



PUTRAJAYA LEISURES & SERVICES GROUP SDN BHD

ANTI-CORRUPTION & ANTI-BRIBERY POLICY

WISTLEBLOWER POLICY

Approved at PULSE Group Sdn Bhd's 109th Board of Directors Meeting
on 29th August 2024

Confirmed by:

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal line that ends in an arrowhead.

Encik Mahamad Anuar Bin Othman
Group Chief Executive

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1. PURPOSE

The purpose of this Policy is to set out the responsibilities of PULSE Group Sdn Bhd and its subsidiaries (“**the Group**”) in observing and upholding the Group’s position on bribery and corruption; and to provide information and guidance to those working for the Group on how to recognize and deal with bribery and corruption issues.

2. DEFINITIONS

- **Bribe** – Anything of value given in an attempt to affect a person’s actions or decision in order to gain or retain a business advantage. Anything of value includes cash, entertainment or others gifts or courtesies.
- **Corruption** – The misuse of a public office or power for private gain or the misuse of private power in relation to business outside the realm of government.
- **Facilitation Payments** – Small sums, unofficial payment made to secure or expedite a routine government action by a government official.
- **Kickbacks** – The return of a sum already paid or due as a reward for awarding of furthering business.

3. PRINCIPLES

- The Group conducts all business in an honest and ethical manner.
- The Group take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all relationships and business dealings wherever it operates and to implementing and enforcing effective system to counter bribery.
- The Group will uphold all laws relevant to countering bribery and corruption.
- The Group remain bound by the laws of the Malaysia, including Malaysia Anti-Corruption Commission (MACC) Act 2009, in respect of conduct both at home and abroad.
- Corruption and bribery are criminal offences and are punishable for individuals by up to 10 years’ imprisonment and unlimited fine, and if The Group is found to have taken part in corruption, it could face an unlimited fine and face damage to its reputation.
- In this Policy “3rd party” means any individual or organization come into contract with at work, and includes actual and potential customers, supplies, distributors, business contacts, agents, advisers, consultants, subcontractors and joint ventures partners.

- To address these risks, The Group has taken the following steps:
 - i. Implement this Policy;
 - ii. Conduct a seminar on anti-corruption and anti-bribery;
 - iii. Regular review and update to this Policy.

4. SCOPE

- This Policy applies to all companies within the Group.
- This includes all individual working at all levels and grades, including directors, group chief executive, chief executive officers, senior managers, managers, officers, , employees (whether full-time, part-time, contract or temporary), consultants, contractors, trainees, seconded staffs, volunteers, interns, agents, sponsors, suppliers, customers, any 3rd party and any other person associated with the Group.

5. DONATIONS & POLITICAL CONTRIBUTION

- The Group does not make charitable donations or contributions to political parties.
- Whilst employees are permitted to make personal political contributions, the Group will not make any reimbursement for these personal political contributions back to its employees.
- Contributions or donations made by the Group to community projects or charities need to be made in good faith and in compliance with the Group's Code of Ethics, this Policy and all relevant Group's policies and procedures.

6. PROCUREMENT PROCESS

- The Group had processes and adheres to the system of internal controls around supplier selection.
- Supplier selection should never be based on receipt of a gift, hospitality or payment.
- When supplier selection is formal, structured invitation for the supply of goods and services (often called a "tender"), it is most important for the Group to maintain documentation supporting its internal controls.
- A tender process includes an invitation for other parties to make a proposal, on the understanding that any competition for the relevant contract must be conducted in response to the tender, no parties having the unfair advantage of separate, prior, close-door negotiations for the contract where a bidding process is open to all qualified bidders and

where the sealed bids are in the open for scrutiny and are chosen on the basis of price and quality.

- Due diligence of new suppliers in supplier selection should include elements of corruption including bribery.
- A tender committee shall be established by each of the subsidiaries for this procurement process.

7. RESPONSIBILITIES

- The Group takes corruption and bribery very seriously.
- Any violation of this Policy will be regarded as serious matter by the Group and is likely to result in disciplinary action, including termination, consistent with established law.
- The Board of PULSE Group Sdn Bhd has oversight of this Policy and the Management are responsible for ensuring the compliance with this Policy.
- Every employee and manager are required to be familiar with and comply with this Policy. Bribery is a criminal offense.
- An employee will be accountable whether he/she pays a bribe himself/herself or whether he/she authorizes, assists, or conspires with someone else to violate an anti-corruption or anti-bribery law.
- Punishment for violating the law is against him/her as an individual and may include imprisonment, probation, mandated community service and significant monetary fines which will not be paid by the Group.
- Employee must notify his/her manager as soon as possible if he/she believes or suspect that a conflict with this Policy has occurred, or may occur in future.
- For example, if a customer or potential customer offers him/her something to gain a business advantage with the Group, or indicates to him/her that a gift or payment is required to secure their business.
- Further indications that may point towards bribery or corruption are defined in **Appendix 1**.

8. RECORD-KEEPING

- The Group must keep financial records and have appropriate internal controls in place which will evidence that business reason for making payments to third parties.
- The Group ensure all expenses claims relating to hospitality, gifts or entertainment incurred to third parties are submitted in accordance with the Group's relevant policy.
- All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as customers, supplies and business contracts, should be prepared and maintained with strict accuracy and completeness.
- No accounts must be kept "off-book" to facilitate or conceal improper payments.

9. PROTECTION OF THE WHISTLEBLOWER

- Employees who refuse to accept or offer a bribe or those who raise concerns or report another's wrongdoing are sometimes worried about possible repercussions.
- The Group aims to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy even if they turn out to be mistaken.
- Further indications that may point towards Whistleblower Policy are defined in **Appendix 2**.

10. TRAINING & COMMUNICATION

- All existing employees operating in areas that are perceived as high risk will receive regular, relevant training on how to implement and adhere to this Policy.
- The Group's zero-tolerance approach to corruption and bribery must be communicated to all suppliers, contractors, agents, business and other partners at the outset of our relationship with them and as appropriate thereafter.

11. MONITORING & REVIEW

- All employees are responsible for the success of this Policy and should ensure they use it to disclose any suspected danger or wrongdoing.
- Internal control systems and procedures will be subjected to regular audits to provide assurance that they are effective in countering corruption and bribery.

APPENDIX 1 – POSSIBLE RED FLAGS

- The following is a list of possible red flags that may arise for an individual while working for the Group and which may raise concerns under various anti-corruption and anti-bribery laws.
- The list is not intended to be exhaustive and is for illustration purposes only.
- If employees encounter any of these red flags while working for the Group, he/she must report them promptly to his/her manager or to the HR Manager or to the Appointed Person as defined under the Whistleblower Policy:-
 - a. Become aware that a third party engages in, or has been accused of engaging in improper business practices;
 - b. Learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a “special relationship” with foreign government officials;
 - c. A third party insists on receiving a commission or fee payment before committing to sign up a contract with us, or carrying out a government function or process for the Group;
 - d. A third-party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoices or receipt for a payment made;
 - e. A third-party requests payment in made to a country or geographic location different from where the 3rd party resides or conducts business;
 - f. A third party requests an unexpected additional fee or commission to “facilities” a service;
 - g. A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
 - h. A third-party request that a payment is made to “overlook” potential legal violations;
 - i. Receive an invoice from a 3rd party that appears to be non-standard or customized;
 - j. A third party insists on the use of side letters or refuses to put terms agreed in writing;
 - k. Notice that the Group has been invoiced for a commission of fee payment that appears large given that service stated to have been provided;
 - l. A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or know to the Group; or
 - m. Been offered an unusually generous gift or offered lavish hospitality by a 3rd party.

APPENDIX 2 – WHISTLEBLOWER POLICY

A. PURPOSE

- The Whistleblower Policy is intended to directly support the Group 's Core Values, Code of Ethics and Governance requirement.
- The Group places high value on the level of trust and integrity expected of its employees.
- It is also intended to encourage and enable employees and others to raise concerns within the Group prior to seeking resolution outside the Group.
- In line with this, the Group has adopted a Whistleblower Policy that outlines the Group's commitment to ensure that employees and other stakeholders are able to raise concerns regarding any illegal conduct or malpractice at the earliest opportunity without being subject to victimization, harassment or discriminatory treatment, and to have such concerns properly investigated.
- This Policy sets out the mechanism and framework by which employees, contractors, consultants and any other individuals or organization who have dealings with the Group can confidently voice concerns / complaints in a responsible manner without fear of discriminatory treatment.

B. SCOPE

- This Policy applies to the Group.
- All employees (whether permanent, contract, part-time or casual), directors, group chief executive, chief executive officers, shareholders, consultants, vendors, contractors, external agencies or any parties with a business relationship with the Group are encouraged to disclose any wrongdoing that may adversely impact the Group.
- This Policy shall be read together with established acts, regulations, procedures and policies, in which definition of dangerous or illegal activity or improper conduct is well defined.
- Any person can provide input & comment in event that they are in view that the Policy is inadequate, through the established communication channel.

C. DEFINITIONS

- Whistleblowing – This occurs when an employee / other stakeholder raises a genuine concern about a dangerous or illegal activity or improper conduct that he / she is aware

of through his/ her work / dealing.

- Whistleblower – The employee / other stakeholder who discloses or reports the wrongdoing.

D. POLICY

- The Group encourages the employees / other stakeholders to make any disclosures openly and honestly and that concerns / complaints raised will be treated fairly and properly.
- All disclosures made under this Policy will be dealt with in a confidential manner. The whistle-blower is encouraged to identify himself / herself and provide contact information in his / her report. This will facilitate the investigator to obtain further information, if required and communicate on results of investigation to the whistle-blower.
- Disclosures received under anonymity may not be entertained to prevent invalid malicious reporting, poison letters, exploitation and victimization. Nevertheless, the appointed committee or individual which is designated by the Board or any members of the Board, has the right to open investigation in respect to disclosure received under anonymity.

E. IMPROPER CONDUCT

- Other than specifically defined in the established acts, regulations, procedures and policies, the following may constitute “Improper Conduct” under this Policy:
 - a. Incidents of fraud, corruption or bribery;
 - b. Conduct or activity which breaches any law or regulatory obligation;
 - c. Breach of the Group’s policies, practices, procedures or other rules of conduct;
 - d. Improprieties in matters of financial reporting; and
 - e. Situation which poses a danger to health, safety or any individual or significant danger to the environment.

F. COMMUNICATION CHANNEL

- Disclosure of information should initially and promptly be made by the Whistleblower to Internal Compliance Officer (ICO) via the following channel:
 - 1) Online Reporting Platform: A secure website where whistleblowers can submit reports.
 - 2) Email: A designated, confidential email address for reporting concerns at whistleblower@pulsegroup.com.my

- To ensure integrity and independence of handling of the disclosure of information, the Board has designated the ICO to only has access to the designated e-mail address in event that the disclosure of information is not related to the ICO.
- The ICO is independent personnel from the Management, which has direct access to the Group Chief Executive (GCE) and the respective Board Members of the Group.
- The ICO shall report and address all contents of received whistleblowing to the Investigation Committee subject to relativeness of the disclosure of information.
- In event that the disclosure of information is related to the ICO, kindly refer to communication channel directly to GCE and/or the Directors.
- Employees & stakeholders who had raised concerns will be informed of who is handling the matter, how they can make contact with them and if there is any further assistance required and the outcome of the investigation.

G. REQUIRED EVIDENCE

- The Whistleblower should be able to provide the disclosure in writing, information regarding the type of activity or conduct, identity of the person(s) suspected as being involved, when it occurred and who was affected.
- The Whistleblower must have first-hand knowledge or information of the facts, i.e. information obtained from third party or “hearsay” will not be entertained. However, the Whistleblower should not be discouraged from making a report because they are unsure whether there is sufficient evidence to support their allegations.
- Nevertheless, the individual which is designated by the Board or any members of the Board, has the right to open investigation in respect to disclosure received based on information obtained from third party or ‘hearsay’.

H. CONFIDENTIALITY & PROTECTION

- A Whistleblower is encouraged to identify himself / herself when submitting a complaint / disclosure.
- Upon making the disclosure in good faith:
 - i. The Whistleblower will be protected from any reprisal within the Group as a direct consequence of the disclosure. (“Reprisal” means disciplinary measures, demotion, suspension or termination of employment or service);
 - ii. The Whistleblower’s identity shall be protected i.e. kept confidential unless otherwise required by law or for purposes of any proceedings by or against

the Group; and

- iii. The identity and personal information of the Whistleblower and the alleged wrongdoer may be revealed to persons involved in the investigations or any other process.
- Protection as above will be accorded by the Group only when the Whistleblower satisfies all the following conditions:
 - i. The disclosure is done in good faith and not for personal gain or interest;
 - ii. The whistleblower is aware that the information and any allegations disclosed are true; and
 - iii. The Whistleblower has not communicated the disclosure to any other party not related to the disclosure.
 - The Group views seriously any false, malicious or defamatory allegation. This can be considered as gross misconduct where appropriate disciplinary action may be taken by the Group.
 - Suppliers / Vendors of the Group and members of the public who become a Whistleblower will also be protected by the Group as to his / her / its identity subject to satisfying all conditions in as above.
 - Employee and industrial relations related issues and human resources related issues are excluded from the operation of this Policy because there are other established mechanisms to raise such complaints.

I. PROCEDURES

- The committee/personnel which is designated by Board or any members of the Board shall have the authority to:
 - i. Determine the legitimacy of the disclosure;
 - ii. Direct further action; and
 - iii. Determine who should conduct the investigation i.e. engage external expertise, management or Human Resource Manager.
- The above designated committee/personnel is tasked to investigate, and he / she must take all reasonable steps to ensure that investigations regarding the disclosure are fair and unbiased.
- The above designated committee/personnel will keep detailed records of all evidence gathered, interviews conducted and all records received which affect the outcome of the investigation.

J. REPORTING

- Upon conclusion of the investigation, the above designated committee/personnel will present the outcome of the investigation to GCE and/or any members of the Board of PULSE Group Sdn Bhd, individually and / or collectively, subject to relativeness of the disclosure of information and the Reporting Authority.
- The register of all complaints made in respect to this Policy would be included as permanent agenda of PULSE Group Sdn Bhd's Board meetings.

K. ACTION SUBSEQUENT TO REPORT

- If the GCE and / or any members of the Board, individually and / or collectively, is satisfied with the outcome of the investigation, he / she / they shall suggest to proceed with action, based on established policy and procedures for the necessary disciplinary action to be taken immediately, and for remedy any harm or loss arising from the conduct.
- Instituting the action will be the responsibility of the Management and/or Head of Human Resource of the Group, whichever appropriate.
- If the case is involving members of the Board, it will be deliberated by the Board of the Group, which the Conflicting Director shall abstain himself / herself from the Meeting.
- The Management, of non-conflicting, must also take into account recommendations contain in the investigation report to prevent the conduct from continuing or occurring in the future. Actions to be taken may also be directed to remedy any harm or loss arising from the conduct.

L. REVIEW OF THIS POLICY

- The Board can modify this Policy unilaterally at any time. Modification may be necessary, among other reasons, to maintain compliance with laws and regulation and / or accommodate organizational changes within the Group.
- However, the modification made shall be effective after the same is circulated to employees in writing or electronically.

M. LIST OF COMPLAINTS UNDER WHISTLEBLOWER POLICY

- The list of complaints / concerns includes, but is not limited to;
 - i. Corruption or bribery;
 - ii. Breaching of legal obligation;
 - iii. Misuse of Group's information;
 - iv. Any dishonest or fraudulent act;
 - v. Any act of conflict of interest with suppliers, vendors or contractors;
 - vi. Forgery or alteration of any document or account belonging to the Group;
 - vii. Forgery or alteration of a cheque, bank draft or any other financial document;
 - viii. Misappropriation or theft of funds, supplies or other assets;
 - ix. Providing or accepting gifts or material value to/from customers, contractors, vendors or other persons doing or attempting to do business with the Group that are intended to influence a business decision or selection process;
 - x. Destruction, removal or inappropriate use of the Group's records, furniture, fixtures and equipment;
 - xi. Falsifying payroll records or overtime claims;
 - xii. Falsifying travel and entertainment expenses and/or utilizing Group funds to pay for personal expenses;
 - xiii. Fictitious reporting or receipts, delivery orders, etc. from suppliers or shipment to customers;
 - xiv. Misappropriation of Group-owned computer hardware, software, data, etc.;
 - xv. Acceptance of fictitious quotations from suppliers, vendors or contractors in favouring for a particular entity;
 - xvi. Inventory or asset theft; and
 - xvii. Any other detrimental wrongdoing which nature of the wrongdoing is subject to absolute discretion of the Board.

WHISTLEBLOWING FORM

Whistleblowing Report		
To:		
Incident Date & Time	Date:	Time:
Incident Location		
Name of Alleged Person/ Unit/Division/Department/ Company		
Description / Circumstances of alleged incident (Please use attachment if necessary)	<ul style="list-style-type: none"> ○ <i>What, Who, When, Where, How, Witness</i> ○ <i>Please provide evidence to support the claim</i> 	
<p>Signature:</p> <p>Name:</p> <p>Unit/Department/Division:</p> <p>Company:</p> <p>Telephone Number:</p> <p>Date:</p>		

Note: It is necessary to provide your name and contact number so that we can contact you for additional information of the reported concern.

Please place the completed form in the sealed envelope and kindly address it to the either or both of Appointed Person.