

ANTI-BRIBERY AND CORRUPTION POLICY

1. INTRODUCTION

- 1.1 DSR TAIKO is committed to acting professionally, fairly and with integrity in all our business dealings and the discharge of our business relationships, wherever we operate. We are steadfast in conducting our business in an open, transparent, honest and ethical manner. In this respect, DSR TAIKO adopts a zero-tolerance approach toward all forms of corruption and bribery. We will ensure full co-operation with enforcement agencies and competent authorities in the event of an investigation of corruption.
- 1.2 This Anti-Bribery and Corruption Policy provides you with a basic introduction to how DSR TAIKO combats bribery and corruption in line with our commitment to lawful, ethical and honest behaviour at all times. These guides are designed to prevent situations in which bribery and corrupt practices may bud and sometimes not provide definitive answers to all questions concerning bribery and corruption.
- 1.3 If you have any questions about this Policy or if you have doubts about any acts or situations arising in the course of business circumstances that you wish to seek clarification on, you should contact the Chief Executive Officer, CEO at lpng@dsrfruits.com immediately.
- 1.4 DSR TAIKO reserves the right to amend or delete any provision in this Policy as and when it deems necessary.
- 1.5 The Key Management of DSR TAIKO shall have overall responsibility for the implementation of this Policy. The administration of the Policy is to be carried out by the Finance Manager. The Board shall perform the oversight function over the administration of the Policy.

2. GLOSSARY

Definitions. The following words are given the following definitions: -

“The Board(“Board”)		means Board of Directors of DSR TAIKO.
“Bribery”	or	means any act considered as an offence of giving or receiving ‘gratification’ under the MACC. This includes offering, promising, giving, accepting or soliciting any ‘gratification’, directly or indirectly, and irrespective of location(s), to illicitly influence the decisions or actions of a person who is in a position of trust within an organisation or a function, or to obtain or retain commercial advantages.
“Corruption”		
“Business Partners”		means suppliers, contractors, sub-contractors, consultants, agents, representatives, joint venture partners and others who are performing work or services for and on behalf of DSR TAIKO.

“Controlled Organisation”	means a Business Partner where DSR TAIKO has the decision-making power over the organisation such that it has the right to appoint and remove the management. This would normally be where DSR TAIKO has the controlling interest (>50% of the voting share ownership), but it could be where there is an agreement in place that DSR TAIKO has the right to appoint the management, for example, a joint venture where DSR TAIKO has the largest (but still <50%) allocation of the voting shares.
“Directors”	means any directors in DSR TAIKO, including independent, non-independent, executive, non-executive and alternate, wherever located.
“Employees”	means an employee who is employed by or works at DSR TAIKO, whether in Malaysia or outside Malaysia, whether permanent, fixed-term or temporary basis
“Employee Handbook”	means DSR TAIKO’s employee handbook, including any amendments, revisions and updates thereto.
“Facilitation Payment”	means a payment made to any official to expedite an administrative process. The purpose of the payment is to speed up the process of a service that the payer is entitled to receive.
“Gifts, Entertainment and Hospitality”	means anything of value that the person subject to this Policy give or receive, either directly or indirectly, including (but not limited to): i. money, goods or services; ii. discounts or rebates; iii. meals or refreshments; iv. the organisation of social, cultural or sporting events or activities; v. entertainment (tickets to events, recreational activities, etc.); and vi. travel and accommodation expenses.
“Gratification”	is defined by the MACC as: i. Money, donation, gift, loan, fee, reward, valuable security, property or interest in property of any description whether movable or immovable, financial benefit, or any other similar advantage; ii. Any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity; iii. Any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part; iv. Any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;

	<ul style="list-style-type: none">v. Any forbearance to demand any money or money's worth or valuable thing;vi. 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; andvii. Any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (i) to (vi).
"Finance Department"	means the Finance Department of DSR TAIKO.
"Kickback"	means any illegal payment, such as money, gift, credit, or anything of value, as compensation for favourable treatment or other improper services. This can take the form of a percentage of income given to a person in a position of power or influence as payment for having made the income possible.
"MACC"	means Malaysian Anti-Corruption Commission Act 2009
"Personnel"	means Employees and Directors.
"Policy"	means this Anti-Bribery and Corruption policy
"Public Official"	means officers or employees acting on behalf of a government or public body or agency. It could also refer to officers or employees of a government or international organisation. It also includes: <ul style="list-style-type: none">i. employees, representatives or advisors of a political party;ii. candidates of political office; andiii. family members (including parents, sibling, spouse, and child) of all the above.
"DSR TAIKO, the Company, us, we, our"	means DSR TAIKO [Registration No: (DSR TAIKO)] and its Controlled Organisation.
"you, yours"	means each of our Personnel or Business Partners individually and in the case of Business Partners, including any Business Partner which is controlled by our Business Partners, unless the context indicates otherwise.
"Website"	means www. DSR TAIKO.com and/or any website owned and/or managed by us, and/or by our Controlled Organisation, from time to time.

3. APPLICABILITY

- 3.1 This Policy applies to any person, either individually or collectively, in discharging their duties for and on behalf of DSR TAIKO, including but not limited to the DSR TAIKO, Personnel and Business Partners.
- 3.2 Further, all Personnel shall ensure that Business Partners are informed of the requirements set out in this Policy and of the need for them to comply with the requirements set out in this Policy. Whenever there is any non-compliance with this Policy by the Business Partners, DSR TAIKO reserves the right to terminate the agreement or arrangement with the Business Partners at any time.

4. RELATED DOCUMENTS

- 4.1 This Policy shall be read in conjunction with:
- a. the Employee Code of Conduct;
 - b. the Whistleblowing Policy;
 - c. the Employee Handbook;
 - d. all relevant policies and procedures of DSR TAIKO; and
 - e. all applicable laws and regulations.

5. ALL APPLICABLE LAWS AND REGULATIONS

- 5.1 DSR TAIKO is committed to conducting its business ethically and in compliance with all applicable laws and regulations in the countries where it does business. These laws include but are not limited to the Malaysian Penal Code 1936 (and its amendments), the MACC, the Companies Act 2016, and the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001. If there is a conflict between mandatory laws and the provisions contained in this and other policies, the law shall prevail. However, the provisions in this Policy are to be adhered to in the event of any conflict or inconsistencies with a local custom or practice.
- 5.2 This Policy extends across all of DSR TAIKO's business dealings in all countries in which we operate. All persons covered by this Policy, in discharging their duties on behalf of DSR TAIKO, are required to comply with not only the Malaysian laws and regulations but also the laws and regulations applicable in the location of the business activities, and in particular with respect to anti-bribery and corruption laws, rules and regulations. In jurisdictions where local laws and regulations set stricter rules than those set out in this Policy, the stricter rules shall prevail.
- 5.3 Laws and regulations governing corruption.
- 5.3.1 The main law governing corruption in Malaysia is the MACC. The Penal Code also contains provisions relating to corruption. The regulatory body responsible for the enforcement of the anti-corruption laws in Malaysia is the Malaysian Anti-Corruption Commission.

The MACC stipulates four (4) main offences, being:

- a. Soliciting / Receiving Gratification (Bribe) - Sections 16 & 17(a)

- b. Offering / Giving Gratification (Bribe) - Section 17(b)
- c. Intending to Deceive (False Claim) - Section 18
- d. Using Office or Position for Gratification (Bribe) (Abuse of Power / Position) - Section 23

The Malaysian Anti-Corruption Commission (Amendment) Act 2018, which will be in force on 1 June 2020 introduces two (2) more offences, being:

- a. Offering / Giving Gratification by a commercial organisation (Corporate Liability) – Section 17A
- b. Deemed Parallel Personal Liability for Senior Personnel (Personal Liability) – Section 17A (3)

5.3.2 What is corruption?

- a. Meaning of corruption. Corruption generally means the act of soliciting or receiving or offering or giving any gratification for the purpose of improperly influencing a business decision in relation to a dealing.

- b. forms of gratification.

Examples of gratification are as follows:

- Money, donation, gift, loan, fee, reward, valuable security.
- Any office, dignity, employment, contract of employment or services.
- Any payment, release, discharge or liquidation of any loan.
- Any valuable consideration of any kind, discount, commission, rebate, bonus.
- Any forbearance to demand any money or money's worth.
- Any other service or favour of any description.
- Any offer, undertaking or promise of any gratification.

- c. Forms of corruption.

Corruption may be in a variety of forms, including but not limited to:

- Bribery, where a person offers or gives, solicits or receives benefits (which may be in the form of hospitality, entertainment or gifts) with the intention or knowledge that the benefit will be used to induce someone to perform a dishonest act.
- Embezzlement, where someone dishonestly appropriates money or other assets with which he has been entrusted.
- Abuse of power, where someone abuses a position of trust for the purposes of illicit gain.

There are multiple risk areas where bribery and corruption elements may arise. These risk areas are dealt with in detail in Sections 6 to 9 of this Policy.

5.3.3 Consequences of non-compliance

- a. All Personnel must bear in mind that there are severe consequences of being involved in corrupt activities. The consequences generally come in two (2) forms, namely the form of individual liability or corporate

liability or both, depending on the specific circumstances of each of the acts. This means that not only would you be liable for your acts, but DSR TAIKO would also be implicated.

- b. In the event you are suspected of any acts or behaviours that could amount to corruption, you may be subject to an internal investigation and disciplinary proceedings leading to disciplinary action or any other action deemed necessary against you if deemed necessary by DSR TAIKO.

6. GIFTS, ENTERTAINMENT AND HOSPITALITY

- 6.1 All Personnel (including their family members), or agents acting on behalf of the Personnel (including their family members) are prohibited from, whether directly or indirectly:
 - a. Receiving gifts, entertainment and hospitality from Business Partners or any third parties that have dealings with DSR TAIKO;
 - b. Giving gifts, entertainment and hospitality to Business Partners or any third parties that have dealings with DSR TAIKO.
- 6.2 By abiding by this rule, any conflict of interest or appearance of a conflict of interest for either party in the ongoing or potential business dealing between DSR TAIKO and the Business Partners or the public can be avoided. The reason why this is important is that gift can be seen as a bribe that may tarnish the good name and reputation of DSR TAIKO or violate anti-bribery and corruption laws. It is the responsibility of all Personnel to inform Business Partners or any third parties involved in business dealings with DSR TAIKO of this Policy and to request their understanding and cooperation to comply with this Policy.
- 6.3 However, DSR TAIKO recognises that the need to provide and receive reasonable and proportionate gifts, entertainment and hospitality under situations of the normal course of business courtesies, particularly during festive periods, is a legitimate way to network and build business relationships. Such gifts, entertainment and hospitality are allowed if they are not lavish, appropriate and reasonable in the light of the accepted business practice that DSR TAIKO operates.
- 6.4 All Personnel must always exercise proper care and judgment and ensure the gifts, entertainment and hospitality must not be carried out with a view to improperly cause undue influence or in exchange for favours or advantages. It is of paramount importance to give due consideration to the following to avoid the appearance of impropriety:
 - a. Bona fide: Can it be linked to any dishonest purpose or cause?
 - b. Integrity: If made known to others in DSR TAIKO and the public, would it the Board the reputation of DSR TAIKO and cast doubt on the integrity of the person involved?
 - c. Proportionality and reasonableness: Does it incur excessive cost and occur regularly and exceed the level of reasonableness?
 - d. Transparency: Is it carried out secretly and be undocumented?

- 6.5 If any of the above is answered in the affirmative, the relevant act of providing and receiving gifts, entertainment and hospitality shall be ceased immediately and reported to your reporting Head of Department or Directors for record purposes.

7. DONATIONS, SPONSORSHIPS AND CORPORATE SOCIAL RESPONSIBILITIES (CSR)

- a.1 DSR TAIKO is a responsible corporate citizen and is committed to contributing to the well-being of the people and nation in the countries where it operates. That said, all donations, sponsorships and CSR must be made legitimately and adhere to the values that we subscribe to as a company.

a. Donations and sponsorships

All Personnel must ensure that all donations and sponsorships are not used as trickery to conceal bribery or to circumvent or avoid any of the integrity provisions of this Policy, particularly the prohibition on bribery. It must be ensured that donations and political contributions to charities or beneficiaries are not disguised as illegal payments to public officials and that the charities or beneficiaries are not a conduit to fund illegal activities. All donations and sponsorships must adhere to the following:

- i. Ensure such contributions are allowed by applicable laws;
- ii. Obtain all necessary internal and external authorisations;
- iii. Select well-established entities having an adequate organisational structure to guarantee the proper administration of the funds;
- iv. Be accurately reflected in the company's accounting books and records; and
- v. Not to be used as a means to cover up an undue payment or bribery.

b. CSR

- i. As part of DSR TAIKO's commitment to corporate responsibility and development, as a general principle, DSR TAIKO provides such assistance in appropriate circumstances and in an appropriate manner. However, such requests must be carefully examined for legitimacy and not be made to improperly influence a business outcome.

- ii. The proposed recipient of assistance must be a legitimate organisation and appropriate due diligence must be conducted. Even requests determined to be legitimate must be carefully structured to ensure that the benefits reach their intended recipients.

- 7.2 DSR TAIKO requires all Personnel to use good judgment and common sense in assessing the requests for donations and sponsorships. If you are in doubt, you should seek advice from the CEO before proceeding with the donations and sponsorships.

8. FACILITATION PAYMENTS & KICKBACK

8.1 As facilitation payments constitute a form of bribery and corruption, DSR TAIKO prohibits the use of facilitation payments or Kickbacks in its business. If there is a situation where the safety and security of any Personnel are at stake or the Personnel has been coerced to make a payment, the Personnel should immediately escalate such matter to CEO for appropriate actions to be taken.

9. MANAGING RELATIONSHIPS

9.1 Dealings with Business Partners or the public

- a. As a corporate citizen committed to preventing bribery and corruption, DSR TAIKO's dealings with Business Partners or the public must be carried out with care, in such a manner consistent with the values and principles that DSR TAIKO advocates and adopts, and in compliance with all relevant laws and regulations.
- b. DSR TAIKO expects that all Business Partners acting for or on its behalf share the values, principles and ethical standards of DSR TAIKO as being outsiders having dealings with DSR TAIKO, their actions can implicate DSR TAIKO legally and tarnish DSR TAIKO's reputation. DSR TAIKO also requires that the public that deals with DSR TAIKO adhered to ethical conduct and practices.
- c. Thus, before establishing any business relationship with these external parties, DSR TAIKO is obligated to conduct appropriate due diligence to understand the business and background of these prospective Business Partners before entering into any arrangements with them. This is to ascertain that DSR TAIKO filters its Business Partners and engages and deals only with those that subscribe to an acceptable standard of integrity in their business practices. No business dealings should be entered into with prospective Business Partners that are reasonably suspected of engaging in bribery and improper business practices unless those suspicions have been investigated and resolved satisfactorily.
- d. As a way of ensuring that DSR TAIKO only does business with Business Partners that share DSR TAIKO's values, principles and ethical standards, the following must be complied with:
 - i. Conduct due diligence to assess the integrity of DSR TAIKO's prospective Business Partners.
 - ii. Make all Business Partners (prospective and existing ones) aware of DSR TAIKO's compliance policies, particularly this Policy, communicate DSR TAIKO's expectations on them and obtain their commitment to comply with the same.
 - iii. Continue to be aware of and periodically monitor third-party performance and business conduct and practices to ensure ongoing compliance.

- e. Standard clauses shall be included in all legal documents and/or contracts with the DSR TAIKO's Business Partner, requiring them to comply with this Policy and other applicable laws besides granting DSR TAIKO the right to terminate any contract or business relationship in which an act of bribery or corruption has been observed or proven to have occurred.
- f. In the absence of contracts or other legal documents stipulating the aforementioned clauses, the Business Partners are required to declare their adherence to this Policy via **Business Partner Declaration Form** as in **Schedule 2** of this Policy.
- g. In the course of conducting due diligence, where there are red flags raised, these warrant further investigations and must be appropriately and sufficiently addressed before the engagement of the Business Partners can progress.
- h. DSR TAIKO requires its Personnel to use good judgment and common sense in assessing the integrity and ethical business practices of external parties to ensure that DSR TAIKO deals only with those who share common values as DSR TAIKO. As a guideline to assist the Personnel in its assessment of prospective Business Partners, refer to the **Schedule 1** on **Red Flags** for further guidance.

9.2 Dealings with Public Officials

- a. Caution must be exercised when dealing with Public Officials. Providing gifts, entertainment, hospitality or other benefits, whether directly or indirectly, to Public Officials is generally considered a red flag situation in most jurisdictions.
- b. Such provision to Public Officials or their family/household family in exchange for future benefits or results is prohibited in DSR TAIKO

9.3 Conflict of Interest

- a. Conflicts of interest arise where there is a personal interest that can be considered to have potential interference with objectivity in performing duties or exercising judgement on behalf of the DSR TAIKO. All Personnel must avoid situations in which their personal interest would conflict with their duties and responsibilities. Personnel must not use their position, official working hours, DSR TAIKO's resources and assets, or information available to them for personal gain or to the DSR TAIKO's disadvantage.
- b. In situations where a conflict does occur, the Personnel are required to declare the matter to their reporting Head of Department or Directors.

9.4 Recruitment of Personnel

- a. DSR TAIKO's recruitment, performance evaluation, remuneration, recognition and promotion for employees and directors shall be objective and show no favour.

- b. Appropriate due diligence shall be conducted on prospective employees and directors, in proportion to the risk profile of the position. The assessment shall include background checks to ensure the prospective employee or director has not been convicted in any bribery or corruption case(s) nationally or internationally.
- c. DSR TAIKO will not offer employment to prospective employees in return for previous favour or in exchange for improper favour, such as awarding of contracts. DSR TAIKO shall award contracts and employee positions based on merit. Support/referral letters in all forms shall not be recognised as part of the business decision-making process.

10. CONTROL MEASURE

10.1 Record Keeping

- a. DSR TAIKO shall keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to Business Partners, for a period of time subject to prevailing laws and regulations on record keeping.
- b. All Personnel must provide to their reporting Head of Department or Directors all written records of all gifts, entertainment, hospitality or any other benefit offered to or accepted by them, irrespective of value via the **Gifts Declaration Form** as in **Schedule 4** of this Policy and the reporting Head of Department or Directors shall submit the Gifts Declaration Form to the Finance Department on a quarterly basis.
- c. All Personnel must also ensure that all expenses claim relating to gifts, entertainment and hospitality incurred for the benefit of Business Partners and other external parties are submitted in accordance with the DSR TAIKO's finance policies for the time being, with the basis/reason for such expenses recorded.
- d. All accounts, invoices, memorandum, due diligence forms and other documents and records relating to dealings with Business Partners must be prepared, maintained and submitted with full accuracy and completeness.

10.2 Reporting

- a. Any person subject to this Policy who learns of any attempted, suspected or actual bribery or corruption activities that violates this Policy and/or other relevant policies and procedures of DSR TAIKO is responsible to report promptly through DSR TAIKO's whistleblowing channels as prescribed in the Whistleblowing Policy.
- b. Reports made in good faith, either anonymously or otherwise, shall be addressed in a timely manner and without incurring fear of reprisal regardless of the outcome of any investigation, as provided by DSR TAIKO's Whistleblowing Policy.

11. EMPLOYEE DECLARATION

- 11.1 All Personnel shall certify in writing that they have read, understood and will abide by this Policy via **Employee Declaration Form** as in **Schedule 3** of this Policy. A copy of this declaration shall be documented and retained by the Finance Department for the duration of the Personnel's employment.
- 11.2 DSR TAIKO reserves the right to request any information, including on employees' assets if the person is implicated in any bribery and corruption-related accusation or incident.

12. COMMUNICATION, TRAINING AND AWARENESS

- 12.1 This Policy is a public document which shall be communicated to all our Personnel and Business Partners. Our Personnel and Business Partners must read and understand. DSR TAIKO's position regarding anti-bribery and corruption, integrity and ethics.
- 12.2 Adequate training on DSR TAIKO's anti-bribery and corruption approach shall be provided to our Personnel.

13. SYSTEMATIC REVIEW, MONITORING AND ENFORCEMENT

- 13.1 Governance, Monitoring and Compliance.
THE BOARDS will monitor the effectiveness and review the implementation of this policy, regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to assure that they are effective in countering bribery and corruption. Our Personnel is encouraged to raise any concerns or inadequacies in the anti-corruption compliance programme to the CEO.
- 13.2 Responsibility for this Policy.
In enforcing DSR TAIKO's anti-corruption programme, particularly this Policy, the Finance Department is responsible to monitor the performance of all Personnel relating to the policies and procedures to combat bribery and corruption that DSR TAIKO has adopted. This is to ensure that the Personnel understand and comply with the requirements of these policies and procedures whilst performing their roles and functions.
- 13.3 Audits and Compliance.
To ensure that DSR TAIKO's anti-corruption compliance programme is up-to-date and relevant to existing laws and regulations, this Policy should be audited internally by Finance Department or by an external party to ensure that the controls and measures put in place by DSR TAIKO to prevent corruption and to operate ethically are still relevant. The Finance Department or the external party should conduct this audit and report the findings of the audit to the Board for appropriate actions.
- 13.4 Infringement of this Policy.

- a. Where there is any non-compliance to this Policy, such non-compliance should be reported to the Board. Upon receiving such a report, the Board should initiate disciplinary proceedings to investigate the report and determine whether an actual violation of this Policy has taken place.
- b. DSR TAIKO is committed to enforcing the requirements of this Policy. As such, any failure to observe any of the provisions in this Policy and other compliance documents of DSR TAIKO may result in disciplinary actions, including termination of employment and referral for a criminal prosecution, depending on the circumstances. Further details on the disciplinary procedures and actions which may be taken against misconducts such as corruption and bribery can be found in the Employee Code of Conduct / Employees' Handbook.

[The remainder of this page was intentionally left blank.]

SCHEDULE 1 **RED FLAGS**

The following is a list of possible red flags that may arise during the course of your working for DSR TAIKO and which may raise concerns under various anti-bribery and corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only. If you encounter any of these red flags while working for DSR TAIKO, you must promptly inform your reporting Head of Department or Directors or submit a report to the Finance Department:

1. Inadequate credentials for the nature of the engagement or lack of an office or an established place of business.
2. The transaction involves a country known for a high incidence of corrupt payments.
3. Family, business or other “special” ties with the Public Officials.
4. Objection to anti-corruption representations and warranties in formal agreements or negative responses when told of such requirements.
5. Get promises of cash payments.
6. The pressure is exerted for payments to be made urgently or ahead of schedule.
7. Payments are being made through a company in country “B” though goods or services are supplied to a different company in country “A”.
8. Abnormally high commission percentage being paid to a particular agency. This may be divided into 2 accounts for the same agent, often in different jurisdictions.
9. Unsanctioned private meetings with public contractors or companies hoping to tender for contracts.
10. Lavish gifts are being offered.
11. The individual that never takes time off even if ill. Or during holidays, or insists on dealing with specific contractors him/herself.
12. Making unexpected or illogical decisions when accepting projects or contracts.
13. The unusually smooth process in cases where the individual does not have the expected level of knowledge or expertise.
14. Abusing decision process or delegated powers in specific cases.
15. Agreeing to contracts is not favourable to the organisation.
16. Unexplained preference for certain contractors during the tendering period.
17. Avoidance of independent checks on tendering or contracting processes.
18. Raising barriers around specific roles or departments which are key in tendering/contracting process.
19. Bypassing normal procurement process and procedure.
20. Invoices being agreed more than the contract without reasonable cause.
21. Missing documents or records regarding meetings or decisions.
22. Company procedures or guidelines not being followed.
23. The payment of or making funds available for, high-value expenses or school fees etc. on behalf of others.
24. Knowingly dealing with a customer or Public Official that has a personal, business or family relationship with the supplier.
25. A customer or Public Official recommends or insists on the use of the transaction party.
26. Transaction party refuses to agree to anti-corruption contractual terms, uses a shell company or other unorthodox corporate structure, insists on unusual or suspicious contracting procedures, refuses to divulge the Business Partner of its owners, or requests that its agreement be backdated or altered in some way to falsify information.
27. Transaction party has a poor business reputation or has faced allegations of bribes and

Applicable to DSR TAIKO Group of Companies

- kickbacks. Fraud or other wrongdoing or has poor or non-existent third-party references.
28. The transaction party does not have office, staff, or qualifications adequate to perform the required services.
 29. Expense or payment request is unusual is not supported by adequate documentation, is unusually large or disproportionate to services to be rendered, does not match the terms of a governing agreement, or involves the use of cash or bearer instrument.
 30. Expense or payment request is described as required to “get the business” or “make the necessary arrangements”.

Applicable to DSR TAIKO Group of Companies

SCHEDULE 2
BUSINESS PARTNER DECLARATION FORM

Section 1: Business Partner's Particulars	
Name of Company	
Country of Incorporation	
Registration No	
Registered Address	
Business Address	
Nature of business relationship with DSR TAIKO	<input type="checkbox"/> suppliers <input type="checkbox"/> contractors <input type="checkbox"/> consultants <input type="checkbox"/> joint venture partners <input type="checkbox"/> service provider <input type="checkbox"/> others: _____
The relevant entity the Business Partner is dealing with in DSR TAIKO Group ("DSR TAIKO")	

1. The Business Partner agrees to comply with all laws and regulations applicable to its business.
2. The Business Partner agrees to adhere to the terms and conditions governing the business relationship with DSR TAIKO and/or its Controlled Organisation, with reference to:
 - a. any official contracts, letter of offer, letter of appointment, engagement letter, or any form of document of a similar nature; and
 - b. the DSR TAIKO's Anti-Bribery and Corruption Policy.
3. The Business Partner agrees to conduct its business ethically and with integrity and the Business Partner will not undertake any corrupt conduct (including offering or accepting bribes), especially in relation to the provision of goods and/or services to DSR TAIKO.
4. The Business Partner understands that failure to comply with Clauses 1 to 3 of this Declaration Form, DSR TAIKO reserves the right to terminate the service or business arrangements (established through official contracts, letter of offer, letter of appointment, engagement letter or any form of document of the similar nature), initiate legal action and/or reporting any instances of bribery and corruption to the relevant authorities.
5. The Business Partner further declare, to the best of its knowledge and belief, that:
 - the Business Partner is not aware of any actual, potential, or perceived conflict of interest situations with DSR TAIKO or other stakeholders of DSR TAIKO.
 - apart from the actual, potential, or perceived conflict of interest situations declared in *Appendix A of this Declaration Form*, the Business Partner is not aware of any other actual, potential, or perceived conflict of interest situations with DSR TAIKO or other stakeholders of DSR TAIKO.

(Tick whichever is applicable)

The Business Partner agrees to notify DSR TAIKO, as soon as practicable, of any new actual, potential, or perceived conflict of interest.

6. The Business Partner further declare that:
- the Business Partner has never been convicted of criminal offences, other than traffic offences (if any).
 - the Business Partner has been convicted of the following crime or offences.

(Tick whichever is applicable)

To provide a brief description of financial or commercial crime convicted, if any:

On behalf of the Business Partner, I declare that all information provided in this Declaration Form is to the best of the Business Partner and myself are true, complete, and accurate. The Business Partner understand that if any information provided in this Declaration Form is untrue, incomplete or inaccurate, DSR TAIKO reserves the right to terminate the service or business arrangements (established through official contracts, letter of offer, letter of appointment, engagement letter, or any form of document of the similar nature), initiate legal action and/or reporting any instances of bribery and corruption to the relevant authorities.

SIGNED FOR AND ON BEHALF OF BUSINESS PARTNER BY

Company stamp

Designation:
Name:
NRIC No/Passport No:
Date:

FOR OFFICE USE ONLY (IF APPLICABLE)

Processed by

Name:

Designation:

Date:

APPENDIX A
DECLARATION OF CONFLICT-OF-INTEREST SITUATIONS

You are required to disclose, to the best of your knowledge and belief, any conflict-of-interest situations with DSR TAIKO and/or its Controlled Organisation, which may include, but are not limited to, the following:

- a. as a Business Partner of DSR TAIKO, you have a Close Relationship with a Director or an Employee of DSR TAIKO;
- b. as a Business Partner of DSR TAIKO, you have a Close Relationship with an external stakeholder with whom DSR TAIKO has business relations, e.g., the counterparty of a material contract, governmental body issuing material licences and/or permits; and
- c. as a Business Partner of DSR TAIKO, you have a Close Relationship with a recipient of a donation or sponsorship made by DSR TAIKO.

No.	Name Of Conflicted Party (Actual, Potential, And Perceived)	Relationship With Conflicted Party	Nature Of Conflict-of-Interest Situation with DSR TAIKO and Detailed Description (e.g., shareholdings, directorships, close family member relationships)

Note:

1. “Controlled Organisation” means a Business Partner where DSR TAIKO has the decision-making power over the organisation such that it has the right to appoint and remove the management. This would normally be where DSR TAIKO has the controlling interest (>50% of the voting share ownership), but it could be where there is an agreement in place that DSR TAIKO has the right to appoint the management, for example, a joint venture where DSR TAIKO has the largest (but still <50%) allocation of the voting shares.
2. “Close Relationship” means any of the following situations:

Applicable to DSR TAIKO Group of Companies

- a. being a family member of the other person, where “family” shall have the definition provided in Bursa Malaysia Securities Berhad’s Main Market Listing Requirements, i.e.
 - i. spouse;
 - ii. parent;
 - iii. child including an adopted child and step-child;
 - iv. brother or sister; and
 - v. spouse of the person referred to in (iii) and (iv) above.
- b. being a director, major shareholder, partner, or a person with the executive power of a Business Partner or organisation;
- c. being a family member of the person referred in (b) above; and
- d. being a person who is accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions, or wishes of the other person.

SCHEDULE 3
EMPLOYEE DECLARATION FORM

Section 1: Employee's Particulars	
Name	
NRIC No / Passport No	
Address	
Position	
The relevant entity the Employee is being employed within DSR TAIKO Group ("DSR TAIKO")	

1. I agree to comply with all laws and regulations in the conduct of business or service in relation to the businesses and operations of DSR TAIKO and/or its Controlled Organisation.
2. I agree to abide by the terms and conditions governing my appointment or employment relationship with DSR TAIKO, with reference to:
 - a. any official contracts, employment letter, letter of offer, letter of appointment, engagement letter, or any form of document of a similar nature;
 - b. the terms and conditions of employment;
 - c. Employee Code of Conduct; and
 - d. DSR TAIKO's Anti-Bribery and Corruption Policy.
3. I agree to act ethically and will not undertake any bribery conduct in carrying out my duties and responsibilities for DSR TAIKO.
4. I understand if I fail to comply with Clauses 1 to 3 of this Declaration Form, DSR TAIKO reserves the right to undertake a review of my appointment or employment with DSR TAIKO, which may lead to disciplinary actions, dismissal and even reporting any instances of bribery and corruption to the relevant authorities.
5. I declare, to the best of my knowledge and belief, that:
 - I am not aware of any actual, potential, or perceived conflict of interest situations with DSR TAIKO or other stakeholders of DSR TAIKO.
 - apart from the actual, potential, or perceived conflict of interest situations declared in *Appendix A of this Declaration Form*, I am not aware of any other actual, potential, or perceived conflict of interest situations with DSR TAIKO or other stakeholders of DSR TAIKO.

(Tick whichever is applicable)

I agree to notify DSR TAIKO, as soon as practicable, of any new actual, potential, or perceived conflict of interest.

6. I further declare that:
 - I have never been convicted of a crime or offence, other than traffic offences (if any).

Applicable to DSR TAIKO Group of Companies

I have been convicted of the following crime or offences.

(Tick whichever is applicable)

To provide a brief description of financial or commercial crime convicted, if any:

--

I declare that all information provided in this Declaration Form is to the best of my knowledge and belief and is true, complete, and accurate. I understand that if any information provided in this Declaration Form is untrue, incomplete or inaccurate, DSR TAIKO reserves the right to undertake a review of my appointment or employment with DSR TAIKO, which may lead to disciplinary actions, dismissal and even reporting any instances of bribery and corruption to the relevant authorities.

SIGNED BY THE EMPLOYEE

Name:
NRIC No/Passport No:
Date:

FOR OFFICE USE ONLY (IF APPLICABLE)

Processed by

Name:

Designation:

Date:

APPENDIX A
DECLARATION OF CONFLICT-OF-INTEREST SITUATIONS

You are required to disclose, to the best of your knowledge and belief, any conflict-of-interest situations with DSR TAIKO and/or its Controlled Organisation, which may include, but are not limited to, the following:

- a. as a Director or an Employee of DSR TAIKO, you have a Close Relationship with an external stakeholder with whom DSR TAIKO has business relations, e.g., the counterparty of a material contract, governmental body issuing material licences and/or permits;
- b. as a Director or an Employee of DSR TAIKO, you have a Close Relationship with another Director or Employee of DSR TAIKO;
- c. as a Director or an Employee of DSR TAIKO, you have a Close Relationship with a recipient of a donation or sponsorship made by DSR TAIKO; and
- d. as a Director or an Employee of DSR TAIKO, you have a Close Relationship with a competitor of DSR TAIKO or with a party which may have a direct interest or a directly conflicting interest with DSR TAIKO.

No.	Name Of Conflicted Party (Actual, Potential, And Perceived)	Relationship With Conflicted Party	Nature Of Conflict-of-Interest Situation with DSR TAIKO and Detailed Description (e.g., shareholdings, directorships, close family member relationships)

Note:

1. “Controlled Organisation” means a Business Partner where DSR TAIKO has the decision-making power over the organisation such that it has the right to appoint and remove the management. This would normally be where DSR TAIKO has the controlling interest (>50% of the voting share ownership), but it could be where there is an agreement in place that the DSR TAIKO has the right to appoint the management, for example, a joint venture where DSR TAIKO has the largest (but still <50%) allocation of the voting shares.
2. “Close Relationship” means any of the following situations:

Applicable to DSR TAIKO Group of Companies

- a. being a family member of the other person, where “family” shall have the definition provided in Bursa Malaysia Securities Berhad’s Main Market Listing Requirements, i.e.
 - i. spouse;
 - ii. parent;
 - iii. child including an adopted child and step-child;
 - iv. brother or sister; and
 - v. spouse of the person referred to in (iii) and (iv) above.
- b. being a director, major shareholder, partner, or a person with the executive power of a Business Partner or organisation;
- c. being a family member of the person referred in (b) above; and
- d. being an accustomed person or under an obligation, whether formal or informal, to act in accordance with the directions, instructions, or wishes of the other person.

SCHEDULE 4
GIFTS DECLARATION FORM

SECTION 1: DETAILS OF DECLARANT	
Declaration Date	
Name	
Employee ID	
Designation	
Division / Department	

SECTION 2: DETAILS OF THE GIFT, ENTERTAINMENT OR HOSPITALITY (“GIFT”)	
Gift Information	
Date Received or Given	
Description of the gift <i>(Please attach relevant supporting documents as deemed necessary, e.g., invoice, receipt, proof of request, correspondences, meeting invites etc.)</i>	
Value of gift (RM) <i>(Estimated or actual value)</i>	
Gift Recipient Information	
Name of Company	
Individual Name	
Designation	
Contact Details	Address: Email: Mobile No:
Nature of business relationship with Gift Giver	<input type="checkbox"/> suppliers <input type="checkbox"/> contractors <input type="checkbox"/> consultants <input type="checkbox"/> joint venture partners <input type="checkbox"/> service provider <input type="checkbox"/> others:
Gift Giver Information	
Name of Company	
Individual Name	
Designation	
Contact Details	Address: Email: Mobile No:
Nature of business relationship with Gift Recipient	<input type="checkbox"/> suppliers <input type="checkbox"/> contractors <input type="checkbox"/> consultants <input type="checkbox"/> joint venture partners <input type="checkbox"/> service provider <input type="checkbox"/> others:

Please specify the relevant entity the Gift Giver/Gift Recipient is dealing with within the DSR

TAIKO Group.

Applicable to DSR TAIKO Group of Companies

SECTION 3: GIFT ACCEPTANCE CIRCUMSTANCES	
Decision regarding offer	<input type="checkbox"/> decline <input type="checkbox"/> retain <input type="checkbox"/> others:
Gift Acceptance Circumstances <i>(Please provide circumstances justifying the gift acceptances)</i>	

No	Signature	Comments
1	Signed by the Declarant: _____ Name: Date:	
2	Approval from Head of Department/Director : <input type="checkbox"/> approved <input type="checkbox"/> not approved _____ Name: Date:	
3	Acknowledgement from Finance Department : _____ Name: Date:	