

ANTI-BRIBERY AND CORRUPTION (ABAC) POLICY

POLICY STATEMENT

- ExcelVite Sdn Bhd (EV) does not tolerate any act of bribery and corruption. We believe bribery and corruption is a crime and preventing it is our duty. We are committed to dealing with any internal or external parties, including but not limited to government officials and business associates, in an open, honest and ethical manner.
- ExcelVite is committed to fully comply with MACC Act and other relevant laws in relation to bribery and corruption. We will ensure adequate and appropriate measures are in place to prevent and ensure our directors, employees and business associates do not involve in any forms of bribery and corruption.
- We adopt a "No Gift Policy" subject to certain exceptions with a proper recording system as a preventive tool to detect and avoid potential corrupt practices.
- This policy was developed in accordance to applicable laws and regulations in Malaysia.

SCOPE OF COVERAGE

- This ABAC Policy is applicable to all Directors and employees of EV. However, EV expects that all business associates, including but not limited to vendors, contractors, sub-contractors, agents or consultants who are performing work or services, for or on behalf of EV will comply with this policy in relevant part when performing such work or services.
- The respective Heads of Department are responsible to ensure that their subordinates read, understand and comply with this policy at all times.
- The employee must not use forgetfulness or ignorance as an excuse not to comply with the established policy.

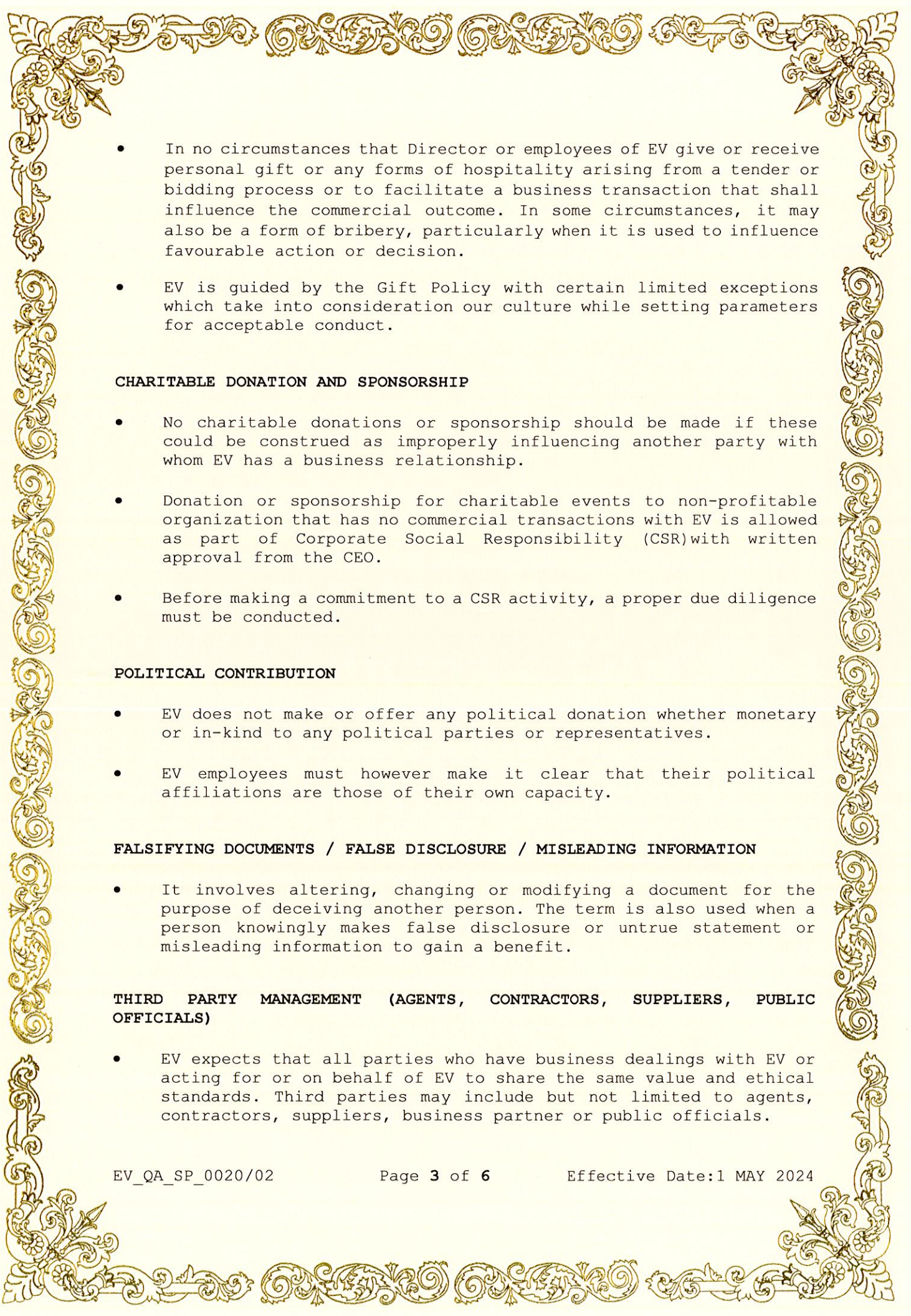
DEFINITION OF BRIBERY, CORRUPTION AND GRATIFICATION

- Corruption is the term used to describe illegal behaviour which enables a person in power to misuse their position for personal gain. Corruption may include criminal activity such as bribe, extortion and other related offence of money laundering. 2

- Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting for any gratification or reward in the form of cash or in-kind, directly or indirectly, to illicitly influence an action or decision to gain commercial, contractual, regulatory or personal advantage.
- Bribery and corruption fall under the purview and definition of gratification. Therefore, clauses in this article referring to bribery are always and also referring to corruption or vice versa.
- Based on MACC Act 2009, gratification means:
 - a] money, donation, gift, loan, fee, reward, valuable security, property or interest in 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;
 - 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
 - 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).

GIFTS, HOSPITALITY AND ENTERTAINMENT

- Gifts, hospitality and entertainment mean anything of value, including but not limited to fruits basket, voucher, discounts, free tickets to events, prizes, travel and use of vacation facilities.
- Providing gifts, hospitality or entertainment are often considered as a form of courtesy and is common in Malaysian culture especially during festive seasons.

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- In no circumstances that Director or employees of EV give or receive personal gift or any forms of hospitality arising from a tender or bidding process or to facilitate a business transaction that shall influence the commercial outcome. In some circumstances, it may also be a form of bribery, particularly when it is used to influence favourable action or decision.
 - EV is guided by the Gift Policy with certain limited exceptions which take into consideration our culture while setting parameters for acceptable conduct.

CHARITABLE DONATION AND SPONSORSHIP

- No charitable donations or sponsorship should be made if these could be construed as improperly influencing another party with whom EV has a business relationship.
- Donation or sponsorship for charitable events to non-profitable organization that has no commercial transactions with EV is allowed as part of Corporate Social Responsibility (CSR) with written approval from the CEO.
- Before making a commitment to a CSR activity, a proper due diligence must be conducted.

POLITICAL CONTRIBUTION

- EV does not make or offer any political donation whether monetary or in-kind to any political parties or representatives.
- EV employees must however make it clear that their political affiliations are those of their own capacity.

FALSIFYING DOCUMENTS / FALSE DISCLOSURE / MISLEADING INFORMATION

- It involves altering, changing or modifying a document for the purpose of deceiving another person. The term is also used when a person knowingly makes false disclosure or untrue statement or misleading information to gain a benefit.

THIRD PARTY MANAGEMENT (AGENTS, CONTRACTORS, SUPPLIERS, PUBLIC OFFICIALS)

- EV expects that all parties who have business dealings with EV or acting for or on behalf of EV to share the same value and ethical standards. Third parties may include but not limited to agents, contractors, suppliers, business partner or public officials.

- When dealing with third parties, we must conduct appropriate due diligence to know who we are working with, be it personnel, business associates or any party who is engaged to work for or on behalf of EV.
- Due diligence process should be aimed at obtaining sufficient information in order to assess if there are bribery risks posed by these parties. This is also to ensure that they subscribe to acceptable standard of integrity in the conduct of their business.
- EV will not enter into any business dealings with any third party reasonably suspected of engaging in bribery and improper business practices unless those suspicions are investigated and resolved.

CONFLICT OF INTEREST

- Conflict of interest arise when there is a clash between a person's duties and their personal interest where the personal interests may influence the performance of their duties.
- Directors or employees must not use their position, official working hours, EV's resources and assets, or information available to them for personal advantage or to EV's disadvantage.
- Employees must know how to differentiate and separate between obligatory duties and personal interests.

FACILITATION PAYMENTS

- Facilitation payment are made to secure or expedite the performance of a person performing a routine or administrative service that the person is obliged to perform without receiving such payment.
- EV does not recognize facilitation payments of any kind. Directors or employees must not pay if faced such demand from any persons or public officials, whether the demand is made directly or indirectly through a third party or intermediary.
- Directors or employees are prohibited from arranging, requesting or promising any forms of benefits or advantage that can be regarded as facilitation payment.

OFFENSES

- Engaging in bribery and corruption is illegal and subject to imprisonment of up to 20 years and a fine of not less than ten times the sum or value of the relevant bribe (gratification) or RM1,000,000.00 whichever is higher.

- For EV employees, any malicious, wilful, deliberate or suspicion of corrupt acts shall be treated as a gross misconduct and handled through EV internal disciplinary procedure including but not limited to dismissal.
- For EV business partners, any breach of this policy could result in written warning, suspension, termination, blacklist or claim for damages.

ADDITIONAL POLICIES

- This ABAC Policy should be read together with the following internal policies and procedures:
 1. Gift Policy
 2. Whistle Blower Policy
 3. Corruption Free Pledge

TRAINING AND AWARENESS

- HR Manager is responsible to conduct awareness program for all employees by conducting a regular training on EV's position regarding this policy.

REPORTING OF POLICY VIOLATION

- Any violation of any part of this policy or any alleged or suspected improper conduct, must be reported in writing to the Chief Executive Officer as soon as possible through the following channels:

- i. Via Email

whistleblower@excelvite.com

This email will be re-directed to the Chief Executive Officer (Ms Chin Hui Ling)

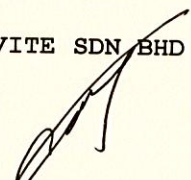
In Writing

Excelvite Sdn Bhd
Lot 56442, 7.5 Mile, Jalan Ipoh-Chemor
31200 Chemor, Perak, Malaysia
(Attn: Ms Chin Hui Ling)

- Report 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 the investigation. Report made must be supported with sufficient evidence in order for EV to conduct a proper investigation. All reports are protected with strictest confidentiality.

EXCELVITE SDN BHD



Chin Hui Ling
Chief Executive Officer