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	ANTI-BRIBERY & ANTI-CORRUPTION	Eff. Date	01/10/2025

RT-G007
**ANTI-BRIBERY &
ANTI-CORRUPTION**


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REVISION HISTORY

Rev No.	Effective Date	Affected Section	Change Descriptions
00	01/10/2025	Nil	Initial Release

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1.0 INTRODUCTION

Rosado Group is firmly committed to conducting business in an ethical, transparent and honest manner. We maintain a zero-tolerance stance on bribery and corruption, and uphold the highest standards on integrity across all our operations. We act professionally, fairly, and with accountability in every business relationship and transaction. In doing so, we ensure full compliance with all applicable laws and regulation, including the Malaysian Anti-Corruption Commission Act 2009 (“**MACC Act**”).

2.0 PURPOSE

This Policy outlines Rosado Group’s expectations for all internal and external parties engaged with, employed by, or acting on behalf of Rosado Group in upholding Rosado Group’s firm commitment and stance against bribery. This Policy also serves to guide all directors and employees on how to identify, manage and response to improper solicitation, bribery and other forms corrupt conduct that may arise in the course of business activities.

3.0 SCOPE

This Policy is generally applicable to Rosado Group’s directors, employees and Business Associates, unless otherwise stated in the specific policies referred to in this Policy.


The Business Associate include but not limited to current or prospective customers, contractors, subcontractors, suppliers, vendors, outsourcing providers, consultants, advisers or representatives.

4.0 DEFINITION OF BRIBERY

“Bribery” refers to the act of offering, giving, receiving or soliciting of any gratification, whether monetary or otherwise, with the intent to induce and/or influence the actions, decisions or conduct of an individual in position of trust or authority. This includes acts intended to secure or retain business, gain an unfair commercial benefit or induce the improper performance of relevant function or activity.

Gratification refers to: -

- (a) Money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;
- (b) any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
- (c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- (d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage
- (e) any forbearance to demand any money or money’s worth or valuable thing;
- (f) 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; and

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- (g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f).

The MACC Act stated that that any commercial organisation who commits an offence under Section 17A of the MACC Act shall, on conviction, be liable to a fine, of


- not less than 10 times the value of the gratification or RM1 million, whichever is higher; and/or
- imprisonment for a term not exceeding 20 years.

5.0 OUR PRINCIPLES

- (a) Rosado Group is committed to complying with all anti-bribery and anti-corruption legislation applicable to its operations and prohibits the offering, giving or receiving of bribes to anyone for any purpose.
- (b) Rosado Group upholds a zero-tolerance stance on bribery and corruption, and expects internal and external stakeholders to demonstrate the same level of commitment to ethical conduct and compliance.
- (c) All directors, employees, and Business Associates of Rosado Group shall adhere to and observe Rosado Group's anti-bribery principles and comply with all relevant anti-bribery-related policies of Rosado Group.
- (d) Rosado Group treats any violation of this Policy seriously and will undertake necessary actions, including, but not limited to, review of employment or appointment, disciplinary actions, dismissal, and/or reporting to the authorities, consistent with applicable laws and regulations.
- (e) Rosado Group have adopted the following "**Five Principles – T.R.U.S.T**":
- (i) **Top Level Commitment** - Regularly review and update this Policy, and ensure that the results of any reviews of risk assessment are acted upon.
 - (ii) **Risk Assessment** - Perform regular corruption risk assessment on Rosado Group's operations and review findings.
 - (iii) **Undertake control measures** - Establish controls and measures to address weaknesses in Rosado Group's process and procedures.
 - (iv) **Systematic Review, Monitoring and Enforcement** - Engage internal and external parties to audit the anti-bribery and anti-corruption system of Rosado Group to monitor compliance and enforcement this Policy.
 - (v) **Training and communication** - Take steps to train employees on anti-bribery and anti-corruption policies, reporting channels and consequences of non-compliance.

6.0 CORRUPTION RISK ASSESSMENT

- 6.1 Rosado Group adopts a structured and risk-based approach to identifying, assessing and managing bribery and corruption risks.
- 6.2 The Board of Directors, through the Audit Committee ("AC"), provides oversight of the effectiveness of the corruption risk assessment process and the implementation of appropriate mitigating controls.

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- 6.3 Corruption risks shall be identified and assessed based on defined risk parameters, including financial impact, stakeholder relationships and reputational exposure. Identified corruption risks and key controls shall be documented and reviewed to support effective management and decision-making. Appropriate mitigation measures and action plans shall be implemented and monitored where corruption risks are identified.
- 6.4 Corruption risk assessments shall be conducted at least annually and on an ad hoc basis when there are material changes in applicable laws, regulations, business activities or operating circumstances.

7.0 DEALINGS WITH AN OFFICER OF A PUBLIC BODY

Directors, employees and Business Associates of Rosado Group who have dealings with any Officer of a Public Body must exercise extra diligence to ensure they do not, whether directly or indirectly through third parties, participate in any activity or transaction that may constitute or be perceived to constitute an attempt to improperly influence or bribe such an Officer. Bribing an Officer of a Public Body is a serious criminal offence under the MACC Act, and Rosado Group strictly prohibits any such conduct.

8.0 GIFTS, ENTERTAINMENT AND HOSPITALITY

The Rosado Group recognise that the provision of modest entertainment and corporate hospitality is a legitimate and customary means of fostering goodwill and strengthen business relationship. However, directors and employees of Rosado Group must exercise sound judgement and avoid giving or receiving gifts, entertainment, or hospitality which may be construed as a bribe.

As a general principal, directors and employees of Rosado Group may offer or accept reasonable and appropriate gifts, entertainment and hospitality provided for legitimate business and /or exchange of business courtesies purposes, which adheres to the following guidelines:


- (a) Reasonable in value;
- (b) Infrequent in nature;
- (c) Transparent and open;
- (d) Not given to influence or obtain an unfair advantage; and
- (e) Respectful and customary.

Directors and employees of Rosado Group are not allowed to provide or accept any non-business-related travel which is in substance a vacation, tour, holiday, or anything to that effect.

9.0 FACILITATION PAYMENTS

Facilitation payments refer to unofficial and improper payments or benefits, including gifts or entertainment, provided to secure or expedite the performance of routine or necessary action to which Rosado Group is lawfully entitled. Facilitation payments are bribes and they could be small in value and solicited by both the public and private sectors.

Directors and employees of Rosado Group shall not, directly or indirectly, offer, promise, give, request or accept anything which might be regarded as a facilitation payment. In exceptional circumstances where a director and/or employee may be compelled to make a payment solely to protect their personal safety, liberty or life, such payments must be reported immediately or at the earliest opportunity to the

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senior management. Any instances where the directors and/or employees are offered facilitation payments, it must also be reported immediately or at the earliest opportunity to the senior management.

10.0 CORPORATE SOCIAL RESPONSIBILITIES, DONATIONS AND SPONSORSHIPS

Corporate social responsibilities, sponsorships and donations made by Rosado Group are philanthropic in nature. Such contributions must never be made with the intention to, or in a manner that could reasonably be perceived as influencing any business-related decisions or outcomes.

Any director and/or employee who initiates for Rosado Group to make contributions and/or donations for charitable purposes must ensure that such purpose is genuine and not a disguised form of bribery or conduit for funding illegal activities. All contributions and/or donations must strictly comply with Rosado Group's policies and procedures, as well as applicable laws and regulations.

Rosado Group has no political affiliations and it shall not make any political contribution or donation to, or sponsor any events of, political parties. Whilst the directors and employees are not prohibited to make personal political contributions or donations to political parties, the said contributions or donations shall never be associated with Rosado Group and must always be made under the director's or employee's personal capacity, as the case may be.

11.0 PROCUREMENT PROCESS

The procurement process of Rosado Group is governed by the fundamental principles of transparency, fairness, and merit-based decision-making. All employees involved in the purchasing activities are expected to conduct these activities strictly in accordance with Rosado Group's establish policies and procedures. This includes the careful and objective selection of suppliers and contractors to ensure the best outcome for Rosado Group.

Selection of suppliers and contractors is based on clear, objective criteria such as quality of equipment or services, price competitiveness, operational capability, and compliance history. It is imperative that conflicts of interest must be avoided at every stage of the procurement process. Any actual or potential conflicts must be disclosed immediately to senior management to maintain integrity in the selection. Furthermore, employees are prohibited from soliciting or accepting gifts, hospitality, or favours that might inappropriately influence their professional judgement or procurement decisions.


All contractual agreements and procurement transactions must be supported by appropriate documentation to ensure traceability and facilitate audits, thereby upholding accountability and integrity.

12.0 DUE DILIGENCE

To mitigate bribery and corruption risks associated with Business Associates, employees who are responsible for the relationship with the Business Associates must ensure that appropriate due diligence has been carried out at the initial stages, before goods and services are provided or renewed and has been adequately documented.

The extent of due diligence conducted should be based on the bribery and corruption risk assessment. Due diligence may include a search through websites, public and private databases, self-declaration and documenting the reasons for choosing one particular Business Associate over another.

Rosado Group will include standard terms in all contracts with Business Associates, where ever possible, enabling Rosado Group to terminate the contract in the event of the occurrence of or attempted bribery or corruption.

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13.0 SYSTEMATIC REVIEW, MONITORING AND ENFORCEMENT

Senior management shall ensure that regular reviews are conducted to assess the performance, efficiency and effectiveness of the anti-bribery and anti-corruption controls, and ensure the internal controls are enforced. Such reviews may be undertaken on an annual basis by an internal audit, or an audit carried out by an external party. The reviews should form the basis of Rosado Group's efforts to improve the existing anti-corruption controls in place. In view of the above, Rosado Group shall: -

- (a) plan, establish, implement and maintain a monitoring program, which covers the scope, frequency, and methods for review;
- (b) identify the competent person(s) and/or establish a compliance function to perform an internal audit, in relation to Rosado Group's internal control measures;
- (c) conduct continual evaluations and improvements on this Policy; and
- (d) take disciplinary proceedings against any employee found to be non-compliant to this Policy.

14.0 TRAINING AND COMMUNICATION

Rosado Group shall provide all employees with training to ensure their thorough understanding of Rosado Group's anti-bribery and anti-corruption position, especially in relation to employees within functions considered as high risk. The training may be conducted in several formats, such as:

- (a) Briefing of key anti-bribery and anti-corruption elements as part of all new employees' induction process; and/or
- (b) In-house or external training.

This Policy is made publicly available on Rosado Group's corporate website and communicate to all directors, employees and business associate via email.

15.0 REPORTING AND RECORDING

It is important that proper and complete records and documentation of all transactions made by Rosado Group in relation to its businesses are maintained as these would serve as evidence that the transactions made were bona fide and were not made with a corrupt or unethical intent. All accounts, invoices, documents, and records shall be prepared and maintained with accuracy and completeness.

16.0 REPORTING OF VIOLATIONS OF THIS POLICY

Any person, including the general public, who knows of, or suspects of, a violation or potential violation of this Policy is encouraged to report the concerns through the whistleblowing mechanism set out under Rosado Group's Whistleblowing Policy, which is available on Rosado's corporate website.

All reports will be treated confidentially and no individual will be discriminated against or suffer any sort of retaliation by Rosado Group or its personnel for raising genuine concerns or reporting in good faith any violations, potential violations, or suspected violations of this Policy.

17.0 REVIEW OF THIS POLICY

This Policy shall be reviewed by Rosado Group periodically and at least once in three years.