Ref No.	EMITS-018

EMITS BERHAD

[Registration No. 202501005450 (1606864-T)]
(Incorporated in Malaysia)

ANTI-BRIBERY AND CORRUPTION POLICY

1. INTRODUCTION

The Board of Directors ("**Board**") of Emits Berhad ("**the Company**") and its subsidiaries ("**the Group**") has established and adopted this Anti-Bribery and Corruption Policy ("**Policy**"). The Group is committed to conducting the business ethically, transparent and responsible business practices as well as complying with all applicable laws and regulations in the countries where the Group do business, which include compliance with the Malaysian Anti-Corruption Commission Act 2009 and the Malaysian Anti-Corruption Commission (Amendment) Act 2018 and any of its amendments or re-enactments that may be made by the relevant authority from time to time.

The Group adopts a zero-tolerance approach to any forms of bribery and corruption and is committed to practice the highest level of integrity and ethics in its business activities.

2. SCOPE AND APPLICATION

This Policy applies to all individuals working for the Group and all companies within the Group at all levels and grades, and covers all jurisdictions in which the Group operates.

This includes employees, directors, senior managers, managers and all individual working at all levels and grades ("**Employees**") and the Board (whether full time, part-time, contract or temporary) and any third parties associated with the Group.

In this Policy, the associated third parties shall refer to any individual or organisation that an associate may come into contact during the course of his/her engagement with the Group, which may include but not limited to suppliers, contractors, subcontractors, agents, consultants, outsourced personnel, distributors, advisers, joint venture partners, government and public bodies including their advisors, representatives and officials ("**Associated Third Parties**").

3. OBJECTIVE OF THIS POLICY

This Policy provides guidance on how to recognise and deal with improper solicitation, bribery and any other corruption activities and issues that may arise in the course of daily business and operation activities within the Group.

The Policy is not intended to be exhaustive, and there may be additional obligations that Directors and Employees are expected to adhere to or comply with when performing their duties. For all intents and purposes, the Directors and Employees shall always observe and ensure compliance with all applicable laws, rules and regulations to which they are bound to observe in the performance of their duties.

4. GIFTS, ENTERTAINMENT AND CORPORATE HOSPITALITY

The definition of "Gift" refers to items given/ received by the Group to/ from a third party or items received by the Group from a third party without the expectation of payment or benefit in return. For example, but not limited to, voucher, gift cards, Company branded product or promotional items, hamper, and festive gifts (i.e. mooncake, mandarin orange, Christmas gift).

The Group has adopted a "No Gift Policy" whereby, subject only to specified exceptions, all Employees and associates acting for or on behalf of the Company are prohibited from, directly or indirectly receiving and/or providing gifts.

It is the responsibility of Employees and Directors of the Group to inform external parties involved in any business dealing with the Group that our Group practices a "No Gift Policy" and to request the external party for their understanding and attentiveness for and adherence to this Policy.

Gifts, entertainment, or corporate hospitality which may influence or be perceived to be able to influence business decisions or outcomes may be construed as bribes and they must not be given or received by the Group's Directors, Employees, suppliers, or Associated Third Parties when in the conduct of the Group's business. Similarly, gifts, entertainment, or corporate hospitality shall be avoided where a conflict of interest situation is present. Generally, the Group's practice for giving and receiving gifts are limited to the following situations (in the following situations, an "**Organisation**" may refer to the Group or an external party):-

(a) Gifts given by the Group to Employees and Directors and/or their family members in relation to an internal or externally recognised function, event, or celebration of the Group (e.g. in recognition of an Employee's/Director's service to the Group);

(b) Exchange of gifts at organisation-to-organisation level (e.g. gifts exchanged between companies as part of an official company visit/courtesy call and thereafter said gift is treated as company property);

(c) Gifts to external institutions or individuals in relation to an Organisation's official functions, events and celebrations which is commonly given in public (e.g. commemorative gifts or door gifts offered to all guests attending the event);

(d) Token or corporate gifts of nominal value, normally bearing a corporate logo (e.g. t-shirts, pens, diaries, calendars and other small promotional items), that are given out equally to members of the public, delegates, customers, partners, or stakeholders attending events such as conferences, exhibitions, training, trade shows, etc. and deemed as part of an organisation's brand building or promotional activities;

(e) Gifts to external parties who have no business dealings with the Group (e.g. monetary gifts or gifts in-kind to charitable organisations);

(f) Token or corporate gifts must not affect the independent business judgement of the intended recipients;

(g) There must not be any corrupt/criminal intent involved for giving or receiving the gifts;

(h) Nominated Employees, Employees on duty and Directors who are eligible to participate in the Company inspection trips and/or incentive tours (local or overseas) and the expenses are sponsored by the Group;

(i) Hotel accommodation in conjunction with the Company's events and trips whereby the expenses are fully sponsored by the Company and its subsidiaries; and

(j) Festive Gifts from customers or Associated Third Parties during festive occasions (e.g., Chinese New Year, Hari Raya Aidilfitri and Deepavali) in accordance with tradition is acceptable and no declaration is needed.

The Group's Employees are not allowed to provide gifts to third parties or customers unless they obtain prior approval from the Management.

Apart from the abovementioned situations, the Group's Directors and Employees are discouraged from receiving gifts from parties who have business dealings with the Group. If such situations are unavoidable, established policies and procedures of the Group in relation to receiving gifts must be complied with. Notwithstanding, in no circumstances may gifts in the form of cash or cash equivalent be accepted by an Employee/Director or his/her family members.

Purchase requisition pertaining gift and corporate hospitality shall be a reasonable amount, subject to the approval of the Chief Executive Officer / Group Managing Director and in line with the Limit of Authority ("**LOA**"). Such gifts and hospitality shall fulfil **ALL** the following conditions prior to approval:

(i) They are intended to maintain good rapport with the vendors/ customers of the Group and government officials;
(ii) They are limited, customary and lawful under the circumstances;
(iii) They do not have or perceived to be affecting action(s) or decision(s) of the receiving party;
(iv) There shall be no expectation of any specific favour, benefit or advantages from the intended recipients;
(v) There shall not be any corrupt/ criminal intent; and
(vi) The giving out of gift or corporate hospitality shall be transparent.

Employees must always seek prior approval from their department heads before accepting or offering:

Category	**Threshold**	**Emits Group**
Gift	Above RM100/- (Up to RM500 for each gift and limit to 2 times from the same receiver or sender in a month) *DO NOT accept for more than RM500/-	If accept or offer, need to record in the gift register as provided by Human Resources Department.
Entertainment/ hospitality	Above RM200/- per individual Below RM200/- per individual (Up to RM1000/- for each Entertainment/ hospitality and limit to 2 times in a month) *Special approval is required prior to spending for more than RM1000/-	Approval by Chief Executive Officer / Group Managing Director Approval by Head of Department

Employees of the Group who comply with this Policy, is required to declare via "***Annexure A:*** *Anti-Bribery and Corruption Commitment and Declaration Form"*.

5. PUBLIC OFFICIALS

i. The principles of this policy apply to dealings across both public and private sectors, dealing with Public Officials required a particular care because Public Officials are often subject to stricter rules and restrictions that do not apply to individuals who operate in private sector.
ii. Public Officials include those in government departments, employees of government owned or controlled commercial enterprises, public international organisations i.e. United Nation, political parties and political candidates for a political office, any person acting in an official capacity for or on behalf of a government or a government department, government agency, or of a public international organization and any other person who is considered to be a public official according to applicable laws and regulations.
iii. Any dealing with Public Officials must be in strict compliance with the rules and regulations to which they are subject or that have been imposed by their employer.
iv. Any benefit conveyed to a Public Official must be transparent, reasonable, appropriate and only for legitimate business purposes.
v. All cost and expenses related to Public Officials must be properly documented and accurately recorded.
vi. Approval from the Chief Executive Officer / Group Managing Director is required prior to offering a gift or hospitality to any Public Officials in relation to:
    - paying or reimbursing travel, hospitality or entertainment expenses i.e. airfares, meals or hotel bills;
    - making gifts; and
    - making charitable contributions.

6. DONATIONS, SPONSORSHIPS, AND POLITICAL CONTRIBUTION

The Group does not make donations or contributions to political parties, nor does it sponsor any political events. This, however, does not prohibit any individual from making donations or sponsorships under their personal capacity provided that the donations or sponsorships must not be associated with the Group.

All donations and sponsorship requests must be carefully examined for legitimacy and not be made to improperly influence a business outcome. All donations and sponsorship must seek approval from the Director(s).

7. FACILITATION PAYMENT

Facilitation payment is defined as payments made to secure or expedite the performance by a person performing a routine or administrative duty or function. These payments are intended to influence only the timing of the person's actions but not their outcome. Facilitation payments need not involve cash or other financial assets, it can be any sort of advantage with the intention to influence them in their duties.

The Group prohibits accepting or obtaining, either directly or indirectly, any kinds of facilitation payments from any person for the benefit of the employee himself/herself or for any other person. The reason underlying this prohibition is that facilitation payment is seen as a form of bribery and corruption.

All Employees must not offer, promise, give, request, accept or receive anything which might reasonably be regarded as a facilitation payment. If an Employee

receives a request or is offered facilitation payments, he/she must immediately report such incident(s) to the Head of Department/Supervisor/Manager.

8. PROCUREMENT PROCESS

The Group has established policies and procedures addressing the selection of suppliers and Associated Third Parties. The selection of suppliers and Associated Third Parties is based on merits such as quality, pricing, capability, track record and experience, and it shall be in the best interest of the Group.

Due diligence forms part of the Group's selection of new suppliers and Associated Third Parties and due diligence review may also be performed on existing suppliers and Associated Third Parties from time to time.

Suppliers and Associated Third Parties are required to declare via *"**Annexure B:** Supplier and Associated Third Parties Anti-Bribery and Corruption Commitment and Declaration Form"*.

9. COMPLIANCE AND REPORTING A CONCERN

The Group takes combatting corruption and bribery very seriously. Any violation of this Policy will be regarded as a serious matter by the Group and is likely to result in a review of relationships, including disciplinary action, dismissal, or termination, consistent with applicable laws and regulations.

All the Group's Directors, Employees, suppliers, and Associated Third Parties are required to be familiar with and comply with this Policy.

An Employee must notify his/her superior as soon as possible if he/she believes or suspects that a breach of this Policy has occurred or may occur. Alternatively, the Employee may raise his/her concerns through the Group's Whistleblowing Policy.

The Group's Directors, suppliers, and Associated Third Parties or members of the public may also raise their concerns regarding any known breaches or suspected breaches of this Policy through the Group's Whistleblowing Policy, which is available on the Group's corporate website. Whistleblowers shall be accorded the protection as set out in the Whistleblowing Policy.

10. RECORD-KEEPING

The Group must keep financial records and have appropriate internal controls in place which will provide evidence and support for any legitimate payments to third parties. The Group must ensure all expenses claims relating to hospitality, gifts or entertainment incurred to third parties are submitted in accordance with the Group's relevant policies. All accounts, invoices and other documents and records relating to dealings with third parties, such as customers, suppliers and business contacts, should be prepared and maintained with accuracy and completeness.

11. TRAINING AND COMMUNICATION

From time to time and as determined by the Group, Directors, Employees, suppliers,

and Associated Third Parties, especially those operating in areas that are exposed to high bribery risk, shall be provided with relevant training on how to implement and adhere to this Policy.

Our zero-tolerance approach to bribery and corruption must be communicated to all Directors, Employees, suppliers, and Associated Third Parties at the outset of our relationship with them and as appropriate thereafter. The policy will be disseminated to all new employees during their induction program. This policy will be communicated via email to associated third parties at the beginning of the business relationship and as appropriate thereafter. Awareness to this Policy is reinforced through emails, newsletters, refresher briefings and the Code of Conduct for the Group.

The Company recognises the value of integrity in its Directors, Employees and Associated Third Parties. The Company's recruitment, training, performance evaluation, remuneration, recognition and promotion for all the Company's Employees, including management, shall be designed and regularly updated to recognise integrity.

The Company does not offer employment to prospective personnel in return for their having improperly favored the Company in a previous role.

All Employees are required to sign a declaration that they have read and understood and will abide by this Policy.

12. MONITORING AND REVIEW

All the Group's Directors, Employees, suppliers, and Associated Third Parties are responsible for the success of this Policy and should ensure they use it to disclose any suspected unethical business practices or wrongdoing. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption.

13. GOVERNANCE AND CUSTODIAN OF THIS POLICY

12.1 The Chief Executive Officer / Group Managing Director or any designated officer identified by the Board shall be the custodian of this Policy and be responsible to propose any update to this Policy for the consideration of the Audit and Risk Management Committee ("**ARMC**"), in tandem with any material development/ trend in connection with integrity.

12.2 In line with the recommendation by the Malaysian Code on Corporate Governance, bribery and corruption shall be one of the key risk areas and formed part of the Company's internal control and risk management framework. As the designated Board Committee overseeing the risk management framework of the Group, the ARMC shall oversee the governance and relevance of this Policy.

12.3 This Policy shall be read together with the Code of Conduct for the Group, the Whistleblowing Policy and Conflict of Interest Policy of the Company. In cases

where there is a conflict between mandatory laws and the principles contained in this and other policies, the mandatory laws shall prevail.

14. PUBLICATION ON THE CORPORATE WEBSITE

A copy of this Policy is published on the Company's website at https://emits.com.my/.

15. REVIEW OF THIS POLICY

The Board shall review and assess the relevance and effectiveness of this Policy periodically to assess their effectiveness, and in any event, at least once every three (3) year pursuant to the ACE Market Listing Requirement of Bursa Malaysia Securities Berhad, the Board deem necessary and/or require to ensure its relevance and effectiveness in keeping with the Group's changing business environment, administrative or operational needs as well as changes to legislations.

16. REVISION OF THIS POLICY

The provisions of this Policy can be amended and supplemented from time to time by a resolution of the Board.

17. EFFECTIVE DATE

This Policy is effective 11 November 2025.

History:-

Document No.	Version No.	Board's Approval Date	Effective Date
EMITS-018	1.0	11 November 2025	11 November 2025

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Annexure A

EMITS BERHAD
[Registration No. 202501005450 (1606864-T)]
(Incorporated in Malaysia)

ANTI-BRIBERY AND CORRUPTION COMMITMENT AND DECLARATION FORM

1. I am an Officer/ Employee of Emits Berhad ("**the Company**") and its subsidiaries (collectively referred to as the "**Group**").

2. I acknowledge that I have received a copy of the Anti-Bribery and Corruption ("**AB&C**") Policy ("**Policy**") from the Group and that I fully and thoroughly understand the mentioned documents provided to me.

3. I hereby declare that I am committed and will comply with:

   (i) All applicable laws and regulations in relation to bribery and corruption and the Policy.

   (ii) The following AB&C principles:

   a) Committed to promoting values of integrity, transparency, accountability and good corporate governance and to comply with the principle of zero-tolerance on any and all forms of gratification as well as applicable AB&C laws and regulations.
   b) Prevention of bribery and corruption and fighting any form of bribery and corruption practices.
   c) Supporting AB&C initiatives led by the Group, government and the authorities.

   *(hereinafter collectively referred to as "**the requirements**")*

4. I have not been convicted nor am I subject to any investigation, inquiry or enforcement proceedings by the relevant authorities of any actual or suspected breach of any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements and will report any actual or suspected breach as soon as reasonably practicable and to the extent permitted by the law, to the Group.

5. I undertake to promptly inform the Group of any breach and/or alleged/suspected breach of any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements and cooperate with the Group in any investigation of such breach. I further irrevocably grant the Group the right to carry out investigation on me in the event of any breach and/ or alleged/ suspected breach of any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements.

6. I acknowledge that the provisions set out in this declaration form shall form part of the terms and conditions of the contract of/for service or employment contract entered between us.

7. I further irrevocably grant the Group with the right to suspend or terminate the contract of/for service or employment contract entered between us and disqualify me from the application for employment or for appointment as Officer in the Group if I am found to have breached any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements or any other terms and conditions implemented by the Group pursuant to the contract of/for service or employment contract entered between us.

8. I shall indemnify and keep indemnified the Group and its directors and officers against any and all loss, injury, damages, costs and expenses sustained by the Group and its directors and officers arising out of any breach by me of any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements, and at the request of the Group I shall provide all such reasonable assistance as the Group may require to enable the Group to resist any action, claim or proceeding brought against the Group as a consequence of any such breach.

9. I undertake to provide all information required by the Group before and after appointment as Officer or Employee in relation to the due diligence for onboarding process and continuous due diligence process implemented by the Group.

10. I shall put in adequate effort and endeavour to assist the Group in the implementation of the Policy to ensure the compliance of the same by the Business Associates whom I have direct dealings and contact with.

SIGNATURE	
NAME	
POSITION	
DATE	

Annexure B

EMITS BERHAD
[Registration No. 202501005450 (1606864-T)]
(Incorporated in Malaysia)

SUPPLIER AND ASSOCIATED THIRD PARTIES ANTI-BRIBERY AND CORRUPTION COMMITMENT AND DECLARATION FORM

1. We are the suppliers/ contractors/ agents/ consultants/ outsourced personnel/ distributors/ advisers/ government and public bodies/ joint venture partners ("**Associated Third Parties**") of Emits Berhad ("**the Company**") and its subsidiaries (collectively referred to as the "**Group**").

2. We acknowledge that a copy of the Anti-Bribery and Corruption ("**AB&C**") Policy ("**Policy**") was received from the Group and that we fully and thoroughly understand the documents provided to us.

3. We hereby declare that we are committed and will comply with:

   (i) All applicable laws and regulations in relation to bribery and corruption and the Policy.

   (ii) The following AB&C principles:

      a) Committed to promoting values of integrity, transparency, accountability and good corporate governance and to comply with the principle of zero-tolerance on any and all forms of gratification as well as applicable AB&C laws and regulations.
      b) Prevention of bribery and corruption and fighting any form of bribery and corruption practices.
      c) Supporting AB&C initiatives led by the Group, government and the authorities.

   *(hereinafter collectively referred to as "**the requirements**")*

4. We have not been convicted nor are we subject to any investigation, inquiry or enforcement proceedings by the relevant authorities of any actual or suspected breach of any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements and will report any actual or suspected breach as soon as reasonably practicable and to the extent permitted by the law, to the Group.

5. We undertake to promptly inform the Group of any breach and/or alleged/suspected breach of any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements and cooperate with the Group in any investigation of such breach. We further irrevocably grant the Group the right to audit on us in the event of any breach and/or alleged/suspected breach of any applicable laws and regulations in relation to bribery and corruption and the Policy, or the requirements.

6. We acknowledge that the provisions set out in this declaration form shall form part of the terms and conditions of the order and/or our appointment and/or contract of service and/or supply agreement.

7. We further irrevocably grant the Group with the right to suspend or terminate any order / contract / agreement / job and disqualify us from provision of service and/or supply of goods and/or bid / tender for the supply of goods and/or service if we were found to have breached any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements or any other terms and conditions implemented by the Group pursuant to the contract of/for service or employment contract entered between us.

8. We shall indemnify and keep indemnified the Group and its directors and officers against any and all loss, injury, damages, costs and expenses sustained by the Group and its directors and officers arising out of any breach by us of any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements and at the request of the Group we shall provide all such reasonable assistance as the Group may require to enable the Group to resist any action, claim or proceeding brought against the Group as a consequence of any such breach.

9. We undertake to provide all information required by the Group before and after our acceptance as Associated Third Parties of the Group in relation to the due diligence for onboarding process and continuous due diligence process implemented by the Group.

10. We shall put in place adequate communication methods and channels within the Group to create awareness and promote compliance with any applicable laws and regulations in relation to bribery and corruption and the Policy or the requirements.

SIGNATURE OF AUTHORISED PERSON	
NAME OF COMPANY'S AUTHORISED PERSON AND POSITION	
COMPANY NAME	
DATE	

Company Seal/ Stamp