



ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

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1.0 Introduction

This Anti-Bribery and Anti-Corruption Policy (“ABAC” or “Policy”) serves as a guiding framework for Kawan Food Berhad and all its subsidiaries (“Group” or “Company”) in managing relationships with stakeholders and supporting communities through ethical and compliant practices.

Kawan’s values and objectives uphold integrity, transparency, and accountability in all business dealings, including the management of donations, sponsorships, and gifts. These activities are governed by strict internal controls to ensure alignment with anti-bribery and anti-corruption principles. Any act of receiving, giving, promising or offering to give sponsorships, donations, hospitality or gifts are strictly prohibited if it:

- is not aligned with the Company’s image;
- is illegal or in breach of local or foreign bribery and corruption laws
- involves personal interest;
- involves political elements; and
- does not directly support community needs.

All employees are expected to adhere to the standards set out in the Group’s Code of Ethics & Conduct, which reinforces ethical behaviour across all levels of the organization.

1.1 Purpose

The purpose of this Policy is to set out principles and clear procedures for all donations, sponsorships, hospitality and gifting activities of the Group.

This Policy also provides guidance to all employees on how to deal with improper solicitation, bribery and other corrupt activities and/or issues that may arise during in the course of their employment.

1.2 Scope

This Policy applies to all employees and relevant stakeholders of Kawan Food Berhad and its subsidiaries, including but not limited to suppliers, business partners and associated persons.

1.3 References

- Malaysian Anti-Corruption Commission Act 2009 (Act 694)
- Bursa Malaysia Anti-Corruption Policy 2023
- Kawan Food Berhad Code of Ethics & Conduct (“Code of Ethics & Conduct”)
- Kawan Food Berhad Corporate Social Responsibility Policy (“CSR Policy”)
- Kawan Food Berhad Whistle Blowing Policy (“WB Policy”)
- KFM Gift Providing Standard Operating Procedure (“Gift Receiving SOP”)
- KFM Gift Receiving Standard Operating Procedure (“Gift Receiving SOP”)
- Kawan Food Berhad Staff Claim Standard Operating Procedure (“Staff Claim SOP”)

2.0 Definitions

Key terms, Acronyms and Jargons	Definitions (in the context of this document)
Bribery	The offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust, directly or indirectly, to obtain an improper personal or business advantage.
CEO	Chief Executive Officer
COO	Chief Operating Officer
CSR	Corporate Social Responsibility
Donation(s)	Support given by the Company to charitable organisations or individuals such as cash/in-kind contributions aimed at creating social value, and may offer minimal or incidental branding exposure (e.g., logo placement or social media mentions) without commercial intent.
Employees	Any person who is in the employment of Kawan including and not limited to all directors (executive or non-executive), secretaries, contract workers on direct hire.
Expenses	Provision or reimbursement of travel and other business-related expenses incurred by customers and/or distributor partners
EC	Executive Chairman
Family	Employee's spouses, children, parents, siblings, grandparents, grandchildren, in-laws, uncles, aunties, nieces, nephews as well as others who are members of their family. These includes those adopted and step family members.
Facilitation Payment	Payments made to secure or expedite the performance by an employee to perform a routine or administrative function.
Gift(s)	Acts of giving and receiving gifts in anything of value including but not limited to goods, money, property, travels, loans, services and other benefits which is not part of the usual business activity.
GMD	Group Managing Director
Gratification	<p>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;</p> <p>b) Any office, dignity, employment, contract or employment or services, and agreement to give employment or render services in any capacity;</p> <p>c) Any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;</p> <p>d) Any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;</p> <p>e) Any forbearance to demand any money or money's worth or valuable thing;</p> <p>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 any 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</p> <p>g) Any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the aforementioned.</p>
HOD	Head of Department

Hospitality	<p>Hospitality refers to the Company’s practice of hosting or entertaining external stakeholders through activities that provide food, beverages and/or experiences intended to build goodwill and strengthen professional relationships. It encompasses both informal engagements and formal, organized events, ranging from routine business meals to structured corporate programs such as factory visits, networking sessions, and branded activities (e.g., sporting events, annual dinners, etc.). These initiatives are designed to foster trust, enhance stakeholder engagement, and support healthy and strategic business objectives with third parties or customers.</p> <p>A) Standard Business Hospitality Standard Business Hospitality refers to informal or semi-formal engagements such as business lunches or dinners initiated by employees as part of their routine business responsibilities. These activities are typically aimed at maintaining professional relationships, fostering rapport, and supporting ongoing business interactions with clients, customers, or partners. They are directly related to the employee’s job scope and are considered part of regular business development efforts.</p> <p>B) Organized Corporate Hospitality Events Organized Corporate Hospitality Events are formal, pre-arranged programs coordinated by the Company to host groups of external stakeholders, including business partners, students, or other invited guests. These events are distinguished by their structured nature and may include scheduled activities such as site visits to manufacturing facilities, office tours, presentations, or curated engagement sessions. They are designed to enhance stakeholder experience, promote corporate visibility, and support strategic outreach objectives.</p>
HR	Human Resource
Kawan	Kawan Food Berhad
Prohibited Gift(s)	Gifts that are considered prohibited, which are received with the intentions as outlined in Section 8.2.1 of this policy.
Person(s) Associated	Any person(s) who perform services for or on behalf of the Group (e.g., consultants, lawyers, agents, suppliers, contractors, distributors, stockists etc.)
Public Officials	Individuals who hold positions in government bodies, agencies, or institutions, as well as representatives of government-linked companies (GLCs), statutory bodies, or any entity owned or controlled by the government.
Sponsorship(s)	Financial support/contributions given for projects, events or activities, in return for an opportunity to commercially and strategically promote the Group’s name, image, reputation, products and services, or other tangible branding returns including media coverage, audience engagement, or promotional opportunities.

3.0 Bribery

Bribery involves the offering, giving, receiving, or soliciting of something of value with the intent to influence the actions or decisions of an individual in a position of trust. Within the Group, such acts are strictly prohibited as they undermine ethical standards, distort fair business practices, and expose the organization to legal and reputational risks.

The following are examples of actions that constitute bribery and are not tolerated under this Policy:

- **Soliciting or Accepting Bribes**

Employee or agent who corruptly solicits/accepts/agrees to accept gratification as an inducement or a reward to do or not to do an act in relation to a transaction or any official act of his principal or employer.

- **Offering or Giving Bribes**

Any person who gives/offers gratification to any officer as an inducement or a reward to do or not do any act in relation to a transaction or any official act of his principal or employer.

- **Making a False Claim**

Employee or agent who intends to deceive and mislead his principal/employer through statement(s) which is/are false or erroneous or defective.

- **Abuse of Position or Office**

Any officer who uses his position in making a decision or doing an act in relation to any matter where he, his family, relatives or associates has an interest in either directly or indirectly.

3.1 Example Scenarios of Bribery

- Terms of reference (including technical specifications) are biased to favour a supplier or exclude potential competitors;
- Bribe solicitation for confidential information during pre-bidding or bidding stage;
- Kickback – sales representative is offered hidden compensation by customer or intermediary;
- Facilitation payment to officials to speed up a process of approvals and routine services which the officials are required to provide;
- Public official of a local government agency demands a fee for technical approval of equipment;
- Newly hired employees cannot obtain work permits unless an employment surcharge is paid;
- Perishable goods are held in customs and will only be released if a cash payment is made;
- Giving favours to please a company or person in order to gain benefits to secure a business deal; and
- Supplier offer a bribe to manager to overlook “out of specs” or inferior goods or services.

4.0 Roles and Responsibilities

<p>All employees</p>	<ul style="list-style-type: none"> • Strictly adhere to this Policy at all times. • If employees receive donations, sponsorship or hospitality requests, they are required to promptly reroute the request to the Corporate Affairs Department.
<p>Corporate Affairs Department</p>	<ul style="list-style-type: none"> • Evaluates and acts upon all donation, sponsorship and hospitality requests received by the Company according to the evaluation criteria outlined in Section 6 of this Policy. • Keeps record of all approved donation, sponsorship and hospitality activities, ensuring all the necessary documents are tracked and kept organized. <p><i>Note: Human Resources & Admin Department will serve as the alternate point of contact in situations where Corporate Affairs is not available.</i></p>
<p>Executive Director, Marketing & ESG</p>	<ul style="list-style-type: none"> • Designated first-line Approval Authority for all sponsorship and donation requests, ensuring alignment with the company's strategic priorities and CSR framework, as outlined in the CSR Policy. • Provides strategic oversight to ensure donation and sponsorship initiatives contribute to long-term social value, upholds the company's ethical standards. • Maintains accountability for decisions made for donation and sponsorship activities, ensuring transparency and compliance with internal governance and external regulatory expectations.
<p>Chief Operations Officer</p>	<ul style="list-style-type: none"> • Act as the alternate approver in the absence of the Executive Director, Marketing & ESG. • To act as an additional approver required for any donation and sponsorship requests amounting to RM30,000 and above.
<p>Executive Chairman (EC) / Group Managing Director (GMD) / Chief Executive Officer (CEO)</p>	<ul style="list-style-type: none"> • To ensure that the Group has in place the necessary systems to comply with this Policy. • Holds the authority to reduce or propose to increase the Approved Value Threshold for Gifts as outlined in Section 8.1. • To act as an additional approver required for any donation and sponsorship requests amounting between RM1,000,001 and RM2,000,000.

Board of Directors	<ul style="list-style-type: none"> • To review and approve this Policy and its revisions; and oversee to ensure that the Policy is fully implemented across the Group. • To review any increment to the Approved Value Threshold for Gifts as outlined in Section 8.1. • To act as an additional approver required for any donation and sponsorship requests amounting above RM2,000,000.
Audit Committee (AC)	<ul style="list-style-type: none"> • To endorse the Policy and ensure that processes, internal controls, internal audit and risk management are in place in complying with the requirements of the Policy.

5.0 General Principles

The Group has zero tolerance towards acts of bribery and corruption and prohibits them in any form, both direct and indirect. The following principles outline the Group's standard practices in managing contributions and/or expense reimbursements made. They serve as a guide to ensure all such activities are conducted responsibly, ethically, and in line with internal governance expectations.

5.1 Donations, Sponsorships, Gift(s), Hospitality or Reimbursement of Expenses made by the Group must comply with the following general principles, as well as any other requirements or prerequisite compliance stated in this Policy or related governance documents:

- **Purposeful:** Clearly an act of appreciation, brand-building or promotional activity to enhance the Company's reputation or to establish cordial stakeholder relationship.
- **Business-related:** Travel and related expenses must be for legitimate for business purposes.
- **Non-inducement:** Must not be given with an intention of inducing another person to perform his duties improperly or to obtain an unfair business advantage or desirable outcome for the Group. This includes not being offered as part of a tender, contract renewal or prospective business relationship.
- **No obligations:** Acceptance must not create any expectation of reciprocity or preferential treatment by the recipient or receiving party.
- **Transparent:** All contributions or reimbursements must be properly reported and documented.
- **Reasonable:** Value of contribution must not be excessive or lavish and consistent with general business practice.
- **Bona fide:** where an act is done with good legal intention.
- **Conflict of interest:** Recipients must not be an immediate family member of employees of any department involved in proposing or approving the contribution or reimbursement of expense.
- **Appropriate:** The nature of the contribution or reimbursed expense is appropriate to the relationship and in accordance with general business practices and local customs.

- **Non-political:** Contributions of any kind to political parties, candidates or Public Officials (PO) are strictly prohibited.
- **Legality:** Contributions must be made for lawful purposes only and must never be associated with or directed to any illegal activities, entities, or organizations. All recipients must be verified to ensure they operate within legal and ethical boundaries.

5.2 The Group and any person associated with the Group must not pay facilitation payment to third parties or PO.

5.3 Associated Persons is prohibited from giving contributions in any form to customers or third parties for and on behalf of the Group, and/or giving an impression that any contribution made is from Kawan without prior written approval from Kawan.

5.4 Promotional items with the company logo and gifts given to the public, customers, business partners and participants of exhibitions, trade shows and events as parts of the Company's branding and marketing activities organised by Kawan with minimal value are allowed and are outside the scope of this Policy.

6.0 Donations and Sponsorships

6.1 Key Evaluation Considerations for Donations and Sponsorships

When evaluating donation and sponsorship requests, the following aspects are to be considered:

- **Alignment with Kawan Food CSR Framework:** Whether the charitable cause aligns with one or more of the company's defined Corporate Social Responsibility (CSR) framework impact areas as outlined under Section 7.0 of the Kawan Food Berhad CSR Policy.
- **Relevance of Beneficiaries:** Whether the intended beneficiaries fall within the target groups identified in the CSR framework as outlined under Section 7.0 of the CSR Policy.
- **Nature and Feasibility of Contribution:** Whether the type of support requested (e.g., cash, in-kind, or other) is within the company's capacity and resources to provide.
- **Quality and Completeness of Proposal:** Whether the donation or sponsorship request is well-documented, clearly articulated, and includes sufficient information to support a sound decision.
- **Legitimacy of Request:** Whether the request is accompanied by an official letter from a registered and legitimate organization, including its registration number and relevant contact details. A background check must be conducted to confirm the authenticity, reputation, and track record of the organization to ensure it is not associated with any unethical or non-compliant practices.

- **Tax Exemption Opportunity:** Whether the donation qualifies for tax exemption under applicable laws, and if the organization can provide the necessary documentation to support this. While this may be a beneficial factor, it **must not** be a prerequisite for a request to be approved or denied.
- **Branding ROI and Visibility** (*applies specifically to sponsorship requests only*): Whether the sponsorship offers meaningful branding exposure, audience reach, or engagement opportunities that justify the investment. This includes but not limited to visibility through media, event presence, digital platforms, or strategic partnerships.

6.2 Additional Considerations

While the core evaluation criteria outlined in Section 6.1 above provide a structured approach to assessing donation and sponsorship requests, certain additional factors may also influence the final decision. These considerations help ensure that the company’s CSR support remains responsive, ethical, and strategically sound. Examples include the urgency or critical nature of the request (e.g., disaster relief), reputational risks or sensitivities associated with the requesting organization, potential for long-term impact or partnership, and alignment with emerging CSR trends or stakeholder expectations. These factors may not always be present but should be weighed carefully when relevant, to support well-rounded and responsible decision-making.

6.3 Approval Limits of Authority

To uphold strong governance and financial accountability, all sponsorship and donation commitments must adhere to the following approval thresholds. These limits align with the Company’s general Limits of Authority practices and ensure that decision-making authority is exercised at the appropriate level, based on the value of the proposed contribution.

Contribution Amount (RM)	Required Approvals
<RM30,000	<ul style="list-style-type: none"> • Executive Director, Marketing & ESG
RM30,000 – RM1,000,000	<ul style="list-style-type: none"> • Executive Director, Marketing & ESG • Chief Operating Officer
>RM1,000,000 – RM2,000,000	<ul style="list-style-type: none"> • Executive Director, Marketing & ESG • Chief Operating Officer • Group Managing Director
>RM2,000,000	<ul style="list-style-type: none"> • Executive Director, Marketing & ESG • Chief Operating Officer • Group Managing Director • Board of Directors

7.0 Hospitality

7.1 Standard Business Hospitality

Standard Business Hospitality must always serve a legitimate business purpose, such as fostering professional relationships or supporting ongoing business discussions, and must never be used to influence decisions or gain an unfair advantage. Employees should ensure that hospitality or entertainment expenses remain reasonable, proportionate, and aligned with the Company's ethical standards set out in this Policy as well as the Staff Claim SOP.

Prior to incurring any hospitality expense, employees must confirm that the activity falls within permissible limits and seek approval where required.

All claims related to business hospitality must be supported by accurate documentation and submitted per outlined in the Company's Staff Claims SOP, which governs reimbursement procedures. If there is any uncertainty about whether the hospitality could create a perception of impropriety, employees must consult Head of HR before proceeding.

7.2 Organized Corporate Hospitality Events

These events, including but not limited to hosting stakeholder visitations to Company premises, must be conducted with transparency and integrity, ensuring they serve a legitimate business or stakeholder engagement purpose and do not create any perception of impropriety. Employees involved in planning or hosting such events must ensure that activities are reasonable, proportionate, and aligned with the Company's Anti-Bribery & Anti-Corruption Policy.

All events should follow an approved plan, with budgets and participant lists documented and authorized by the relevant department head. Any hospitality provided during these events must comply with the Company's ethical standards and reporting requirements. If there is uncertainty regarding the appropriateness of any activity or expense, employees must seek guidance from Head of HR before proceeding.

8.0 Gifts

8.1 Approved Value Threshold for All Gifting Activities

All gifting activities, whether **given or received** by employees, must adhere to the following commercial value limits per recipient, per occasion:

- RM500 – For gifting activities conducted within Malaysia
- USD1,000 – For gifting activities conducted outside Malaysia (i.e. internationally)

Any gifting that exceeds these thresholds must be escalated for further review and approval in accordance with this Policy and related governance procedures.

8.2 Receiving Gifts

Employees must assess whether a gift is permissible before accepting it, considering its **intent, value, and source**. If there is any uncertainty, employees must seek guidance or report the offer to HR before proceeding.

8.2.1 Prohibited Gifts

All employees are strictly prohibited from accepting gifts that may compromise their integrity or create a perception of impropriety. This includes gifts given with the intent to influence decisions or secure an unfair advantage.

Specifically, the following types of gifts are prohibited:

- Gifts intended as bribes or kickbacks to secure an improper advantage for the gift giver or their organisation;
- Commissions, rebates, fees, or facilitation payments;
- Cash or cash equivalents, including but not limited to property, gift certificates, or vouchers;
- Promises of employment, appointments or future positions;
- Loans, settlement of obligations or other liabilities;
- Waivers or forbearance of financial claims or demand of any valuable thing;
- Any other benefit or consideration that may secure an undue influence or advantage to the giver or their organisation.

Employees who are offered gifts that are prohibited as outlined above must politely decline the offer and immediately report the incident to the Head of HR. Refer to the Company's Gift Receiving SOP for more information.

8.2.2 Permissible Gifts

Employees may accept modest gifts or tokens of appreciation that are customary in business relationships, provided they do not influence, or appear to influence, business decisions or create a conflict of interest. Such gifts must be reasonable in value, infrequent in nature, and aligned with local laws, cultural norms, and company standards.

Specifically, accepting the following types of gifts are permissible:

- Gifts given to employees, directors and/or their family members in relation with official company functions, events, and/or celebrations (e.g. annual dinners, festive occasions, long service award, etc.) that are customary and reasonable in value.

- Exchange of gifts during official events or festive celebrations;
- Tokens, gifts or promotional items with a company logo that may also be given to the public, customers, partners and key stakeholders; and/or in conjunction with conferences, exhibitions, trade shows and other events as part of the company's brand-building activities.

8.2.3 Gift Declaration & Reporting

- All gifts offered to or received by employees other than those outlined in Section 8.2.2 above strictly requires the employee to declare the gift(s) received to the Head of HR within 3 (THREE) working days after receiving or being offered the gift.
- Where the commercial value of the gift(s) is above the Approved Value Threshold outlined in Section 8.1 of this Policy, the GMD/CEO (in consultation with the Head of HR) shall decide what to do with the gift(s).
- All gifts in the form of food and/or beverages received (if not returned) are to be shared by employees of the receiving department.

8.3 Providing Gifts

Employees must exercise sound judgment when offering gifts on behalf of the Company, ensuring that such gestures are appropriate, transparent, and aligned with this Policy. Before providing any gift, employees should consider its **intent**, **value**, and **recipient**. If there is any uncertainty about whether a gift is permissible, employees must seek prior guidance from HR before proceeding.

Below are some general rules when providing gifts:

- Employees must ensure that the intent and nature of the gift do not reflect any of the prohibited elements outlined in Section 8.2.1. The same standards that apply to the prohibition of receiving gifts also apply vice versa when offering gifts to others.
- For any gift exceeding the Approved Value Threshold outlined in Section 8.1, prior approval must be obtained from the GMD/CEO. The employee must provide clear justification explaining why the gift is deemed appropriate.
- HR must maintain a comprehensive register of all gifts given out by employees and/or directors on behalf of the Company to clients, business partners and/or third parties.

8.4 Gift Register

Head of HR must maintain a comprehensive register of all gifts declared by employees, be it those given out or received by them. The register must include the following details:

- Name of the employee giving/receiving the gift
- Name of the individual or organization offering/to receive the gift
- Estimated value of the gift
- Reason or occasion for the gift
- Date the gift was received/to be given out
- GMD/CEO's approval/rejection (applicable for gifts exceeding the Approved Value Threshold)

9.0 Risk Assessment

The Company shall undertake a corruption risk assessment at least once in every 3 (THREE) years and as and when necessary to identify, analyse, assess and prioritise the corruption risk of the Company.

10.0 Due Diligence

The Company shall conduct appropriate due diligence when evaluating the integrity of a potential Person(s) Associated with the Group, whether individuals or organizations, to ensure they meet ethical, legal, and compliance standards before entering into formalised relationship with them and thereafter.

10.1 Due Diligence for Companies may include, but not limited to:

- Verification of legal status and compliance (e.g., registration documents, audited financial statements);
- Identification of directors and major shareholders;
- Review of office locations and business activities;
- Assessment of anti-bribery and anti-corruption controls in place;
- Reputation checks, including online searches and database screenings;
- Avoidance of engagement with entities known or reasonably suspected to be involved in bribery or corrupt practices;
- Risk-based vetting of large suppliers, joint venture partners, agents, and government-linked entities; and
- Engagement of independent third parties to conduct due diligence, where necessary.

10.2 Due Diligence for Individuals may include, but not limited to:

- Reputation checks through online searches and database screenings;
- Verification of qualifications and references; and
- Assessment of suitability based on specific skills and experience relevant to the role.

11.0 Conflict of Interest

Conflict of interest may arise in situations where employees engage in business or other activities outside the Group or have personal interests, whether it benefits themselves or their closely related person(s) (including but not limited to relatives or close associates) which competes or conflicts with the interest of the Group.

Employees must obtain written approval of GMD/CEO before undertaking activities which may give rise to conflict of interest.

All employees must promptly declare to HR any actual, potential, or perceived conflict of interest involving themselves or any person(s) closely associated with them, in relation to any decision or matter they are involved in on behalf of Kawan. Declarations must be made on an ad hoc basis as soon as such conflicts arise.

12.0 Whistleblowing Policy

Employees and/or external parties are strongly encouraged to report any actual or suspected incidents of bribery and/or corruption. Reports can be made confidentially in accordance with the Company's Whistleblowing Policy, which is available at www.kawanfood.com.

The WB Policy ensures that the identity of the whistle blower is protected and safeguards them from retaliation or any detrimental action, provided the disclosure was made in good faith.

13.0 Other Control Measures

13.1 **Financial controls** – Keeping detailed and accurate books and records is crucial to Kawan's anti-corruption controls.

- False or misleading entries must not be made in the books and records of Kawan; and
- No unapproved or undocumented claims and payments for or on behalf shall be made.

13.2 **Record keeping** - Financial records are kept in reasonable detail and accurately and fairly reflect all transactions.

14.0 Review, Monitoring and Enforcement

- **Review** – Internal audit will review the Company’s compliance with this Policy through audits and reviews.
- **Monitoring** – All HODs will monitor the performance of their personnel in relation to this Policy and report any non-compliance to the Head of HR. The non-compliance report will be presented by the CEO to the Board for review.
- **Enforcement** – Kawan will take appropriate disciplinary actions against employees found to be non-compliant with the ABAC policy.

15.0 Communications

This Policy shall be communicated and made available to all employees, suppliers, business partners, and relevant stakeholders. For business partners and suppliers, the Policy must be acknowledged and reaffirmed on an **annual basis** to ensure continued alignment.

All employees are required to undergo **mandatory ABAC training** upon onboarding, followed by **annual refresher courses** to reinforce understanding and compliance. These training sessions will include **assessments** to evaluate comprehension and identify potential gaps.

Failure to attend the mandatory training or refresher courses, or to complete the required assessments, may result in disciplinary action, which could include formal warnings, suspension, or other appropriate measures as determined by the Group’s internal policies.