


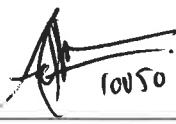
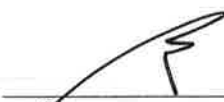
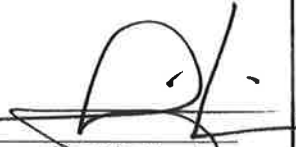
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Responsible	Head of Department, GRC	Page	1 of 31

**KUANTAN PORT CONSORTIUM SDN  
BHD  
(374383-H)**

**KP PORT SERVICES SDN BHD  
(377378-H)**

# ANTI-BRIBERY MANAGEMENT SYSTEM (ABMS) MANUAL

I hereby approve the Anti-bribery Management System (ABMS) described in this ABMS Manual, in support of our Policy and Objectives. I am committed to the ongoing development, implementation, and continual improvement of our Anti-Bribery Management System.

PREPARED BY:	REVIEWED BY:	APPROVED BY:	APPROVED BY:
 Fifi Julieyanti Binti Jamaludin Senior Executive, Governance, Risk & Compliance Department, Kuantan Port	 Aizul Ikhwan Bin Jalaludin Manager, Governance, Risk & Compliance Department, Kuantan Port	 Chan Weng Yew Chief Financial Officer, Kuantan Port	 Mazlim Bin Husin Chief Commercial Officer, Kuantan Port

CLAUSE NO.	DESCRIPTION	REFERENCE
1.0	Scope	Provision of Kuantan Port Activities for Port Operator Services.
2.0	Normative Reference	There is no normative reference in this document.
3.0	Terms and Definitions	<ul style="list-style-type: none"> <li>i. ISO Online Browsing Platform (<a href="http://www.iso.org/obp">http://www.iso.org/obp</a>)</li> <li>ii. IEC Electropedia (<a href="http://www.electropedia.org/">http://www.electropedia.org/</a>)</li> <li>iii. Terms &amp; definition (Appendix II)</li> </ul>
4.1	Understanding The Organization and Its Context	KP Corruption Risk Register (Appendix III)
4.2	Understanding The Needs and Expectations of Stakeholders	
4.3	Determining The Scope of The Anti-Bribery Management System	ABMS Manual (Clause 1.0 – Scope of ABMS)
4.4	Anti-Bribery Management System	Business Process Mapping (Appendix IV)
4.5	Bribery Risk Assessment	KP Corruption Risk Register (Appendix III)
5.1	Leadership and Commitment	<ul style="list-style-type: none"> <li>i. Organization Chart</li> <li>ii. CEO Message</li> <li>iii. ABCS Policy</li> <li>iv. ABMS Policy</li> </ul>
5.2	Anti-Bribery Policy	<ul style="list-style-type: none"> <li>i. Anti-Bribery Management System (ABMS) Manual</li> <li>ii. Anti-Bribery Corruption System (ABCS) Manual</li> </ul>
5.3	Organizational Roles, Responsibilities and Authorities	<ul style="list-style-type: none"> <li>i. Organization Chart</li> <li>ii. ABCS Roles &amp; Responsibility</li> </ul>

CLAUSE NO.	DESCRIPTION	REFERENCE
6.1	Actions to Address Risks and Opportunities	<ul style="list-style-type: none"> <li>i. KP Corruption Risk Register (Appendix III)</li> <li>ii. KP Opportunities Register (Appendix III)</li> </ul>
6.2	Anti-Bribery Objective and Planning to Achieve Them	ABMS Objective (Appendix V)
7.1	<p>Resources</p> <p>a) Human Resources</p> <p>b) Physical Resources</p> <p>c) Financial Resources</p>	<ul style="list-style-type: none"> <li>i. ABCS Roles and Responsibility</li> <li>ii. Governance, Risk and Compliance Department (GRC)</li> <li>iii. Job description of GRC's staff</li> <li>i. Governance, Risk &amp; Compliance Department office.</li> <li>ii. Training Material (Slide Presentation/Training Module/ABMS ISO Standard)</li> </ul> <p>GRC's Annual Budget</p>
7.2	Competence	
7.2.1	Competency of person(s) doing work under its control that affects its anti-bribery performance/competence person has appropriate education, training and experience / retain appropriate documented information as evidence of competence.	List of trainings record of ABMS's Secretariat

CLAUSE NO.	DESCRIPTION	REFERENCE
7.2.2	<p>Employment Process</p> <p>HR Functions:</p> <p>a) Require KP staff to comply with the Anti-Bribery policy and Anti Bribery Management System.</p> <p>b) Provide a copy or access to Anti Bribery Policy and training in relation to the policy.</p> <p>c) Provide procedures which enable organisation to take appropriate disciplinary action against personnel who violate anti-bribery policy.</p> <p>d) Ensure personnel will not suffer retaliation, discrimination, or disciplinary action for refuse to participate in bribery activity / raising concerns.</p> <p>e) Conducted due diligence on personnel before they are employed.</p> <p>f) Performance bonuses or other incentivizing elements of remuneration are reviewed periodically to verify in place to prevent bribery.</p> <p>g) File a declaration at reasonable intervals proportionate with the identified bribery risk, confirming with the Anti bribery policy.</p>	<p>i. Conflict of Interest Declaration</p> <p>ii. Employee Integrity Pledge</p> <p>iportal / Website / OA server/ Awareness program</p> <p>Code of Conduct and Integrity for Employee</p> <p>Whistle Blowing Policy</p> <p>Recruitment SOP / WI / Form/ Due Diligence</p> <p>i. Annual performance appraisal</p> <p>ii. Balance scorecard</p> <p>iii. Salary review</p> <p>Maintain and safe keeping records and related documents (Document Control)</p>

CLAUSE NO.	DESCRIPTION	REFERENCE
7.3	Awareness and training	Awareness & training plan/ Poster/ Photos/ Training record/ / e-learning / Induction record
7.4	Communication Internal and external communications relevant to the Anti-Bribery Management System.	i. Internal & External Memorandum/ Poster/ Circular / slide presentation ii. KP Website/ Facebook@work / OA server: KP IMS
7.5	Documented Information Any document related to ABMS need to be maintain & retain to ensure the effectiveness of the Anti-Bribery Management System.	i. ABCS manual ii. Whistleblowing Policy iii. Minutes of meeting related to this matter. iv. Planning schedule & Progress Report v. Procedure: SOP/WI vi. Any forms/ checklist/ supporting documents/ record of evidence.
8.1	Operational planning & control	i. Schedule plan actual vs plan ii. Progress report/ record iii. Writing Report iv. Policy /SOP/WI
8.2	Due Diligence HR Function: a) Employment Process (Recruitment / Promotion / Bonus Setting).	i. SOP/WI of recruitment/ performance appraisal ii. Due Diligence/ Integrity pledge/ conflict of interest declaration.

CLAUSE NO.	DESCRIPTION	REFERENCE
8.2	b) Procurement Function - Tender & Purchasing	<ul style="list-style-type: none"> <li>i. Updated Vendor Listing</li> <li>ii. SOP/ WI of tender &amp; purchasing</li> <li>iii. Vendor assessment process</li> <li>iv. Service Evaluation Report</li> <li>v. Due diligence report</li> <li>vi. Code of conduct for third party</li> </ul>
	c) Legal Function - Contract & Agreement	Anti-Bribery Clause in the agreement. Background details of contractor/ vendor/ debtor/ Customer Credit Assessment
	d) Finance Function - Payment & Opening account	<ul style="list-style-type: none"> <li>i. SOP/WI of payment activities &amp; opening account</li> <li>ii. Financial Authority Limit (FAL)</li> </ul>
	e) Other department functions - Manage Project & Services	<ul style="list-style-type: none"> <li>i. Minutes of meeting that related to the decision making</li> <li>ii. SOP/WI in any related function</li> <li>iii. Management approval</li> <li>iv. Approve memorandum/ circular</li> <li>v. Service Evaluation Report</li> <li>vi. Declaration form</li> </ul>
8.3	Financial Controls	<ul style="list-style-type: none"> <li>i. SOP/WI in any related function</li> <li>ii. Discretionary Authority Limit (DAL)</li> <li>iii. Supporting documentation in financial activities</li> <li>iv. Management review &amp; approval</li> <li>v. Payment control report/record</li> <li>vi. Internal / External Audit assessment</li> </ul>

CLAUSE NO.	DESCRIPTION	REFERENCE
8.4	Non-financial Controls	<ul style="list-style-type: none"> <li>i. SOP/WI in any related function (e.g., tender)</li> <li>ii. Management approval</li> <li>iii. Supporting documentation in non-financial activities (Checklist/form &amp; etc)</li> <li>iv. Management review &amp; approval</li> <li>v. Internal / External Audit assessment</li> </ul>
8.5	Implementation of the anti-bribery management system by controlled organizations and by business associates.	Sharing information/set requirement of ABMS to the subsidiary and Business Associate by sharing: <ul style="list-style-type: none"> <li>i. ABMS Policy statement and guideline</li> <li>ii. SOP/WI in relevant function</li> <li>iii. Minutes of discussion/ meeting</li> <li>iv. Memorandum/ circular/ communication record through email/ other channel</li> <li>v. ABMS awareness program.</li> </ul>
8.6	Anti-Bribery Commitment	<ul style="list-style-type: none"> <li>i. ABCS Manual</li> <li>ii. ABMS Manual</li> <li>iii. Staff Declaration / Integrity Pledge by staff and contractors.</li> </ul>
8.7	Gift, hospitality, donations, and similar benefits	<ul style="list-style-type: none"> <li>i. Gift Policy</li> <li>ii. Gift Register</li> </ul>
8.8	Managing inadequacy of Anti-Bribery controls	Roles & responsibilities of each department
8.9	Raising concerns	<ul style="list-style-type: none"> <li>i. Whistleblowing policy</li> <li>ii. Internal audit report</li> <li>iii. Record of evidence</li> </ul>

CLAUSE NO.	DESCRIPTION	REFERENCE
8.10	Investigating and dealing with bribery	<ul style="list-style-type: none"> <li>i. Whistleblowing Policy</li> <li>ii. Internal audit report</li> <li>iii. Record of investigation</li> <li>iv. Management review minutes meeting</li> </ul>
9.1	<p>Monitoring, measurement, analysis, and evaluation of Performance Evaluation:</p> <p>a) What needs to be monitored and measured</p> <p>b) Who is responsible for monitoring</p> <p>c) Method of monitoring</p> <p>d) When the monitoring and the result of monitoring shall be analysed and evaluate</p>	<ul style="list-style-type: none"> <li>i. ABMS Organization context</li> <li>ii. MRM Minutes Meeting</li> <li>iii. Attendance record</li> <li>iv. Audit finding report</li> <li>v. MRM Slide presentation</li> <li>vi. ABMS Corruption Risk Register</li> <li>vii. ABMS Objective</li> <li>viii. ABMS controls in any related activities as per declared in ABMS scope</li> <li>i. Organizational chart</li> <li>ii. Job description of related personnel</li> <li>iii. Roles &amp; responsibility as mentioned in SOP/WI</li> <li>i. As mentioned in SOP/WI of relevant function</li> <li>ii. Conducted assessment &amp; audit</li> <li>i. As per declared in ABMS schedule plan</li> <li>ii. Audit programme</li> <li>iii. Internal audit Closing meeting</li> </ul>



CLAUSE NO.	DESCRIPTION	REFERENCE
9.1	e) To whom and how such information shall be reported	<ul style="list-style-type: none"> <li>i. Attendance record of MRM</li> <li>ii. MRM Minutes Meeting</li> <li>iii. Internal Audit report</li> </ul>
9.2	Internal Audit	<ul style="list-style-type: none"> <li>i. Malaysia Standard of Auditing Management System (ISO19011)</li> <li>ii. Anti-Bribery Management System (ISO37001)</li> <li>iii. Internal Audit Plan</li> <li>iv. Audit programme</li> <li>v. Standard form for auditing</li> <li>vi. Audit checklist</li> <li>vii. Training material as audit reference</li> <li>viii. Audit sample</li> <li>ix. Audit report</li> <li>x. SOP/WI of Internal Audit.</li> </ul>
9.3	Management Review	<ul style="list-style-type: none"> <li>i. MRM Report</li> <li>ii. MRM Minutes Meeting</li> <li>iii. Attendance record</li> <li>iv. Audit finding report</li> <li>v. MRM Slide presentation</li> </ul>
9.4	Review by anti-bribery compliance function	<ul style="list-style-type: none"> <li>i. MRM Report</li> <li>ii. MRM Minutes Meeting</li> <li>iii. Attendance record</li> <li>iv. Audit finding report</li> <li>v. MRM Slide presentation</li> </ul>

CLAUSE NO.	DESCRIPTION	REFERENCE
10.1	Nonconformity and corrective action	i. Audit finding report and follow-up issue ii. Audit reply
10.2	Continual improvement	i. Assessment plan schedule ii. Audit finding report and follow-up issue



**ANTI BRIBERY POLICY**

It is Kuantan Port Consortium Sdn. Bhd. (Kuantan Port) policy to conduct business in a legal and professional manner, with the highest standard of integrity and ethics.

Kuantan Port practice a zero-tolerance approach and provide our commitment against all forms of bribery and corruption, and upholds all applicable laws in relation to anti-bribery and corruption.

Kuantan Port is committed to acting professionally, fairly and with integrity in all our business dealings and relationships with our stakeholders, and implementing and enforcing effective anti-bribery management system to counter bribery and corruption.

The framework of this policy also extends to all third parties performing work or services for or on behalf of Kuantan Port.

Kuantan Port will not tolerate any non-compliance and/or violations of this policy and the related laws by our employees and third parties in any circumstances. Non-compliance and violation of this policy by an employee may result in disciplinary action and for external parties, suspension or termination of contract.

APPROVED BY

  
**MAZLIN BIN HUSIN**  
CHIEF COMMERCIAL OFFICER  
2 OCTOBER 2024

  
**CHAN WENG YEW**  
CHIEF FINANCIAL OFFICER  
2 OCTOBER 2024



## INTRODUCTION OF ABMS MANUAL

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KP is committed to take reasonable and appropriate measures to ensure that its businesses do not participate in corrupt activities. In line with the Company's policy which against all forms of bribery and corruption, the Company has established Anti-Bribery Management System ("ABMS") to consolidate various policies, procedures, and processes in relation to bribery and corruption risks of the company.

Anti-Bribery and Corruption System ("ABCS") created by IJM Corporation Berhad (Holding company) is being adopted and use as a reference to implement the Anti-Bribery Management System in Kuantan Port.

This Anti-Bribery Management System Manual ("ABMS Manual") aims to set out the parameters, including the main principles, policies and guidelines, in which the Company practices in relation to anti-bribery and corruption.

This ABMS Manual is not intended to provide answers to all possible situations that may arise in the ordinary course of business. Instead, this ABMS Manual is intended to serve as a reference and guidance to all persons working for and with the Company in observing and complying with the applicable laws on anti-bribery and corruption.

### **IJM CORPORATION BERHAD** **Anti-Bribery and Corruption Policy**

#### **POLICY STATEMENT**

IJM Corporation Berhad [Company No. 198301008880 (104131-A)] ("IJM") and its subsidiaries (collectively referred to as the "Company") are committed to conducting their business in a legal and professional manner, with the highest standard of integrity and ethics. The Company practices a zero-tolerance approach against all forms of bribery and corruption, and upholds all applicable laws in relation to anti-bribery and corruption.

## ANTI-BRIBERY MANAGEMENT SYSTEM MANUAL

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### 1.0 Scope

The scope of KP Anti Bribery Management System is:

Provision of Kuantan Port Activities for Port Operator Services.

### 2.0 Normative Reference

There are no normative references in this document.

### 3.0 Terms and definitions

Please refer to Appendix II.

### 4.0 Anti-bribery Management System

This manual is applicable to all employees of the company (collectively referred to as "Personnel"). It is also expected that all Third Parties such as contractors, sub-contractors, consultants, agents, representatives and other persons or entities performing work or services for or on behalf of the company ("Third Parties"), comply with the relevant parts of this manual when performing such work or services.

In the event of a conflict between this ABMS Manual and any applicable law, the applicable law shall prevail and all Personnel and Third Parties shall comply with applicable law.

#### 4.1 Understanding the needs and expectation of interested parties

KP has determined, monitored, and reviewed information about internal and external issues that are relevant to its Strategic Roadmap Transformation 2025, which affect the organisation ability to achieve the objectives of anti-bribery management system. These issues will include, without limitation the following factors: -

- a) The size, structure and delegated decision-making authority of the organisation;
- b) The locations and sectors in which the organisation operates or anticipates operating;
- c) The nature, scale and complexity of the organisation's activities and

operations;

- d) The organisation’s business model;
- e) The entities over which the organisation has control and entities which exercise control over the organisation;
- f) The organisation’s Business Associates;
- g) The nature and extent of interactions with public officials;
- h) Applicable statutory, regulatory, contractual, and professional obligations and duties.

Related documented information:

1.	Appendix III	KP Corruption Risk Register
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**4.2 Understanding the needs and expectation of interested parties**

- a) KP had identified the key stakeholders and determine the expectations of the stakeholders related to anti-bribery / anti-corruption. KP also engages with them to ensure that the stakeholders understand the company’s commitment towards anti-bribery/anti-corruption and its related initiatives or activities.
- b) KP also take the key stakeholders into consideration in the implementation of KP anti-bribery/anti-corruption initiatives/activities.

Related documented information:

1.	Appendix III	KP Corruption Risk Register
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**4.3 Scope of Anti Bribery Management System**

By considering the internal and external issues; and identifying the needs and expectations of the stakeholders; and the result of the Bribery Risk Assessment, the scopes shall cover processes and business within the KP that includes but not limited to the following:

- a) Vessel inbounds and outbound process
- b) Gate in and gate out process
- c) Berth allocation process
- d) Procurement process
- e) Finance and human resource management process

**4.4 Anti bribery Management System**

KP shall establish, document, implement, maintain, and continuously review and improve an anti-bribery management system, including the processes needed and their interactions in accordance with the requirements of this manual and ABMS Policy Statement.

The ABMS shall contain measures designed to identify and evaluate the risk to prevent, detect and respond to bribery.

Related documented information: -

1.	Appendix IV	Business Process Mapping
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**4.5 Bribery risk assessment**

KP shall periodically undertake to perform bribery risk assessment(s) in identifying, assessing, and mitigating the bribery risk.

KP has established a risk register for bribery risk assessment which includes the treatment of bribery risk as stated in Clause 6.1 of the standard.

Related documented information: -

1.	Appendix III	KP Corruption Risk Register
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**5.0 Leadership**

**5.1 Leadership and Commitment**

**5.1.1 Governing body**

The Governing Body of KP and its Subsidiaries for Anti-Bribery and Anti-Corruption program is the IJM Corporation Berhad. (RMI)

The Governing Body shall be responsible to approve, promote and have reasonable oversight of the Anti-Bribery and Corruption System (ABCS) including the ABMS Manual, Policies and other ABCS related policies and procedures and to promote a culture of integrity with zero tolerance for corruption within the company.

The Governing Body shall demonstrate leadership and commitment with respect to the ABCS and shall be: -

- a) The approving authority of the ABCS Policy Statement;
- b) Ensuring that KP’s strategy and ABCS Policy Statement are aligned;
- c) At planned intervals, receive and review information about the content and

operation of company's ABCS;

- d) Ensuring that adequate resources are allocated and assigned for effective operation of the ABCS;
- e) Exercising reasonable oversight over the implementation of the Adequate Procedures and its effectiveness.

### 5.1.2 Top Management

Top Management with the support by Governance, Risk & Compliance department shall be deemed to have demonstrated their leadership and commitment with respect to the ABMS by:

- a) Ensuring that the ABMS, including policy and objectives, is established, implemented, maintained, and reviewed to adequately address the organisation's bribery risks;
- b) Ensuring the integration of the ABMS requirements into the organisation's processes;
- c) Deploying adequate and appropriate resources for the effective operation of the ABMS;
- d) Communicating internally and externally the ABCS/ABMS policies;
- e) Communicating internally and externally the importance of effective anti-bribery management and of conforming to the ABMS requirements;
- f) Ensuring that the ABMS is appropriately designed to achieve its objective;
- g) Directing and supporting personnel to contribute to the effectiveness of the ABMS;
- h) Promoting an appropriate anti-bribery culture within the organisation by signing the Integrity Pact;
- i) Promoting continual improvement;
- j) Supporting other relevant management roles to demonstrate their leadership in preventing and detecting bribery as it applies to their areas of responsibility;
- k) Encouraging the use of reporting procedures for suspected and actual bribery;
- l) Ensuring that no personnel will suffer retaliation, discrimination or disciplinary action for reports made in good faith;
- m) At planned intervals, reporting to the Governing Body on the content and operation of the ABMS and of allegations of serious or systematic bribery.

Related documented information: -



1.	Appendix I	KP Organization chart
2.	Reference	Directors Integrity Pledge
3.	Reference	ABCS Roles & responsibility

**5.2 Anti-bribery Policy**

The management had established a Anti-Bribery (ABMS) policy. The establishment of the objectives for the policy includes commitment to implement and enforcing effective system to counter corruption and bribery.

The policy will be displayed at suitable locations at each department and be made available to the interested parties i.e., by giving a copy upon request. The KP Policy will be reviewed as and when required.

The top management will ensure that communication regarding the policy is maintained at all relevant levels and functions within the organization as well as external to the organization. The means of communication channels can be circular through emails, letters, and memos.

Related documented information: -

1.	Reference	ABMS policy
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**5.3 Organizational roles, responsibilities, and authorities**

**5.3.1 Roles and responsibilities**

Top management shall have overall responsibility for the implementation of, and compliance with the anti-bribery management system, as described in 5.1.2.

Top management shall ensure that the responsibilities and authorities for relevant roles are assigned and communicated within and throughout every level of the organization.

Head of Department (HOD) shall be responsible for requiring that the anti-bribery management system requirements are applied and complied with in their department or function.

The Governing Body, Top Management and all other personnel shall be responsible for understanding, complying with and applying the anti-bribery management system requirements, as they relate to their role in the organization.

Related documented information: -

1.	Reference	ABCS stakeholder roles and responsibilities
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**5.3.2 Anti-bribery Compliance Function**

Top Management shall assign to an anti-bribery compliance function the responsibility and authority for: -

- a) Overseeing the design and implementation by the organization of the anti-bribery management system;
- b) Providing advice and guidance to personnel on the anti-bribery management system and issues relating to bribery;
- c) Ensuring that the anti-bribery management system conforms to the requirement of this document; and
- d) Reporting on the performance of the anti-bribery management system to the Governing Body and Top Management and other compliance functions, as appropriate.

The anti-bribery compliance function shall be adequately resourced and assigned to person(s) who have appropriate competence, status, authority, and independence.

The anti-bribery compliance function shall have direct and prompt access to the Governing Body and Top Management if any issue or concern needs to be raised in relation to bribery or the anti-bribery management system.

### 5.3.3 Delegated decision-making

KP has established the Discretionary Authority Limit (DAL) document that identifies the authorities for the making of decisions which includes consideration in ensuring the lowest risk of bribery. KP shall from time to time, review the decision-making process and ensure that the established level of authority of the decision maker is appropriate and free of actual or potential Conflicts of Interest.

Related documented information: -

1.	Reference	Discretionary Authority Limit (DAL)
2.	Reference	Standard Operating Procedure (SOP)
3.	Reference	Whistle Blowing Policy

## 6.0 Planning

### 6.1 Actions to Address Risks and Opportunities

When planning for the anti-bribery management system, KP shall consider the internal and external issues referred to in 4.1, the requirements referred to in 4.2, the risks identified in 4.5, and opportunities for improvement that need to be addressed to:

- a) Give reasonable assurance that the anti-bribery management system can achieve its objectives;
- b) Prevent, or reduce, undesired effects relevant to the anti-bribery policy and objectives;

- c) Monitor the effectiveness of the anti-bribery management system;
- d) Achieve continual improvement.

Related documented information: -

1.	Appendix III	KP Corruption Risk Register
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**6.2 KP Objectives and Planning to Achieve them**

KP has established anti-bribery management system objectives at relevant functions and levels.

KP has outline their respective objectives which are:

- a) Consistent with KP’s ABMS Policy Statement;
- b) Measurable (if practicable);
- c) Taking into account applicable factors referred to in Clause 4.1, the requirements referred to in Clause 4.2 and the bribery risks identified in Clause 4.5;
- d) Achievable;
- e) Monitored;
- f) Communicated;
- g) Updated.

Documented information on ABMS objectives shall be retained.

To ensure the ABMS achieves its objectives, KP has determined:

- i. Method of ABMS;
- ii. Resources required for the implementation of the ABMS;
- iii. The stakeholder’s roles and responsibilities toward ABMS implementation
- iv. Result of the whistleblowing will be evaluated, investigated, and reported;
- v. Governing Body / Top Management to impose sanctions or penalties

Related documented information: -

1.	Appendix V	ABMS Objective
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**7.0 Support**

## 7.1 Resources

KP has determine and provide the resources needed for the establishment, implementation, maintenance, and continual improvement of the anti-bribery management system.

### a) Governance, Risk and Compliance Department (“GRC”)

Assigning GRC Department to ensure the ABMS can be functioning effectively.

### b) Physical Resources

The adequate and sufficient physical resources for the GRC Department to function effectively.

### c) Financial Resources

There should be a sufficient budget, including in the anti-bribery function for the anti-bribery management system to function effectively.

## 7.2 Competence

### 7.2.1 General

KP has determined the necessary competence of person(s) doing work under its control that affects its anti-bribery performance and ensured that these persons are competent on the basis of appropriate education, training, or experience.

KP shall take actions to acquire and maintain the necessary competence, and evaluate the effectiveness of the actions taken and retain appropriate documented information as evidence of competence.

### 7.2.2 Employment process

In relation to all of its personnel, IJM has implemented procedures that Human Resource Department will:

- a) Ensure that all employment contracts include an obligation to comply with the ABCS.
- b) Work with Compliance Officer to ensure that appropriate policies in ABCS are made available to all employees.
- c) Ensure that all new employees receive adequate communications and training on the ABCS as part of the induction programme and these employees sign off required documents to confirm their understanding and commitment to the ABCS.
- d) Work with Compliance Officer to manage and deal with employee investigations

involving bribery or suspected bribery and to attend to any required corrective action.

- e) No employees shall suffer retaliation, discrimination, or disciplinary action for raising concerns or making reports in honesty and/or on the basis of a reasonable belief of attempted, actual or suspected violation of the ABCS (except where the individual participated in the violation).
- f) It is the Company's policy that appropriate and adequate due diligence shall be carried out on all prospective employees. The HR Department shall identify the risk profiles based on the function of the position and determine whether a basic or enhanced due diligence is required for the vacant position.
- g) Periodically review performance bonuses and targets and other incentives to verify that there are reasonable safeguards in place to prevent them from encouraging bribery.
- h) Ensure that all employees signed declaration/pledge against bribery and corruption.

Related documented information: -

1.	Reference	ABCS Manual and policies
2.	Reference	ABCS stakeholder roles and responsibilities

### 7.3 Awareness and training

KP shall provide adequate and appropriate anti-bribery awareness and training to personnel. Such training shall address the following issues, as appropriate, taking into account the results of the anti-bribery risk assessment (refer Clause 4.5):

- a) KP's ABMS policy, procedures and anti-bribery management system, and their duty to comply;
- b) The bribery risk and the damage to them and the organisation which can result from bribery;
- c) The circumstances in which bribery can occur in relation to their duties, and how to recognise these circumstances;
- d) How to recognise and respond to solicitations or offer of bribes;
- e) How they can help prevent and avoid bribery and recognise key bribery risk indicators;
- f) Their contribution to the effectiveness of the anti-bribery management system, including the benefits of improved anti-bribery performance and of reporting suspected bribery;
- g) The implications and potential consequences of not conforming with the anti-bribery management system requirements;

- h) How and to whom they are able to report any concerns (refer Clause 8.9);
- i) Information on available training and resources.

Personnel shall be provided with anti-bribery awareness and training on regular basis (at planned intervals determined by KP), as appropriate to their roles, the risks of bribery to which they are exposed, and any changing circumstances. The awareness and training programmes shall be periodically updated as necessary to reflect relevant new information.

KP shall retain documented information on the training procedures, the content of the training, and when and to whom it was provided.

Related documented information: -

1.	Reference	Invitation, training approval
2.	Reference	Attendance list
3.	Reference	Module of training/ handout
4.	Reference	SOP training

**7.4 Communication**

7.4.1 KP shall determine the internal and external communications relevant to the anti-bribery management system including:

- a) on what it will communicate;
- b) when to communicate;
- c) with whom to communicate;
- d) how to communicate;
- e) who will communicate;
- f) the languages in which to communicate.

7.4.2 The anti-bribery policy and manual shall be made available to all organisation’s personnel and Business Associates, be communicated directly to both personnel and Business Associates who pose more than a low risk of bribery, and shall be published through the organisation’s internal and external communication channels as appropriate.

Related documented information: -

1.	Reference	Medium for communication, meetings, awareness program
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**7.5 Documented Information**

### 7.5.1 General

KP anti-bribery management system shall include: -

- a) The policies, procedures and controls of the anti-bribery management system;
- b) Bribery risk assessment results (refer Clause 4.5);
- c) Anti-bribery training provided (refer Clause 7.3);
- d) Due diligence carried out (refer Clause 8.2);
- e) The measures taken to implement the anti-bribery management system;
- f) Approvals and records of gifts, hospitality, donations and similar benefits given and received (refer Clause 8.9)
- g) The actions and outcomes of concerns raised in relations to:
  - i. Any weakness of the anti-bribery management system;
  - ii. Incidents of attempted, suspected or actual bribery;
- h) The results of monitoring, investigating, or auditing carried out by KP or third parties.

### 7.5.2 Creating & updating

When creating and updating documented information the organisation shall ensure appropriate:

- a) Identification and description (e.g., a title, date, author, or reference number);
- b) Format (e.g., language, software versions, graphics) and media (e.g., paper, electronic);
- c) Review and approval for suitability and adequacy.

### 7.5.3 Control of Documented Information

KP has established proper procedures to control all documented information for operational services.

All documents shall be available, protected, distributed, stored and preserved, retained and disposed as per requirement.

## 8.0 Operation

**8.1 Operational Planning & Control**

KP plan, implement, review, and control the process needed to meet the requirement of ABMS and to implement actions stated in the corruption risk register.

KP control planned changes and review the consequences of unintended changes and taking action to mitigate any adverse effects as necessary. KP shall ensure that outsourced processes are controlled and supervised.

**8.2 Due diligence**

KP’s Corruption Risk Register as conducted in Clause 4.5 herein has assessed a more than low bribery risk in relation to:

- a) Specific categories of transactions, projects, or activities;
- b) Planned or on-going relationships with specific categories of Business Associates, or
- c) Specific categories of personnel in certain positions;

KP has assessed the nature and extent of the bribery risk in relation to specific transactions, project, activities, business associates and personnel falling within those categories.

This assessment has included any due diligence necessary to obtain sufficient information to assess the bribery risks. The due diligence shall be updated at a defined frequency, so that changes and new information can be properly be taken into account.

KP expects Third Parties dealing with the KP to share our commitment to zero tolerance against corruption by complying with all applicable anti-corruption laws.

Third Parties will be provided with the Code of Business Conduct for Third Parties and required to comply with it.

Related documented information: -

1.	Reference	ABCS Roles & responsibilities of Human Resources & Procurement
2.	Reference	Code of Business Conduct for Third Parties

**8.3 Financial control**



KP has implemented financial controls that manage bribery risks via KP Financial Authority Limit (FAL).

Related documented information: -

1.	Reference	KP Discretionary Authority Limit (DAL)
2.	Reference	Standard Operating Procedure (SOP)

**8.4 Non-Financial Control**

Non-financial controls are the management systems and processes implemented by KP to help to ensure that the procurement, operational, commercial and other non-financial aspects of its activities are being properly managed and reduce the bribery risks for example but not limited to the following controls;

- i. Using approved contractors, subcontractors and consultants that have undergone a pre-qualification process;
- ii. Assessing the necessity and legitimacy of the services provided by business associates (e.g., whether services were properly carried out, payment made are reasonable and proportionate, etc).
- iii. Awarding contracts where possible and reasonable based on fair and transparent competitive tender/procurement process; Requiring at least two (2) persons to evaluate the tenders and approve the award of a contract.
- iv. Placing a higher level of management oversight on potentially high bribery risk transactions;
- v. Protecting the confidentiality of the tender/procurement process by restricting the access to information;

Related documented information: -

1.	Reference	Standard Operating Procedure (SOP) of related processes
2.	Reference	Integrity pledge

**8.5 Implementation of anti-bribery controls by controlled organizations and by business associates**

All KP’s Business Associates shall follow KP anti-bribery initiatives to ensure that anti-bribery objectives are met.

Related documented information: -

1.	Reference	Code of Business Conduct for Third Parties
2.	Reference	KP contract agreement

**8.6 Anti-bribery commitments**

For business associates which pose more than a low bribery risk, KP shall implement procedures which require that, as far as practicable:

- a) business associates commit to preventing bribery by, on behalf of, or for the benefit of the business associate in connection with the relevant transaction, project, activity, or relationship;
- b) the organization is able to terminate the relationship with the business associate in the event of bribery by, on behalf of, or for the benefit of the business associate in connection with the relevant transaction, project, activity, or relationship.

Where it is not practicable to meet the requirements of a) or b) above, this shall be a factor taken into account in evaluating the bribery risk of the relationship with this business associate (see 4.5 and 8.2) and the way in which the organization manages such risks (see 8.3, 8.4 and 8.5,).

KP is committed to obtain commitment in relation with Business Associates to prevent Bribery by, on behalf of, or for the benefits in connection with relevant transaction, project, activity, or relationship. KP is also able to terminate the relationship in the event of Bribery.

Related documented information: -

1.	Reference	Code of Business Conduct for Third Parties
2.	Reference	KP contract agreement

**8.7 Gifts, hospitality, donations, and similar benefits**

KP shall implement the guideline that are designed to prevent the offering, provision or acceptance of gifts, hospitality, donations, and similar benefits where the offering, provision or acceptance is or could reasonably be perceived as, bribery.

Related documented information: -

1.	Reference	ABCS Manual
2.	Reference	Gift Register
3.	Reference	Gifts process flowcharts

**8.8 Managing inadequacy of anti-bribery controls**

If the due diligence (Clause 8.2) conducted on specific transaction, project, activity, or relationship with a Business Associate establishes that the bribery risks cannot be managed by existing anti-bribery controls, and the organisation cannot or does not wish to implement additional or enhances anti-bribery control or take other appropriate steps to manage the relevant bribery risks, whereas KP shall:

- a) In an existing and on-going transaction, project, activity, or relationship, take the appropriate steps to eliminate or prevent the bribery risks and to terminate, discontinue, suspend, or withdraw from it as soon as practicable;
- b) In a proposed new transaction, project, activity, or relationships, to postpone and take appropriate steps to eliminate or prevent the bribery risks or decline to proceed with it.

Related documented information: -

1.	Appendix III	KP Corruption Risk Register
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**8.9 Raising concerns**

KP shall:

- a) Encourage and enable any individual or organization to report in good faith or on the basis of a reasonable belief attempted, suspected and actual bribery, or any violation of or weakness in the ABMS manual;
- b) Except to the extent required to progress an investigation, require that the treats report confidentially, so as to protect the identity of the reporter and of others involved or referenced in the report.
- c) Allow anonymous reporting;
- d) Prohibit retaliation, and protect those making reports from retaliation, after they have in good faith, or on the basis of a reasonable belief, raised or reported a concern about attempted, actual or suspected bribery or violation of the ABMS Manual;
- e) Enable Personnel to receive advice from an appropriate person on what to do if faced with a concern or situation which could involve bribery.

KP shall ensure that all personnel are aware of the reporting procedures and are able to use them, and are aware of their rights and protections under the procedures.

Related documented information: -

1.	Reference	Whistleblowing policy
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**8.10 Investigating and dealing with bribery**

KP will follow the following principles in the investigation:

- a) Requires assessment and, where appropriate, investigation of any bribery, or violation of the ABMS, which is reported, detected or reasonably suspected.
- b) Requires appropriate action in the event that the investigation reveals any Bribery, or violation of the ABMS;
- c) Empower and enable investigators;
- d) Requires co-operation in the investigation by Personnel.;
- e) Requires that the status and results of the investigation are reported to Board of Director;
- f) Requires that the investigation is carried out confidentially and that the outputs of the investigation are made confidential.

Related documented information: -

1.	Reference	Whistleblowing policy
2.	Reference	Dawn Raid policy

**9.0 Performance Evaluation**

**9.1 Monitoring, measurement, analysis and evaluation**

KP shall monitor and evaluate the performance and the effectiveness of ABMS by measuring the effectiveness of controls and allocation of responsibilities for meeting anti-bribery management system requirements.

KP shall retain appropriate documented information as evidence of the methods and results.

**9.2 Internal Audit**

KP shall conduct internal audits at annual intervals to ensure that the ABMS conforms to the planned requirements and effectively implemented and maintained.

The scope of the audit includes the following objectives:

- a) To ensure compliance to ABMS Policy Statement related to corruption and other related policies.
- b) To ensure compliance to KP’s ABMS Manual.

The audit shall be conducted by internal auditors that are trained with ABMS. The audit also shall be conducted in accordance with established procedure and the

audit report is to be issued to the respective HOD. The audit shall be reasonable, proportionate and risk based which consist of reviewing the procedures, controls and systems for:

- a) Bribery and suspected Bribery;
- b) Violation of ABMS requirements;
- c) Failure of Business Associates to conform to the applicable KP's ABMS requirements;
- d) Weaknesses in, or opportunities for improvement to the ABMS.

KP shall ensure that no auditor is auditing his or her own area of work. KP shall retain the audit programme and audit results as evidence of documented information.

HOD are responsible for the area being audited and they shall ensure that timely corrections and corrective actions are taken for any non-conformances detected during audits. Follow-up audits shall be undertaken to verify and record on the implementation and effectiveness of corrective actions taken.

### **9.3 Management Review**

#### **9.3.1 Top Management Review**

Top Management shall review the organisation's ABMS, at planned intervals, to ensure its continuing suitability, adequacy, and effectiveness. The Top Management review shall include consideration of:

- a) The status of actions from previous management reviews;
- b) Changes in external and internal issues that are relevant to the ABMS;
- c) Information on the performance of ABMS, including trends in:
  - i) Nonconformities and corrective actions;
  - ii) Monitoring and measurement results;
  - iii) Audit results;
  - iv) Report of Bribery;
  - v) Investigations;
  - vi) The nature and extent of the bribery risks faced by the organisation.
- d) Effectiveness of actions taken to address bribery risks;
- e) Opportunities for continual improvement of the ABMS.

#### **9.3.2 Governing Body Review**

The governing body shall undertake periodic reviews of the anti-bribery management system based on information provided by top management and the anti-bribery compliance function and any other information that the governing body requests or obtains.

#### **9.4 Review by anti-bribery compliance function**

KP's Compliance Officer together with GRC department shall assess on a continual basis whether the anti- bribery management system is:

- a) Adequate to manage effectively the bribery risks faced by the organisation;
- b) Being effectively implemented.

KP's Compliance Officer together with GRC department shall report at planned intervals, and on an ad hoc basis, as appropriate, to the Governing Body and Top Management, or to a suitable committee of the Governing Body or Top Management, on the adequacy and implementation of the ABMS, including the results of investigations and audits.

### **10.0 Improvement**

#### **10.1 Nonconformity and corrective action**

KP shall:

- a) React promptly to the nonconformity, and as applicable:
  - i) take action to control and correct it;
  - ii) deal with the consequences;
- b) Evaluate the need for action to eliminate the cause(s) of the nonconformity, in order that it does not recur or occur elsewhere, by:
  - i) reviewing the nonconformity;
  - ii) determining the causes of the nonconformity;
  - iii) determining if similar nonconformities exist, or could potentially occur;
- c) Implement any action needed;
- d) Review the effectiveness of any corrective action taken;
- e) Make changes to the anti-bribery management system, if necessary.

Corrective actions shall be appropriate to the effects of the nonconformities encountered. KP shall retain documented information as evidence of:

- The nature of the nonconformities and any subsequent actions taken;
- The results of any corrective action.

## 10.2 Continual Improvement

KP shall continually improve the suitability, adequacy and effectiveness of the anti-bribery management system.

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