measures for a corruption-free business environment
- Satisfies anti-bribery management system requirements including Adequate Procedures;
- Provides guidance regarding third-party interactions as set out in the MACC Act 2009;
- Ensures compliance with the anti-corruption laws in Malaysia and in other countries where KBR carries out its business; and
- Advocates for secure whistle-blowing channels for misconduct and corruption.

This Policy is not intended to be exhaustive as there may be additional obligations that the Employees are required to adhere to or comply with when performing their duties.

For all intents and purposes, Employees shall observe and ensure that all applicable acts, laws, rules and regulations are complied with; in the performance of their duties.

1.2 Scope

- a. This Policy is applicable to KBR and subsidiary companies and all of its directors, officers and employees at all times wherever it does business.
- b. All directors and employees of the Company must follow this Policy and strictly comply with its principles and requirements.
- c. The principles and requirements of this Policy shall also apply to the Company's business associates, which include but are not limited to clients, customers, joint ventures, joint-venture partners, consortium partners, outsourcing providers, contractors, consultants, sub-contractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries, shareholders and investors.
- d. This Policy is intended to supplement all applicable laws, rules, and other internal policies and is not intended to supplant any local or international laws.

1.3 Compliance

- KBR will comply with all applicable laws, rules and regulations of the governments, commissions and exchanges in jurisdictions within which KBR operates.
- Directors and Employees are expected to understand and comply with the Malaysian Anti-Corruption Commission Act 2009 (MACCA) (and any amendment thereof), including the Corporate Liability provision (S17A) of MACCA.
- KBR has undertaken steps to meet the Adequate Procedures guidance related to this provision by specifically addressing "Out-bound" bribery which involves giving or offering of bribes.
- In the event of any conflict or inconsistency between the provisions of this Policy and the MACCA, the latter shall prevail.

1.4 Violations

- Adherence to this Policy by all Directors and Employees is mandatory and non-negotiable.
- KBR views seriously any violations or infringements of this Policy and reserves the right to take internal disciplinary action or termination of employment/ service or business arrangements without notice.
- KBR further reserves the right to initiate legal action against violators to protect its interests and/or reporting any actions or activities suspected of contravening or failing to comply with applicable Malaysian laws to the police, MACC or other relevant authorities.



1.5 Clarification

Any clarification related to this Policy can be directed to:

- a. For Directors : to the Director of the Board at jsdaliwal@kjtbr.my,
datobahari@gmail.com, wansuhaimi@kjtbr.my, amar@kjtbr.my
- b. For Employees : to your General Manager/Head of Department
- c. For Others : to the General Manager at amar@kjtbr.my

1.6 Related Documents

- This Policy is supplemental to, and shall be read in conjunction with the related documents listed herein.
- Collectively this Policy and its related documents are referred to as KBR's Anti-Bribery and Anti-Corruption (ABAC) policies.

2. DEFINITIONS

Associates	<ul style="list-style-type: none"> • Business associates, partners, agents, vendors, suppliers, contractors, consultants and any other third-party service providers or persons who perform services for or on behalf of the Group.
Benefits	<ul style="list-style-type: none"> • Anything believed to be of value to the recipient, or that might be perceived by a reasonable person to be of benefit to the recipient. • A benefit may include to access to events, functions and information; club membership; discount in shops.
Bribery	<ul style="list-style-type: none"> • Bribery is defined as any action which would be considered as an offence of giving or receiving ‘gratification’ under Malaysian Anti-Corruption Commission Act 2009 (MACCA). • In practice, this means offering, giving, receiving or soliciting something of value in an attempt to illicitly influence the decisions or actions of a person in a position of trust within an organisation. • 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. • The Corporate Liability provision (S17A) of the MACC Act specifically refers to outbound bribery. • Receiving of bribe: The bribery may also be ‘inbound’, where an external party is attempting to influence someone within KBR such as a decision-maker or someone with access to confidential information. Bribery and corruption are closely related.
Corruption	<p>It is defined primarily as any action which would be considered as an offence of giving or receiving ‘gratification’ under the MACCA. In addition, corruption may also include acts of extortion, kickbacks, facilitation payments, collusion, bid rigging/price fixing, breach of trust, abuse of power, conflicts of interest, trading under influence, embezzlement, fraud or money laundering.</p> <p>The 4 main corruption offences under the MACCA are:</p> <ol style="list-style-type: none"> i. Soliciting/Receiving Gratification (Bribe) [Section 16 & 17(a) MACC Act 2009]; ii. Offering/Giving Gratification (Bribe) [Section 17(b) MACC Act 2009]; iii. Intending to Deceive (False Claim) [Section 18 MACC Act 2009]; <p>and;</p>



	iv. Using Office or Position for Gratification (Bribe) (Abuse of Power/Position) [Section 23 MACC Act 2009].
Conflict of Interests	Person’s own interests either influence, have the potential to influence, or are perceived to influence their decision making at the company.
Donations	A Donation is a voluntary contribution in the form of monetary or non-monetary gifts to a fund or cause for which no return service or payment is expected or made. Contributions to industry associations or fees for memberships in organisations that serve business interests are not necessarily considered Donations.
Employee	For purposes of this policy, it includes all individuals who are in the employment of KBR at all levels and grades, including but not limited to executives, non-executives, secretaries, secondees, senior managers, officers, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, home-workers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any subsidiaries or joint ventures or their employees, wherever they are located and individuals on direct hire.
Facilitation Payments	Payments made to secure or expedite the performance by a person performing a routine or administrative duty or function.
Gifts and Hospitality	Invitations given or received to social functions, sporting events, meals and entertainment, gifts or customary tokens of appreciation.
Gratification	<p>‘Gratification’ is defined in the MACCA to mean the following:</p> <ul style="list-style-type: none"> 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; b. any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity; c. any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part; d. any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage; e. any forbearance to demand any money or money’s worth or valuable thing;

	<p>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</p> <p>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).</p>
Kickbacks	Typically, payments made in return for a business favour or advantage
Public official	<p>A public official as an individual:</p> <p>a. Who holds legislative, administrative or judicial office (either appointed or elected) of any kind.</p> <p>b. Responsible for a public function in the government.</p> <p>c. Responsible for a function in a public agency.</p> <p>d. Responsible for a function in a public enterprise.</p> <p>e. Responsible for a function in a state-owned enterprise.</p> <p>f. Who is an employee of an international public institution.</p>
Relatives	<p>Relatives, in relation to a person, means:</p> <p>a. A spouse of the person;</p> <p>b. A brother or sister of the person;</p> <p>c. A brother or sister of the spouse of the person;</p> <p>d. A lineal ascendant (parents/grandparents) or descendant (children/grandchildren) of the person;</p> <p>e. A lineal ascendant or descendant of a spouse of the person;</p> <p>f. A lineal descendant of a person referred to in paragraph (b);</p> <p>g. The uncle, aunt, or cousin of the person; or</p> <p>h. The son in-law or daughter in-law of the person</p>
Section 17A (S17A)	<ul style="list-style-type: none"> • Section 17A introduces corporate liability on commercial organisations • Section 17A (1) states that a commercial organisation commits an offence if a person associated with it corruptly gives, offers or promises any gratification to any person with an intent to obtain or retain business or a business advantage for the said commercial organisation.
Solicitation	The act of asking another party for something such as gift, benefits or to commit or to aid in a crime

Sponsorship	Sponsorship is about partnering with external organisations to deliver mutual benefits through an exchange of monies, products, services, content or other intellectual property.
Third Party	<ul style="list-style-type: none"> • Any individual or organisation you come into contact with during the course of your work with/ for us. • This includes actual and potential customers, suppliers, business contacts, Intermediaries, government and public bodies, including their advisors, representatives and officials, politicians and political parties.

3. RESPONSIBILITIES

3.1 Board of Directors

- The Board is ultimately responsible and accountable for the approval and implementation of Adequate Procedures Guidelines for both the Company and its subsidiaries;
- Approve strategy for bribery and corruption risk management and have primary oversight of the implementation of the organization’s anti-bribery and anti-corruption, including policies and procedures governing bribery and corruption risk;
- Set the organization’s corruption risk appetite and risk tolerance statements, in alignment with the organization’s vision and mission;
- Ensures the alignment of Anti-Bribery and Anti-Corruption (ABAC) Policy & Procedures to the strategy of the Company;
- Maintains oversight on ABAC governance, ensuring that best practices of ABAC management system are established, implemented, maintained and reviewed to adequately address the organization’s bribery and corruption risks, including the Policy & Procedures;
- Promotes appropriate ABAC culture within the organization;
- Maintain a firm stance in encouraging the reporting of unlawful or unethical behaviours including any violations or breaches of the anti-bribery and anti-corruption laws, and ensuring employees and management are assured of protection where such reporting is made in good faith;
- Review and monitor the adequacy, effectiveness, and integrity of the organization, internal control systems, internal audit findings and anti-corruption system for ensuring compliance with applicable laws, regulations, rules, directives, guidelines and anti-bribery and anti-corruption laws.

3.2 Chief Executive Officer

- Provides overall direction on the establishment, implementation and periodic review of ABAC policy;
- Ensures the integration of ABAC Policy requirements into key organisation functions such as human resource management, procurement and finance, and enhance the underlying controls on these key functions so as to support ABAC Policy requirements;
- Supports the resource allocation and investment in a robust and effective ABAC Policy;
- Communicate on the ABAC Policy, both internally and externally
- Promote appropriate ABAC culture within the company; and
- Support other relevant management personnel in preventing and detecting bribery and corruption.

3.3 Employee

- Executes the ABAC Policy including the enhancement of underlying controls on affected functions under his/her responsibility, as elaborated in this policy;
- Adhere to the requirements of this ABAC Policy; and
- Reports on suspected bribery or corruption via whistle blowing channel of KBR.

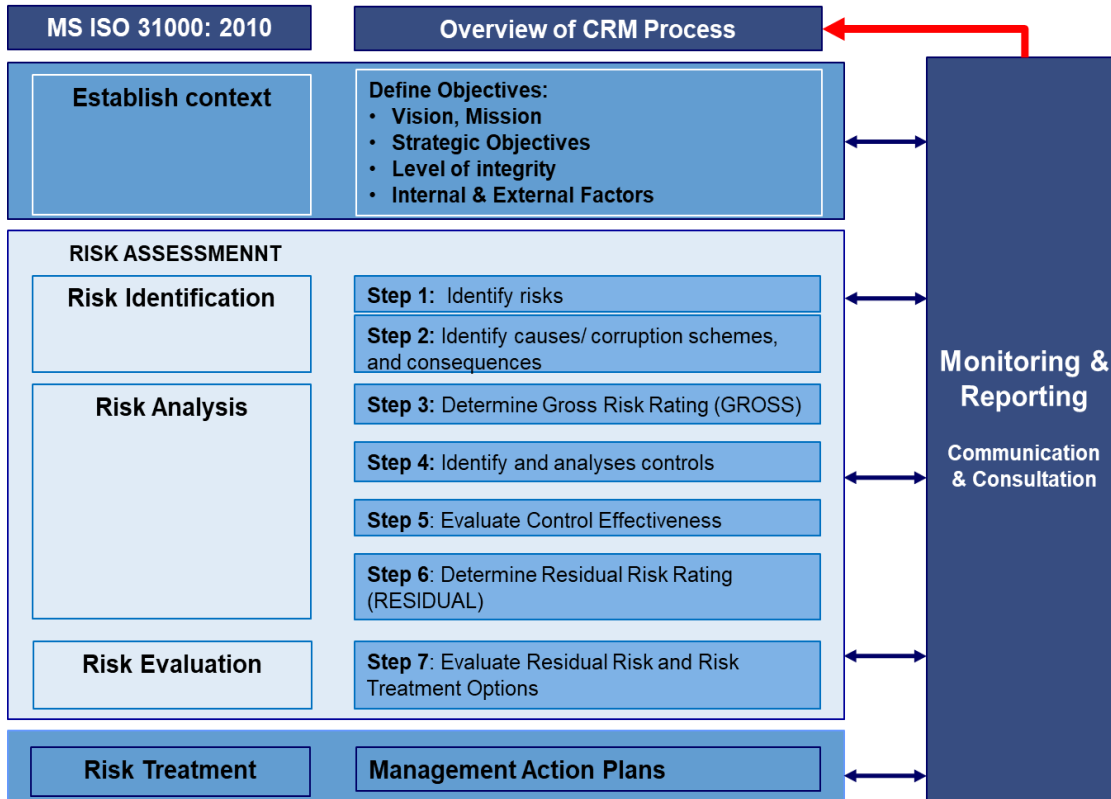
3.4 Business Associates

- Business Associates who work for and on behalf of the Company are expected to act in a way that is consistent with this Policy; and
- Prior to the appointment by KBR, Business Associates must acknowledge and agree to read, understand and comply with this Policy.

4. CORRUPTION RISK MANAGEMENT

KBR shall continuously develop and improve its Directors, Officers, and Employees’ anti-bribery and anti-corruption knowledge and skills to better protect themselves and company against the risk of corruption occurring while conducting business.

4.1 Corruption Risk Assessment Process



- Establish Context** – To define the objectives based on KBR’ vision/mission, strategic plan & initiatives, and internal/external factors.
- Risk Identification** - Identifying all potential risks related to corruption, bribery, donations, sponsorships etc. in each and every process, activity and system. Two typical questions can be used to assist in identifying the risk i.e. “what can happen” and “how can it happen”.
- Risk Analysis** - To estimate the magnitude of each type of corruption risk which had been identified i.e. the likelihood and impact.
- Risk Evaluation** – To evaluate residual risk and risk treatment options.
- Risk Treatment** – The risk treatment options either to terminate, reduce or accept.

5. ANTI-BRIBERY AND ANTI-CORRUPTION CONTROL MEASURES

5.1 Conflict of Interests

- Conflicts 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 judgment 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.

5.2 Gifts and Hospitality

- a. KBR adopts a 'No Gifts Policy' which strictly prohibits all KBR employees and their family members from giving or accepting gifts in the course of business dealings irrespective of the value, circumstance or reason.
- b. As a general rule, gifts should never be requested or provided. However, KBR understands that in certain business scenarios, purely for social reasons (and not for obligatory or influencing reasons) there may be situations when accepting or offering gifts is unavoidable.
- c. The basic rules on Gifts and Hospitality expenses are: -
 - **Bona fide:** Made for the right reason: if a gift or hospitality, it should be given clearly as an act of appreciation, if travel expenses then for a bona fide business purpose.
 - **No obligation:** The activity will not create any obligation or expectation on the recipient.
 - **No undue influence:** The expenditure will not be seen as intended for, or capable of, achieving undue influence in relation to a business transaction or public policy engagement.
 - **Made openly:** It will not be performed in secret and be undocumented – if it is, then the purpose becomes questionable.
 - **Legality:** It is compliant with relevant laws.
 - **Accords with stakeholder perception:** The activity would not be viewed unfavourably by stakeholders were it made known to them.
 - **Proportionate:** The value and nature of the expenditure is not disproportionate to the occasion.
 - **Conforms to the recipient's rules:** The gift, hospitality or reimbursement of expenses will meet the rules or code of conduct of the recipient's organisation.



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- **Infrequent:** The giving or receiving of gifts and hospitality is not overly frequent between the giver and the recipient.
 - **Documented:** The expense will be fully documented including purpose, approvals given and value.
 - **Reviewed:** The records of hospitality expenses and the effectiveness of the policy and procedures are reviewed by management.
- d. When unsure, Employees and Associates should consult his/her Head of Department or contact within senior management, as applicable.

5.3 Facilitation, Kickbacks and Extortion Payments

A. Making facilitation payments

- KBR prohibits all its Employees from making or accepting, facilitation payments or “kickbacks” of any kind.
- Associates must avoid any activity that might lead to a facilitation payment or kickback being made or accepted.
- Any request for a facilitation payment **MUST** be refused and the matter **MUST** be reported immediately to the Company through the Whistleblowing Policy and Procedures
- All Employees are reminded that offering and/or receiving “facilitation payments” / “kickbacks” is a major misconduct as listed in the Acts of Misconduct in KBR’ Disciplinary Policy & Procedures.

B. Extortion Payments

- However, there could be qualified aggravating circumstances in which the Directors or Employees have no alternative but to make a facilitation payment in order to protect themselves from acts of blackmail, extortion or threat which can result in personal injury, loss of life or liberty.

- Any request for facilitation payment under such circumstances should be rejected and reported immediately to your General Manager before such payment is made, committed or initiated, with a copy of the said report recorded via KBR’ Whistleblowing channel for internal investigation and reporting to MACC (if necessary).

5.4 Donations and Sponsorships

- a. As a responsible corporate citizen, KBR is committed to contributing to the wellbeing of the people and nation in Malaysia and countries where it operates.
- b. It is however important that all donations and sponsorships are made in accordance with KBR policies and receive prior authorization by KBR's Management or the Board.
- c. 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 KBR's code of conduct including in particular, the prohibition on bribery.
- d. Employees of KBR needs to be certain that donations to local or foreign-based charities or beneficiaries are not disguised illegal payments or bribes to government officials, and must ensure that the charity does not act as a conduit to fund illegal activities, is not in violation of international anti-money laundering, anti-terrorism and other applicable laws.
- e. Generally, all sponsorships and donations must comply with the following:
 - ensure such contributions are allowed by applicable laws;
 - obtain all the necessary internal and external authorisations;
 - be made to well established entities having an adequate organisational structure to guarantee proper administration of the funds;
 - be accurately stated in the company's accounting books and records;
 - not to be used as a means to cover up an illegal payment or bribery;
- f. Examples of red flags to look out for are as follows:
 - The proposed recipient /organisation has affiliations with a Public Official or their relatives are involved;
 - The contribution is made on behalf of a Public Official;
 - There is a risk of a perceived improper advantage for KBR;
 - The proposed recipient is based in a high-risk country, the request comes from a high-risk country or the activity takes place in a high-risk country.

5.5 Political Contribution

- As a matter of general policy, KBR does not make or offer monetary or in-kind political contributions to political parties, political party officials, candidates for political office, or political exposed persons (PEPs).
- Under no circumstances, however, will any employee be compensated or reimbursed in any way by the Company for a personal political contribution.

5.6 Due Diligence

- KBR recognises the objective of due diligence procedure on customers, business partners, vendors and employees to evaluate the risk of bribery and corruption associated with these parties.
- This also serves as a basis for decision making, whether to accept or reject before entering into any contractual arrangement or business dealing.
- KBR shall require due diligence procedures to be applied on the key stakeholders below:
 - a. Vendors or agents
 - b. Customers
 - c. Business partners

5.7 External Engagements

A. Dealing with Third Parties

- Third parties include any person, organisation, or company with which KBR does business with, including suppliers and commercial third parties.
- KBR seeks to maintain productive, ethical, and transparent relationships with its third parties. We expect all our third parties to conform to KBR business standards, to follow and exceed all applicable laws and regulations, and to practice the values and comply with the requirements of the KBR Vendor Code of Conduct.
- In general, KBR practices ‘No Gift’ Policy. Giving gifts or hospitality to our third parties, or accepting gifts or hospitality from them is done only in compliance with applicable laws, regulations, and KBR policy for gift, entertainment, and hospitality.

B. Dealing with Public Officials

- KBR strives to build transparent and fair relationships with government agencies and public officials.
- KBR Employees and Associates must exercise caution when dealing with public officials and appropriate action must be taken to comply with applicable laws and regulations of bribery and corruption in Malaysia and in all countries in which the Company operates.

5.8 Recruitments

- KBR provides equal opportunity for any qualified and competent individual to be employed by the Company from various multicultural and multiracial backgrounds.
- The recruitment of employees is based on approved selection criteria to ensure that only the most qualified and suitable individuals are employed. This is crucial to ensure that no element of corruption is involved in the hiring of employees.
- In line with this, proper background checks is conducted in order to ensure that the potential employee has not been convicted in any bribery or corruption cases. More detailed background checks will be conducted when hiring employees that would be responsible in management positions, as they would be tasked with decision making obligations.

5.9 Internal Controls

To promote fair business practice and mitigate potential conflicts of interest, KBR undertakes separation of duties for both financial and non-financial transactions.

A. Financial Controls

- KBR's financial control requires proper documentation and approval of all business activities and practice of the four-eyes-principle for separation of duties and powers. No one can either authorise a payment to themselves or approve his / her own expenses.
- Limits of Authority (LOA) are set for the respective signatory's specific areas of responsibility, with tiered levels and limits of authority for managers, senior managers up to the Managing Director and Board.
- No cash transactions are allowed when making payments.

B. Non-Financial Controls

- Non-financial controls ensure that the procurement, operational, commercial and other non-financial activities are properly managed.
- As the procurement process potentially has higher corruption risks, KBR awards contracts through a competitive bidding process.
- The successful bidder is selected on the basis of the best value for money proposal and must meet KBR' procurement criteria on pricing, quality, delivery and service.

It is important that proper and complete records be maintained of all financial and non-financial transactions made with Third Parties in the usual course of business as these would serve as evidence that such transactions were valid and not linked to corrupt and/or unethical conduct. All accounts, invoices, documents and records relating to dealings with Third Parties should be complete and an accurate audit trail maintained at all times.

6. Whistleblowing: RAISING A CONCERN OR COMPLAINT

- KBR encourages openness and transparency in its commitment to the highest standard of integrity and accountability.
- If you make a report or disclosure about any actual or perceived bribery or corruption in good faith, belief, without malicious intent, that a breach or violation as aforesaid may have occurred or about to occur, you will be accorded protection of confidentiality, to the extent reasonably practicable, notwithstanding that, after investigation, it is shown that you were mistaken.
- In addition, employees who whistle blow internally will also be protected against detrimental action for having made the disclosure, to the extent reasonably practicable.
- KBR has zero tolerance towards bribery and corruption.
- We strongly urge anyone with knowledge to report any improper misconduct and unethical practices that violate the MACC Act 2009.
- The whistle-blower should report suspicious activity to the whistleblowing committee.

7. SYSTEMATIC REVIEW AND MONITORING

- KBR is committed to making the anti-bribery and anti-corruption effort as a continuous effort to maintain good corporate governance, reputation and standards of KBR.
- Employees are encouraged to raise any concerns or inadequacies in the anti-bribery and anti-corruption compliance program to the General Manager.

- A comprehensive risk assessment shall be done every 3 years, with intermittent assessments conducted when necessary, focusing on the following areas:
 - a. opportunities for corruption resulting from weaknesses in internal governance;
 - b. disguised financial transactions that may conceal corrupt activities;
 - c. relationships with third party vendors and suppliers.
- Regular audits shall be conducted to monitor, review, improve and assess performance, efficiency and effectiveness of ongoing anti-bribery and anti-corruption efforts by KBR. Such audits may be conducted internally by KBR or by an external party.
- The results of any audit, risk assessment, review of control measures and performance shall be reported to the senior management and Board of Directors and shall be acted upon accordingly.

8. TRAINING AND COMMUNICATIONS

8.1 Training

- KBR shall continuously develop and improve its Directors, Officers, and Employees' anti-bribery and anti-corruption knowledge and skills to better protect themselves and KBR against the risk of corruption occurring while conducting business.
- Directors, Officers and Employees must familiarise themselves with this policy and participate in anti-bribery training sessions.
- Comprehensive ABAC training must be provided and completed to ensure all Directors and Employees (especially those deemed high risk) are aware of KBR's policies, procedures and programme.
- Emphasis must be given to Section 17A of MACCA which addresses "Out-bound" bribery involving the giving or offering of bribes.
- Training should cover acts and risks which fall under this provision, its implications to KBR and the Board and expected conduct to mitigate this risk.
- Where relevant, this training may also be extended to business associates who represent and act on behalf of KBR such as agents, consultants, intermediaries and others.
- Third Parties may also receive training if deemed appropriate.
- The Code of Business Conduct for Third Parties document outlines the scope and applicability of training for Third Parties.

8.2 Communication

- KBR' ABAC policies are available in both hard and soft copy (on the company's intranet) in English and Bahasa Malaysia to ALL Directors and Employees of KBR.
- An acknowledgment must also be received from all Directors and Employees once they have received, read and agreed to abide by the terms of the ABAC policies. All acknowledgments made are to be kept on record by Human Resources.
- KBR also regularly communicates its ABAC policy requirements, obligations and updates to all stakeholders through various mediums and platforms such as KBR's website, official letters, emails, newsletters, statements and speeches.

9. ACCOUNTING AND RECORD KEEPING

- All policies and procedures should be stored in a secure location with restricted access to making changes. Records arising from the procedures (i.e. due diligence checks, conflicts of interest declarations, etc.) must be kept in a safe place, and backed up regularly.
- Accurate, correct and appropriately detailed records of all financial transactions shall be maintained by the Company and these records shall be made available for review upon request.
- The Company shall appoint designated employees who shall be accountable for preparing and submitting complete and accurate accounting reports within stipulated timeframes.
- Misstatement or misrepresentation of the Company's accounting records shall be strictly prohibited and deemed fraudulent.