



ANTI-BRIBERY AND CORRUPTION POLICY

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Ehsan Bina Group of Companies, including Ehsan Bina Sdn. Bhd., Binavest Sdn. Bhd., Foresthill Damansara Land Sdn. Bhd., and its subsidiaries, affiliates, related and associated companies (collectively referred to as “EB Group”, “the Company”, “we”, “us” or “our”) is committed to conducting its business with integrity, honesty, transparency and accountability.

This Anti-Bribery and Corruption Policy (“Policy”) sets out the standards and requirements to prevent, identify and report bribery, corruption and improper conduct in the course of the EB Group’s property development, construction and related business activities.

1. PURPOSE

The purpose of this policy is to uphold the highest standards of integrity, honesty and transparency in all business dealings, reinforce the Company’s zero-tolerance approach towards bribery and corruption, and establish clear rules for preventing, identifying and reporting improper conduct.

2. SCOPE

This Policy applies to:

- All employees, including permanent, probationary, contract / fixed-term, project-based, part-time / temporary employees, and interns / trainees, across all job grades and functions.
- Directors, senior management, supervisors and heads of departments, who are responsible for promoting ethical conduct, ensuring compliance and enforcing this Policy.
- Third parties and business partners, including contractors, suppliers, vendors, agents, consultants, joint venture partners and service providers acting for or representing the Company in any capacity. Relevant third parties are expected to comply with this Policy as a condition of engagement.
- All subsidiaries, offices, warehouses, project sites and other locations where the Company operates or conducts business activities.
- All commercial, financial and operational activities undertaken locally, including procurement, tendering, subcontracting, licensing, joint ventures, sponsorships and charitable donations.

3. DEFINITIONS

- Bribery:** Corruptly offering, giving, receiving or soliciting any gratification, directly or indirectly, as an inducement or reward for any person, regardless of their position, seniority, authority or relationship with the parties involved, to perform, refrain from performing, or improperly influence any act or decision in relation to any matter or transaction.
- Corruption:** Abuse of entrusted power for private gain, such as accepting kickbacks, committing fraud or engaging in unethical negotiations.
- Facilitation Payment:** An unofficial, often small payment made to speed up routine administrative processes or services. Such payments are considered bribes under this Policy and are not permitted.
- Gifts and Hospitality:** Items of value, entertainment, travel, meals or services provided to or received from third parties.

4. GUIDING PRINCIPLES

- Zero Tolerance:** The Company prohibits all forms of bribery and corruption, whether direct or indirect, active or passive.
- No Improper Advantage:** Employees and relevant third parties must not offer, solicit or accept anything of value intended to improperly influence decisions or secure unfair business advantages.
- Transparency:** All transactions and interactions must be accurately recorded, documented and auditable.

- d) **Responsible Gifts and Hospitality:** Gifts, hospitality or entertainment must not be given or accepted if they could improperly influence decisions, create a sense of obligation or damage the Company's reputation.
- e) **Individual Accountability:** Every employee is personally responsible for ensuring that their conduct is free from bribery and corruption.
- f) **Reporting:** Suspected bribery, corruption or unethical practices must be promptly reported through the Company's Whistleblowing Policy.

5. GIFTS, HOSPITALITY AND ENTERTAINMENT

Gifts, meals, hospitality and entertainment must be modest, reasonable, occasional, customary in business practice and connected to a legitimate business purpose. They must not be intended to influence a business decision improperly or create a sense of obligation.

- Low-value, customary and token items, such as festive hampers, corporate souvenirs and promotional merchandise, may be accepted only where occasional, modest in value and not creating an obligation.
- Reasonable and proportionate business meals or entertainment may be acceptable where related to legitimate business discussions and not excessive.
- Employees must declare gifts received and gifts or hospitality provided where required by the Company's procedures, and ensure declarations are recorded in the Gift & Hospitality Register.
- Any item exceeding a threshold specified by the Company must be declared to HR or the Compliance Officer and referred for approval or further action in accordance with the applicable procedure.
- Cash or cash equivalents, including vouchers and gift cards, personal favors, lavish entertainment and gifts intended to influence a tender, contract or business decision are prohibited. Employees must not give or accept cash or its equivalent.

6. PROHIBITED CONDUCT

Employees and relevant third parties are strictly prohibited from:

- Offering, giving, requesting or accepting bribes, kickbacks or any improper advantage to secure business, influence decisions or obtain favorable treatment.
- Facilitating or approving transactions or contracts that involve corrupt practices or suspicious arrangements.
- Providing or accepting lavish gifts, entertainment or hospitality that may create a conflict of interest or perception of undue influence.
- Providing political contributions, sponsorships or charitable donations as a cover for bribery or to gain an improper advantage.
- Concealing, falsifying or misrepresenting Company records, accounts or financial transactions.
- Making or authorizing facilitation payments, whether directly or through an intermediary.

7. THIRD-PARTY ENGAGEMENTS

- Employees must conduct appropriate due diligence before engaging vendors, agents, contractors, consultants or other relevant third parties.
- Third parties acting on behalf of the Company are expected to comply with this Policy and applicable contractual requirements.
- Employees must not use a third party, intermediary or business partner to perform an act prohibited under this Policy.
- Concerns identified during due diligence or business dealings must be escalated to HR, Compliance or Management for review before proceeding, where practicable.

8. ROLES AND RESPONSIBILITIES

- a) **Employees:** Comply with this Policy, make required declarations, remain alert to suspicious activities and immediately report suspected or actual bribery or corruption through the Company's Whistleblowing channels.
- b) **Managers / HODs:** Promote awareness, lead by example, monitor team compliance, review gifts and hospitality declarations, and promptly escalate concerns.

- c) **HR / Compliance:** Maintain relevant records, provide or coordinate awareness and training, receive and assess concerns, support investigations, and report findings to Management.
- d) **Senior Management:** Support implementation, review significant concerns and ensure appropriate corrective action.

9. REPORTING AND INVESTIGATION

Employees must report suspected or actual bribery, corruption or unethical practices immediately through the reporting channels set out in the Company's Whistleblowing Policy (Section 13 of the HR Policy Manual).

- Reports will be treated confidentially and handled in accordance with the Whistleblowing Policy.
- Reports will be subject to impartial assessment and investigation by the Compliance Officer, HR or designated internal audit personnel, as appropriate.
- Investigations may involve internal disciplinary proceedings or referral to external authorities, depending on the nature and severity of the matter.
- Employees must cooperate fully with authorized investigations, audits and regulatory inquiries. Retaliation against a person who makes a genuine report is prohibited.

10. COMPLIANCE AND MONITORING

The Company shall implement appropriate internal controls, due diligence procedures and regular audits to prevent, detect and address bribery and corruption.

- HR, Compliance and Management shall periodically review this Policy and its implementation to ensure continued alignment with applicable requirements and business operations.
- Gift and hospitality declarations, due diligence, training, reports, investigation outcomes and corrective actions shall be recorded and maintained as appropriate.
- Risks, breaches or control weaknesses identified through reviews or audits shall be escalated promptly for corrective action.
- Employees and relevant third parties shall cooperate with compliance reviews, investigations and regulatory inquiries.

11. NON-COMPLIANCE

Any employee found to have engaged in, facilitated or attempted bribery or corruption may be subject to disciplinary action, up to and including termination of employment, in accordance with Company procedures and applicable laws.

- Serious cases may be referred to law enforcement or other relevant authorities and may result in legal consequences for individuals involved.
- Third parties found to have violated this Policy may be subject to appropriate action, including blacklisting, contract termination and referral to relevant authorities, where applicable.
- Action shall be determined having regard to the circumstances, seriousness and available evidence.

12. POLICY REVIEW AND AMENDMENTS

This Policy shall be reviewed periodically and when required by changes in applicable laws, regulatory requirements, business activities or identified risks. Amendments shall be subject to the Company's applicable approval process. The latest approved version shall be maintained by the Policy Owner and published through the Company's designated communication channels.