



Anti-Bribery and Corruption (ABAC) Policy

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Record of Revision

REVISION	DESCRIPTION OF KEY CHANGES	EFFECTIVE DATE
1	Original	12 May 2020
1.1	Updated the definition of “Business Associate” under 3. (b)	19 Nov 2020
1.2	Updated the new ownership of CWM Group Sdn Bhd from Chemquest Sdn Bhd to Saraworks Sdn Bhd.	11 Nov 2022
1.3	- Updated the definition of “CWM Group Sdn Bhd”. - Inserted Cipta Wawasan Maju Engineering Sdn Bhd as its subsidiary, under Section 1.1 (page 5). - All references to ‘the Company’ have been amended to ‘CWME’.	1 Jan 2024
1.4	Updated descriptive content to align with ISO 37001:2016 requirements.	5 Feb 2026
1.5	- Standardized terminology by replacing all references to “The Group” with “CWME”, and aligned definitions to ensure consistency across ABAC Manual, ABMS Manual and related policies. - Added standalone document number and document control reference.	6 May 2026
1.6	Replaced the term ABCF to ABF as per ISO 37001:2025 requirement	1 Sept 2026

Reviewed by : 

Date : 01.09.2026

Approved by : 

Date: 01.09.2026

CWM GROUP SDN BHD / CIPTA WAWASAN MAJU ENGINEERING SDN BHD ANTI-BRIBERY AND CORRUPTION POLICY

1. INTRODUCTION

Integrity is our core value and the guiding principle of our decisions and actions in the workplace. CWM Group Sdn. Bhd. (“the Company”) and Cipta Wawasan Maju Engineering is collectively referred to as “CWME” (also referred to as “The Group”). CWME is committed to doing our business in a fair, open, honest and transparent manner. CWME practices high ethical standards in everything that we do.

Bribery and corruption compromises business ethics and damages an organization’s reputation. As such, CWME strongly opposes any practice that improperly or illegally disrupts proper business conduct.

This Anti-Bribery and Corruption Policy (“**ABAC Policy**”) provides a clear statement of the conduct which is expected of CWME’s personnel. This policy also applies to any third party who performs services for and on behalf of CWME.

2. OBJECTIVE

- 2.1. CWME is committed to complying with the anti-bribery and corruption laws in Malaysia, and also other anti-bribery and corruption laws in all the countries that CWME operates. Thus, this ABAC Policy has been developed with the purpose of fulfilling the said legal and regulatory requirements and sets out CWME’s overall position on bribery and corruption in all forms, such as dealing with third parties, managing conflicts of interest, gifts, hospitality, and whistleblowing.
- 2.2. Ultimately, the objective of this ABAC Policy is to provide guidance for our personnel and business associates and assist them to identify and deal with bribery and corruption issues, as well as understanding their roles and responsibilities.
- 2.3. This ABAC Policy should also be read together with other policies and procedures, such as the Employee Handbook, , Whistleblowing Policy and Anti-Bribery and Corruption Manual (“**ABAC Manual**”).

3. SCOPE

This ABAC Policy applies to:

- a) directors (both executive and non-executive), officers, employees of CWME (including permanent, part-time and contract (fixed-term) employees), and volunteers (“**Personnel**”);
- b) any third party (person or entity) with whom CWME has, or plans to establish, some form of business relationship and include those who performs services for or on

behalf of CWME. This includes actual and potential clients, customers, joint-ventures, joint-venture partners, consortium partners, outsourcing providers, contractors, consultants, sub-contractors, suppliers, vendors, agents, distributors, representatives, intermediaries and investors ("**Business Associates**"); and

- c) joint-venture entities in which CWME has non-controlling interests, co-ventures and associated companies are strongly encouraged to adopt these or similar principles.

4. ANTI-BRIBERY AND CORRUPTION STATEMENT

- 4.1. CWME takes a zero-tolerance approach to all forms of bribery and corruption and shall continuously conduct its business activities ethically, honestly and with high standards of integrity. This also applies to CWME's business activities in all countries worldwide.
- 4.2. Since the provisions in this ABAC Policy are based on legal requirements, violating this policy may subject individuals and CWME to penalties, including fines and imprisonment. Such violations may also severely damage the reputation of CWME and its Personnel. As such, Personnel and Business Associates shall not, whether directly or indirectly, offer, give, receive or solicit any item of value, in an attempt to illicitly influence the decisions or actions of a person in a position of trust within an organization, either for the intended benefit of CWME or the persons involved in the transaction.
- 4.3. The anti-bribery and corruption statement applies equally to CWME's business dealings with Government (public sector) and commercial (private sector) entities, and includes their directors, employees, agents, consultants, representatives and other appointed representatives such as officials, politicians and public bodies.
- 4.4. CWME shall also conduct due diligence on every Personnel (including prospective personnel), Business Associates and projects (pre-award) in line with this ABAC Policy.
- 4.5. CWME encourages Personnel and Business Associates to report any suspected, attempted or actual bribery and corruption cases, and prohibits retaliation against those making reports in good faith. CWME also provides assurance that no Personnel shall be penalised or suffer any adverse consequences in retaliation for refusing to pay or receive bribes or participate in other illicit behaviour.

5. PRINCIPLES ON ANTI-BRIBERY AND CORRUPTION

5.1. CONFLICT OF INTEREST

- 5.1.1. Conflict of interest may arise in situations where Personnel engage in business or other activities outside CWME or have personal interests, whether it benefits themselves or their closely related person(s), i.e. relatives or close associates, which competes or conflicts with the interests of CWME.
- 5.1.2. All Personnel shall declare their conflict of interest, both on a scheduled basis, and ad hoc as soon as they arise

5.2. GIFTS, HOSPITALITY AND ENTERTAINMENT

5.2.1. Gifts

- a) CWME adopts a 'NO GIFT POLICY'. Personnel are prohibited from directly or indirectly giving and receiving gifts that may influence good judgement and decision-making, subject to certain limited exceptions.
- b) Personnel may offer or give gifts ONLY where they are consistent with the requirements under the ABAC Manual.
- c) Any gift that breaches anti-bribery or anti-corruption laws is strictly prohibited.
- d) Exceptions to this Policy include corporate gifts bearing the Company logo, company-to-company exchanges during official events, goodwill or appreciation gifts, CSB-related items, and festive gifts (giving only).

5.2.2. Hospitality

- a) Hospitality comes in many forms – travel or transportation, accommodation, entertainment and meals.
- b) Personnel are **STRICTLY PROHIBITED** from either giving and receiving of hospitality if it is intended to influence decisions or gain undue advantage.
- c) It is prohibited when linked to expectations of favourable treatment, given during tenders or negotiations (except modest business meals), or when illegal, excessive or repetitive.
- d) For more information on managing hospitality and the authority limits, please refer to the ABAC Manual.

5.2.3. Entertainment

- a) Entertainment could be considered to be a bribe if it is given or received with the intention of influencing someone to act improperly, or as a reward for having acted improperly. Personnel are allowed to offer or accept entertainment and recreation, provided there is proper justification and subject to the authority limits specified in the ABAC Manual.
- b) Personnel are **STRICTLY PROHIBITED** from either paying for or participating in any activities which are exorbitant, illegal and immoral such as lavish/ extravagant social functions not related to CWME's business activities or entertainment from a business associate (including potential business associate) during the procurement process which may cause CWME to be perceived in an unfavourable or negative manner .
- c) Entertainment activities shall be limited to only those individuals who have a legitimate business purpose. CWME will not pay for or reimburse expenses for the said individuals closely related person(s), i.e. spouse(s), family members, relatives or close associates who do not have a legitimate business purpose with CWME.

5.3. DONATIONS AND SPONSORSHIPS

- 5.3.1. CWME allows charitable donations and sponsorships for legitimate reasons and as permitted by existing laws and regulations. However, CWME STRICTLY PROHIBITS the giving and receiving of donations and sponsorships to influence business decisions.
- 5.3.2. All requests for charitable donations and sponsorships are subject to a due diligence check and to the authority limits specified in the ABAC Manual.

5.4. POLITICAL DONATIONS

- 5.4.1. Generally, CWME **DOES NOT** make or offer monetary or in-kind political contributions to any political party, political party official or candidate running for political office.

5.5. FACILITATION PAYMENTS

- 5.5.1. Facilitation Payments are classified as acts of bribery and corruption under the MACC Act and are illegal. As such, CWME prohibits the giving, offering, or promising of Facilitation Payments of all kinds by either Personnel or Business Associates acting on **FACILITATION PAYMENTS** behalf of CWME.
- 5.5.2. Personnel are also prohibited from receiving or requesting such payments whether in cash or in kind.

5.6. RECRUITMENT, PROMOTION AND SUPPORT OF PERSONNEL

- 5.6.1. CWME's recruitment, training, performance evaluation, remuneration, recognition and promotion for personnel shall be designed and regularly updated to recognize integrity. CWME shall not offer employment to prospective personnel in return for their having improperly favoured CWME in a previous role.

5.7. BUSINESS ASSOCIATES

- 5.7.1. CWME is committed to conducting our business in a fair, transparent and ethical manner. CWME will only do business with entities or individuals who share the same values as CWME and will uphold CWME's principle of applying high ethical standards in our business dealings.

6. ANTI-BRIBERY AND CORRUPTION FUNCTION

- 6.1. CWME shall maintain an independent Anti-Bribery and Corruption Function (ABF) to oversee the design, implementation, management, and improvement of CWME's anti-bribery and corruption policies and procedures.
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7. TRAINING AND AWARENESS

- 7.1. CWME shall conduct awareness programmes for all Personnel on CWME's position and practices regarding anti-bribery and corruption, integrity and ethics.
- 7.2. Training shall be provided on a regular basis, in accordance with the level of bribery and corruption risk related to the position and function.

8. RAISING CONCERNS (WHISTLEBLOWING)

- 8.1. CWME strongly encourages reporting (whistleblowing) of real or suspected cases of bribery and corruption without fear of retaliation or reprisal.
- 8.2. CWME has established an avenue for the reporting of bribery, corruption and other forms of misconduct, including violations of this ABAC Policy through designated secure channels, available to all Personnel and external parties including Business Associates. Details of the whistleblowing procedure are available in CWME's Whistleblowing Policy.
- 8.3. CWME is committed to the enforcement of this policy and provides assurance that whistleblowers will not suffer any form of retribution, victimization or detriment, so long as the reports are done in good faith (i.e. not done with malicious intent and without substantiation in order to damage another person or organization). Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken regarding the facts, rules and procedures involved.

9. RECORD-KEEPING

All documented information and files retention for these procedures shall be in accordance with relevant laws and regulation.

10. AUDIT REVIEW AND MONITORING

- 10.1. ABF is responsible for monitoring the adequacy and operating effectiveness of this Policy and shall review its implementation on a regular basis, including assessing its suitability, adequacy and effectiveness.
- 10.2. Internal control systems and procedures designed to prevent bribery and corrupt gratification are subject to regular audits to ensure that they are effective in practice.
- 10.3. CWME may amend this ABAC Policy at any time so as to improve its effectiveness at combatting bribery and corruption.

11. FAILURE TO COMPLY

- 11.1. CWME regards bribery and acts of corruption as serious matters and will impose penalties in the event of non-compliance with this policy. For Personnel, non-compliance
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may lead to disciplinary action, up to and including termination of employment.

- 11.2. For Business Associates and other external parties, non-compliance may lead to penalties including termination of contracts. Further legal action may also be taken in the event that CWME's interests have been impacted by non-compliance by individuals and organizations.

12. POLICY OWNER

This ABAC Policy is owned by CWME. Any feedback or enquiries regarding the provisions of this policy should be directed to the ABF.