



1. Introduction

PandA is firmly committed to conducting our business with the highest standards of integrity and ethical conduct. This Bribery & Corruption Awareness Training Policy outlines our efforts to raise awareness and provide training to all employees, contractors, suppliers, and business partners to prevent bribery and corruption in any form within our organization and throughout our business activities.

2. Policy Objectives

- a. To ensure that all individuals associated with PandA are aware of the risks and consequences of bribery and corruption.
- b. To educate employees and relevant stakeholders about the applicable laws and regulations related to bribery and corruption, including the Malaysian government laws, the U.S. Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, and other relevant international and local laws.
- c. To promote a culture of transparency, accountability, and zero tolerance for bribery and corruption.

3. Training Program

a. Mandatory Training:

All employees, contractors, and relevant representatives of PandA will be required to participate in periodic bribery and corruption awareness training. The training will be provided during onboarding

and will be refreshed regularly to keep employees informed about emerging risks and best practices.

b. Content:

The training program will cover topics such as the definition of bribery and corruption, the different forms and manifestations of corrupt practices, red flags and indicators, the consequences of non-compliance with anti-bribery laws, and the company's policies and procedures related to bribery and corruption prevention.

c. Specialized Training:

Employees and representatives directly involved in procurement, contract management, or interactions with government officials will receive specialized training to address the specific risks and challenges associated with these areas.

4. Reporting Mechanisms

PandA encourages all employees and representatives to report any suspected or observed instances of bribery or corruption promptly. Reporting can be done through a confidential reporting channel, and whistleblowers will be protected from retaliation to the extent allowed by law.

5. Consequences of Violation

Any individual found to be involved in bribery or corruption, whether directly or indirectly, will be subject to disciplinary action, up to and including termination of employment or business relationships. Legal action may also be pursued as appropriate.



6. Supplier and Business Partner Engagement

PandA will extend the importance of bribery and corruption awareness to our suppliers and business partners. We will encourage them to adopt similar policies and practices and evaluate their commitment to anti-bribery principles as part of our selection and ongoing evaluation processes.

7. Compliance and Accountability

Compliance with this Bribery & Corruption Awareness Training Policy is mandatory for all employees, contractors, and representatives of PandA. Failure to comply may result in disciplinary action.

10. Policy Review

This policy will be reviewed periodically to ensure its effectiveness and alignment with changing laws, regulations, and best practices.

By implementing this Bribery & Corruption Awareness Training Policy, PandA demonstrates its dedication to fostering a culture of integrity, transparency, and ethical conduct in all aspects of our business operations.

This policy is effective from 20 July 2023.

