



WAI TATT ENGINEERING SDN BHD

Anti-Bribery and Anti-Corruption (ABAC) Policy

1. Introduction

This Anti-Bribery and Anti-Corruption Policy (“Policy”) outlines the principles approved by the Board of Directors of Wai Tatt Engineering to prevent bribery and corruption among employees, directors, and all associated individuals providing services for or on behalf of Wai Tatt Engineering Sdn Bhd.

This policy is consistent with the Malaysian Anti-Corruption Commission (MACC) Act 2009 and its subsequent amendments to ensure that Wai Tatt Engineering Sdn Bhd operates with the highest standards of integrity and ethical conduct.

2. Policy Statement

Wai Tatt Engineering Sdn Bhd maintains a strict ZERO-tolerance policy against bribery and corruption. Directors, employees, and service providers are strictly prohibited from engaging in or facilitating any form of bribery, including the following actions:

- Soliciting, receiving, or agreeing to accept any form of gratification for personal or organisational gain.
- Offering, promising, or providing any form of inducement to improperly influence business decisions or secure unfair advantages.

These actions are prohibited in relation to any transaction or decision, private or public. Any violation of this Policy will result in disciplinary action, including termination, and could result in criminal liability under the MACC Act.

3. Objective

The purpose of this policy is to clearly outline the expectations concerning ethical conduct and integrity for all directors, employees, and service providers of Wai Tatt Engineering Sdn Bhd. It aims to prevent bribery and corruption in all business dealings and ensure compliance with relevant laws and regulations.

4. Applicability

This Policy applies to all employees and directors of Wai Tatt Engineering Sdn Bhd, regardless of location, and extends to all associated parties, including consultants, contractors, agents, representatives, suppliers, and other service providers (collectively referred to as “Business Associates”) performing services for or on behalf of Wai Tatt Engineering Sdn Bhd.



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5. Prohibited Practices

The following forms of bribery and corruption are strictly prohibited:

- **Commissions and Incentives:** While legitimate, commercially driven commissions and incentives are permitted, they must be genuine, transparent, and free from any intention to disguise bribery.
- **Facilitation Payments:** Any facilitation payments, which are small unofficial payments made to expedite routine government actions, are strictly prohibited.
- **Gifts, Hospitality, and Entertainment:** Reasonable gifts, hospitality, and entertainment may be offered or accepted, provided they are not intended to influence any decision-making process. These must be modest, customary, and proportionate to avoid any appearance of impropriety.
- **Political Contributions:** Contributions to political parties or candidates are prohibited unless they are for bona fide charitable purposes and comply with prevailing laws. All political donations must obtain prior approval from the Board of Directors.
- **Charitable Contributions:** Genuine donations and charitable support are permitted but must not be used to cover bribery or corrupt activities.

6. Responsibilities of Managers and Supervisors

Managers and supervisors are held to a higher standard of compliance. They are responsible for creating an open environment where employees can freely raise concerns, report misconduct, or ask questions about the ABAC Policy. They must lead by example and ensure that this Policy is adhered to across all levels of the organization.

7. Service Providers and Business Associates

Wai Tatt Engineering Sdn Bhd expects all business associates, including contractors, consultants, agents, and suppliers, to understand and comply with this Policy. Service providers must acknowledge their commitment to this Policy when engaged by Wai Tatt Engineering Sdn Bhd and are required to maintain high ethical standards in all dealings.



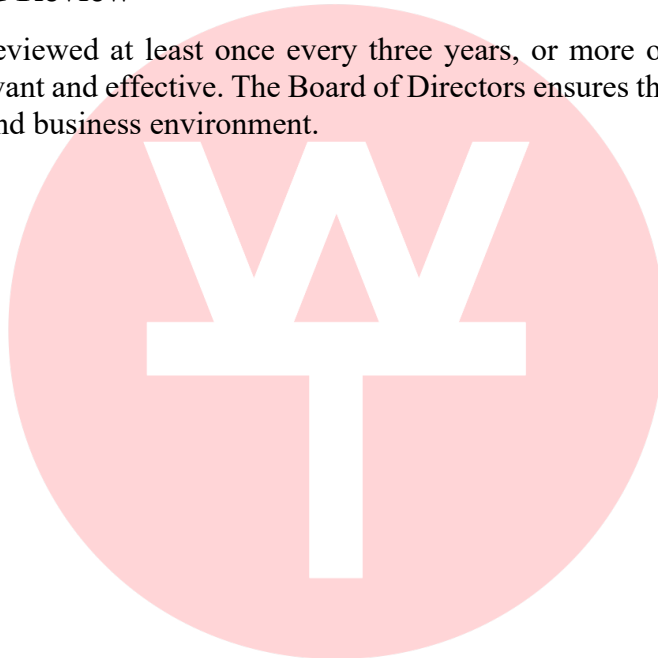
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8. Whistleblowing Framework

A confidential whistleblowing mechanism will allow employees, directors, and business associates to anonymously report any suspected bribery, corruption, fraud, or other misconduct. Whistleblowers will be protected against retaliation. Reports should be directed to the Human Resources Department or directly to the Board via whistleblowing@waitatt.com.

9. Monitoring and Review

This Policy will be reviewed at least once every three years, or more often if necessary, to ensure it remains relevant and effective. The Board of Directors ensures that the Policy reflects changes in the legal and business environment.



LOW GUAN BIOU
MANAGING DIRECTOR
WAI TATT ENGINEERING SDN BHD
21st MARCH 25