



DKLS INDUSTRIES BHD

Company No: 199501040269 (369472-P)

ANTI-CORRUPTION POLICY AND GUIDELINES

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1 INTRODUCTION

1.1 Our Principles

The DKLS Group of companies (“DKLS”) practice adaptive approaches against corruption.

The DKLS Anti-Corruption Policy and Guidelines (hereinafter referred to as the “AC Guide”) elaborates on the Code of Conduct (“Code”), providing guidance to employees and every director (executive and non-executive) concerning how to deal with improper solicitation, bribery and other corrupt activities and issues that may arise in the course of business.

DKLS also expects that contractors, subcontractors, consultants, agents, representatives and others performing work or services for or on behalf of DKLS will comply with the relevant parts of the AC Guide when performing such work or services.

Joint venture companies and associated companies are encouraged to adopt similar principles and standards.

Of course, no policy can describe all circumstances and rules. You will therefore be expected to use your common sense and professional judgment at all times, or seek advice from your Head of Department or Executive Director. If a law conflicts with a policy as set out in this AC Guide, you should comply with the law.

An electronic version of this AC Guide is available at www.dkls.com.my.

1.2 Offences and Consequences

WHY do we have to avoid corruption?

Engaging in bribery or corrupt practices can have severe consequences including the following for you personally as an individual and for DKLS as a corporate entity:-

(a) Personal Liability

- Criminal liability including imprisonment and/or fine
- Civil liability including payment of damages
- Loss of reputation
- Loss of employment
- Disqualification from any professional association which you are a member of

(b) Corporate Liability

In addition to the above the company may face criminal liability and possible fine, civil liability and payment of damages, loss of reputation and image, loss of business, debarment from projects, financial loss and other negative consequences.

WHAT Constitutes Corruption?

Corruption is a punishable offence under these main Acts:

	ACT	
(a)	Malaysian Anti-Corruption Commission Act 2009	<ul style="list-style-type: none"> • 4 main offences: <ul style="list-style-type: none"> (a) Soliciting and accepting corruption (b) Accepting or giving corruption (c) False claim (d) Abuse of position/office
(b)	Anti-Money Laundering And Anti-Terrorism Financing Act 2001	<ul style="list-style-type: none"> • whoever launders his property which comes from illegal activities such as bribery, criminal breach of trust, and false claim (Section 4(1) of the Act)
(c)	Penal Code (Act 574)	<ul style="list-style-type: none"> • offences relating to public servants taking gratification other than legal remuneration in an official capacity (Sections 161-165) • giving and receiving gratifications for the purpose of preventing or concealing from any punishment or legal action (Sections 213-215) • public servants obtaining valuable items from official clients (Section 165)

WHO may be liable for Corruption?

(a) Individual Liability

- Those directly involved
Any individual who is directly involved in committing any corrupt practices will be liable for the offence.
- Those in authority
A person in authority who had expressly authorised the offence or that type of offence, or knew of the offence and either consented to it or turned a blind eye to it.
- Those indirectly involved
An individual may be liable where he has used another person to act on his behalf.
- Aiding & abetting
An individual may also be liable for the offence of aiding and abetting where he has somehow facilitated the committing of the offence.

(b) Corporate Liability

- Through the acts of its agents

Through the corrupt act of an individual or company who has been appointed to act on its behalf and where the corrupt act is committed in the course of that appointment.

- Through the acts of its employees
Through the corrupt act of an employee (whatever his position) if the employee was acting within the course of his employment.
- Through the acts of its related companies or business partners
A company could be liable for a corrupt act committed by a subsidiary or associated company, joint venture or consortium partner, sub-contractor or supplier, where that corrupt act could benefit the company's business.
- “Turning a blind eye”
A party in authority (such as an officer or manager of a company) suspects or has reasons to suspect corruption activities in relation to a business transaction in which the company is involved, but deliberately refrains from making further inquiries and taking preventive steps.

If an offence is committed by the Company, person to be penalised will be its director, controller, manager, officer or partner or those who are in the position to manage its affairs.

1.3 Definitions

For the purpose of this AC Guide

“DKLS” or “the Company”	means DKLS Industries Berhad and its subsidiaries and controlled companies.
“Employee”	means any person who is in the employment of DKLS including but not limited to executives, non-executives, secretaries, secondees and individuals on direct hire.
“You”	means any person to whom this AC Guides applies.
“relative”, in relation to a person	means— (a) a spouse of the person; (b) a brother or sister of the person; (c) a brother or sister of the spouse of the person; (d) a lineal ascendant or descendant of the person; (e) a lineal ascendant or descendant of a spouse of the person; (f) a lineal descendant of a person referred to in paragraph (b); (g) the uncle, aunt or cousin of the person; or (h) the son-in-law or daughter-in-law of the person;
“Corruption”	means the act of giving or receiving of any gratification or reward in the form of cash or in-kind of high value for performing a task in relation to his/her job description.

“Gratification”	means— <ol 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; andg) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f);
“Facilitation Payments”	means small sums, unofficial or private payment made to secure or expedite a routine government action by a government official.
“False Claim”	means any person submitting false claim in payment requisitions with intent to deceive or mislead
“Head of Department/Division” (“HOD”)	Refer to nominated employees from Finance, Sales and Marketing, Human Resource, and others as deemed appropriate at the business unit (subsidiary) level.

2 GIFT, ENTERTAINMENT AND CORPORATE HOSPITALITY

Providing or receiving reasonable Gifts, Hospitality and Entertainment is often an appropriate way to reflect esteem or gratitude or to build stronger business relationships. Nonetheless, Gifts, Hospitality and Entertainment require careful considerations to ensure that they are consistent with the law and our Code.

Before offering, promising or receiving any Gifts, Hospitality or Entertainment you must ensure to comply with the AC Guide and the Code.

2.1 Gift and Entertainment Policy

Gifts

No one should act in a manner that would place any vendor or customer in a position where he or she may feel obligated to make a gift, provide entertainment, or provide personal favours to do business or continue to do business with DKLS.

However, the Company is very much aware that the exchange of gifts can be a very delicate matter where, in certain cultures or situations, gift giving is a central part of business etiquette. Although the general principle is to immediately refuse or return such gifts, accepting a gift on behalf of DKLS is allowed only in very limited circumstances, whereby refusing the gift is likely to seriously offend and may sever DKLS' business relationship with the Third Party.

Notwithstanding the above, in no circumstances may an employee, director or his/her relatives accept gifts in the form of cash or cash equivalent.

Exceptions to the Gift Policy

There are certain exceptions to the general rule whereby the receiving and provision of gifts are permitted in the following situations:

- a) Exchange of gifts at the company-to-company level (e.g. gifts exchanged between companies as part of an official company visit/courtesy call and thereafter said gift is treated as company property).
- b) Gifts from DKLS to external institutions or individuals in relation to DKLS' official functions, events and celebrations (e.g. commemorative gifts or door gifts offered to all guests attending the event).
- c) Gifts from DKLS to employees and directors and/or their relatives in relation to an internal or externally recognised company function, event and celebration (e.g. in recognition of an employee's/director's service to the company).
- d) Token gifts of nominal value normally bearing DKLS or company's logo or (e.g. commemorative plaques, t-shirts, pens, diaries, calendars and other small promotional items) that are given out equally to members of the public, delegates, customers, partners and key stakeholders attending events such as annual dinner, new project launching etc. and deemed as part of the company's brand building or promotional activities; and
- e) Gifts to external parties who have no business dealings with DKLS (e.g. monetary gifts or gifts in-kind to charitable organisations, sporting events or festive celebration sponsorship, scholarships or gifts under DKLS's corporate social responsibility ("CSR") programmes).
- f) Sponsorship to client's CSR programmes within approved yearly budget allocation. Refer to Part 4.2 Sponsorships and Donation for more details

Even in the above exceptional circumstances, employees and directors are expected to exercise proper care and judgment in giving and handling gifts and behave in a manner consistent with the general principles set out as per DKLS's Gift and Hospitality Policy.

Gifts to Fellow Team Members

Employees/ superiors may provide gifts (including gift cards) to fellow employees/subordinates (including from managers to team members) as long as the gifts are offered in good faith, reasonable and appropriate, and paid for by the employees and not at the expense of DKLS.

Performance awards should be provided to employees by DKLS under approved programs, and must comply with the Employees Handbook.

Providing Entertainment

DKLS recognises that providing modest entertainment is a legitimate way of building business relationships and as such a common practice within the business environment to foster good business relationship with external clients. As such, eligible employees are allowed to entertain external clients through a reasonable act of hospitality as part of business networking as well as a measure of goodwill towards the recipients and ensure compliance with local anti-bribery and corruption laws.

You are required to comply with the policies and procedures of DKLS and maintain expenses within the limits of your entitlement, when carrying out entertainment activities.

Specific rules governing employees' conduct when dealing with Public Officials is set out in greater detail in Part 3 Dealing with Public Officials.

Receiving Entertainment

DKLS recognises that the occasional acceptance of a reasonable and modest level of entertainment provided by third parties in the normal course of business is a legitimate way to network and build good business relationships.

However, it is important for employees and directors to exercise proper care and judgment before accepting entertainment offered or provided by a third party. This is not only to safeguard DKLS' reputation, but also to protect employees and directors from allegations of impropriety or undue influence.

2.2 Corporate Hospitality

Corporate hospitality is generally defined as “corporate events or activities organised by an organisation which involves the entertainment of employees and third parties for the benefit of that organisation”. Third parties may include customers, potential customers, contractors, external companies and any other stakeholders with whom a business relationship, whether current, prospective or historic exists.

Corporate events and activities include but are not limited to sporting events, gala dinners, or activity based events such as blood donation drive.

Corporate hospitality is recognised as a legitimate way to network and build goodwill in business relationships which has no intention to influence or be perceived to influence the improper outcome of a business decision by providing the corporate hospitality.

Providing Corporate Hospitality

DKLS recognises that providing corporate hospitality to its stakeholders be it through corporate events, or other public events, is a legitimate way to network and build goodwill in business relationships.

It is customary for DKLS to issue complimentary invitations in the form of invitations to third parties for events organized or sponsored by DKLS, its group Companies. Some of the examples of DKLS providing corporate hospitality are e.g annual dinners, gala dinners, blood donation drives etc.

While providing corporate hospitality is a reflection of DKLS' courtesy and goodwill, the respective Heads of Department/Division must exercise proper care to protect the Company's reputation against any allegations of impropriety or the perception of bribery especially when the arrangements could influence or be perceived to influence the outcome of a business decision and are not reasonable and bona fide expenditures.

Reasonable due diligence should be exercised when determining the selection of guests to be invited to a DKLS corporate hospitality event, particularly when the arrangements involves public officials.

The organising person or committee should undertake the following when providing corporate hospitality:-

- a) publicise and make clear the Company's anti-corruption policies on providing and receiving corporate hospitality;
- b) to obtain all necessary approvals for the issuance of invitation to corporate hospitality events; and
- c) All expenses incurred to provide the corporate hospitality must be properly documented, receipted and recorded in the Company's records.

Receiving Corporate Hospitality

As a general principle, DKLS' employees and directors are neither allowed to solicit corporate hospitality nor are they allowed to accept hospitality that is excessive, inappropriate, illegal or given in response to, in anticipation of, or to influence a favourable business decision, particularly from parties engaged in a tender or competitive bidding exercise (for e.g. contractors, vendors, suppliers etc.).

Notwithstanding the above, we recognise that the occasional acceptance of an appropriate level of hospitality given in the normal course of business is usually a legitimate contribution to building good business relationships. However, it is important for employees and directors to exercise proper care and judgement before accepting the hospitality, and to convey our anti-corruption policies/objectives when accepting any corporate hospitality. This is not only to safeguard the Company's reputation, but also to protect employees and directors from allegations of impropriety or undue influence.

If you have any doubts on the appropriateness of a corporate hospitality offered by an external party for e.g. a contractor or supplier, you should either decline the offer or consult your Head of Department/Division. In the case of directors (executive and non-executive), you should seek the advice of your respective Company Secretary.

3 DEALING WITH PUBLIC OFFICIALS

A ‘public or government official’ is defined without limitation, candidates for public office, officials of any political party, and officials of state-owned enterprises. Caution must be exercised when dealing with public officials as the laws of bribery and corruption in some countries are more stringent and provides for stricter punishments.

Providing gifts, entertainment or corporate hospitality to public officials or their relative is generally considered a ‘red flag’ situation in most jurisdictions.

You are strictly prohibited from paying for non-business travels, personal items and hospitality for any government official or his/her relative.

Other DKLS policies and procedures on gifts, entertainment and corporate hospitality must also be abided by. If approval is obtained for you to provide gifts, entertainment or corporate hospitality to public officials, you must ensure that the gift, entertainment or corporate hospitality is not excessive and lavish, and must commensurate with the official designation of the public official and not his personal capacity. Further, when presenting the gift, entertainment or corporate hospitality, you must make clear to the public official that the same is presented without any intention of seeking for any business favours or promise from that public official or his office. You must also be aware of local laws governing the activity and to ensure compliance. You should seek guidance from your Head of Department prior to providing any gift, entertainment or corporate hospitality to public officials.

4 CORPORATE SOCIAL RESPONSIBILITY (CSR), SPONSORSHIPS AND DONATIONS

As a responsible corporate citizen, DKLS is committed to contributing to the wellbeing of the people and nation in countries where it operates. It is however important that all Corporate Social Responsibility (“CSR”), sponsorships and donations are made in accordance with DKLS’s policies and receive prior authorization by DKLS Management or the Board.

4.1 Corporate Social Responsibility (CSR)

As part of our commitment to corporate social responsibility and sustainable development, DKLS do contribute to social investment activities throughout the year.

4.2 Sponsorships and Donations

Employees must ensure that all sponsorships and donations are not used as a subterfuge for bribery or used to circumvent including in particular, the prohibition on bribery. Employee needs to be certain that donations to charities or beneficiaries are not disguised illegal payments to government officials, and must ensure that the charity does not act as a conduit to fund illegal activities in violation of international anti-money laundering, anti-terrorism and other applicable laws.

All sponsorships and donations must comply with the following:

- ensure such contributions are allowed by applicable laws;
- obtain all the necessary internal and external authorisations;

- be made to well established entities having an adequate organisational structure to guarantee proper administration of the funds;
- be accurately stated in the company's accounting books and records;
- not to be used as a means to cover up an undue payment or bribery;

Examples of red flags to look out for are as follows:

- The proposed recipient /organisation has affiliations with a Public Official or their relatives are involved;
- The contribution is made on behalf of a Public Official;
- There is a risk of a perceived improper advantage for DKLS;

Whenever a red flag or possible red flag situation as set out above is identified, you shall not continue or allow such sponsorship or donations.

Employees must use good judgment and common sense in assessing sponsorship or donation requests. When in doubt, employees should seek further advice from their Head of Department/Division. Employees and directors are expected to exercise proper care and judgment in giving and handling donation/sponsorship and behave in a manner consistent with the general principles set out as per DKLS's Donation and Sponsorship Policy.

5 POLITICAL CONTRIBUTIONS

In general, DKLS may not make contributions or in-kind political contributions to political parties, political party officials, and candidates for political office or to other political interests on behalf of or for the benefit of DKLS, either directly or indirectly.

DKLS may, in very limited circumstances, make political contributions where such contributions are permitted under the law. The authority to approve such political contributions is with the Managing Director or the respective Board of Directors. If any contribution is made, it must be permissible under applicable laws and must not be made with any promise or expectation of favourable treatment in return and must be accurately reflected in DKLS's books and records.

6 FACILITATION PAYMENT

“Facilitation payment” is defined as payments made to secure or expedite the performance by a person performing a routine or administrative duty or function. Offering, promising or requesting facilitation payments is just as prohibited as actually paying or receiving facilitation payments. Facilitation payments need not involve cash or other financial asset; it can be any sort of advantage with the intention to influence them in their duties.

DKLS prohibits offering, providing, accepting or obtaining, either directly or indirectly, facilitation payments from any person for the benefit of the employee himself or for any other person. The reason underlying this prohibition is that facilitation payment is seen as a form of bribery and corruption.

Employee must not offer, promise, give, request, accept or receive anything which might reasonably be regarded as a facilitation payment. If you receive a request or if you are offered facilitation payments, you must report it to your Head of Department/Division.

However, there are certain situations or circumstances where you are faced with having to make facilitation payments in order to protect your life, limb or liberty. In dangerous situations like this, you are allowed to make payments but you must immediately report to your Head of Department/Division and the relevant authorities. Making facilitation payment in such a situation is the only exception which can be used as a defence when faced with allegations of corruption.

7 MONEY LAUNDERING

Money laundering occurs when the criminal origin or nature of money or assets is hidden in legitimate business dealings or when legitimate funds are used to support criminal activities, including financing terrorism.

DKLS strongly objects to practices related to money laundering, including dealing in the proceeds of criminal activities.

Money laundering is a very serious crime and the laws governing this type of crime can have extra territorial effect, i.e. the application of the law is extended beyond local borders.

The penalties for breaching anti-money laundering legislation are severe and can include extradition and incarceration in foreign jurisdictions.

Employees shall comply with all applicable DKLS's standard operating procedures before on-boarding business partners and conduct counterparty due diligence on DKLS's prospective business counterparties to understand their business and background.

Counterparty means any party that DKLS is currently in relationship with or intends to do business with in the future, either on a regular or once-off basis. Counterparties include but are not limited to customers, contractors, suppliers, consultants, agents, joint venture partners and any other business partners.

8 FALSE CLAIM

If you find that you have received overpayments of salary, allowances, expenses, claims or other compensation, or benefits in excess of your entitlements, you must immediately inform your immediate superior and the department responsible for such payments or benefits and then forthwith refund any such overpayments to DKLS.

9 DEALING WITH THIRD PARTIES

DKLS's dealings with third parties, which include contractors, suppliers, agents, consultants, joint venture partners, introducers/government intermediaries etc., must be carried out in

compliance with this AC Guide, DKLS's standard operating procedures, and all relevant laws. This includes informing the relevant third parties of DKLS's AC Guide. As part of our commitment, all forms of corruption are unacceptable and will not be tolerated.

DKLS expects all third parties that it engages with or acting for or on its behalf to share the Company's values and ethical standards as their actions can implicate DKLS legally and tarnish the Company's reputation. Therefore, where we engage third parties, such as contractors, agents, intermediaries or joint venture partners, we are obligated to conduct appropriate counterparty due diligence to understand the business and background of DKLS's prospective business counterparties, as well as go through a merit based selection process, before entering into any arrangement with them to ensure that we are dealing with counterparties that subscribe to acceptable standards of integrity in the conduct of their business.

DKLS requires its employees to use good judgment and common sense in assessing the integrity and ethical business practices of third parties. Employees should seek advice from their Head of Department/Division whenever particular questions arise relating to third parties that the Company has appointed or is considering appointing.

9.1 Dealing with Contractors and Suppliers

DKLS is committed to uphold the highest standard of ethics and integrity in all aspects of its procurement activities. All departments/divisions should avoid dealing with any contractors or suppliers known or reasonably suspected of corrupt practices or known or reasonably suspected to pay bribes. All departments/divisions must ensure that all procurement activities are in line with the procurement policies and procedures.

Each department should also monitor significant contractors and suppliers as part of their regular review of the performance of the third party. DKLS has the right to terminate their services in the event that these third party pay bribes or act in a manner which is inconsistent with the AC Guide.

If any red flags are raised, these issues must be resolved. If it is not possible then the company must be barred from being on the list of registered or licensed contractors /suppliers and/or disqualified from participating in any DKLS tender exercise.

For further guidance on the implementation of the AC Guide and the due diligence checklist for contractors and suppliers, employees should consult their respective Procurement Department.

9.2 Mergers, Acquisitions and Investments

DKLS must undertake due diligence in evaluating Mergers and Acquisition transactions and investments to ensure compliance with anti-bribery and corruption laws.

9.3 Joint Venture Partners

In view of the possibility that DKLS may be held responsible for the illegal activities of its co-ventures, we need to ensure that joint ventures in which DKLS has a controlling interest adopts the DKLS's AC Guide.

Where DKLS neither controls nor operates a joint venture or where DKLS holds a minority interest, we should make reasonable efforts to persuade the joint venture partner

to adopt the AC Guide (or substantially equivalent standards and principles) and to comply with all applicable anti-corruption laws and to establish controls substantially similar to DKLS standards to prevent corruption. We shall also be alert of warning signs which may arise in the conduct of the business. Any such warning signs must be reported to the Head of Department/Division and appropriate action to be taken.

10 RECRUITMENT OF EMPLOYEES

DKLS provides equal opportunity for any qualified and competent individual to be employed by the Company from various multicultural and multiracial background. The recruitment of employees are 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.

In line with this, background checks are conducted either on self-declaration basis or through other external means, where required, in order to ensure that the potential employee has not been involved in any corruption cases.

If you find or suspect that another person subject to this policy has violated or about to violate this policy or applicable law, whether deliberately or inadvertently, you must forthwith report the same, in writing, to your Head of Department/Division or your Human Resource Department.

11 WHISTLEBLOWING POLICY

DKLS encourages openness and transparency in its commitment to the highest standard of integrity and accountability. If you make a report or disclosure about any actual or perceived bribery or corruption in good faith, belief, without malicious intent, that a breach or violation as aforesaid may have occurred or may about to occur, you will be accorded protection of confidentiality, to the extent reasonably practicable, notwithstanding that, after investigation, it is shown that you were mistaken. In addition, employees who whistle blow internally will be also be protected against detrimental action for having made the disclosure, to the extent reasonably practicable.

Further details can be found in the Whistleblowing Policy published at <http://www.dkls.com.my>.

12 TRAINING AND COMMUNICATION

It is an employee's responsibility to understand the AC Guide and the relevant standard operating procedures as well as his role in following the AC Guide and procedures.

DKLS shall on an annual basis conduct anti-corruption trainings, awareness or refresher programmes for its employees to continuously propagate integrity and ethics within the corporation. Completion of the AC Guide training is compulsory for all employees.

All DKLS employees shall confirm in their employment contracts that they have read, understood and will abide by this AC Guide. On top of that, key management personnel are required to confirm and declare on an annual basis that they have complied with the AC Guide.

13 ANNUAL RISK ASSESSMENT

DKLS shall conduct a corruption risk assessment on an annual basis in respect of the Group, with intermittent assessments conducted when necessary, to establish appropriate processes, systems and controls to mitigate the specific corruption risks that the business is exposed to. The Company, through the Audit Committee, shall plan, establish, implement and maintain a monitoring programme, which covers the scope, frequency and methods for review. The annual corruption risk assessment shall be submitted to the Audit Committee and the Board for approval and to consider any appropriate action to be implemented.

14 PROCEDURES FOR MAKING A DISCLOSURE OF CORRUPTION

14.1 Channels for Making a Disclosure at the Company

In writing or through the completion of the prescribed Complaint Form (as per Appendix "A"), submitted through either of the following persons or channels listed below: -

The Executive Director
DKLS Industries Berhad
16th Floor and Penthouse, Ipoh Tower
Jalan Dato' Seri Ahmad Said
30450 Ipoh, Perak Darul Ridzuan
Or
Email to: BOD.WB@dkls.com.my

If for any reason, it is believed that reporting to management is a concern or not possible or appropriate, then the concern should be reported to the Chairman of the Audit Committee. The channel of reporting to the Chairman of Audit Committee is:

The Chairman of Audit Committee
DKLS Industries Berhad
16th Floor and Penthouse, Ipoh Tower
Jalan Dato' Seri Ahmad Said
30450 Ipoh, Perak Darul Ridzuan
Or
Email to: AC.WB@dkls.com.my

14.2 Details of Corruption and Supporting Evidence

Disclosures of corruption must be with sufficient details and supported with documentary evidences and/or information of parties who are able to confirm or support the disclosures, wherever practicable.

14.3 Anonymous Disclosures

Generally, the Company does not encourage anonymous disclosures as they may hinder investigation and the Company's ability to verify the authenticity of the information. Anonymity will also prevent the whistleblower from being accorded the necessary protection. The Company will however ensure that the identity of the whistleblower remains confidential and protected in accordance with its Whistleblowing Policy and Procedures. Notwithstanding that, DKLS reserves its right to investigate any anonymous disclosure at its discretion, depending on the nature and credibility of the information provided.

14.4 Action

The person receiving the complaint will review each disclosure together with other information received and will consider and decide on the next course of action which may include: -

- a) To proceed with the investigations into the matter.
- b) To proceed with the appropriate disciplinary action.
- c) To close the case.
- d) To refer the matter to the relevant parties e.g. in the cases where the disclosure is not considered as a corruption matter.
- e) Other courses of action deemed appropriate.

This AC Guide may be revised or amended from time to time as and when necessary, and shall be reviewed at least once every three (3) years. You are advised to check or refer to the latest version posted on DKLS's website regularly or when any relevant issue arises.

14.5 Confidentiality And Protection

- a) The Company shall treat all reports or disclosures as sensitive and will only reveal information on a "need to know" basis or if required by law, court, authority or for investigation purposes. The identity and particulars of the reporting individual shall otherwise be kept private and confidential unless the reporting individual chose to reveal his/her identity.
- b) The Company assures that a reporting individual who is an employee who makes a genuine report in good faith shall not be subject to unfair dismissal, victimisation, demotion, suspension, harassment, any action causing injury, loss or any other retaliatory actions ("Detrimental Action") by the Company.
- c) Any reporting individual who had been subject to Detrimental Action after making a genuine report under this AC Guide may lodge a complaint via the reporting channels set out in paragraph 14.1 above and the same procedures for investigation shall apply to any such complaints of Detrimental Action. An employee who commits any Detrimental Action against any employee who has made a report in good faith shall be subject to disciplinary action (including termination) in accordance with the Company's policy.

Appendix A

COMPLAINT FORM- CONFIDENTIAL

A. DETAILS OF INDIVIDUAL LODGING THE COMPLAINT

Name : _____

Designation : _____

Company : _____

Location : _____

Telephone Number : _____

E-mail address : _____

B. COMPLAINTS

Please describe the nature of your complaint. Include the details of the party or parties involved, date(s), time(s), location(s) etc. and any other relevant details. Please use additional papers, **if** necessary.

Please provide details of witness(es) or individual(s) who can support your complaint e.g. name, position, company etc.

Please state and attach documents and other evidences to support your complaint, if any.

C. DECLARATION

I hereby declare that this complaint is made voluntarily and that to the best of my knowledge, the details and information provided are true.

.....
Signature

Name:

NRIC No.:

Date:

Witness to this declaration (if any)

.....
Signature

Name:

NRIC No.:

Date:

D. FOR OFFICIAL USE BY THE COMPANY

Date received :

Nature of complaint

Whistleblowing complaint

Others

Remark:

Staff Declaration Form

I, _____, hereby declare that I have fully read and understood the DKLS Anti-Corruption Policy and Guidelines (“AC Guide”). I undertake to abide by the requirements and provisions set out in the AC Guide and any amendments as may be made from time to time, during the course of my employment.

(Signature)

Name:

NRIC No.:

Position:

Date: