



***EP ENGINEERING SDN BHD***  
***(Reg. No.199301016301(271041-A))***

**Rev.1**

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***CODE OF ETHICS***  
***&***  
***BUSINESS CONDUCT***

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**An Integral Part of EP's Training Course**



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**INTRODUCTION**

EP Engineering Sdn Bhd, ("**Company**") continuously strives to observe and maintain certain corporate core values, such as integrity, fairness, professionalism, respect, reliability, commitment, honesty, and perseverance, to name a few, amongst its Company's personnel, that is the directors, the management of the Company ("**Management**"), officers employees and contract personnel (collectively known as "**Company personnel**"), and in the performance of official duties when dealing with third parties in the private and public sectors. The Company is also committed to safeguarding health, safety, the environment and the quality of services provided. These are core values that the Company also expects from contractors, principals, suppliers and other third parties that the Company deals with and/or appoints to act on behalf of the Company. Third parties would also include but not be limited to, government agencies, public officials, corporations and individuals we liaise with in the course of our work, and clients or potential clients.

The Board of Directors and Management of the Company are committed to ensuring the success of Company policies, and preserving the good name, reputation, and image of the Company, while respecting the law, and conducting our business in a socially responsible, ethical and legal manner wherever Company personnel operate. The Company and Management are cognizant of the fact that working in a culture that normalizes and/or facilitates unethical or illegal behavior, or one that resorts to retaliation when made aware of these issues, not only brings disrepute to the Company but ruins careers, and loses good and conscientious employees.

This Code of Ethics and Business Conduct ("**Code**"), while setting forth the Company's policies, and seeking to bring awareness to possible unlawful and/or ethical risks and/or acts, also strives to provide guidance to Company personnel to identify and deal with such issues. It establishes controls to ensure compliance of these policies, both as a corporation within Malaysia, and as an entity that does business with foreign business entities. This includes ensuring that principals, suppliers and other third parties whom the Company deals with and/or appoints to represent the Company, do the same. It is also intended to assist directors, offices, employees, contract personnel, principals, suppliers and other third parties acting as the Company's representatives and/or agents to identify issues and act in accordance with the Company's established policies.

Violations of this Code will lead to the appropriate disciplinary actions being taken by the Company, including suspension and/or dismissal. Where required, violations will be reported to the relevant authorities which may lead to legal action, and/or fines and/or imprisonment.

This Code shall be periodically reviewed by the Board of Directors and Management, and any amendments and improvements to this Code shall be communicated to all employees, contract personnel and relevant third parties, as soon as they are put into effect.

**AUTHORISATION FOR ISSUE**

Prepared by: Lalini Das

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Position: Legal Advisor

Position: Director

Signature: SIGNED

Signature: SIGNED

Date: 12 June 2024

Date: 12 June 2024



**ETHICS POLICY**

The Company believes in upholding strong ethical standards when conducting our business. Our directors, Management, employees, and our contract personnel, are expected to always follow the law, exercise the utmost integrity, and conduct themselves in a manner which brings credit to them, individually and collectively, while at the same time, reflecting the values and mores of the Company at all times, both in internal dealings within the Company, and when dealing with clients, and other external business and regulatory entities. The Company's Ethics Policy is based on some common and basic principles of ethics which shall serve as a guide.

Compliance with all federal and state laws, regulations and rules when dealing with, and doing business with external entities, not just in respect to the oil and gas industry, but across the board involving all industries and governmental and regulatory authorities, is an essential component of the Company's Ethics Policy. Everyone, from directors, Management, employees, and contract personnel, is expected to comply with all Company rules and regulations. Carrying out any part of Company business in contravention of the law is unacceptable. Any violations of laws, rules and regulations will be dealt with severely, including with dismissal, and if necessary, reporting to law enforcement.

The Company believes that in order to operate a successful business with happy and satisfied employees and contract personnel, a foundational principle is to ensure a safe work space, and maintain open and honest communication within the organization, and at the same time to treat each other with respect and consideration. Employees and contract personnel should feel secure and comfortable in addressing, respectfully, courteously and always in good faith, their concerns openly, including on unethical or questionable behavior, and any suspicion of possible or actual corrupt acts must be immediately reported to the Human Resource Department of the Company. The Company will ensure that no retaliatory measures are taken against any person lodging a concern or complaint. The Company is committed to providing a safe workplace free of abuse, harassment or discrimination, which the Company strongly believes will serve to greatly benefit everyone.

The Company also believes it is important to have respectful, open and honest communication between employees and their managers, with contract personnel and with Management, for a smooth work process. Any uncertainty in respect to work matters must be immediately brought up with the respective manager or authorized representative. Concealing or distorting information can greatly damage the image and reputation of the Company, and create possible loss of revenue for the Company. The Company will, in accordance with our internal procedures, take immediate and strong actions in such an event.

Accurate, full, fair and complete recordkeeping is an essential part of any organization. All relevant data in respect to the Company's business and transactions must be accurately and fully entered into its records, both digital and/or physical record books, in accordance with Company's, and other applicable accounting procedures and principles. Retention and disposal of our corporate records are done strictly in accordance with legal and regulatory principles, and Company's procedures. The Company strictly prohibits any manipulation or improper alteration of, or undue influence over its corporate records.

As a business entity, the Company is required periodically to make certain disclosures to clients and regulatory authorities. Confidentiality of information must be preserved at all times, and any uncertainties in respect of disclosure of documents and information must be raised with Management or managers or authorized representatives.

The Company expects employees and contract personnel to be disciplined, timely, and efficient in responsibly fulfilling their respective roles. This covers the primary function of the job, the processes and procedures involved, and the outcomes. While the, directors or Management cannot realistically closely police each and every stage of each employee's and contract personnel's job function, the realistic expectation is that the job will be accomplished with integrity, efficiently, and responsibly, with the intention of maintaining a high standard of quality performance and productivity, and always bearing in mind that the reputation and credibility of the Company is at stake. The Company shall also hold each person within its organization accountable for their actions in undertaking their roles.

The Company has zero tolerance for any violations of our values which adversely affects our image and reputation, and we will investigate such acts and take strong and firm actions to redress any wrongdoing. The Company's Ethics Policy is intended to establish an environment of trust, responsibility and credibility amongst our directors, Management, employees and our contract personnel, and in all dealings with clients, and external organizations and authorities, and the Company is confident that all parties involved will comply.



**COMPANY ASSETS POLICY**

The Company's assets and resources are to be used strictly for Company business, and in the interests of the Company. Employees and contract personnel who have access to Company property, facilities and other resources are strictly forbidden to use them for any purpose other than Company business unless authorized by Management or permitted in any other established Company policies and/or procedures, and further, such usage should not affect job performance, or cause any sort of disruption in the Company and/or to the Company's business.

The Company's assets and facilities include but are not limited to, computers, passwords, licensed software, printers, fax machines, servers, proprietary information, such as intellectual property, trade secrets, patents, trademarks and copyrights, business/marketing plans, engineering designs, databases, records, employee and contract personnel information and any unreleased financial data and reports, email accounts, telephones, vehicles, contracts with clients and principals and other physical and non-physical assets of the Company. All Company assets should be used responsibly and maintained properly, be accounted for and where appropriate, should be disposed of with proper authorization from Management. Employees are an essential and important asset of any organization. Any solicitation of Company's employees during the course of a project or on Company time by any person or persons, is prohibited and shall be dealt with severely.

The Company personnel shall ensure that no confidential information, and information not within the public domain, is disclosed to unauthorized persons, and all Company personnel have an obligation and a duty to ensure that confidentiality of the Company's business is protected and maintained at all times. Any disclosure of Company information should only be made upon authorization by Management and only when required in the course of undertaking Company business.

Where it becomes apparent that any Company asset is being misused, and/or destroyed, and/or distributed and/or disclosed without proper authorization from the Company, or if there is even a suspicion of a security breach, it should be reported promptly to the Human Resource Department and/or Management. The Company reserves the right to do whatever is necessary to protect its interests, including closely monitoring the situation, reviewing all data and other information on computers and other electronic devices, blocking access to Company owned emails, and taking the necessary disciplinary action, which may lead to suspension and/or termination of employment. Where applicable, any violations affecting the security and wellbeing of the Company shall be reported to the relevant enforcement authorities for further action.

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**CONFLICT OF INTEREST POLICY**

The Company expects all Company personnel to exercise professionalism and objectivity, and be effective when undertaking their duties in their respective roles in the Company. This means that every effort must be made to avoid any conflict or potential conflict between personal interests and Company's interests. No Company personnel should, whether in any relationship or activity, take advantage of their position in the Company and/or utilize Company assets to further their own or another's personal interests. Conflicts of Interest tend to adversely affect professional judgement and objectivity, and consequently, will affect productivity, and performance on the job.

Trust, confidentiality and loyalty are the cornerstones in the relationship between the Company and Company personnel. The Company expects Company personnel to act in its best interests, and to avoid any situations that may cast suspicion on their loyalty and trustworthiness. Violations of trust and loyalty will adversely affect the Company, most especially in the Company's relationship with its clients and principals. Bonds of trust, once broken, will be difficult and time consuming to re-build, and will be detrimental to the Company and its reputation and image. Company personnel are prohibited from being involved, whether directly and/or indirectly, and whether through their spouse and/or any other immediate family member, in any other company which competes directly and/or indirectly with the Company, and/or, in any other company which provides services to the Company, and in such event, said Company personnel are expected to declare such involvement and/or interest to the Company.

While many instances of conflicts of interest in the workplace are caused by self-interest for a direct financial gain or advantage by utilizing Company assets and information, such as indulging in insider trading or influence peddling, not all conflicts of interest are so obvious or clear. An employee, for instance, who fails to disclose that he/she is in discussions with a competitor for a job in the future, is in a conflict of interest situation. Knowing and recognizing a conflict of interest and acting to protect the Company's interests, will be beneficial both to the Company and all Company's personnel's ability, individually and collectively, to do business effectively and garner the trust of the Company's clients and principals. The test is to identify if a situation is likely to interfere or affect professional judgement in performing the job objectively, and if there is even a suspicion that it would so interfere, the conflicting situation must be avoided at all costs. In the event of uncertainty, it is recommended to consult with, and seek advise from the Human Resource Department of the Company or Management, or managers.

Any failure to notify and/or inform the Human Resource Department or Management of any conflicts of interest or potential conflicts of interest shall be a violation of this policy. The Company shall have the sole right and authority to review the matter and exercise its discretion when deciding on the course of action to be taken for any violations of this policy, including suspension and/or termination of employment.

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**GIFTS, GRATUITIES AND ENTERTAINMENT POLICY**

The Company strongly discourages the receiving or giving, or offers, of gifts, gratuities and entertainment from or to third parties, by any Company personnel, in the course of carrying out their duties for the Company. Breach of this policy can negatively affect business decisions and may expose the Company to accusations of corrupt practices and doing business in an unethical manner.

It is however, a reality that in the course of doing business, the giving of gifts, gratuities and hospitality does assist in facilitating beneficial business relationships and thereby advancing the Company's interests. The key is to ensure that any gifts, gratuities or entertainment given or received is not inappropriate, and/or is in line with industry practices and/or will not reflect negatively on the Company and/or does not happen frequently, and in all cases is properly and promptly recorded in accordance with the Company's established procedures. If a gift or entertainment violates any laws and/or is expensive, lavish or excessive, and/or is intended to influence decisions in respect to any contract or award, and/or where it has to be kept a secret from Management, then such a gift or entertainment is completely inappropriate, and should not be given further consideration. Contributing inexpensive promotional items when participating in functions hosted by clients or principals in furtherance of mutual business interests, or even treating individuals occasionally to an inexpensive meal on behalf of the Company would not be deemed inappropriate, but the involved Company personnel would be required to inform the Management, and where applicable, the Board of Directors, and obtain the necessary approvals, and ensure to properly record these transactions in accordance with the Company's established procedures.

As no policy can cover every situation, the Company expects Company personnel to observe the highest standards of integrity at all times. In the event any inappropriate gifts, gratuities or hospitality are offered to any Company personnel by any third party corporation or individual, for a kick back or other financial advantage related to any award or contract, they must be instantly rejected, and promptly reported to Management. Management may take further action which it deems appropriate, including disciplinary action, and possible dismissal in the event of violations of this policy. Where there is uncertainty on the receipt or giving of gifts, gratuities and entertainment, it is recommended to consult with the Human Resource Department or Management or managers.

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## ANTI-BRIBERY AND CORRUPTION POLICY

Bribery is when a person corruptly solicits, accepts, receives, offers, gives, promises, or attempts to corruptly solicit, accept, receive, offer, give or promise, whether alone or with another, any gratification as an inducement or reward, whether in doing an act or forbearing to do an act, in order to give or obtain an improper benefit or advantage, or which will likely give or obtain an improper benefit or advantage whether to/for themselves and/or the Company. An improper benefit or advantage can take the form of any financial or non-financial gain, and includes regulatory, contractual, commercial, payment in kind, and monetary benefit or advantage. Company's personnel are prohibited from carrying out such activities, whether in their own capacity, or with others, and/or as representatives of the Company.

As a corporation and as individuals, the Company and Company's personnel are bound by the laws of Malaysia in opposing bribery and corruption, and shall also abide by all laws against bribery and corruption in other countries the Company does business in. The Company is committed to upholding our core values when operating in foreign jurisdictions, in particular, when dealing with foreign private citizens, companies and/or public officials.

The law governing anti-bribery and similar offences in Malaysia is the Malaysian Anti-Corruption Commission Act 2009 ("the **MACCA**") which came into force on 1 January 2009. Contravention or violation by the Company and/or any Company personnel, of anti-bribery and anti-corruption laws are punishable by a stiff fine and or imprisonment. Further, should the Company or any Company personnel violate or contravene one or more of the relevant laws against bribery and corruption, it will not only affect the Company's reputation, and possibly involve the Company in costly litigation, but the Company may be excluded from tendering for any projects.

This policy covers the following:-

### a. **Facilitation Payments/Bribes**

Facilitation Payments are unrecorded payments made to any public official to speed up and expedite routine and requisite actions, such as obtaining governmental approvals, permits, etc. Under Malaysian law, and the laws of other foreign jurisdictions, these will be regarded as bribes. Similarly, any unrecorded payments made, whether directly or indirectly through a third party, which are not made in accordance with contractually agreed payments, or commercially stipulated payments, (for example payment of fees stated in tender documents), to obtain a benefit or an advantage, for example, from a prospective client, will be regarded as bribery.

### b. **Gifts and Hospitality**

While the occasional and reasonable business related gift giving or business related hospitality may be acceptable, and only after prior approval has been sought and obtained from Management, and properly recorded, excessive and/or expensive business related gift giving and hospitality will not be tolerated, and may be a violation of local laws and/or the laws of foreign countries, and/or policies of other organizations. Company personnel are not permitted to personally accept any business related gift or hospitality from any person and/or organization, unless prior approval has been sought and obtained from Management. This would include but not be limited to travel and accommodation costs, kickbacks such as cash or jewelry, and tickets to entertainment and food outlets. Whilst the intention of the giver may be honourable prior approval from Management is best sought and obtained in such cases, to prevent any impression of possible bribery or corruption.

### c. **Charitable Contributions**

Any and all charitable contributions by the Company must be legal, recorded, properly receipted, and must be done in a transparent manner so as not to be interpreted as an improper inducement or reward, and thereby giving the mistaken impression of concealing an act of bribery. Any charitable contributions, whether financial, or non-financial (such as providing free service), shall be made after prior approval has been sought and obtained from Management. Company personnel are not prohibited, in their personal capacity, from making charitable contributions and donations and are in fact encouraged to do so for the greater good, as long as such donations and contributions are not made to persons, government bodies and private/semi-private organizations having, or likely to have, a business relationship or dealings with the Company. Should such donations and contributions be to persons, government bodies and private/semi-private organizations having, or likely to have, a business relationship



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or dealings with the Company, it is mandatory to seek and obtain prior approval from Management before making any and all such payments.

### **d. Political Donations**

The Company has no political affiliations and is not a political party, and therefore, contributions and donations of Company funds to any political parties are not permitted. Such payments may also be viewed as a means to gain an improper benefit or advantage to enhance the business interests of the Company. Company personnel, and other third parties having dealings with the Company, may make political contributions or donations in their personal capacity, as long as such political contributions or donation are legal, and do not contravene local, and where applicable, foreign laws.

Company personnel and third parties dealing with, or on behalf of, the Company, are responsible to ensure that they do not violate or breach this policy and local laws, and any other anti-bribery and corruption laws of countries in which Company business is undertaken. Any activity that may be interpreted as a breach or violation of this policy should be avoided and should be reported to Management, including any attempt or possible attempt at bribery or any other suspicious or observable corrupt acts pertaining to any one or more of Company personnel, or who may be a victim of such acts.

In the event of uncertainty on the receipt or giving of gifts, gratuities and entertainment, it is recommended to consult with, and seek advise from, the Human Resource Department or Management or managers. No Company personnel or third party shall face any ramifications for reporting on any acts which may be seen as illegal or corrupt. Management shall investigate in full any such illegal or corrupt acts. There should be full disclosure to Management of all business related expenses, gifts and hospitality, including the reasons for such business related expenses. No such expenses shall be kept off the record, and all such financial records must be prepared and maintained with strict accuracy. Any Company personnel or third party found to be violating these rules and controls, and not adhering to this policy, shall be subject to the appropriate disciplinary action, including, where appropriate, dismissal, or termination, as the case may be. Where appropriate, civil and/or criminal actions may be instituted.

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**ANTI-HARASSMENT POLICY**

The Company has a responsibility to provide, and is committed to providing a work environment that is safe, non-hostile, non-toxic and free of discrimination. In keeping with this commitment, the Company maintains a strict policy prohibiting unlawful harassment in the workplace, including but not limited to sexual harassment. Harassment due to a person's race, ethnic group, age, physical or mental disability, marital status, religion or gender is strictly prohibited.

This policy prohibits harassment in any form, including repeated rude, off-colour or racist jokes, sexual innuendoes, or other verbal, visual and physical conduct such as insulting and/or threatening behavior and unsolicited advances and touching, using insulting and/or threatening language, posting insulting and/or sexual messages via emails and other message boards, suggestive looks and gestures, and pictures and drawings. Company personnel are encouraged to maintain good personal values, and reject any forms of harassment, including from utilizing any form of digital messaging applications, after office hours, to indulge in unacceptable, insulting and/or harassing behavior.

Harassment can be clear and obvious, or subtle, which would make it more difficult to detect, or perceived as harmless. The Company, with the co-operation of the Company's personnel, will exercise all due vigilance, to prevent any forms of harassment. Any Company's personnel who believes he/she has been harassed by a co-worker, supervisor, or client/agent of the Company should promptly report the facts of the incident(s) and the names of the individuals involved directly to the Human Resources Department of the Company, or to his/her manager, who will then report to the Human Resources Department or to Management.

In the event of uncertainty as to whether any verbal, visual and/or physical conduct constitutes harassment, it is strongly recommended to consult with, and seek advice from, the Human Resources Department, Management or managers. No Company personnel or third party shall face any ramifications or retaliation for reporting on any conduct which may be seen as harassment. All such claims will be investigated thoroughly and reasonably, and where any claim is found to be valid, appropriate remedial and/or disciplinary actions shall be taken against the harasser.

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**DIRECTORSHIP POLICY**

The Company expects its employees and contract personnel, collectively hereafter known as 'Company personnel', to adhere to the highest ethical standards. This would also include in respect to holding directorships in other companies, whether these companies are in direct or indirect competition with the Company's business, or which provide services to the Company. Such situations may create conflicts of interest or potential conflicts of interest and affect objectivity when making decisions on behalf of the Company.

Company personnel are prohibited from being involved, whether directly and/or indirectly, as a director, and whether through their spouse and/or any other immediate family member, in any other company which competes directly and/or indirectly with the Company's business interests, and/or, in any other company which provides services to the Company, and in such event, said Company personnel are expected to declare such involvement and/or interest to the Company. Company personnel who hold directorships in organizations not related or affiliated with the Company, and which do not compete with the Company's business interests may do so but will also have a duty to declare such directorship, and disclose all information in full.

Any concerns or potential concerns or uncertainties in respect to this policy, should be escalated to the Human Resources Department or Management for information and clarification. Non-adherence to this policy will constitute a violation which will be subject to disciplinary action by the Company, including where required, termination of employment at the Company.

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## COMPETITION POLICY

The Company expects that, when conducting Company business, its directors, officers, employees, contract personnel, otherwise known collectively as Company personnel, and third parties comply with all laws, rules and regulations, including laws pertaining to competition that seek to protect the interests of consumers from anti-competitive practice, while stimulating economic growth. All of us recognize the fact that healthy and genuine competition among businesses in the same industry promote many benefits to consumers, especially in terms of improvements to the quality of goods and services provided, identifying consumers' needs, competitive pricing, increasing purchasing power of consumers, giving consumers diverse choices, and causing businesses to be more innovative and consequently, more effective and efficient.

In Malaysia, the two governing legislations in the area of competition are the Competition Act 2010 ("**Competition Act**") and the Competition Commission Act 2010 ("**Competition Commission Act**"). Briefly, the Competition Act sets forth the law and guidelines on what constitutes anti-competition acts and conduct, processes and procedures for complaints, investigations by the Malaysia Competition Commission ("**MyCC**"), and consequences of violations of the Competition Act. The MyCC is a quasi-judicial body set up under the Competition Commission Act, from which it also derives its functions and powers. The MyCC was set up to enforce the provisions of the Competition Act. Company personnel should also bear in mind that, under the Competition Act, even commercial activities done outside Malaysia that have an adverse effect on competition in Malaysia, will be deemed as anti-competitive.

Globally, many countries broadly practice similar principles on the issue of competition, and when we operate in, or deal with individuals and businesses from these other countries, we must at all times, pay heed to, and comply with their respective antitrust and competition laws. Company personnel should seek clarification from the Legal Department of the Company, or from Management, in respect to any uncertainties they may have on competition laws and regulations in Malaysia and where applicable, other jurisdictions.

The Company is prohibited from entering into any agreements, whether in written (formal) or verbal (informal) form, or arrangements, which also include emails, telephone conversations and letters, with any other business entity that would serve to substantially limit, distort or prevent competition, or have the effect of doing so. The Competition Act recognises two categories of anti-competitive agreements:-

- i. One category of anti-competitive agreements are known as "horizontal agreements", which are agreements between competitors who operate on the same level and in the same trade. An example of an anti-competitive "horizontal agreement" would be if a corporation enters into an agreement with its competitors (same trade, level and market) to do bid rigging, or to fix sale and/or purchase prices of products and services, limit or control market or supply access, etc., which, depending on the market share of these competitors, may severely impact consumers. Another example would be the sharing of information pertinent to the industry, such as new technologies, which can be good for competition, so long as the information is not manipulated to restrict competition. Sharing of confidential information is of course prohibited by the Company, and would be seen as improper communications, such as in respect of, amongst others, the Company's business plans and costs, unless consented to by Management.
- ii. The second category which are known as "vertical agreements", are agreements between non-competitor businesses operating at different levels of the supply chain, in different trades and with different market shares. An example of a "vertical agreement" would be if a supplier enters into an agreement with a company containing certain contractual restraints such as an exclusivity clause, where a seller who has a wide network covering a large geographical area, is tied down by and to a supplier to only buy one or more products from that particular supplier. It effectively closes that geographical area to any other supplier of a similar product to deal with the seller. Another example would be one party imposing a minimum or maximum resale price, which may also be deemed to be anti-competitive.

There are of course exceptions to these prohibitions, primarily for competitors where the combined market share of the parties is small and does not exceed 20%, or for non-competitors where the individual market share of the parties does not exceed 25%, and therefore the overall benefits to consumers are not significantly affected. Following any complaint, it is for the MyCC to investigate and make a finding on the extent of the negative effect on benefits to consumers, and thereafter take the necessary actions.

Company personnel should be aware that the Competition Act also prohibits any company that has a monopoly or powerful and significant market presence, from influencing commercial terms and conditions to negatively affect competition, limiting production outlets, imposing unfair pricing, limiting technological development and various other anti-competitive measures, unless such 'dominant' company is able to justify its conduct on reasonable commercial standards and terms.



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Company personnel who attend business meetings and/or trade association meetings with the Company's competitors or even non-competitors, such as suppliers and principals, must be especially vigilant to any suggestions or talk about anti-competitive practices, particularly when discussing price or sharing markets. Depending on findings of investigations by the MyCC, just being present, although not actively participating, at meetings that discuss and decide to undertake anti-competitive practices, may implicate the Company. If there is any suggestion or talk that may be encouraging anti-competitive practices at meetings attended by any Company personnel, said Company personnel should demand that such talk cease, failing which, Company personnel should immediately leave the meeting and report to the Legal Department and Management.

The MyCC has the right to conduct investigations if it receives complaints, or suspects, that there has been an infringement or violation of any of the provisions of the Competition Act. If the MyCC decides to proceed with an investigation involving the Company, either because of a complaint or suspected infringement, it can request for information from the Company and any Company personnel familiar with the facts. Be polite and cooperative when dealing with any officer from MyCC and immediately inform the Legal Department or Management if approached by any MyCC officer. The MyCC has the right to have access to and retain documents and records of the Company when investigating complaints or violations of the Competition Act, so in the course of work, refrain from writing down or using words such as 'destroy after reading' or 'divide the market' or 'exclude so and so from a market' which gives the impression of guilt and collusion, or using ambiguous or confusing language which may be construed as being anti-competitive. Forward any written communications that contain anti-competitive language to the Legal Department or Management for further action. The rule of thumb to apply at all times when communicating with clients, principals, competitors and non-competitors is to assess if whatever you write or speak to any party on Company business will stand up to inspection and scrutiny by the MyCC. Never give false or misleading statements to the MyCC in the course of their investigations, or obstruct the MyCC in their investigations, nor should documents be destroyed, mutilated or altered. All these constitute offences under the Competition Act.

The MyCC, upon a finding of a breach of the Competition Act, can require the infringement to be removed and impose specific actions to effect the same, and impose a financial penalty or fine of up to 10% of the worldwide turnover of an enterprise over the infringement period. Where an offence is committed, but there is no specific penalty expressly stated in the Competition Act, then if the offending party is a corporation, a fine of up to RM 5,000,000.00 for the first offence, and up to RM 10,000,000.00 for the second offence will be imposed. If the offending party is not a corporation, then a fine up to RM 1,000,000.00 or imprisonment for a term not more than 5 years, or both will be imposed for the first offence and a fine up to RM 2,000,000.00 or imprisonment for a term not more than 5 years, or both will be imposed for the second offence. Also, employees who are officers of the corporation, or who are responsible for management of the corporation, may be charged severally or jointly with the corporation, unless such employee can show lack of knowledge or had done all reasonable acts and taken proper precautions to avert the commission of an anti-competitive offence.

As no policy can cover every situation, and because actions or conduct that may constitute anti-competitive practices may not always be clear or obvious, Company personnel are expected to do an assessment of any given situation, and act accordingly and in the best interests of the Company. During the course of doing business, if there is any doubt as to whether an action or conduct may be anti-competitive in nature, Company personnel should cease further interactions with the other party, distance themselves from the situation and seek clarification from the Legal Department or Management. Any activity that may be interpreted as a breach or violation of this policy should be avoided and should be reported to the Legal Department and to Management, including any suspicious or observable anti-competitive practices. Always bear in mind that a further serious consequence of breaching the Competition Act is the negative effect it will have on the reputation and image of the Company. Non-adherence to this policy will constitute a violation which will be subject to disciplinary action by the Company, including where required, termination of employment.

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## PERSONAL DATA PROTECTION NOTICE

### 1. **INTRODUCTION**

- 1.1 EP Engineering Sdn Bhd (Co. No. 271041-A), its shareholders, affiliated, associated or related companies ('the EP Group' or 'we', 'our' or 'us') is committed to the protection of your personal data provided and shared with us by you, whether in the course of our business and transactions, and/or in compliance with applicable laws. Personal data are processed by us in accordance with and pursuant to the provisions and principles of the Personal Data Protection Act 2010 ("the PDPA"), an Act of Parliament to regulate the processing of your personal data, and any amendments made thereto, from time to time.
- 1.2 This Personal Data Protection Notice ('Privacy Notice') applies to personal data currently in our possession or obtained by us in the future, about you, who are our present or potential clients, principals, contractors, sub-contractors, consultants, directors, employees, service providers, manpower agencies, business associates and partners, vendors, distributors, etc. and/or individuals provided by you. We will communicate any amendments or revisions of this Privacy Notice through our website at [www.epintl.com](http://www.epintl.com) ('EP Group Website'), and by continuing to use our products and/or services, you agree to be bound by such revision and/or amendment.
- 1.3 We encourage you to take some time and read this Privacy Notice, as it will assist you to better understand the reasons for the processing and disclosure of your personal data, and your and our obligations and limitations.
- 1.4 This Privacy Notice is prepared in the English language and Bahasa Malaysia. The Bahasa Malaysia version is uploaded in the EP Group Website. In the event of an inconsistency between the two, the English language version shall prevail.

### 2. **DEFINITION**

- 2.1 Unless stated otherwise, words used in this Privacy Notice shall bear the same meaning as they do in the PDPA. For the purposes of this Privacy Notice, the following definitions shown in open and close quotation marks, have been extracted from the PDPA for your easy reference:
- (i) '**personal data**' is defined in the PDPA as 'any information in respect of commercial transactions, which (a) is being processed wholly or partly by means of equipment operating automatically in response to instructions given for that purpose; (b) is recorded with the intention that it should wholly or partly be processed by means of such equipment; or (c) is recorded as part of a relevant filing system or with the intention that it should form part of a relevant filing system, that relates directly or indirectly to a data subject, who is identified or identifiable from that information or from that and other information in the possession of a data user, including any sensitive personal data and expression of opinion about the data subject; but does not include any information that is processed for the purpose of a credit reporting business carried on by a credit reporting agency under the Credit Reporting Agencies Act 2010'.
  - (ii) '**data subject**' is defined in the PDPA as 'an individual who is the subject of the personal data'.
  - (iii) '**sensitive personal data**' is defined in the PDPA as 'any personal data consisting of information as to the physical or mental health or condition of a data subject, his political opinions, his religious beliefs or other beliefs of a similar nature, the commission or alleged commission by him of any offence or any other personal data as the Minister may determine by order published in the Gazette'.
  - (iv) '**processing**' is defined in the PDPA as 'collecting, recording, holding or storing the personal data or carrying out any operation or set of operations on the personal data, including (a) the organization, adaptation or alteration of personal



data; (b) the retrieval, consultation or use of personal data; (c) the disclosure of personal data by transmission, transfer, dissemination or otherwise making available; or (d) the alignment, combination, correction, erasure or destruction of personal data’.

### **3. TYPE AND SOURCE OF PERSONAL DATA**

- 3.1 The personal data that we may collect from you will include your name, identification number such as your NRIC number, driver’s license and/or passport number, contact details such as your home address, landline telephone number, cell phone number, email address and fax number, your occupation, employment history, gender, age, race, religion, education, hobbies and personal interests, date of birth, images such as photographs and closed-circuit television., bank account and financial details such as income range, marital status where applicable and details of your immediate family members, and sensitive personal data such as your mental, and physical health, global sanctions you may have faced or are facing, or offences you may have committed.
- 3.2 The above list of personal data set forth in Item 3.1 above is not exhaustive, and the type and extent of personal data we collect will depend on the nature of the business dealings between us. The EP Group may from time to time, request for personal information from you in relation to any applications, arrangements, enquiries, and registrations that may be relevant to any dealings or transactions between us. It may also be necessary for us to request for your next-of-kin’s personal data such as their contact details and relationship with you. You are obligated to obtain the consent of your spouse, children, directors, shareholders, office bearers and other third parties before providing us with any personal information relating to such third parties.
- 3.3 Strictly for the provision of our products and/or services, we may, where reasonable and appropriate, collect your personal data directly from you, or indirectly through third party sources, such as your employer, agent, other service providers, suppliers, vendors, credit reference agencies, or, through any registration forms, job applications or enquiries on our products and/or services made by you to us through the EP Group Website or via email.
- 3.4 Please be advised that your personal data will be collected only as required to better enable, and improve on, the provision of products and/or services as between us, and to third parties. We may be unable to process your request for, or provide you with our services or products, or limit such provision, if you fail to provide us the obligatory personal data. You have an obligation to ensure that all personal data provided to us are accurate, complete and current. It is your responsibility to ensure that your personal data is updated in a timely manner. The EP Group will not be responsible for any incorrect, incomplete or misleading information pertaining to your personal data. We will only collect your personal data in a manner compliant with the law, and adequate for our mutual purpose, and not collect excessive personal data, or do so in an intrusive, or unlawful manner.

### **4. PURPOSE OF PROCESSING YOUR PERSONAL DATA**

The following is a non-exhaustive list of purposes (‘Purposes’) for which we process, i.e. collect, record, hold or store your personal data as required, within the law and to give effect to your dealings with the EP Group:-

- i. To provide, and improve on, our products and/or services to you;
- ii. To evaluate and process your request and/or application for our products and/or services;
- iii. To facilitate participation in tenders that a member of the EP Group is invited to by clients or end-users;
- iv. To evaluate the suitability, capability, and promote and market your products and/or services to our clients and other end-users or third parties;
- v. To facilitate the provision of products and/or services to you by us solely, or jointly with our business partners and/or associates;
- vi. To administer and manage contractual documents such as agency and consultancy agreements, contracts for services, tenancy agreements, reseller agreements, etc.;



## CODE OF ETHICS AND BUSINESS CONDUCT

- vii. To facilitate the registration and licensing processes of the EP Group to enable us, and you, where applicable, to participate in upstream and downstream oil and gas activities.
- viii. Once a tender is awarded, to facilitate your participation in the provision of your products and/or services to EP Group's clients or end-users;
- ix. To facilitate the management, administration and maintenance of our internal operations, policies, contact lists, records, filing systems, and our manpower and products database;
- x. To communicate through appropriate communications channels, and provide information to you on our existing and any new services and/or products, and on any upcoming or ongoing events we have knowledge pertaining to the oil and gas industry, the retail business new developments, talks, seminars, promotional events and workshops organized by us and/or a third party;
- xi. To conduct credit checks, credit worthiness, and identify any fraudulent activities, existing breaches of financial agreements with third parties, including financial institutions and regulatory authorities;
- xii. To process invoices, payments and receipts in respect of payments to and by us;
- xiii. To process visas, permits, travel and hotel or other living arrangements;
- xiv. To undertake audit exercises;
- xv. To address enquiries or resolve complaints or disputes pertaining to our products and/or services and/or about any ongoing or future projects;
- xvi. To undertake due diligence or other background checks in accordance with contractual, legal or regulatory requirements, or at the direction of any enforcement or regulatory agencies;
- xvii. To comply with our contractual, legal and regulatory obligations in the conduct of our business, and dealings with you;
- xviii. To conduct market analysis, and surveys in relation to our products and services, and where applicable or where required by you, in relation to your products and services;
- xix. To obtain, maintain or increase insurance coverage, where applicable;
- xx. To conduct training of our employees to facilitate the promotion and marketing of your goods and services, and after sales service;
- xxi. To enable us to undertake the necessary risk and security assessments, and establish controls, including the safety and security of our premises, and all persons on said premises;

and for other related or associated purposes not specifically stated above, to facilitate better management of our business, and our relationship with you.

### **5. DISCLOSURE OF PERSONAL DATA**

In conformance to Item 4 above, or pursuant to a contractual obligation, or as required by law, your personal data provided to us may be shared, transferred or disclosed to the following third parties:-

- i. Statutory bodies, governmental agencies or regulatory bodies, including but not limited to the Immigration Department, Inland Revenue Board of Malaysia, Employers' Provident Fund, Social Security Organization, Employment Insurance System, and the Companies' Commission of Malaysia;
- ii. Law enforcement agencies or regulatory authorities in respect of offences committed or in the interests of national security;
- iii. Oil and gas companies, and their subsidiaries which are clients and end-user, including to obtain relevant licenses and registrations;
- iv. Banks, finance houses and other types of financial institutions, in respect of any credit checks, credit applications, funding exercise or payment mechanisms;
- v. Insurance companies for the purpose of applying for, obtaining, maintaining or increasing insurance policies or coverage;
- vi. Hotels, travel agencies, manpower agencies we partner with, and other service providers;
- vii. Foreign embassies and consulates and/or their representatives;
- viii. Internal and external auditors and accountants for accounting, auditing and reporting exercises;
- ix. Legal firms for preparation of contractual documents, seeking legal advice, and/or instituting legal proceedings;
- x. Other professional advisors appointed by us for purpose of providing advice to us;
- xi. Such other third parties, where required or permitted under Malaysian law, including but not limited to the PDPA, or under the laws of any other country.



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### **6. CONFIDENTIALITY AND CONSENT**

- 6.1 Your personal data will be treated with the utmost confidentiality, with access only to our staff who will process your personal data for any one or more of the Purposes stated in Item 4 above. We will only disclose your personal data to persons or entities on a 'need to know' basis, or as required by law.
- 6.2 By providing your personal data to us and/or by continued usage of our services, you have given us your consent to process your personal data for the Purposes stated in Item 4 above, and disclosed to third parties stated in Item 5 above.
- 6.3 If you do not wish to have access to our products and/or services, and do not consent to us processing your personal data, you are to send us a written notice of withdrawal of consent to process and handle your personal data, to the address provided at Item 11 below and we shall take all necessary steps to cease the processing of your personal data, subject to the extent that your withdrawal of consent does not conflict with our other legal obligations.

### **7. ACCESSABILITY TO AND CORRECTION OF PERSONAL DATA**

- 7.1 You have the right (with certain exceptions as stated in Item 8 below) to request access to your personal data held and processed by us, and which is under our control. Upon a written request from you sent to our contact details below at Item 11 for access to your personal data, we shall, within the time frames prescribed in the PDPA, convey a copy of your personal data to you in an intelligible form and via email.
- 7.2 You also have the right (with certain exceptions as stated in Item 8 below) to request for a correction of your personal data that is processed by us. Upon your written request sent to our contact details below at Item 11 to make corrections to any incomplete, misleading, inaccurate and/or outdated personal information, and we shall take the necessary steps to make the corrections, within a reasonable time.

### **8. EXCEPTIONS**

- 8.1 As prescribed in the PDPA, there are exceptions to your right to access and correct your personal data. We have the right to refuse to comply with any request for access to, or correction of, personal data on the following grounds:-
- i. If we are not supplied with adequate and/or sufficient information as we may reasonably require to satisfactorily identify you as the owner of the personal data, or
  - ii. Where the person making the request is your authorized person or legal guardian, if we are not supplied with adequate and/or sufficient information as we may reasonably require to satisfactorily identify you as the owner of the personal data requested for or to satisfactorily confirm that the requestor is actually your authorized person or legal guardian.
  - iii. If we are not supplied with adequate and/or sufficient information as we may reasonably require to locate the personal data to which the request relates.
  - iv. If the expense or trouble of providing access is disproportionate to the risks to your privacy in relation to the personal data.
  - v. If personal data of a third party is disclosed in the event we comply with your request for access, unless said third party has consented to the disclosure or it is reasonable for us to agree to your request notwithstanding no consent was obtained from the third party.
  - vi. If providing access would be a violation of a court order or disclose confidential commercial information or is regulated by another law.
- 8.2 In the event of a refusal by us to comply with a request for access to personal data, you will be given a written notice of refusal within the prescribed timeframes in the PDPA, of the refusal and the reasons for the refusal.



**9. PERSONAL DATA SECURITY, RETENTION, AND INTEGRITY**

- 9.1 The EP Group, when processing your personal data, will take all practical measures to ensure that your data is secure and protected from misuse, and/or unauthorized access and/or disclosure and/or modification, loss or destruction. We shall however not be held responsible for any loss, damage, destruction, loss or unauthorized disclosure (of information not within the public domain) that happens despite our best efforts to ensure the safety and security of your personal data.
- 9.2 We shall store or retain your personal data only for as long as it is required for the purpose for which it was collected, or pursuant to any legal obligation by us to do so, or if required by law. Subject to the aforementioned, we shall take reasonable measures to destroy or delete your personal data once they are no longer required.
- 9.3 We shall ensure that your personal data kept by us is accurate, current and complete, and not misleading, both in relation to the Purpose for which your personal data was collected and processed by us, as well as for any related purpose.

**10. EP GROUP WEBSITE**

- 10.1 Our website may include links to third party websites, and you as a user should observe these third parties' data protection policies/privacy policies contained in their respective websites. The EP Group shall not be responsible for any content in these third party websites.
- 10.2 Our Website uses cookies which may passively collect your information when you visit the EP Group Website. The usage of cookies helps us to improve our service to you, and provide you with a more complete and easier experience. To better understand our usage of cookies, you may visit our EP Group Website to view our Cookies Policy.

**11. NOTICES AND CONTACT DETAILS**

Notices for access and correction, requests to withdraw consent, enquiries and complaints in respect to your personal data should be sent to the following address:-

EP Engineering Sdn Bhd  
Unit 203, 205 & 206, 2<sup>nd</sup> Floor  
Wisma TKT,  
2/4, Jalan Dang Wangi  
50100 Kuala Lumpur  
Email: ep-msia@epintl.com  
Tel.: 603-2693 2255; Fax: 603 2693 7550

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## HUMAN RIGHTS POLICY

To deny people their human rights  
Is to challenge their very humanity  
- Nelson Mandela -

### INTRODUCTION

The term 'human rights' refers to certain fundamental principles or standards of human behavior which all persons, as human beings, are inherently entitled to, regardless of race, religion, nationality, ethnicity, age, gender, language, or any other status, including how a person chooses to live their life. The term encompasses a wide array of rights, including but not limited to, the right to free speech and expression, the right to free movement, life and liberty, the right to be free from torture and discrimination, the right to have an education and to work, to have equal opportunities, and the list goes on. There are practical limitations to the breath and extent of these freedoms which are not absolute, given their operation within our personal and working spaces, but the Company remains committed to adhering to principles of human rights.

Malaysia, as a member of the United Nations, affirmed the Universal Declaration of Human Rights (UDHR) 1948. As such, Malaysia is part of all negotiations on the setting of international human rights standards. The UDHR sets out fundamental human rights to be universally protected. In Malaysia, we have The Human Rights Commission of Malaysia known by its acronym SUHAKAM (Suruhanjaya Hak Asasi Manusia Malaysia) which is the national human rights institution of Malaysia. It was set up to promote human rights education, advice on legislation and policy, and conduct investigations.

EP Engineering Sdn Bhd ('the Company' or 'we' or 'our') strives to respect, protect and uphold the dignity and human rights of our employees and contract personnel, and those impacted by our operations and business relationships, such as our principals, sub-contractors, suppliers and other third parties' who have dealings with the Company, and with whom we share values of fairness, honesty, integrity and mutual respect. In furtherance of our commitment to human rights, the Company adheres to the following principles:

#### i. **Freedom of Labour**

The Company believes in freedom of labour, and has never, nor will we ever engage in instituting bonded labour and/or, exploit any persons, and/or employ any persons against their own free will. Employment contracts with our employees, and contracts with third parties are entered into without any duress or coercion, and in accordance with, employment and labour laws and, contract laws, of Malaysia, or where applicable, relevant international laws.

Bonded labour, or otherwise known as debt slavery, is the most common form of modern slavery, where a person is forced to work to pay off a debt, for little or no pay, and usually under harsh working conditions. They have no control over the debt, as the employer can add on additional expenses to the debt and ultimately, it is the employer who decides if and when the debt is fully settled.



**ii. Prevention of Child Labour**

Our Company is against all forms of under aged or child labour, which is strictly prohibited, and shall not employ persons below the legal minimum working age of any jurisdiction that the Company may have business dealings in.

**iii. Working Hours, Wages and Benefits**

The Company is committed to complying with all applicable laws and/or agreements related to working hours, overtime hours, work during holidays, and leave periods including complying with all applicable laws and/or agreements related to employee and contract personnel compensation, including minimum wage, overtime hours and legally mandated benefits.

**iv. Anti-Discrimination and Diversity**

The Company believes and respects diversity in the workplace and does not discriminate against any employee based on gender, race, ethnicity, skin colour, religion, nationality, sexual orientation, age, marital status, pregnancy, political affiliation, disability or any other status protected by applicable law. Our hiring and employment practices, including but not limited to promotions, access to work assignments, access to training, and benefits and rewards, is based on qualifications, experience, performance and skills.

**v. Humane Treatment**

The Company is committed to respecting our employees' and contractor personnel's rights and ensuring no harsh and inhumane treatment, including any form of mental or physical coercion, verbal abuse of employees or other forms of harassment. Every employee and contract personnel has a right to work without fear or intimidation, the right to fair treatment, and a safe and comfortable work environment.

The Company also expects third parties that it has dealings with, to comply with the human rights of their employees and other parties they have dealings with, and to have a credible mechanism in place to prevent human rights abuses of their employees and/or other third parties. The Company reserves the right to terminate any dealings we may have with third parties who are not committed to preserving and supporting the human rights of their employees and others.

The Company is committed to establishing an operational level grievance mechanism, where employees and contract personnel can raise concerns, conflicts and/or problems and have them addressed and resolved promptly. An employee or contract personnel who wishes to lodge a complaint over a conflict or potential violation of any policies of the Company, can raise those matters with Management or the Human Resources Department. The Company is mindful that a trusted grievance mechanism with appropriate follow up measures, which also ensures that the identity of the complainant is protected, can address problems proactively, and provide efficient, quick and economical resolutions for both the Company and our employees and contract personnel.

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## ANTI-MONEY LAUNDERING AND COUNTERPARTY DUE DILIGENCE POLICY

### 1. INTRODUCTION

As a company, we continuously strive to preserve the good reputation of this organization, and observe and maintain certain corporate core values, such as integrity, fairness, professionalism, respect, reliability, commitment, honesty, and perseverance, to name a few, when dealing with each other, and in the performance of our official duties when dealing with third parties in the private and public sectors. These are core values we also expect from our contractors, principals, suppliers and other third parties who we deal with and/or appoint to act on our behalf. Third parties would include but not be limited to, government agencies, public officials, corporations and individuals you meet in the course of your work, and clients or potential clients.

You must ensure that you read, understand and comply with this policy.

### 2. PURPOSE OF POLICY

While the Company is not a 'reporting institution' (i.e. reporting to Bank Negara Malaysia) under the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 ('AMLA') and under Bank Negara Malaysia's policy document issued in 2020 on Anti-Money Laundering, Countering Financing of Terrorism and Targeted Financial Sanctions for Designated Non-Financial Businesses and Professions ("DNFBPs") & Non-Bank Financial Institutions ("NBFIs") ("AML/CFT and TFS for DNFBPs and NBFIs"), the purpose of having such a policy is to inculcate awareness so as to substantially prevent, manage and mitigate the risk of Company employees, when dealing with each other, and in the performance of our official duties when dealing with third parties in the private and public sectors, become directly or indirectly involved in actual or potential money laundering activities or terrorist financing activities.

### 3. DEFINITION OF MONEY LAUNDERING, AND TERRORISM FINANCING

- i. Money Laundering occurs when the proceeds, whether money or assets, obtained from any criminal activity are used in and, filtered through, legitimate businesses or activities as a means to disguise these monies and make them appear legitimate. This basically means that the origins of illegally obtained funds are disguised to seem as if they have come from legitimate/legal sources.

When a person, whether alone or with others, engages, directly or indirectly, in a transaction that involves proceeds of an unlawful activity; (b) acquires, receives, possesses, disguises, transfers, converts, exchanges, carries, disposes of or uses proceeds of an unlawful activity; (c) removes from or brings into Malaysia, proceeds of an unlawful activity; or (d) conceals, disguises, impedes, prejudices or obstructs investigations into the true nature, origin, location, movement, disposition, title of, rights with respect to, or ownership of, proceeds of an unlawful activity, that person commits a money laundering offence.

ii. The offence of terrorism financing, is the act of providing funds and/or assets, or even the knowledge that such fund and/or assets are intended to be provided, whether directly or indirectly, to terrorists or terrorist organisations to enable them to carry out terrorist acts. Such funds may come from criminal activities or even legitimate means or businesses, such as through donations, salaries, loans, gifts, non-profit organisations, etc.

### 4. COUNTERPARTY DUE DILIGENCE

Counterparties are our suppliers, contractors, sub-contractors, Principals, all service providers and other third parties we may have a business relationship with.



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Counterparty due diligence measures comprise of:-

- Identifying the counter party and verifying the business and background of such third party;
- Requesting for their anti-bribery and corruption policy, and money laundering and counter party due diligence policy (if any). Very often, you may be able to source these policies from the counterparty's website.
- Reporting any suspicious behavior, activities, and/or requests from a counterparty, to Management, or the Human Resources Department or the Legal Department.

### 5. GENERAL PROVISIONS

i. Our Company will not do business with the following individuals or entities:-

- Those included in any official list of sanctions;
- Those with indications of possible involvement in criminal activities, based on available information about them;
- Businesses for which the legitimacy of activity or sources of funds cannot be reasonably verified;
- Entities whose shareholder(s)/control structure cannot be determined.

ii. You shall:-

- Not deal with criminals or proceeds of a crime.
- Not provide funds and/or assets to terrorists or terrorist organisations. If you have knowledge that a counter party or a colleague is providing or intending to provide funds and/or assets to terrorist or terrorist organisations, you are to immediately report this to Management or the Human Resources Department or the Legal Department.
- Ensure that any amount, nature, purpose and provider or recipient of any payment or transfer of funds to or from the Company must be accurately documented.
- Not establish bank, securities trading or similar accounts in the name of the Company or for the benefit of the Company without proper authorization from Management.

### 6. REVIEW OF POLICY

This policy will be reviewed and updated on a regular basis to account for changes in regulations, international standards and/or the Company's business operations. Any changes to this policy shall be periodically reviewed by Management, and any amendments and improvements to the policy shall be communicated to all employees and relevant third parties, as soon as they are effected.

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**CELL PHONE USAGE POLICY**

The Company recognizes that the usage of cell phones is an integral part of daily life, both for work and at leisure. However, unrestricted, excessive and/or improper use of cell phones can cause disruptions, distractions, loss, and pose safety and/or security risks for the Company and the user. The objective of this policy is to provide guidelines for the proper and safe use of personal and Company issued cell phones at work, and also when undertaking activities in the course of work but outside the workplace. This policy applies to all directors, officers, employees and contract personnel, otherwise known collectively as Company personnel.

All Company personnel should and are expected to exercise the utmost discretion when using personal cell phones. All personal calls, unless unavoidable, should be made during scheduled break times at work or after working hours, to prevent disruptions to other work colleagues and distractions from tasks, especially in the case of excessive usage and long calls, which may have a domino effect of poor productivity leading to bad job performance, and thereby impacting negatively on the reputation of the Company. The Company encourages prudent usage of personal cell phones when at work. Company personnel who bring cell phones to the workplace do so entirely at their own risk. Personal cell phones may be used for work related matters, but are prohibited from use in respect to storing confidential information and documents.

Company personnel whose duties require them to be accessible when not in the office are provided with cell phones by the Company for business purposes. This is to facilitate communication between Company personnel and clients, vendors or principals and other relevant parties in relation to Company business. Company issued cell phones should not, unless unavoidable, be used to make personal calls, do activities such as using the camera for personal matters, and storing personal photos, as these may constitute inappropriate use or misuse of the device. The Company is aware that a complete ban on use of Company issued cell phones for personal use may not be feasible, but such use should be minimal, and Company personnel shall be responsible for charges incurred for personal calls.

Company personnel in possession of Company issued cell phones should keep them safe and in good condition, and ready to be returned to the Company when requested to do so. Any loss of a Company issued cell phone should be promptly notified to the Human Resources Department and recorded accordingly.

Further to the above, all Company personnel should abide by the following:-

- to always obey all laws, rules and regulations in respect to the use of cell phones;
- to switch off the cell phone or set to silent or vibrate mode during meetings, conferences and in any circumstance where incoming calls may be disruptive;
- to refrain from using the cell phone while driving in any weather or traffic condition, unless on hands free usage. Any traffic violations in respect to usage of the cell phone while driving shall be the sole responsibility of the Company personnel at fault;
- to refrain from using the cell phone camera or recorder in relation to work related and/or confidential matters, unless prior permission is obtained from Management.

Non-compliance of this policy shall be regarded as a breach, and harmful to the safety and security of the Company and its interests, and assets. The requisite disciplinary actions shall be instituted by the Company, including suspension and where appropriate, termination of employment.

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### WHISTLEBLOWING POLICY

The Company, its directors and employees are committed to observe high standards of corporate governance, integrity, honesty, openness and ethics in the conduct and operations of our business, as set forth in the Company's Code of Ethics and Business Conduct ("Code"), including complying with all applicable laws and regulations. Acknowledging the importance of these values, this Whistleblowing Policy ("Policy") is to enable all employees and third parties to report, amongst others, suspected and/or actual illegal or fraudulent acts, acts that endanger health and safety, misconduct and criminal offences (as defined by legislation), within or in relation to the Company.

#### **Objective of the Policy**

- To encourage employees and third parties dealing with the Company to report on any actual or suspected, illegal and/or fraudulent and/or corrupt acts, inappropriate behaviour, and improper conduct, acts or omission that may cause financial loss to the Company, or on any other matter pertaining to non-compliance of the Code. Any individual reporting a concern or making a complaint in good faith may do so without fear of dismissal, discrimination, threats, harassment or any other intimidation measures.
- To assure employees and third parties that confidentiality, including that of the identity of the individual or organisation filing the report or complaint will be maintained at all times, and valid concerns and complaints can be raised without fear of retaliation.
- To serve as a guide on how to raise concerns and complaints to the Management of the Company.

#### **Scope of the Policy**

The intent and focus of this Policy is to provide an avenue for employees and third parties to raise concerns and complaints, receive feedback on actions taken by Management on those concerns or complaints, and permit staff and third parties to respond to the actions taken. This Policy is not an alternative to established grievance or disciplinary procedures of the Company. The reporting process in respect to complaints in the instances as set forth in the Code shall be governed by this Policy, and although not exhaustive, shall include the following instances:

- Bribery and Corruption
- Misuse and Misappropriation of Company Property
- Fraudulent Acts
- Theft and Embezzlement
- Abuse of Power
- Conflicts of Interest
- Non-Compliance of Company Procedures and Policies.

Work related personal grievances such as bullying, all forms of harassment, discrimination, threats, etc. are not within the scope of this Policy, but fall within the ambit of the Company's disciplinary or grievance procedures. If you are unsure if a complaint or report falls within this Policy or under work related personal grievances, you may seek clarification from the Human Resources Department before lodging the report or complaint.

#### **Reporting Procedure**

##### Who can make a report?

- Employees of the Company, whether permanent, temporary, casual, or part-time;
- Directors and officers of the Company;
- Consultants, agents, service providers, contractors, suppliers and business partners.

The Company shall endeavor to keep the identity of the individual or organisation lodging the report confidential where reasonably practicable, ensure fair treatment, and protection from any harassment or disciplinary action.



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Your identity will be revealed only with your consent, or if requested by relevant authorities and/or judicial bodies. You may choose to remain anonymous when making a report by utilising a different email from your work email. For purposes of the investigation and conclusive actions, especially where there are criminal and/or corruption elements involved which may require disclosure to relevant authorities such as the Royal Malaysia Police and/or the Malaysian Anti-Corruption Commission and/or the Courts of Malaysia, it may be necessary to disclose your identity, in which case, you will be accordingly informed and contacted through your given email by the investigator from the Human Resources Department, or the relevant authorities.

Your report will be treated promptly, seriously and fairly. You may expect updates and feedback during and upon completion of internal investigations, save in instances where any feedback, may at that certain point in time, impede the investigations.

### When a report should be made

A report should be made if an individual or organisation has a reasonable suspicion of wrongdoing; and/or, has witnessed, amongst others, fraudulent, corrupt and/or dishonest conduct, abuse of position or authority; acts detrimental to the interests of the Company; unsafe work practices that may create a dangerous work environment, health risks and/or abuse of Company resources.

### How to make a report

A whistleblowing report must, for purposes of confidentiality, be made via the Company's dedicated whistleblowing email address at [whistle@epintl.com](mailto:whistle@epintl.com), which will only be accessible by the Human Resources Department of the Company.

The information to be provided when filing a report are as follows:-

- Since the report will be made by email, and notwithstanding it is to be made via the dedicated email address given above, the subject of the email should make it clear the report is under this Policy, to ensure confidentiality is maintained at all times.
- Your name, address, and contact details. While a report can be made anonymously, it is recommended that these details be provided to enable the Company to provide you with the necessary advise, support, if required, and regular updates on the investigation.
- The date(s), time(s), and location(s) the wrongdoing was supposed to have occurred.
- As much details of the suspected or actual wrongdoing as you are able to provide.
- Any other information you may deem relevant.
- Any fears you may have of possible victimisation or retaliation.

### **Communication of Policy**

This Policy shall be placed on the Company's website [www.epintl.com](http://www.epintl.com).

This Policy will also be incorporated into the Company's Code of Ethics and Business Conduct and will be available for viewing at the Company's Human Resources Department.