



**SOUTHERN ACIDS (M) BERHAD**  
(198001010791 (64577-K))

## **Anti-Bribery & Anti-Corruption Policy**

### **1. Policy Statement**

The Board of Directors (“Board”) and Management of Southern Acids (M) Berhad (“SAB” or “the Company”) and its subsidiaries are committed to upholding their business in a lawful, transparent, and responsible manner and strictly prohibit all forms of bribery and corruption in their business activities and relationships.

In line with good corporate governance practices, the Board expects all employees, directors and business associates, including but not limited to investors, associate companies, joint venture partners, jointly controlled operations, clients, customers, suppliers, vendors, consortium partners, outsourcing providers, contractors, subcontractors, consultants, advisers, agents, distributors, representatives, intermediaries, and any other parties performing work or services for or on behalf of SAB and its subsidiaries, to uphold the highest standards of ethical, moral, and legal conduct.

Consistent with this commitment, the Anti-Bribery and Anti-Corruption Policy (“Policy”) aims to promote integrity, support sound corporate governance and prevent bribery and corruption in all business dealings and activities undertaken by the Company and its subsidiaries.

SAB and its subsidiaries are committed to complying with all applicable anti-bribery and anti-corruption laws and regulations in the jurisdictions in which they operate.

## **2. Gift, Corporate Hospitality and Entertainment**

SAB and its subsidiaries recognise that reasonable and legitimate gifts, hospitality and entertainment may be part of normal business relationships.

However, gifts, hospitality and entertainment must:

- i. Be lawful, reasonable and appropriate;
- ii. Be given or received in good faith and for legitimate business purposes;
- iii. Not influence, or appear to influence business decisions;
- iv. Not create any conflict of interest; and
- v. Not be provided in exchange for any improper advantage.

Cash or cash equivalents must not be offered, given, requested or accepted under any circumstances.

## **3. Donation and Sponsorship**

SAB and its subsidiaries support charitable donations, community initiatives and sponsorship activities that contribute positively to society and align with their corporate value.

All donations and sponsorships must:

- i. Comply with applicable laws and regulations;
- ii. Be transparent and properly documented;
- iii. Be made for legitimate charitable, social, educational or community purposes; and
- iv. Not be used to obtain an improper business advantage or to conceal bribery or corruption.

SAB and its subsidiaries do not permit donations or sponsorships that may compromise its integrity and independence.

## **4. Facilitation and Extortion Payments**

SAB and its subsidiaries prohibit facilitation payments in any form, regardless of amount.

In circumstances where an individual faces an immediate threat to health, safety, or personal liberty, any extortion payment made under duress must be reported promptly and properly documented.

## **5. Dealing with Public Officials and External Parties**

The Company and its subsidiaries exercise particular care when interacting with public or government officials, regulators, government agencies, and business associates.

Appropriate due diligence may be conducted on business associates and other relevant parties to assess potential bribery and corruption risks before entering into or continuing business relationships.

SAB and its subsidiaries expect all business associates to uphold standards of integrity and ethical conduct consistent with this Policy.

## **6. Whistleblowing on Bribery or Corruption Activities**

The Company encourages its employees, business associates and all stakeholders to report in good faith or raise concerns about any attempted, suspected or actual bribery or corruption activities that violate this Policy at the earliest possible stage.

Upon making a disclosure in good faith, based on reasonable grounds and in accordance with the procedures outlined in the Whistleblower Policy (*which is available on the Company's website at [www.southernacids.com](http://www.southernacids.com)*), the whistleblower shall be protected from any form of retaliation within the Company and its subsidiaries.

## **7. Training and Awareness Programme**

The Company is committed to promoting awareness of anti-bribery and anti-corruption requirements through communication, training and engagement programmes, where appropriate.

## **8. Consequences for Non-Compliance**

Any violation of this Policy may result in disciplinary action, termination of employment or business relationships, and/or legal action, where applicable.

The Company and its subsidiaries will take appropriate measures to investigate reported concerns and address any confirmed breaches of this Policy.

## **9. Policy Review**

This Policy shall be reviewed periodically to ensure its continued relevance, effectiveness and alignment with applicable laws, regulations and best practices.