



ANTI-BRIBERY & CORRUPTION POLICY

VERSION 1.0 2020

Table of Contents

1	POLICY STATEMENT	2
2	WHO MUST COMPLY WITH THIS POLICY?	2
3	DEFINITIONS	2
4	ANTI-BRIBERY AND CORRUPTION POLICY	3
5	GIFT, MEALS AND ENTERTAINMENT POLICY	3
6	CONFLICT OF INTEREST	4
7	SPONSORSHIPS AND DONATIONS	4
8	FACILITATION PAYMENT	5
9	RECRUITMENT OF EMPLOYEES & EMPLOYMENT	5
10	RECORD-KEEPING	5
11	CONSEQUENCES OF VIOLATION	6
12	REPORTING ACTUAL OR SUSPECTED WRONGDOINGS	6
13	CONTINUOUS IMPROVEMENT	6
	APPENDIX A- DECLARATION FORM FOR CONFLICT OF INTEREST	7
	APPENDIX B - DECLARATION FORM FOR GIFTS, MEALS AND ENTERTAINMENT	8

1 POLICY STATEMENT

Mewah International Inc. and its subsidiaries (“Mewah”, “the Group”, “we” or “our”) are committed to conducting business dealings legally, ethically and with integrity. This means avoiding practices of bribery and corruption of all forms in the Group’s daily operation. The Group has adopted a zero tolerance approach against all forms of bribery and corruption and takes a strong stance against such acts.

The Group’s Anti-Bribery and Corruption Policy (“this Policy”) principles and rules apply to all the Group’s activities and addresses business conduct and ethics to support our core values which are outlined below:

Motivation **E**ngagement **W**isdom **A**spiration **H**onor

The Group highlighted “Honor” as one of our core values as we uphold the highest ethical and professional’s standard in our day to day business dealings. We must at all times comply with this Policy and all relevant anti-bribery and corruption laws including the Singapore Prevention of Corruption Act (PCA), Malaysian Anti-Corruption Commission Act 2009 (ACT 694), UK Bribery Act 2010, US Foreign Corrupt Practices Act and other similar anti-bribery and corruption laws where we do business.

This Policy is not intended to provide definitive answers to all questions regarding bribery and corruption. Rather, it is intended to provide employees with a basic introduction to how the Group combats bribery and corruption in furtherance of the Group’s commitment to lawful and ethical behavior at all times. If you have any doubt about the scope of applicable laws or the application of the Group’s policies concerning the fight against bribery and corruption, you should contact Legal & Corporate Services Department immediately.

2 WHO MUST COMPLY WITH THIS POLICY?

This policy is intended to apply to every employee in the Group worldwide. It is also intended to apply to every director (executive or non-executive) of those companies. Although this Policy is specifically written for Mewah’s employees and directors, we expect that contractors, sub-contractors, consultants, agents, representatives and others performing work or services for or on behalf of Mewah will comply with it in relevant part when performing such work or services.

3 DEFINITIONS

“Anything of Value” means bribes, kickbacks, a financial advantage, services, favours or any other direct or indirect benefit or gratification, whether in cash or in kind, tangible or intangible. The term “Anything of Value” has a wide application. Examples of these include but are not limited to gifts, meals, entertainment, discounts that are out of the ordinary or routine businesses, offer of employment, including any gratification, services or favours which may not have a tangible or direct financial value attached, such as sexual favours.

“Exposed Position” means a staff position identified as vulnerable to bribery through a risk assessment. Such positions may include but is not limited to any role involving procurement or contract management; financial approvals; human resource; relations with government officials or government departments; sales; positions where negotiation with an external party is required; or other positions which the company has identified as vulnerable to bribery.

“Facilitation Payment” means payments made to secure or expedite the performance by a person performing a routine or administrative duty or function.

4 ANTI-BRIBERY AND CORRUPTION POLICY

- (i) All forms of bribery and corruption are prohibited. The Group upholds a zero tolerance approach. In addition to bribery, you must not participate in any corrupt activity, such as extortion, collusion, breach of trust, abuse of power, trading under influence, embezzlement, fraud or money laundering.
- (ii) This Policy applies equally to its business dealings with commercial (‘private sector’) and government (‘public sector’) entities, and includes interactions with their directors, employees, agents and other appointed representatives at all levels.
- (iii) Bribery may take the form of exchange of money, goods, services, property, privilege, employment position or preferential treatment. You shall not therefore, whether directly or indirectly, offer, give, receive or solicit Anything of Value, in the attempt to illicitly influence the decisions or actions of a person in a position of trust within an organisation, either for the intended benefit the Group or the persons involved in the transaction.

5 GIFT, MEALS AND ENTERTAINMENT POLICY

The Group has adopted a strict policy in regard to Gift, Meals and Entertainment (“GME”). As a general rule, employees and directors (executive or non-executive), family members or agents acting for or on behalf of Mewah employees, directors, or their family members are prohibited from, directly or indirectly, receiving or providing gifts subject to only to certain exceptions and provided it is in compliant with all principals set in this Policy.

However, the Group allows appropriate business-related GME. Reasonable GME are acceptable provided that the following guiding principles are observed.

(i) Principal 1: Transparency

You should be comfortable to disclose to your colleagues the GME that you offered or received and complied with all reporting policy set forth by the Group.

(ii) Principal 2: Conflict

You should only offer or accept GME to or from those who will not put you in a position in conflict.

(iii) Principal 3: Influence

The GME must not be offered or accepted when there is a pending business decision or such GME will influence a business decision.

(iv) Principal 4: Value

The GME must be modest and must not be so frequent as to place or seem to place the recipient under an obligation.

(v) Principal 5: Intention

The intention behind the GME must be bona fide and must not be interpreted as to gain

unmerited advantage.

There are certain exceptions to the general rule whereby the receiving and provision of GME 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 the Group to external institutions or individuals in relation to the company's official functions, events and celebrations (e.g. commemorative gifts, door gifts offered to all guests attending event);
- c) Gift from Mewah to employees and directors and/or their family members in relation to an internal or externally recognized function, event and celebration (e.g. in recognition of an employee's/director's service to the Group);
- d) Corporate gift or sample of nominal value normally bearing Mewah's logo (e.g. t-shirts, pens, 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 exhibitions, training, trades shows etc. and deemed as part of the Group's brand building or promotional activities; and
- e) In some countries, hospitality through meals and entertainment is a central part of business etiquette provided always such entertainment is appropriate in character (e.g. no "adult" entertainment) and consistent with local business customs and practices.

Notwithstanding to the exceptions above, before you offer GME, you are required get approval from your Head of Department/Immediate Superior and notify Human Resource Department via Declaration Form For Gift, Meals and Entertainment as per Appendix B or via any other platform implemented by the Group from time to time. You should provide all details including the type of GME, purpose, name of participants/beneficiary, value, date and location. Similarly, if you receive any GME, you are required to declare using the same form and get approval from Head of Department and notify Human Resources Department.

6 CONFLICT OF INTEREST

Conflict of interest arise in situations where there is a personal interest that might be considered to interfere with that person's objectivity when performing duties or exercising judgement on behalf of the Group. You should avoid or deal appropriately with situations in which personal interest could conflict obligations or duties. You must not use your position, official working hours, Group resources and assets for personal gain or to the Group's disadvantage.

If you find yourself in a situation of conflict whether actual or potential, speak to your Head of Department or Legal & Corporate Services Department so that it could be managed properly. In such situation you must declare your conflict of interest via Declaration Form for Conflict of Interest as per Appendix A or via any other platform implemented by the Group from time to time and send to Head of Department/Immediate Superior and notify the local Human Resources Department as soon as practicable.

7 SPONSORSHIPS AND DONATIONS

As a responsible corporate citizen, Mewah is committed to contributing to the well-being of the people and nation in countries where it operates. It is however important that all sponsorships and

donations are made in accordance with Mewah's policies and receive prior authorization by Mewah Management or the Board.

In accordance with Mewah's commitment to contribute to the community coupled with its value of integrity and transparency, all sponsorships and donations should comply with the following:

- i) ensure such contributions are allowed by applicable laws;
- ii) obtain all the necessary internal and external authorisations; and
- iii) be made to well established entities having proper registration.

8 FACILITATION PAYMENT

Offering, promising or requesting Facilitation Payment is just as prohibited as actually paying or receiving Facilities Payments. Facilitation Payment can be Anything of Value and it can be any sort of advantage with the intention to influence them in their duties.

Mewah prohibits accepting or obtaining, either directly or indirectly, Facilitation Payments from any person for the benefit of the employee himself or for any other person.

However, there are certain situation 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 and Legal & Corporate Services Department. Making Facilitation Payment in such a situation is the only exception which can be used as a defence when faced with allegations of bribery and corruption.

9 RECRUITMENT OF EMPLOYEES & EMPLOYMENT

- (i) You will not suffer demotion, penalty or other adverse consequences for refusing to pay or receive bribes or other illicit behaviour, even if such refusal may result in the company losing business or experiencing a delay in business operations.
- (ii) The Group recognises the value of integrity in its employees and directors. The Group's recruitment, training, performance evaluation, remuneration, recognition and promotion for all employees, shall be designed to recognise integrity. The Group conducts due diligence on employees who holds or may be holding, Exposed Positions.
- (iii) The Group does not offer employment to prospective employees in return for previous favour / in exchange of improper favour.
- (iv) All new recruits shall complete trainings on the Code of Conduct and Ethics and this Policy.
- (v) 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 or your local Human Resources Department.

10 RECORD-KEEPING

You must declare and keep a written record of the following:

- i) all GME given or received where it is reasonably suspected to be a bribe under the circumstances with approval of Head of Department/Immediate Superior and notification to Human Resources Department via Declaration Form For Gift, Meals and Entertainment as per Appendix B or via any other platform implemented by the Group from time to time;
- ii) declaration of conflict of interest made to Head of Department/Immediate Superior and Human Resources Department via Declaration Form for Conflict of Interest as per Appendix A or via any other platform implemented by the Group from time to time. The declaration should include the mitigation action taken to avoid such conflict; and
- iii) all expenses, claims relating to entertainments, gifts or payments to third parties in accordance with our expenses claim policy.

The Group Internal Audit Departments shall have the respective right to inspect the above records as and when deem appropriate to ensure compliance with this Policy. At a minimum, all records must be kept for seven (7) years.

11 CONSEQUENCES OF VIOLATION

The Group regards bribery and corruption as a serious matter. Non-compliance may lead to disciplinary action, up to and including termination of employment. Further legal action may also be taken in the event the Group's interests have been harmed as a result of non-compliance.

The Group shall notify the relevant regulatory authorities if any identified bribery or corruption incidents have been proven beyond reasonable doubt.

Where notification to the relevant regulatory authorities have been done, the Group shall provide full co-operation to the said regulatory authorities, including further action that such regulatory authorities may decide to take against convicted employees and/or directors.

12 REPORTING ACTUAL OR SUSPECTED WRONGDOINGS

Any person who observes or suspects that another Mewah's employee or anyone else may be acting in contravention of this Policy has an obligation to report it. Other than Human Resources Department or Head of Department/Immediate Superior, all such concerns may also be reported according to Mewah Group Whistle-Blowing Policy.

Reporting should be made without delay as prompt reporting and resolution of corruption or bribery issues in many cases are required by applicable law or regulatory requirements. Any person who, knowingly or willfully, fail to make a report may be subject to disciplinary action including termination of employment.

13 CONTINUOUS IMPROVEMENT

Mewah Group is committed to continually improving its policies and procedures relating to anti-bribery and corruption. The Group may therefore endeavor to develop further integrity measures and certify the Group's anti-bribery and corruption procedures as adequate where certification is available.

APPENDIX A- DECLARATION FORM FOR CONFLICT OF INTEREST

Section A - To Be Completed By Employee Making The Declaration

I) Employee's Particulars

Name: _____ Designation & Department: _____

II) Declaration Description

Persons/Companies with whom/which I have official dealings and/or private interest	Personal Relationship (e.g. relative, classmate, etc.)	Official Relationship (e.g. vendor, client, etc.)	Brief description of my duties involving the Persons/Companies (e.g. tender evaluation, procurement of goods/services)

Date: _____ Signature of Employee: _____

Section B - To Be Completed By Head of Department / Immediate Superior

The conflict of interest situation(s) mentioned in Section A is/are noted and the following measure is recommended:

- You must stop performing any official duties relating to the persons/companies that is/are stated in Section A
- You may continue performing your official duties relating to the persons/companies that is/'are stated in Section A, on condition that you must maintain your impartiality and professionalism without being undermined by your personal interest.

Remarks:

Date: _____ Name & Signature: _____

Anti-Bribery & Corruption Policy



APPENDIX B - DECLARATION FORM FOR GIFTS, MEALS AND ENTERTAINMENT

Section A - To Be Completed By Employee Making The Declaration

III) Employee's Particulars

Name: _____ Designation & Department: _____

IV) Declaration Description

Sender's Name & Company	Receiver's/Beneficial Name or Company	Description of Gift / Benefit	Est. Value

Reason of receiving or giving gift/benefit:

Date: _____ Signature of Employee: _____

Section B - To Be Completed By Head of Department / Immediate Superior

Valuation Price:

Recommended Mode of Allocation / Disposal:

Remarks:

Date: _____ Name & Signature: _____