



**ORKIM SDN BHD**

**ANTI BRIBERY AND CORRUPTION  
POLICY AND PROCEDURES**



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## **SECTION 1 – POLICY STATEMENT AND OBJECTIVE**

1. Orkim Sdn Bhd and its Group of Companies ("Orkim" or "Orkim Group" or "the Group") is committed to applying the highest standards of integrity, ethical conduct and accountability in all our business activities and operations. The Anti-Bribery and Corruption ("ABC") Policy and Procedures aims to prevent, detect and eliminate any form of bribery and corrupt practices in relation to the businesses of the Group. The Group is committed to:
  - a) Adopt a zero tolerance on bribery and corruption culture at all levels.
  - b) Comply with the requirements of this ABC Policy and Procedures and all other internal policies of the Group.
  - c) Comply with the requirements of all applicable laws, inclusive of:
    - The Malaysia Anti-Corruption Commission Act ("MACCA") 2009 and its amendments
    - Malaysian Penal Code (revised 1977) (and its amendments)
    - Companies Act 2016
    - US Foreign Corrupt Practices Act 1977 (amended 1998)
    - Anti-Money Laundering and Anti-Terrorism Financing Act 2001 ("AMLATFA")
    - UK Bribery Act 2010
2. The ABC Policy and Procedures has been developed in alignment with the framework/best practices of the International Standard organization ("ISO") 37001:2016 – Anti-Bribery Management System ("ABMS"). Having a clear and unambiguous policy statement on the Group's position regarding bribery and corruption forms the cornerstone of an effective integrity management system.
3. The nature of the Group's activity requires its personnel to engage in business with a wide range of parties, both internal as well as external. This ABC Policy and Procedures establishes the boundaries on interactions with all parties and leverages the core principles set out in the Orkim's Code of Ethics ("COE"). The scenarios provided within this document do not limit the boundaries which may be extended to cover all circumstances relating to bribery and corruption.

## **SECTION 2 - CIRCULATION AND REVIEW**

1. The ABC Policy and Procedures shall be reviewed by the Risk, Audit and Compliance ("RAC") Department annually, or as and when required in compliance with the requirements of all applicable and evolving laws. RAC Department shall be responsible for the administration, interpretation and application of this Policy and Procedures. This Policy and Procedures shall be made available in the internal centralized document repository system and in Orkim's official website for access to Orkim board members, Orkim employees and Third Party.

## **SECTION 3 – APPLICATION**

1. The ABC Policy and Procedures apply to Orkim Group Board of Directors ("Board"), employees employed or working on board Orkim's vessels and in Orkim's offices ashore, suppliers, outsourcing companies, contractors, customers and other value chain partners (referred to as "Third Party").
2. The ABC Policy and Procedures shall be read in conjunction with the Orkim's Limits of Authority ("LOA"), the associated ABC Policy provision in the Orkim's Management Procedure Manual ("MPM"), Orkim's COE, Orkim's Human Resource and Administration ("HRA") Manual and Orkim's Whistleblowing Policy and Procedures. In the event of a conflict between this Policy and the MPM, this Policy shall govern.

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3. In cases where there is a conflict between mandatory laws and the principles contained in this and other internal policies, the law shall prevail.
4. All Orkim's directors, employees and Third Party are required to be familiar with the applicable requirements and directives of this Policy and its applicable laws. Non – compliance with and violation of this Policy and Procedure and/or applicable laws may result in disciplinary action and/or legal proceeding against those involved, where it deems fit.

#### **SECTION 4 - DEFINITIONS**

1. In this document, the following words shall have the meaning hereby assigned to them except where the context otherwise requires:

<b>Term</b>	<b>Definition</b>
Bribery	Any act or omission considered as an offence of giving or receiving "gratification". This may be in the form of offering, giving, receiving or soliciting something of value to illicitly influence the decisions or actions of a person in a position of trust within an organization.
Gratification	Defined in paragraph 3 of MACCA as follows: <ol 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 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> </ol>
Corruption	Abuse of entrusted power for personal gain as defined by Transparency International; or acts of extortion, collusion, breach of trust, abuse of power, trading under influence, embezzlement, fraud or money laundering.
Gifts	Cash, cash equivalents, personalized gifts, bonds, commissions, negotiable securities, personal loans, travel packages, airline tickets, usage of vacation property, vouchers, shares or anything of pecuniary value.
Entertainment	<ol style="list-style-type: none"> <li>a) The provision of recreation; or</li> <li>b) The provision of accommodation or travel in connection with or for the purpose of facilitating entertainment of the kind mentioned in item (a)</li> </ol>

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Term	Definition
	above, with or without consideration paid whether in cash or in kind, in promoting or in connection with a trade or business activities and/or transactions.
Facilitation Payment	Payment or other provision made (i.e. extravagant gifts, meals or favours of value) personally to an individual in the Group in control of a process or decision or given by an individual in the Group to other parties in control of a process or decision to secure or expedite a duty or function.
Orkim Personnel/Employee	A person employed by the Group, whether confirmed in a position or on probation, or any other person employed on contract, temporary basis or secondment or appointed by the Group (inclusive of interns and apprentices).
Third Party	Any party with which the organization has, or plans to establish, some form of business relationship, including but not limited to clients, joint venture partners, consortium partners, contractors, consultants, sub-contractors, suppliers, service providers, vendors, advisors, agents and any other persons or entities who provide work, goods or services or act for or on behalf of the Group.

2. Bribery and corruption in all forms as it relates to the Group's activities is prohibited. Orkim Board, Orkim employees and Third Party should be aware of the definitions given in this Policy and Procedures and the range of activities these could possibly cover and 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 organization, either for the intended benefit of the Group or the people involved in the transaction.

## **SECTION 5 - GIFTS, ENTERTAINMENT, HOSPITALITIES AND FACILITATION PAYMENTS**

1. Tokens of appreciations, gifts and souvenirs which are normally considered as corporate gifts of insignificant value and are provided or given to all participants in the same capacity are acceptable and often viewed as a normal part of doing business.
2. The only form of gift-giving allowed to external parties is a corporate gift. Any gift- giving or event of hospitality is subject to approval according to the Group's LOA and must fulfil the following conditions:
  - a) They are limited, customary and lawful under the circumstances.
  - b) They do not have or are perceived to have (by either the giver or the receiver), any effect on actions or decisions.
  - c) There must be no expectation of any specific favour or improper advantages from the intended recipients.
  - d) The independent business judgment of the intended recipients must not be affected.
  - e) There must not be any corrupt/criminal intent involved. The giving out of the gift and hospitality must be done in an open and transparent manner.
  - f) The giving out of the gift and hospitality must be done in an open and transparent manner.
3. Corporate gifts should only be offered to and received in connection with a customary business or cultural occasion (cash, loans, kickbacks or the equivalent advantages are absolutely prohibited).

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4. However, any gift that creates a sense of obligation or compromises Orkim's employees, professional judgment should be considered. All parties should always use good judgment and turn down any offer if it is being given to influence a decision or if it would give the appearance of something improper, even if it is within the value limits that may be acceptable to the Group.
5. All parties must never (directly or indirectly) ask for, accept or receive (whether for his/her own benefits or otherwise) any gratification (tangible or intangible gifts, services, gratuities, monies, properties, free passages, travel facilities, entertainment, corporate hospitalities of the likes), which are in any way related to the performance of his-her official duties from any party, as part of a reward or consideration for the work done.
6. When dealing with Third Party, Orkim's employees should set clear expectations and actively monitor the work of Third Party's doing business on Orkim's behalf. Do not pay any kind of "facilitating or grease payment" (to obtain routine services from Third Party) and speak up if a bribe is suspected.

## **SECTION 6 – DONATIONS AND SPONSORSHIPS TO EXTERNAL PARTIES**

1. Orkim Group is committed to conducting its business activities with integrity and transparency. Donations and sponsorships to external parties must align with the company's values, ethical standards and regulatory requirements, ensuring they are never used to influencing business decisions improperly or gain undue advantage. Such contributions must demonstrate clear benefits to society or industry without conflicting with anti-bribery and corruption standards.
2. Political donations to political parties, representatives or affiliates are strictly prohibited under this Policy to prevent any perceived or actual influence over political decisions or favouritism.
3. Allowed donations/ sponsorships include industry-related associations and charity-based organizations and shall be considered for approval, given the following criteria:
  - a) In support for industry development, professional engagement or enhance the sector's ethical/regulatory standards.
  - b) In support for social welfare, community development and philanthropic causes in alignment with the Environmental, Social, Governance ("ESG") objectives.
4. The Finance Department shall perform necessary due diligence prior to seeking the necessary approval as per the LOA and shall maintain a dedicated donation/sponsorship register to record the nature and extent of relationship management, monitoring and management/ tax-related reporting. Please refer to **Appendix 4** for a sample of due diligence form – Application for Donation and Sponsorship.
5. The Finance Department may also opt to monitor such payments to make sure that they have been used for their intended purpose and objectives and may require the recipient to report back on progress and delivery, where applicable.

## **SECTION 7 – PREVENTION OF THE FACILITATION OF TAX EVASION**

1. Orkim Group adopts a zero-tolerance approach to the facilitation of tax evasion. All employees, directors, and third parties engaged with the Group must comply with tax laws and avoid any act that may facilitate tax evasion, whether directly or indirectly. Facilitation of tax evasion includes actions that enable, assist or encourage others to illegally reduce their tax liability, such as:
  - a) Concealing or misrepresenting transactions to evade taxation.
  - b) Falsifying invoices or business records for tax avoidance.

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c) Aiding clients, suppliers or third parties in avoiding tax obligations.

## SECTION 8 - ROLES AND RESPONSIBILITIES

The Group's Board and all Orkim employees must be aware of the intent and requirements of this Policy and Procedures and must ensure that they read, understand and fully comply with the information contained within this document and with any training or other anti-bribery and corruption information that is given. Specific roles and responsibilities are as follows:

<b>Roles</b>	<b>Responsibilities</b>
<b>Board of Directors ("Board")</b>	<ul style="list-style-type: none"> <li>a) Sets commitment towards prohibition of bribery and corruption in the business conduct within the Group.</li> <li>b) Approves the ABC Policy and Procedures.</li> <li>c) Ensure the alignment of ABC Policy and Procedures to the strategy of the Group.</li> <li>d) Maintains oversight on ABC governance, ensuring that the best practices of ABC management system are established, implemented, maintained and reviewed to adequately address the Group's bribery and corruption risks, including the Policy and Procedures.</li> <li>e) Promotes appropriate ABC culture within the Group.</li> </ul>
<b>Board Risk and Audit Committee ("BRAC")</b>	<p>The Group's Board may delegate the responsibilities to the sub-committee i.e. Board Risk and Audit Committee ("BRAC") appointed by them that shall, in detail:</p> <ul style="list-style-type: none"> <li>a) Monitor and ensure that the internal controls are in place to safeguard the Group and those involved in its management and direction against corruption risks. This includes monitoring to ensure that the Group implements the Board's direction on anti-bribery and corruption compliance.</li> <li>b) Ensure that the Group conducts regular reviews to assess the performance, efficiency and effectiveness of the anti-bribery and corruption programme and ensure the programme is enforced. The reviews may take the form of an internal audit or an audit carried out by an external party.</li> <li>c) Monitor the performance of the appointed Integrity Officer ("IO") and those whose positions or functions have been identified as having high corruption risk to ensure: <ul style="list-style-type: none"> <li>▪ sufficiency of resources in relation to any anti-bribery and corruption policies and procedures; and</li> <li>▪ sufficiency of understanding and compliance with the Group's stance in roles and function.</li> </ul> </li> </ul>



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<b>Roles</b>	<b>Responsibilities</b>
<b>Orkim Chief Executive Officer ("CEO")</b>	<ul style="list-style-type: none"> <li>a) Provides overall direction on the establishment and implementation of ABC Policy and Procedures.</li> <li>b) Ensures the integration of ABC Policy and Procedures requirements into key organization functions and enhance the underlying controls on these key functions to support the policy and procedure requirements.</li> <li>c) Supports the resource allocation and investment in a robust and effective ABC Policy and Procedures.</li> <li>d) Supports adequate training and awareness programmes for the employees of the Group.</li> <li>e) Communicates on the ABC Policy and Procedures, both internally and externally.</li> <li>f) Promotes appropriate ABC culture within the Group.</li> <li>g) Support other relevant management personnel in preventing and detecting bribery and corruption.</li> </ul>
<b>Integrity Unit/Officer - Risk, Audit and Compliance ("RAC") Department</b>	<p>The Group shall appoint an appropriate person as the Integrity officer ("IO") with the following responsibilities:</p> <ul style="list-style-type: none"> <li>a) Monitor due compliance with this Policy and Procedures.</li> <li>b) To institute and monitor the ABC compliance programme of the Group is in place and duly observed by all those concerned.</li> <li>c) To keep full and complete records of matters requiring approval under this Policy and Procedures.</li> <li>d) To report to the Board Sub-Committee i.e. Board Risk &amp; Audit Committee ("BRAC") on a quarterly basis on the state of the Group's compliance with its ABC compliance programme.</li> <li>e) Attends to inquiries about ABC Policy and Procedures and its practices within the Group.</li> </ul>
<b>All Orkim employees and Third Party</b>	<ul style="list-style-type: none"> <li>a) Read, understand and comply with this Policy and Procedures.</li> <li>b) Attend and complete regular anti-bribery and corruption and bribery training.</li> <li>c) Abide by other anti-bribery and corruption information they are given.</li> <li>d) Be vigilant and are responsible in preventing, detecting and reporting of bribery and corruption.</li> <li>e) Avoid activities that could lead to or imply that he/she is engaged in any forms of bribery/corruption.</li> <li>f) Refuse to pay or receive bribes or participate in acts of corruption even if such refusal/non-participation may result in the Group losing its business or not meeting the targets.</li> </ul>

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## **SECTION 9 – STANDARD OPERATING PROCEDURES**

### **9.1 Facilitation Payments**

1. The Group 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. The Group views facilitation payments as seriously as bribery and corruption.
2. Orkim employees shall decline to make any request for facilitation payment. However, the Group recognizes that, despite strict policy on facilitation payments, employees may face a situation where avoiding facilitation payment may put the individual or his family's personal security at risk. Under these circumstances, the following steps must be taken:
  - a) Keep a record of the details of the incident and the reason for the payment.
  - b) Surrender such payments evidence to Orkim's Chief Financial Officer ("CFO").
  - c) Immediately report this incident to respective Divisional/Departmental Heads and/or the appointed Integrity Officer of the Group; and
  - d) If appropriate, or if required by law, report the payment to the relevant authorities.
3. Any individual with any suspicious, concerns or queries regarding a facilitation payment made or to be made on behalf of the Group, he should raise these by reporting to his immediate superior or Divisional/Departmental Heads or to the appointed Integrity Officer of the Group or may also use the channel provided in the Group's Whistleblowing Policy and Procedures.

### **9.2 Recruitment, Promotion and Support of Employee**

1. The Group recognizes the value of integrity in its employees and business associates. The Group's recruitment, training, performance evaluation, remuneration, recognition and promotion for all Orkim's personnel, including management, shall be designed and regularly updated to recognize integrity.
2. The recruitment of employees should be 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 recruits.
3. In addition to this, Human Resource and Administration ("HRA") Department may conduct background checks (eg: via e- Sistem Tapisan Keutuhan (eSTK)/MACC portal) to ensure that the potential recruit responsible in management positions (those tasked with decision making obligations and highly exposed to corruption risk) has not been convicted in any bribery or corruption cases.
4. Any potential conflict of interest during the recruitment process should be declared to the HRA Department. Proper approval process should be adhered to, aligned with the internal recruitment procedures. In relation to new recruits, the Group shall implement procedures such that:
  - a) Conditions of employment require the employee to comply with the ABC Policy and Procedures.
  - b) Within a reasonable period of employment commencing, the employee receives a copy of or is provided with access to the ABC Policy and Procedures and related training.
  - c) The Group has adequate and reasonable procedures which enable it to take appropriate disciplinary action against the employees who violate the ABC Policy and Procedures.
  - d) The employee will not suffer retaliation, discrimination or disciplinary action (i.e. by threats, isolation, demotion, preventing advancement, transfer, dismissal, bullying, victimization, or other forms of harassment) for concerns raised or reports made in good faith, or based on a

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reasonable belief, of attempted, actual or suspected bribery or violation of the ABC Policy and Procedures (except where the individual participated in the violation).

### 9.3 Third Party

1. Any party with which the Group has, or plans to establish, some form of business relationship, including but not limited to clients, joint venture partners, consortium partners, contractors, consultants, sub-contractors, suppliers, service providers, vendors, advisors, agents, representatives, intermediaries and any other persons or entities who provide work, goods or services or act for or on behalf of the Group ("Third Party") are required to comply with this Policy and Procedures.
2. Due diligence may be performed on targeted Third Party in the course of its work with the Group. The results of the due diligence process must be documented, retained and produced on request by the custodian of the process.
3. The Group shall include standard clauses in all contracts with business associates, partners or affiliates that enable the Group to terminate the contract if bribery or an act of corruption has been proved to occur.

### 9.4 Conflict of Interest ("COI")

1. A conflict of interest exists when a personal interest or activity interferes or appears to interfere with the duties that he performs at the Group or interferes with the best interests of the Group. A conflict of interest or mere appearance of a conflict may cause one's acts or integrity to be questioned. Conflict of interest may occur when a person receives personal benefit because of his position with the Group or he takes a business opportunity that is meant for the Group.
2. For example, a conflict of interest may arise from the person's personal relationship with a customer, supplier, vendor, competitor, business partner, or other Orkim employee, if that relationship impairs or may be perceived to impair his objective business judgment.
3. All parties are expected to use their judgment to act, at all times and in all ways, in the best interests of the Group while performing their duties or during engagements with the Group. As such, all parties should attempt to avoid actual or apparent conflicts of interest.
4. Orkim employees shall be alert to potential and perceived conflict of interest situations and shall diligently assess and avoid such activity or situation. Such situations could arise when:
  - a) He exercises or can be seen as exercising preference for his own interests at the expense of the interest of the Group.
  - b) When he influences or can be seen as influencing the Group's decisions on dealings in favour of a business, enterprise or entity owned or partially owned by him, his close family / household members.
  - c) When any business, enterprise or entity owned or partially owned by him, his close family / household members compete or is seen as competing with or against the Group.
5. The best rule for any situation that appears to present a conflict of interest is to "abstain and disclose". If it is not possible to avoid participating in the event or activity creating the conflict:
  - a) Promptly disclose the potential conflict to your immediate supervisor and respective Divisional/Departmental Head; and
  - b) Avoid participating in decisions that might raise the appearance of a conflict until you receive

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appropriate guidance from the Divisional/Departmental Head who shall consider the facts and circumstances of the situation to decide whether corrective or mitigating action is appropriate.

## 9.5 Declaration of Conflict of Interest ("COI")

### 1. For Orkim Board members:

- a) Orkim Board members are required to make declaration of any COI by completing the *COI Declaration Form – For Orkim Board Members and Orkim Employees*, attached as **Appendix 1**, or any other form as provided by the Group to document declaration of COI.
- b) Orkim Board members are also required to make declaration of any COI on an "ad hoc" basis if they become aware of a conflict, regardless of whether such conflict is an actual, potential or perceived conflict of interest.
- c) All declarations of COI submissions shall be made to the Head of HRA. If the Head of HRA is unsure whether the situation of conflict is acceptable or manageable, IO should be consulted.

### 2. For Orkim employees:

- a) Orkim employees are required to make declaration of any COI by completing the COI Declaration Form – For Orkim Board Members and Orkim Employees, attached as Appendix 1, or any other form as provided by the Group to document declaration of COI.
- b) Employees are required to make declaration of any COI as and when they are taking up a new position/function in the Group as well as on an "ad hoc" basis e.g. participation in tender
- c) committee etc. if they become aware of a conflict, regardless of whether such conflict is an actual, potential or perceived conflict of interest.
- d) All declarations of COI submissions shall be made to the Head of HRA. If the Head of HRA is unsure whether the situation of conflict is acceptable or manageable, IO should be consulted.

### 3. For Third Party:

- a) Third Party are required to declare prior to onboarding by completing the COI Declaration Form – For Third Party, attached as Appendix 2, or as and when there is a change in circumstances by notifying the representative from the Group of which the Third Party are engaged with.
- b) If Third Party are unsure whether he has either an actual, potential or perceived COI, he is advised to make a declaration to the representative from the Group of which the Third Party are engaged with.
- c) Any Orkim employee who has received any notification or declaration of COI from Third Party shall refer such notification or declaration to his Divisional/Departmental Head. If the Divisional/Departmental Head is unsure whether the situation of conflict is acceptable or manageable, IO should be consulted.

### 4. The Group reserves the right to review and revisit any prior approvals to avoid an actual or apparent conflict of interest. The Group may periodically conduct an inquiry of the Orkim employee to determine the status and circumstances of the abovementioned potential conflict and the Orkim employee are responsible for continually monitoring and reporting any change in circumstances that might give rise to an actual or apparent COI.

### 5. All Orkim Board members, Orkim employees and Third Parties will provide an annual declaration of compliance with this Policy given the above declaration forms which are available on Orkim's official website.

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## 9.6 ABC Compliance Function

1. The Group shall establish and maintain an anti-bribery and corruption compliance function to oversee the design, implementation and management of the Anti-Bribery Management System ("ABMS") managed by the Integrity Unit or the appointed IO.
2. The Integrity Unit or the appointed IO shall perform the following functions:
  - a) Overseeing the design and implementation by the organization of the ABMS.
  - b) Providing advice and guidance to employees on the ABMS and issues relating to bribery and corruption.
  - c) Ensuring that the ABMS conforms to the requirements of this document.
  - d) Reporting on the performance of the ABMS to the Orkim Board and senior management and other compliance functions, as appropriate.
  - e) Adequate to manage effectively the bribery risks faced by the organization.
  - f) Escalate to HRA Department for possible disciplinary remedies against employees found to be non-compliant with the provisions of the ABC Policy.
  - g) Recommend to such senior management to conduct an audit to obtain assurance that the Group is operating in compliance with the ABMS, at least once every three years.
3. Appropriate resources shall be provided for the effective operation of the ABMS and that the Integrity Unit is staffed with person(s) who have the appropriate competence, status, authority and independence.
4. The Group 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.

## 9.7 Communication and Training

1. The Group shall ensure a copy of this Policy and Procedures to be provided to the Orkim Board, all Orkim's employees and Third Parties in a centralized internal document repository system and in Orkim official website.
2. The Group shall conduct regular ABC awareness (including refreshers) program for targeted employees including latest regulatory update regarding anti-bribery and corruption, integrity and ethics.
3. 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 for employees who are:
  - a) new recruits.
  - b) appointed to or currently holding an exposed position.
4. HRA Department shall maintain records to identify which employees have received training and produce, communicate and update the training schedule in conjunction with the Integrity Unit or the IO.

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## 9.8 Reporting Policy Violations

1. Suitable reporting channels shall be established and maintained for receiving information regarding violations of this Policy and Procedures, and other matters of integrity provided in good faith by Orkim employees and/or external parties.
2. Orkim employees who, during their activities relating to their employment at the Group, encounter actual or suspected violations of this policy are required to report their concerns to their immediate superior or respective Divisional/ Departmental Heads or to the IO or may also use the reporting channels stated in Whistle Blowing ("WB") Policy and Procedures. Such an escalation should be perform in writing providing sufficient details of the date, time and description of the incident citing those whom he believes are involved in the matter.
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. Retaliation in any form against Orkim employees where the person has, in good faith, reported a violation or possible violation of this policy is strictly prohibited.
4. Any employee 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 which the Group may pursue. Consequently, any employee who reported a violation, in bad faith, shall also be subjected to disciplinary proceedings which the Group may pursue.
5. All reported violations of this policy will be investigated by IO or any other person within the Integrity Unit or other investigating team appointed by the CEO.
6. Where notification to the relevant regulatory authority has been made, the Group shall provide full co-operation to the said regulatory authorities.

## 9.9 Continuous Improvement (Monitoring and Review)

1. The Group is committed to benchmark this Policy and Procedures with the framework/best practices set out in the International Organization for Standardization ("ISO") 37001 – International standard for Anti -Bribery Management Systems ("ABMS").
2. The Integrity Unit shall monitor the legal and regulatory regimes where it operates and any changes to the Group's business environment and corruption-related risks and identify opportunities for this Policy and Procedures improvement, in terms of scope and implementation effectiveness on a regular basis.
3. The Group endeavours to make a good impact on the business environment where it operates. This may include extending its integrity programme to non-controlled business associates such as suppliers 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.

## 9.10 Corporate Integrity Pledge

1. Orkim Board Members, Orkim employees and Third Party who are subjects to this Policy and Procedures shall take cognizance and abide by the *Orkim Corporate Integrity Pledge* included in **Appendix 3** in this document.

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## APPENDICES

### Appendix 1

#### COI Declaration Form – For Orkim Board Members and Orkim Employees

#### **CONFLICT OF INTEREST DECLARATION FORM FOR ORKIM BOARD MEMBERS/ORKIM EMPLOYEES**

1. I agree to comply with all laws and regulations in the conduct of business or service in relation to the businesses and operations of Orkim Sdn Bhd and its Group of Companies ("Orkim" or "Orkim Group").
2. I agree to abide by the terms and conditions governing my relationship with Orkim, with reference to:
  - (i) any official contracts, letter of offer, employment letter, letter of appointment, engagement letter or any form of document of similar nature; and
  - (ii) the Orkim Anti-Bribery & Corruption Policy and Procedures.
3. I agree to act in an ethical manner and shall not undertake any bribery and corrupt conduct in contravention of the Malaysian Anti-Corruption Commission Act 2009 and any other governing laws, in carrying out my duties and responsibilities for Orkim.
4. I declare, in the best of my knowledge and belief, that:
  - ☐ I am not aware of any actual, potential or perceived conflict of interest situations with Orkim or other stakeholders of Orkim.
  - ☐ Apart from the actual, potential, or perceived conflict of interest situations declared in Appendix A of this Declaration Form or save as disclosed to Orkim (not specifically disclosed in Appendix A of this Declaration Form), I am not aware of any other actual, potential, or perceived conflict of interest situations with Orkim or other stakeholders of Orkim.
  - ☐ I agree to notify Orkim, as soon as practicable, of any new actual, potential or perceived conflict of interest.
5. I further declare that:
  - ☐ I have never been convicted of any financial, crime or offences, other than traffic offences (if any); OR
  - ☐ I have been convicted of the following financial, crime or offences.

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To provide a brief description of financial or commercial crime convicted, if any:

*Type here*

I declare that all the information provided in this Declaration Form is to the best of my knowledge and belief and is true, complete and accurate. I understand that if any information provided in this Declaration Form is untrue, incomplete or inaccurate, Orkim reserves the right to undertake a review of my appointment with Orkim, which may lead to termination and even reporting any instances of bribery and corruption to the relevant authorities, where it is deemed fit.

Name :

Identification Number :

Signature :

Date :



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*Appendix A – Declaration of Conflicts of Interest Situations*

<b>Name</b>	
<b>Position</b>	

***You are required to disclose, to the best of your knowledge and belief, any conflicts of interest situations with Orkim, which may include, but not limited to, the following:***

- (i) A board member of Orkim or an employee of Orkim having Close Relationship with an external stakeholder with whom Orkim has business relations with;
- (ii) A board member of Orkim or an employee of Orkim having Close Relationship with another board member or Employee of Orkim;
- (iii) A board member of Orkim or an employee of Orkim having Close Relationship with a recipient of donation or sponsorship made by Orkim; and
- (iv) A board member of Orkim or an employee of Orkim having Close Relationship with a competitor of Orkim or with a party which may have a direct interest or a directly conflicting interest with Orkim.

**Note:**

*"Close Relationship" refers to any of the following situations:*

- (i) *being a family member of the other person, where "family" shall have the definition provided in Bursa Malaysia Securities Berhad's Main Market Listing Requirements, i.e.*
  - 1) *spouse;*
  - 2) *parent;*
  - 3) *child including an adopted child and step-child;*
  - 4) *brother or sister; and*
  - 5) *spouse of the person referred to in 3) and 4) above.*
- (ii) *being a director, major shareholder, partner, or a person with executive power of an entity or organisation;*
- (iii) *being a family member of the person referred in (ii) above; and*
- (iv) *being a person who is accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions, or wishes of the other person.*

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No.	Name of conflicted party (actual, potential, and perceived)	Relationship with conflicted party	Nature of Conflicts of Interest Situation with Orkim and Detailed Description (e.g. shareholdings, directorships, and close family member relationship)
1			
2			
3			
4			
5			

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## Appendix 2

### COI Declaration Form – For Third Party

#### CONFLICT OF INTEREST DECLARATION FORM FOR THIRD PARTY

1. The Third Party agrees to comply with all laws and regulations applicable to its business.
2. The Third Party agrees to adhere to the terms and conditions governing the business relationship with Orkim Sdn Bhd and its Group of Companies ("Orkim" or "Orkim Group"), with reference to:
  - (i) any official contracts, letter of offer, letter of appointment, engagement letter, or any form of document of similar nature; and
  - (ii) Orkim Anti-Bribery & Corruption Policy and Procedures.
3. The Third Party agrees to conduct its business in an ethical manner and with integrity and shall not undertake any bribery and corrupt conduct in contravention of the Malaysian Anti- Corruption Commission Act 2009 any other governing laws (including offering or accepting bribes), especially in relation to the provision of goods and/or services to Orkim.
4. The Third Party further declares, in the best of its knowledge and belief, that:
  - ☐ Not aware of any actual, potential, or perceived conflict of interest situations with Orkim or other stakeholders of Orkim.
  - ☐ Apart from the actual, potential, or perceived conflict of interest situations declared in Appendix A of this Declaration Form, the Third Party is not aware of any other actual, potential, or perceived conflict of interest situations with Orkim or other stakeholders of Orkim.
  - ☐ The Third Party agrees to further notify Orkim, as soon as practicable, of any new actual, potential, or perceived conflict of interest.
5. The Third Party declares that:
  - ☐ Has never been convicted of any financial or commercial crime; OR
  - ☐ Has been convicted of the following financial or commercial crime.

To provide a brief description of financial or commercial crime convicted, if any:

*Type here*

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On behalf of the Third Party, I declare that all information provided in this Declaration Form is to the best of knowledge and beliefs are true, complete, and accurate. I understands that if any information provided in this Declaration Form is untrue, incomplete or inaccurate, Orkim reserves the right to suspend (pending results of investigation) any service or business arrangements (established through official contracts, letter of offer, letter of appointment, engagement letter or any form of document of the similar nature) or terminate such service or business arrangements , initiate legal action and/or reporting any instances of bribery and corruption to the relevant authorities, where it deems fit.

Name of organization:

Nature of business  
relationship:

Name of Authorized Signatory:

Signature:

Designation :

Company Stamp :

Date :

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### *Appendix A – Declaration of Conflicts of Interest Situations*

Organisation (" <b>Third Party</b> ")	
Nature of business relationship with Orkim	

You are required to disclose, to the best of your knowledge and belief, any conflicts of interest situations with Orkim, which may include, but not limited to, the following:

- (i) As Business Associates/ Third Party of Orkim, you have a Close Relationship with Orkim Board of Directors or an Employee of Orkim;
- (ii) As Business Associates/ Third Party of Orkim, you have a Close Relationship with an external stakeholder with whom Orkim has business relations with; and
- (iii) As Business Associates/ Third Party of Orkim, you have a Close Relationship with a recipient of donation or sponsorship made by Orkim.

Note:

- (a) *"Business Associates" or "Third Party" includes associated and affiliated companies of the Orkim Group, including but not limited to members, customers, joint venture partners, consortium partners, contractors, consultants, sub-contractors, suppliers, vendors, advisors, agents, distributors, representatives and intermediaries.*
- (b) *"Close Relationship" refers to any of the following situations:*
  - (i) *being a family member of the other person, where "family" shall have the definition provided in Bursa Malaysia Securities Berhad's Main Market Listing Requirements, i.e.*
    - 1) *spouse;*
    - 2) *parent;*
    - 3) *child including an adopted child and step-child;*
    - 4) *brother or sister; and*
    - 5) *spouse of the person referred to in 3) and 4) above.*
  - (ii) *being a director, major shareholder, partner, or a person with executive power of an entity or organisation;*
  - (iii) *being a family member of the person referred to in (ii) above; and*
  - (iv) *being a person who is accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions, or wishes of the other person.*

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No.	Name of conflicted party (actual, potential, and perceived)	Relationship with conflicted party	Nature of Conflict of Interest Situation with Orkim and Detailed Description (e.g. shareholdings, directorships, and close family member relationship)
1			
2			
3			
4			
5			

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## Appendix 3

### Orkim Group – Integrity Pledge

## INTEGRITY PLEDGE

1. I/We shall respect the law at all times and fully abide by all applicable laws, rules, procedures and policies on corruption prevention and abuse of power in whichever country I/we operate;
2. I/We have read, understand and agree to comply with Orkim's Anti-Bribery & Corruption Policy and Orkim's Code of Ethics as supplemented alongside this pledge when carrying out my/our responsibilities for, on behalf and/or in relation to the Orkim Sdn Bhd and its Group of Companies ("Orkim Group");
3. I/We shall abhor and reject all forms of corruption and abuse of power, and shall give my/our full cooperation to the Malaysian Anti-Corruption Commission in preventing corruption and abuse of power;
4. I/We shall not indulge in any form of corruption and abuse of power either directly or indirectly, with any party dealing with the Orkim Group;
5. I/We shall take proactive steps to ensure that I/my/our employees shall not indulge in any act of corruption and abuse of power in any dealings concerning Orkim Group;
6. I/We shall instantly report any form of corruption and abuse of power whether involving Orkim Group's directors or employees, to the Malaysian Anti-Corruption Commission.

***\*Please strike out whichever column that is not applicable.***

\*I,..... IC/Passport No..... ,  
of Orkim Group solemnly and sincerely pledge the above.

Authorised Signatory

Witnessed by

.....

.....

Name:

Name:

Designation:

Designation:

Date:

Date:

*Instructions:*

1. *Print this Integrity Pledge template.*

2. *Fill out relevant information. Scan and email back the signed copy to HRA Department of Orkim Group.*

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\*I/ We..... ("The Company") IC/Passport No..... ,  
hereby solemnly and sincerely pledge the above.

Authorised Signatory

Witnessed by

.....

.....

Name:

Name:

Designation:

Designation:

Date:

Date:

*Instructions:*

1. Print this Integrity Pledge template onto your company letterhead.
2. The Integrity Pledge shall be signed by an owner, a director, MD, CEO or authorised signatory of your organisation.
3. Fill out relevant information with the company stamp. Scan and email back the signed copy to HRA Department of Orkim Group.



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## APPENDIX 4

### Orkim Group: Due Diligence – Application for Donation/ Sponsorship Form

Name of organization and registered address <i>(Please provide a list of your directors on the next page)</i>	Contact Number
Organization Registration Number	Website
Contact Person	Email
Type of Organization	Event Date, Venue and Time
Event Name	Event Venue
<i>Briefly describe your organization's mission and goals</i>	
<i>Purpose of request and use of contribution</i>	
<i>How does this contribution align with Orkim's CSR Program</i>	
<i>Past contributions received from Orkim and how those contributions were utilized</i>	
<i>Target audience and reach</i>	

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<i>Amount requested</i>	
<i>Cheque/Online banking payable to</i>	
<i>Tax exemption approval no. (if applicable)</i>	
<i>Publicity opportunities (Media coverage/logo placement/ advertisement space/none/others)</i>	
<i>Declaration of conflict with Orkim's employees (including its Board of Directors)</i>	

<i>Is your Company/Foundation (including any parent, subsidiary or affiliate thereof) or any company or individual associated with you:</i>	Yes	No
1. <i>Has in place a system to manage bribery and corruption risk, including advocating integrity culture via formalized Policies and Procedures?</i>		
2. <i>In the past 10 years, been involved in (the):</i>		
(a) <i>Involvement or alleged involvement in bribery or corrupt activities, fraud, money laundering activities, counter financing terrorism etc.?</i>		
(b) <i>Is affiliated with a Public Body, Officer of a Public Body, a Foreign Public Official, or a politically exposed person?</i>		
(c) <i>Human rights abuse including use of forced labour or child labour?</i>		
(d) <i>Sexual abuse, exploitation, discrimination or harassment ?</i>		
(e) <i>Providing gambling facilities?</i>		
(f) <i>Programmes, initiatives, research or projects directly or indirectly endorsed, funded or promoted by the tobacco/liquor industry or a subsidiary of a tobacco/liquor company?</i>		
<i>Please provide evidence of legitimacy and financial status: Cert of Registration/ Incorporation, Cert of Change of Company Name, Corporate Profile &amp; Audited Financial Statements (if available)</i>		

**Declaration:** I hereby declare that the details furnished above are true and correct to the best of my knowledge and belief and I undertake to immediately inform Orkim Sdn Bhd and its Group of Companies (Orkim Group") of any changes therein. In case any of the above information is found to be untrue, misleading or misrepresenting, I am aware that it can lead to the unilateral termination by Orkim Group of any resulting agreement.

.....	.....	.....	.....
Name (Please print)	Position	Signature	Date

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If you answered "Yes" to one of the previous questions or if you wish to provide additional information, please fill up:

Kindly provide a list of your directors:

Name	Position

For Official Internal Use Only:

Date Received

Name of Reviewer and  
Department/Division

Contact Email

Date of Internal Review and  
Verification (e.g. Credit report,  
background check, financial statements  
etc.)

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Any potential risks associated with donation/ sponsorship? (assessment based on likelihood and impact)

Signatory of Reviewer

Name and Title of Approving Authority (as per the LOA)

Approval Status (Yes/No)

Reason for Decision- If Not Approved

Condition of Approval (if any)

Signatory of Approver(s)

Date of Approval

Date registered in Donation/Sponsorship Register