

	CRITICAL HOLDINGS BERHAD CORPORATE POLICY <small>This document is strictly PRIVATE & CONFIDENTIAL</small>	Doc. Ref. : CHB-CP-CA-001 Rev. No. : 2 Page No. : 1 of 5
ANTI BRIBERY AND ANTI-CORRUPTION POLICY		

1.0 POLICY STATEMENT

The Board of Directors (“the Board”) of Critical Holdings Berhad and its subsidiaries (collectively, “the Group”) has established and adopted this Anti-Bribery and Anti-Corruption Policy to promote ethical business conduct and to ensure strict compliance with all applicable anti-corruption and corporate governance laws. This includes compliance with the Malaysian Anti-Corruption Commission Act 2009 (Act 694), the Malaysian Anti-Corruption Commission (Amendment) Act 2018 - particularly Section 17A on corporate liability, the Companies Act 2016 (Act 777), as well as any amendments, regulations, guidelines, or re-enactments issued by the relevant authorities from time to time.

2.0 OBJECTIVE OF THE POLICY

The objectives of this Policy are to ensure that the Board, all employees, and officers of the Group discharge their duties in full compliance with the Group’s anti-bribery and anti-corruption procedures, while upholding the principles of good corporate governance. It also aims to promote ethical, responsible, and transparent conduct, strengthen integrity across the Group, and enhance the trust and confidence of the Company’s stakeholders.

3.0 SCOPE

- a) This policy applies to all directors and employees (whether temporary, fixed term, or permanent), stakeholders, consultants, contractors, trainees, casual workers, agency staff, volunteers, interns, agents, sponsors, or any other person or persons associated with us (including third parties), or any of our subsidiaries or their directors and employees, no matter where they are located (within or outside of the Malaysia).
- b) In the context of this policy, third-party refers to any individual or organization our company meets and works with. It refers to actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies – this includes their advisors, representatives and officials, politicians, and public parties.
- c) Any arrangements our company makes with a third party is subject to clear contractual terms, including specific provisions that require the third party to comply with minimum standards and procedures relating to anti-bribery and corruption.

4.0 DIRECTOR AND EMPLOYEE RESPONSIBILITIES

- a) All directors and employees must read, understand, and comply with the information contained within this policy, and with any training or other anti-bribery and anti-corruption information given.
- b) All directors and employees are equally responsible for the prevention, detection, and reporting of bribery and other forms of corruption and are required to avoid any activities that could lead to, or imply, a breach of this anti-bribery policy.
- c) If any Director or employee breaches this policy, he/she will face disciplinary action and could face dismissal for gross misconduct. Critical Group of Companies has the right to terminate a contractual relationship with a director /an employee if he /she breaches this anti-bribery policy.

5.0 CORRUPTION

- a) Bribery and Corruption
Directors, Employees and any parties dealing with the Company shall not accept or obtain or attempting to accept or obtain, solicit, offer, promise or give any bribe or gratification directly or indirectly as an inducement or reward to or from any party for doing or forbearing to do any act.

	CRITICAL HOLDINGS BERHAD CORPORATE POLICY <small>This document is strictly PRIVATE & CONFIDENTIAL</small>	Doc. Ref. : CHB-CP-CA-001 Rev. No. : 2 Page No. : 2 of 5
ANTI BRIBERY AND ANTI-CORRUPTION POLICY		

b) Gratification

Gratification stated under Section 3 of the Malaysian Anti-Corruption Commission Act 2009 means:

- i. money, donation, gift, loan, fee, reward, valuable security, property or interest in the property is a property of any description whether moveable 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;
- 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 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; and
- vii. any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs i to vi.

c) Facilitation payments

The Group does not allow facilitation payments, namely payments to government officials or authorised agents to illegally secure or expedite the performance of a routine function or duty, to secure or expedite the performance of the employee's duty.

d) Government or Political Donations and Contribution

The Directors and employees are prohibited from using any of the organisation's funds or resources to make any direct or indirect any charitable donations or contributions given to political parties on Company's behalf. The Directors and employees must avoid even having the appearance of making such contributions to any political party, candidate or campaign.

e) Sponsorships, Donations, and Contribution to Charity or Social Projects

Donations, sponsorships, and contributions in the form of Charitable Contributions or Corporate Social Responsibility (CSR) initiatives to community projects or charitable organisations may be permitted depending on the circumstances. Such contributions must be made directly to the official organisation and publicly disclosed when required. Directors and employees must ensure that all charitable contributions are made in good faith, comply with the Company's Code of Business Conduct and Ethics, and have received the necessary approval from the Directors or authorised personnel.

f) Account for Secret Profits or Gains

The Directors and employees shall immediately disclose or report to the Directors or authorized personnel on the receipt of any discount, rebate, commission, service, interest, consideration for value or other benefit or payments of any kind (whether in cash or in-kind).

 CRITICAL <small>GROUP OF COMPANIES</small>	CRITICAL HOLDINGS BERHAD CORPORATE POLICY <small>This document is strictly PRIVATE & CONFIDENTIAL</small>	Doc. Ref. : CHB-CP-CA-001 Rev. No. : 2 Page No. : 3 of 5
ANTI BRIBERY AND ANTI-CORRUPTION POLICY		

g) Conflict of Interest

- i. Conflict of interest arise in situations where there is a personal interest that might be considered to interfere with that person's objectivity when performing duties or exercising judgement on behalf of the organisation.
- ii. Directors and employees should avoid or deal appropriately with situations in which personal interest could conflict obligations or duties. Directors and employees must not use their position, official working hours, company's resources, and assets for personal gain or to company's disadvantage.
- iii. There are certain circumstances where Directors and employees are strictly prohibited from directly or indirectly soliciting, offering, or accepting any gift, entertainment, or hospitality, to avoid the perception or appearance of potential conflicts of interest.
- iv. Directors and employees are advised to adopt a more prudent approach when it comes to the above circumstances to avoid potential conflicts of interest.

h) Giving to Third Parties

In line with the "No Gift" policy Directors and employees are generally prohibited from involving with the commission or gifts from a third party.

i) Disclosure of Payments to Third Parties

The Directors and Employees shall disclose all commissions and expenses or payment paid to the third parties in any official dealings with the Company.

j) Gift Policy

Critical Group of Companies prohibits the corrupt use of gifts, entertainment, hospitality or travel, directly or indirectly, to unduly influence business or regulatory decisions, gain an unfair advantage or to retain or win business. The Directors and employees are strictly prohibited from soliciting gifts, entertainment, hospitality or travel from any third party. They are particularly disallowed from giving or accepting gifts, entertainment or travel from parties engaged in a tender or competitive bidding exercise (e.g. vendors or consultants)

k) Receiving Gifts

- i. However, employees are allowed to receive gifts of the following nature:
 - a small items or gifts of promotional nature (i.e. pens, low value or promotional material);
 - b gifts as a door gift, token during training, seminar, product launching, exhibition and others.

l) Giving Gifts

In line with the "No Gift" policy, the Directors and Employees are not allowed to give or receive any gifts of whatever nature either directly or indirectly, regardless of value to any officer / staff and / or his immediate family of any agency whom the employee is dealing with except: -

- i. Corporate gifts (bearing the Company's logo) with a nominal value of not more than RM500 may be offered, provided they are given equally to all persons within the same category. For any gift exceeding RM500 in value, prior approval from the Executive Directors is required.
- ii. A perishable item (Example; fruits, festive cookies or delicacies offered during festive seasons).

	CRITICAL HOLDINGS BERHAD CORPORATE POLICY <small>This document is strictly PRIVATE & CONFIDENTIAL</small>	Doc. Ref. : CHB-CP-CA-001 Rev. No. : 2 Page No. : 4 of 5
ANTI BRIBERY AND ANTI-CORRUPTION POLICY		

6.0 IMPLEMENTATION

a) Awareness and Training

The Group conducts awareness and training programs for Directors and all employees to refresh awareness of anti-bribery and anti-corruption measures, and to continuously promulgate integrity and ethics. Our authorised personnel may at any time recommend that certain trainings be repeated to any Director or Employee if deemed necessary based on circumstantial requirements.

b) Compliance to Laws, Policies and Procedures Relating to Corruption

- i. All Directors and Employees shall observe all laws, policies and procedures relating to corruption.
- ii. The Group shall entrust Management with the oversight of integrity and anti-corruption functions, including the following responsibilities:
 - a. strengthening the integrity of the Company;
 - b. setting-up complaint mechanism and managing of complaints;
 - c. detecting and investigating cases of misconduct;
 - d. ensuring compliance to code of conduct, regulations and relevant laws in force relating to integrity; and
 - e. ensuring good governance in integrity issues is implemented and carried out effectively.
 - f. Employees are encouraged to report any act of bribery and corruption directly to their Head of Department, Human Resource Department, Top Management or through the designated reporting channel available on the Company's corporate website at www.critical-eng.com.

c) Policy Violation

- i. The Directors and Employees who are found violating this policy may be subjected to disciplinary action as well as potential criminal investigation and prosecution; and
- ii. Official dealings between the Company and third parties shall be terminated or discontinued if they are found offering, promising, giving or soliciting any bribe or gratification to the Company's employees.

d) Duty to Report

- i. It is the duty of employees and parties dealing with the Company to report any gratification given, promised, offered, solicited, obtained or accepted or attempted to obtain or accept to MACC. Failure to report is an offence under Section 25 Malaysian Anti- Corruption Commission Act 2009.
- ii. It is the duty of all employees and parties dealing with the Company to report on suspected violations of all laws, policies and procedures relating to integrity and corruption to the Integrity Team.
- iii. The report may also be made under Whistle Blower Policy by writing to the Board Committee of the Company.
- iv. Employees and parties making such reports are protected under the MACC Act 2009, Witness Protection Act 2010, Whistle-Blower Act 2010 and Whistle Blower Policy.
- v. No malicious, vindictive or baseless accusations shall be made by any employee against another employee(s). Appropriate action shall be taken against any employee making such malicious, vindictive or baseless accusations.

e) Record Keeping

The Group will keep detailed and accurate financial records and will have appropriate internal controls in place to act as evidence for all payments made. Company also will declare and keep a written record of the amount and reason for hospitality or gifts accepted and given, and understand that gifts and acts of hospitality are subject to managerial review. All expenses claims relating to gifts or entertainment made to third parties are submitted in accordance with the Company's reimbursement procedures and / or

	CRITICAL HOLDINGS BERHAD CORPORATE POLICY <small>This document is strictly PRIVATE & CONFIDENTIAL</small>	Doc. Ref. : CHB-CP-CA-001 Rev. No. : 2 Page No. : 5 of 5
ANTI BRIBERY AND ANTI-CORRUPTION POLICY		

applicable policy and specifically record the reason for such expenditure. All the parties shall further ensure that all expense claims shall comply with the terms and conditions of this Policy.

f) **Monitoring and Review**

The Company's authorised personnel is responsible for monitoring the effectiveness of this policy and will review the implementation of it on a regular basis based on its suitability, adequacy, and effectiveness. Internal control systems and procedures designed to prevent bribery and corruption are subject to regular audits to ensure that they are compliance. Non-compliance identified by the validation or identified through other risk assessments undertaken shall be reported to the company's Board of Directors. This policy does not form part of a Director or an employee's contract of employment and may amend it at any time so to improve its effectiveness at combatting bribery and corruption.

g) **Protection**

We encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.

We are committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in corruption, or because of reporting concerns under this Policy in good faith. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern.

7.0. ZERO TOLERANCE STATEMENT

The Company adopts a strict zero-tolerance approach towards all forms of bribery and corruption. We prohibit any employee, officer, director, agent, consultant, contractor, or business partner from offering, giving, soliciting, or receiving any form of bribe or improper advantage, whether directly or indirectly. No circumstances, including business pressure or commercial necessity, will justify engaging in bribery or corrupt practices. All individuals acting on behalf of the Company are expected to uphold the highest standards of integrity, transparency, and accountability at all times.

8.0. REPORTING CHANNEL AND REFERRAL POLICY

The Company is committed to providing a safe, confidential, and accessible platform for reporting any suspected bribery, corruption, or unethical conduct. All employees, business partners, and stakeholders are encouraged to report concerns in good faith through the designated reporting channels. A Whistleblower Reporting Form is available on the Company's corporate website, and completed reports may be submitted to the designated email address directed to the Chairman of the Audit and Risk Management Committee (ARMC).

All reports received will be reviewed and referred to the appropriate authority within the Company in accordance with the Referral Policy. Concerns involving alleged bribery or corruption will be escalated immediately to the ARMC for independent assessment and action. The Company assures that all reports will be handled promptly, confidentially, and without prejudice, and no individual who reports in good faith will face retaliation.

9.0. REVIEW OF THE POLICY

This Policy shall be reviewed by the Board to ensure it remains consistent with the Company's objectives and Board's responsibilities and in line with the applicable laws and legislations.