



TWO OFFSHORE MARINE SDN BHD

**ANTI-BRIBERY AND CORRUPTION
POLICY &
GUIDELINES
(“ABC MANUAL”)**

Two Offshore Marine Sdn Bhd (TOMSB) upholds integrity and compliance to legal and regulatory requirements entrenched in its business operations. There is a resolute drive from the top with the Board overseeing a governance structure that is designed to ensure TOMSB's business activities are: -

- conducted in a safe and sound manner and in line with the highest standards of professionalism and ethical standards whilst complying to legal and regulatory requirements;
- consistent with the TOMSB's overall business strategy, risk appetite and strong risk culture;
- subjected to adequate risk management and internal controls.

In Malaysia, under the Malaysian Anti-Corruption Commission Act 2009 (MACC Act 2009), it is an offence for a person to solicit gratification, offer or give gratification as an inducement to or a reward for doing or forbearing to do any act in relation to any transaction, actual or proposed or likely to take place. This includes matter or transaction the person is carrying out as an agent for his relation to the principal's affairs or business.

Section 17A of the MACC Act 2009, effective from 1 June 2020, additionally introduces corporate liability. An organisation commits an offence if a person associated with the commercial organisation corruptly gives, agrees to give, promises or offers a person any gratification where such corrupt practices are carried out for the commercial organisation's benefit or advantage.

TOMSB adopts a zero tolerance policy against any form of bribery and corruption, and all other illegal or unethical behaviour and takes a strong stance against any behaviour that undermines reputation that it has built. All TOMSB employees are expected to be in full compliance with all laws and regulations governing bribery and corruption, including laws with extra territorial jurisdiction effect such as the UK Bribery Act 2010 and the US Foreign Corrupt Practices relevant, the same standards apply to those who represent us – from agency staff to vendors and business associates. Any employee or business associate found guilty of bribery or corruption shall be subject to severe disciplinary action, including or termination of employment contract, as appropriate, and may also be subject to prosecution under applicable anti-corruption laws.

In compliance with Section 17A MACC Act, TOMSB has established adequate procedures to combat bribery and corruption by putting in place the following measures: -

- regular communication to promote and maintain a risk-focused culture with the highest ethical standards;
- mandatory training on anti-bribery matters for new and existing employees;
- rules on record keeping;
- rules regarding gift and entertainment;
- rules regarding donations and sponsorship;
- strict prohibition on the promise or payment of bribes/facilitation payments;
- mandatory due diligence checks for business associates/vendors;
- conducting periodic risk assessment across all key business and support units;
- maintaining a repository of frameworks, policies and procedures & guidelines that address/mitigate bribery and corruption risk;
- established a whistleblowing policy that provides an avenue for any individual to report any suspected wrongdoings to the Head of Department or Head of HR good faith and without fear of reprisal.

TOMSB remains steadfast in its fight against bribery and corruption by regularly reviewing the above control mechanisms and creating awareness to ensure it remain free from the plague of corruption. TOMSB insists on honesty, integrity and fairness in all aspects of our business and expect the same in our relationships with all those whom we do business. The direct or indirect offer, payment, soliciting or acceptance of bribes in any form is unacceptable.

