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1.0 Purpose

The Anti-Bribery & Corruption Policy ("ABC Policy") of Epicon Berhad establishes guidelines for preventing and addressing bribery and corruption within the Group. It is designed to comply with Malaysian law and ensure ethical business practices. The policy applies to all employees, business associates, and contractors of the Group. It emphasizes discipline, good conduct, professionalism, fairness, and integrity. The Group is committed to preventing, detecting, and minimizing corrupt practices. The policy supplements other internal policies and procedures, such as the Whistleblowing Policy and Procedures and Employee Code of Conduct Policy.

The purpose of this ABC Policy is to:

- To ensure the policies and guidelines / practices are oriented towards embedding ABC stance organization wide, with guidance from Guideline on Adequate Procedures and requirements of Malaysian Anti-Corruption Commission ("MACC") Act 2009 (amended 2018);
- To ensure adequate and standardized ABC policies and guidelines are consistently applied throughout the Group by all employees; and
- To ensure that business operations within the Group are strictly adhering to the ABC policy & guidelines.

2.0 Scope

This Policy applies to all Directors of the Group, employees, employees of controlled organizations and business associates acting on the Group's behalf, within the Group's internal dealings as well as the Group's external dealings with other businesses, organizations, local authorities as well as government.

This Policy is intended to supplement all applicable laws, rules, and other internal policies of the Group and is not intended to supplant any local or international laws.

3.0 Reference

1. Anti-Bribery and Corruption Policy (Policy Number: EPICON-ABC-001)
2. Ethics and Compliance Whistleblowing Policy and Procedures (EPICON-ABC-002)
3. Employee Code of Conduct Policy (EPICON-ABC-003)


4.0 Definition

For the purpose of this ABC policy, the terms listed below represent its respective definitions:

BAE Form	Business Associate Evaluation Form
Benefits	Any form of advantages or profits gained by the Board, the employees, and the business associates.

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Board of Directors Refers to the members of sitting in the Board of Directors (“Board”), including Executive Director (“ED”), Non-Executive Director (“NED”), Independent Non-Executive Director (“INED”) and Chairman of the Board.

Bribery

- The act of offering, promising, giving, receiving, or soliciting any gratification, directly or indirectly, to or from any person with the intent to influence any person to perform or refrain from performing any act in relation to that person’s position or duties, or to obtain or retain business for the Group, or to obtain or retain an advantage in the conduct of business, or to secure an undue advantage or benefit for oneself or another person, in violation of applicable law.
- Bribery may be ‘outbound’, where someone acting on behalf of the Group attempts to influence the actions of someone external, such as a government official or client decision- maker. It may also be ‘inbound’, where an external party is attempting to influence someone within the Group such as a senior decision-maker or someone with access to confidential information.

Business Associate Any external party with whom the Company has, or plans to establish, a business relationship. This includes but is not limited to clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, subcontractors, suppliers, vendors, agents, distributors, representatives, intermediaries, investors, and any other third-party service providers or persons who perform services for or on behalf of the Company.


Company / Group Epicon Berhad and its subsidiaries, including controlled organization.

Controlled Organization An entity where the Group has the authority to make decisions and manage the organization. This typically occurs when the Group owns more than 50% of the voting shares, giving them controlling interest. However, even if the Group doesn't have a majority stake, they can still control an organization if they have an agreement in place that allows them to appoint the management, such as in a joint venture.


Corporate Gifts Refers to items given from one organization to another, typically exchanged by their representatives. They can also be promotional items distributed to the public at events. Corporate Gifts are usually given openly and with the approval of all parties involved. They often feature the giver's name and logo. Examples include diaries, calendars, pens, notepads, and plaques.

Corruption Broadly defined as the abuse of entrusted power or position to obtain a personal gain or benefit. This includes acts such as:

- Bribery: Giving or receiving a bribe to influence one’s actions.
- Embezzlement: Misappropriating funds or property entrusted to a person
- Extortion: Obtaining money or other benefits through threats or force.
- Nepotism: Favoring relatives or friends in appointments or contracts.
- Cronyism: Favoring friends or associates in appointments or contracts.

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Employee	All individuals directly contracted to the Group on an employment basis, including permanent and temporary employees.
Facilitation Payments	Refers to small, unofficial payments made to expedite a routine administrative process that the payer is legally entitled to receive. These payments are often made to government officials or individuals with the authority to approve or certify certain actions.
Family member	Includes spouse(s), children (including step-children and adopted children), parents, step-parents, siblings, step-siblings, grandparents, grandchildren, in-laws, uncles, aunts, nieces, nephews, and first cousins, as well as other persons who are members of your household.
Gifts / Present	Money, goods or services, which, if given appropriately, are a mark of friendship or appreciation. Gifts should be given without expectation of consideration or value in return.
Gratification	<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; 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).
Hospitality / Entertainment	<p>Hospitality typically focuses on the physical aspects of hosting, such as accommodation, refreshments, and facilities, while entertainment often refers to the activities or events that are provided to guests for their enjoyment.</p> <p>In the context of business, it refers to the provision of hospitality and entertainment to clients, customers, or business associates with the goal of fostering relationships and achieving business objectives. This can include hosting events, providing meals and drinks, arranging travel, and offering other amenities.</p>

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Kickbacks	Any forms of payment such as money, gift, credit or anything in value intended as compensation or reward for favourable treatment or other improper services. This can take the form of a percentage of income given to a person or organization in a position of power or influence as payment for having made the income possible.
Management	Refers to the management team of the Group, including Head of Departments (“HODs”), General Managers (“GM”), Chief Financial Officer (“CFO”), Group Chief Executive Officer (“CEO”) and Executive Director (“ED”).
Money Laundering	The process of disguising the illegal origin of money through a series of complex transactions. It involves placing dirty money into the financial system, layering it to obscure its source, and eventually integrating it back into the legitimate economy.
Public Bodies	Includes the Government of Malaysia, State Government, any local and statutory authority, national or state department, registered societies, registered sports bodies, company or subsidiary of any public bodies.
Public Officials	<p>a) Includes officers to Public Bodies, candidates for public office, officials of any political parties and officials of any state-owned enterprises, whether appointed or elected, whether permanent or temporary, whether paid or unpaid, irrespective of that person’s seniority.</p> <p>b) any other person defined as a “public official” in the domestic law of a country.</p>

Gratification can be subdivided into the following categories:

Monetary	Of Monetary Value	Employment	Non-Monetary Value
<ul style="list-style-type: none"> • Money • Donation • Gift • Loan • Fee • Reward • Financial Benefit • Valuable security • Commission / allowance (sales agent) 	Property <ul style="list-style-type: none"> • Immovable property: house, land • Movable property: car, shares in a company 	<ul style="list-style-type: none"> • Office or position in an organization that is lucrative • Dignity or title • Employment • Contract for services • Agreement to give employment or render services 	<ul style="list-style-type: none"> • Undertaking or promise to do or not to do something (whether orally or in writing, with conditions or without) • Favours

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5.0 Procedures

1. PRINCIPLES


- 1.1 Epicon Berhad takes a zero-tolerance approach to bribery and corruption.
- 1.2 The Group shall conduct all of its business in an honest and ethical manner. The Group is committed to acting professionally, fairly and with integrity in all our relationships and to implement and enforce effective system to counter bribery and corruption.
- 1.3 The Group shall uphold all laws relevant to countering bribery and corruption. The Group remain bound by the laws of Malaysia, including the Malaysian Anti-Corruption Commission Act 2009 and the Malaysian Anti-Corruption Commission (Amendment) Act 2018 and any of its amendments or re-enactments that may be made by the relevant authority from time to time in respect of our conduct both at home and abroad.
- 1.4 All persons who are subject to this ABC Policy shall NOT:
 - a) Offer, give, or promise to give a bribe or anything which may be viewed as a bribe to secure or award an improper business advantage;
 - b) Offer, give, or promise to give a bribe or anything which may be viewed as a bribe to a government official, agent or representative to facilitate, expedite, or reward any action or procedure;
 - c) Request or receive a bribe or anything which may be viewed as a bribe from a third party knowing or suspecting it is offered with the expectation that it will obtain a business advantage for them; or
 - d) Engage in any activity that might lead to a breach of this ABC Policy.
- 1.5 To address these risks, the Group have taken the following steps:
 - a) Implemented ABC Policy;
 - b) Perform periodic review to assess risks associated with bribery and corruption and the effectiveness of control system to manage those risks;
 - c) Implement training programs for all individuals operating in areas of the organization that are identified as high risk, and
 - d) Review and update this ABC policy at least once every 3 years.
- 1.6 All employees are reminded that he / she will be subject to stern disciplinary action, including dismissal as well as civil and criminal liability if the employee is found in violation of this policy.
- 1.7 Transacting business associations are also required to comply with the requirements of this policy. They are liable to the Group for violation of terms in this policy, including termination of agreements as well as civil and criminal liabilities.

2. BENEFITS, GIFTS, GRATIFICATION, HOSPITALITY / ENTERTAINMENT

- 2.1 In general, all employees and business associates of the Group are prohibited from soliciting or receiving benefits, gifts, gratification, hospitality / entertainment from a

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third-party or stakeholder of the Group that might create a sense of obligation and compromise their professional judgement or create appearance of doing so.

- 2.2 This prohibition is also applicable to family members of the employees and business associates of the Group.
- 2.3 Except that benefits, gifts, gratification, hospitality / entertainment are provided on the basis of:
 - Bona fide: Made for the right reason: if a gift, entertainment 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.
 - Legality: It is compliant with relevant laws.
 - Accords with stakeholder perception: The activity would not be viewed unfavorably 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 organization.
 - Infrequent: The giving or receiving of gifts, entertainment 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 entertainment and hospitality expenses and the effectiveness of the policy and procedures are reviewed by management.
- 2.4 Normal business meals expenses which conform with industry practice with contractors and developers are permitted.
- 2.5 When in doubt, employees should consult with his / her Head of Department or refer the case to WhistleBlow Group for advice. Business associates are advised to seek advice in accordance with their organization's structure.
- 2.6 To facilitate goodwill between the Group and business associates, certain Management personnel are given allowances to engage in gift, hospitality and entertainment activities permitted by this policy and regulation. In such circumstances, expenses more than RM 3,000.00 per transaction, a Gift, Entertainment and Hospitality Declaration Form must be completed and submitted by the personnel for review by Control & Compliance Department on monthly basis.
- 2.7 Personnel receiving gift, entertainment and hospitality with value more than RM 3,000.00 per transaction must also complete and submit a Gift, Entertainment and Hospitality Declaration Form for review by Control & Compliance Department on monthly basis.

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2.8 Subsequently, Control & Compliance personnel shall update the Gift, Entertainment and Hospitality Record based on transactions received or transactions incurred in the Gift, Entertainment and Hospitality Declaration Form for easy reference purposes.

3. FACILITATION PAYMENT AND KICKBACKS

- 3.1 The Group prohibits all employees and business associates, including their family members, from making or accepting facilitation payments and kickbacks of any kind.
- 3.2 All employees and business associates, including their family members, must avoid any activity that might lead to facilitation payments or kickbacks being made or accepted.
- 3.3 However, circumstances could arise in which the employees or business associates, including their family members have no alternative but to make a facilitation payment in order to protect themselves from injury, loss of life or liberty where their security is at stake.
- 3.4 Personnel facing situations in section 3.3 above must report immediately to the superior or Head of Department or WhistleBlow Group for further advice.
- 3.5 Any request for facilitation payment or kickback must be reported to the superior or Head of Department or WhistleBlow Group for further advice.
- 3.6 Any individual with any suspicions, concerns or queries regarding a payment made on our behalf or improper business practices should raise these by reporting to the Group via the channel as outlined in our Whistleblowing Policy and Procedures.

4. MONEY LAUNDERING


- 4.1 The Group strongly objects to practices related to money laundering, including dealing in the proceeds of criminal activities.
- 4.2 To avoid violating anti-money laundering laws, employees and business associates are expected to always conduct reasonable due diligence on customers and counterparty to understand the business and background of prospective business customers and counterparties and to determine the origin and destination of money, property and services.
- 4.3 Any individual with any suspicions, concerns or queries regarding money laundering activities involving the Group should raise these by reporting to the Group via the channel as outlined in our Whistleblowing Policy and Procedures.

5. PROCUREMENT PROCESS

- 5.1 The Group adheres to the system of internal controls on supplier selection. Supplier selection should never be based on receipts of the benefits, gifts, gratification, hospitality / entertainment.

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- 5.2 Bidding process is open to all qualified bidders and no parties have the unfair advantage of separate, prior, close-door negotiations for a contract.
- 5.3 Selection of supplier shall adhere to this ABC Policy and compliance with other relevant policies and procedures.
- 5.4 Appropriate assessment including the use of BAE Form shall be conducted to individuals or third parties to ensure the business and background of the potential business partners are free from bribery and corruption elements prior to procurement process.

6. DEALING WITH BUSINESS ASSOCIATES & THIRD PARTIES


- 6.1 As part of the Group's commitment to combat bribery, the Group expects all business associates and third parties to refrain from bribery activities.
- 6.2 If suspicion of bribery and corruption arises in the dealings with any business associates or third parties, the Group shall seek an alternative provider of the services / goods.
- 6.3 The Group expects all business associates acting on behalf of the Group to contractually agree to refrain from any form of bribery and corruption activities and adhere to this ABC Policy.
- 6.4 If the Group is not satisfied that bribery and corruption prevention has been upheld, due diligence shall be undertaken with regard to any business associate intending to act on the Group's behalf.
- 6.5 The outcome of the due diligence process will be documented and submitted to WhistleBlow Group for review.
- 6.6 The Group shall endeavor to include clauses in all contracts enabling the Group to terminate any contract in which bribery or corruption has been observed.
- 6.7 The Group strives to build and strengthen its relationships with all business associates. In ensuring that the business associate adhere to industry's best practice and accepted standards of behavior, business associates are required to complete the BAE Form before entering into business relationship with the Group.
- 6.8 Guidance and standards for appropriate practices and behaviors are expected to also be regulated to prevent corrupt practices by all business associates.

7. POLITICAL DONATIONS AND CONTRIBUTIONS

- 7.1 Except for corporate gifts which bear the Group's name and logo, the Group does not make or offer monetary or in-kind political donations and contributions to political parties, political party officials or candidates for political office.

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- 7.2 Employees and business associates, including their family members acting in their personal capacity as citizens are not restricted to make any personal political donations, the Group will not make any reimbursement for these personal political contributions.

8. DEALING WITH PUBLIC OFFICIALS AND PUBLIC BODIES


- 8.1 The Group strives to build transparent and fair relationships with government agencies and public officials. Employees and business associates, including their family members 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 Group operates.
- 8.2 Besides corporate gifts bearing the Group's name and logo, any form of benefits, gifts, gratification, hospitality / entertainment to a public official, their family members or associates are not permitted.
- 8.3 Business meals expenses which are reasonable and conform with industry practice with public official is permitted.
- 8.4 When in doubt, employees should consult with his / her Head of Department or refer the case to WhistleBlow Group for advice. Business associates are advised to seek advice in accordance with their organization's structure.

9. SPONSORSHIPS, DONATIONS, AND CONTRIBUTION TO CHARITY OR SOCIAL PROJECTS

- 9.1 Contributions or donations made by the Group to community projects or charities need to be made in good faith and in compliance with this ABC Policy and all relevant Group's policies and procedures.
- 9.2 The Group's property, facilities, services or employees' time cannot be used for or contributed to community projects or charities without approval by the Management and/or the Board.
- 9.3 In accordance with Limit of Authority (EPC/SOP/FIN/P06), the Management and/or the Board must ensure the following:
- Request for donation and sponsorship is to be supported by an official request in writing by the intended recipient;
 - Background and reputation of the intended recipient is to be reviewed in writing before approval by Management and/or the Board;
 - Upon receipt of donation / sponsorship by the recipient, receipt of acknowledgement is to be obtained from the recipient.
- 9.4 No donation shall be made which may or may be perceived to breach applicable law or any other sections of this ABC Policy.
- 9.5 Management must be ensured that donations and sponsorships are not used as a scheme to conceal bribery or corruption practices or to influence business decisions.

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- 9.6 Recipient of donations and sponsorship from the Group are preferably to be approved institutions registered with Lembaga Hasil Dalam Negeri Malaysia.
- 9.7 All donation and sponsorship must be approved in accordance with Limit of Authority (EPC/SOP/FIN/P06).

10. RECRUITMENT OF EMPLOYEES


- 10.1 The Group aimed to provide equal opportunity for any qualified and competent individual to be employed by the Company from various multicultural and multiracial background, sourced locally and internationally.
- 10.2 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 employees.
- 10.3 In line with this, for all recruitments:
- Where applicable, proper background checks should be conducted in order to ensure that the potential employee has not been convicted in any bribery or corruption cases nationally or internationally;
 - Offers of employment should not be given in exchange for or to reward any benefit received by the Group. The Group will not offer employment, procure and/or create an opening within the organization in exchange for a personal benefit or seek an unfair advantage in any business negotiation or as an inducement for future business.

11. RESPONSIBILITIES

- 11.1 The Board has oversight of this ABC Policy. The Management and HODs are responsible for ensuring compliance with this ABC Policy. Every employee is required to be familiar with and comply with this ABC Policy.
- 11.2 The Group has a zero-tolerance approach to bribery and corruption. Any violation of this ABC Policy must be treated as serious matter and will result in disciplinary action, including dismissal and termination in accordance with local law.
- 11.3 Any individual and employee with any suspicious, concerns or believes regarding a violation with this ABC Policy has occurred or may occur in future, should raise up, notify and shall make report to the Group via the channel outlined in our Whistleblowing Policy and Procedures.
- 11.4 An employee will be accountable individually whether he or she pays any bribes himself or herself or whether he or she authorizes, assists or conspires with someone else to violate this ABC Policy and/or an anti-bribery or anti-corruption procedures. Punishment for violating the law is against him/her as an individual and may include imprisonment, probation, mandated community service and monetary fines and others which will not be paid by the Group.

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11.5 Further indications that may indicate bribery and corruption (“red flags”) are set out in Section 17 of this ABC Policy below.

11.6 Under Section 25 (1) and Section 25 (3) of the MACC Act 2009, any employee or business associates are required to report known or suspected violations of this ABC Policy to WhistleBlow Group or to the authority, failing which may result in disciplinary action or termination of agreement. In addition, failing to report known bribery or corruption activities is an offence under Section 25 (2) and Section 25 (4) of the MACC Act 2009 which may attract monetary fine or imprisonment or both.

12. RECORD KEEPING

12.1 The Group shall keep all financial records and have appropriate internal controls in place, which will evidence, substantiate and justify the business reasons for making payments to, and receiving payments from, third parties.

12.2 The Group must ensure all expenses claims relating to gifts or entertainment made to third parties are submitted in accordance with the Group’s reimbursement procedures and/or applicable policy and specifically record the reason for such expenditure. All the parties shall further ensure that all expense claims comply with the terms and conditions of this ABC Policy.


12.3 All documents, accounts and records relating to dealings with third parties, such as customers, suppliers and business contracts, should be prepared and maintained with strict accuracy and completeness. No accounts should be kept “off-book” to facilitate or conceal improper payments.

13. CONFIDENTIALITY AND PROTECTION

13.1 Individuals who refuse to accept or offer a bribe, or those who raise concerns or report another’s wrongdoing, are sometimes worried about possible repercussions. The Group encourages openness and will support anyone who raises genuine concerns in good faith under this ABC Policy, even if they turn out to be mistaken.

13.2 The Group is committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in bribery, or corruption, or because of reporting concerns under this ABC Policy in good faith. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern.

13.3 Any report made in accordance with Section 11.3 will be treated with utmost confidentiality.

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14. COMMUNICATION AND TRAINING

- 14.1 The Group will on a continuing basis to provide specific and regular training on this ABC Policy, and on anti-bribery and anti-corruption laws and on how to implement and comply with this ABC Policy, for all new and existing employees.
- 14.2 The Group’s zero-tolerance approach to bribery and corruption must be communicated to all the business associated at the outset of our business relationship with them and as appropriate thereafter. Wherever possible, a copy of this ABC Policy should be sent to all business associate at the outset of the business relationship or shall always refer to this ABC Policy published on the Group’s website.
- 14.3 This ABC Policy is a public document which is published in our website and shall be communicated to all our employees and business associates. Our employees and business associates are required to understand the Company position on anti-bribery and anti-corruption.
- 14.4 In addition to above, all business associates are required to complete and return a sign copy of Integrity Pledge to the Group to indicate their awareness and acceptance of the Group’s ABC Policy.

15. MONITORING AND REVIEW


- 15.1 All employees and business associates are responsible for the success of this ABC Policy and shall ensure adherence to this policy and use it to disclose any suspected danger or wrongdoing.
- 15.2 Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

16. CONTINUOUS IMPROVEMENT

- 16.1 The Group is committed to continually improving its policies and procedures relating to anti-bribery and anti-corruption. The Group may further enhance control measures based on the outcome of review on internal control systems and procedures.
- 16.2 All employees and business associates are welcome to provide suggestions to improve the ABC Policy.

17. RED FLAGS

The following is a non-exhaustive list of possible red flags (for illustrative purposes only) that may arise for an individual while working for the Group and which may raise concerns under various anti-bribery and anti-corruption laws.

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If the Board, employee and business associate come across any of these red flags or believe it may occur potentially while working for the Group, he/she must lodge a report promptly in accordance with the procedures as set out in our Whistleblowing Policy and Procedures.

- (a) Become aware that a third party engages in, or has been accused of engaging in improper business practices, improper conduct or has a reputation for paying bribes or requiring bribes;
- (b) A third-party demands gifts, benefits, commission or fees before committing or continue to sign up a contract;
- (c) A third-party request that payment is made to a country or geographic location different from where the third party resides or conducts business;
- (d) A third-party refuse to provide or provide insufficient, false, or inconsistent information in response to due diligence questions;
- (e) A third-party request the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us, or a shell entity serves as a middleman especially when domiciled in secrecy haven;
- (f) There are signs that the third-party is not acting on his own behalf, but is trying to conceal the true beneficial owner's identity;
- (g) A third-party has a reputation of having a "special relationship" with a government, political party or other public official or has been specifically requested by a public official;
- (h) A third-party refuse to sign a commission or fee agreement or insists on the use of a side-letter relating to the payment of funds;
- (i) A third-party request an unusually large or misappropriate commission, retainer, bonus or other fee or an unexpected additional fee or commission to "facilitate" a service;
- (j) A third-party request payment in cash or cash equivalent such as money order and refuses to provide an invoice or receipt;
- (k) A third-party refuse to provide an invoice or receipt for a payment, or you receive an invoice or receipt that appears to be non-standard or customized;
- (l) A third-party request that a transaction is structured to evade normal record-keeping or reporting requirements;
- (m) A third-party refuse to abide by this ABC Policy or does not demonstrate that it has adequate internal anti-bribery and anti-corruption policies and procedures in place.
- (n) Been offered an unusually generous gift or lavish benefits or entertainment by a third party.

6.0 Record

Doc. No	Form Title
EPC/ABC/P01/F01	Integrity Pledge
EPC/ABC/P01/F02	Gift, Entertainment and Hospitality Declaration Form
EPC/ABC/P01/F03	Gift, Entertainment and Hospitality Declaration Record

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