



RENI GROUP OF COMPANIES

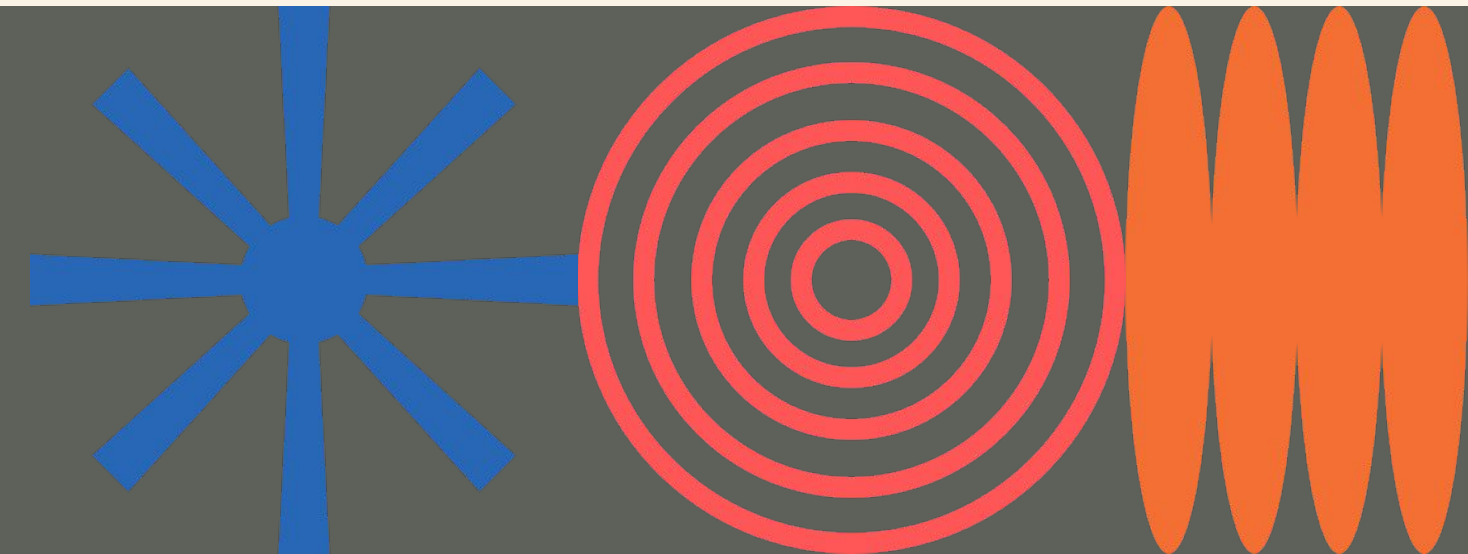
Anti-Bribery & Corruption Manual

Integrity, Transparency & Accountability in Every Action

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Reni Group of Companies



Our Commitment to Integrity

Reni maintains a zero-tolerance stance on bribery and corruption in all forms, aligned with MACC Act 2009 (Section 17A), Adequate Procedures Guidelines, and ISO 37001.



Our Key Commitments:

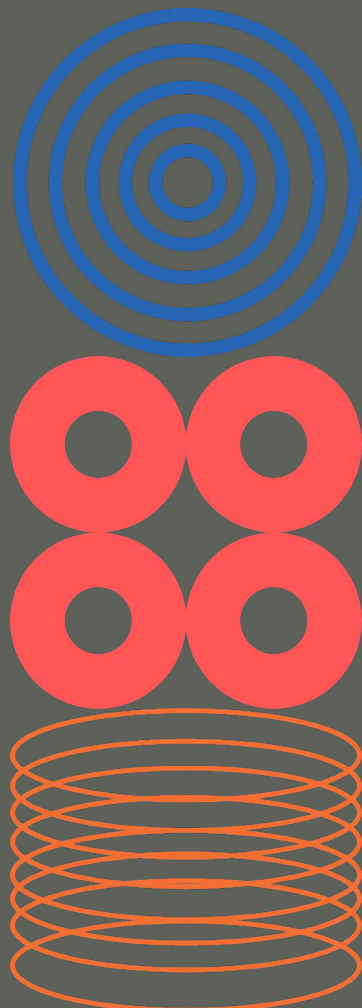
Creating a bribe-free business environment

Upholding anti-bribery principles with associates and government

Compliance with laws and continual improvement of ABMS

Promoting transparency and confidential reporting without fear

Maintaining independent Anti-Bribery Function with clear authority



RENI GROUP OF COMPANIES

1 Application & Definitions

Anti-Bribery & Corruption Manual



Scope of Application

Who This Manual Applies To

Director

The Director of Reni Group bears ultimate responsibility for upholding anti-bribery standards.

All Employees

Executive, non-executive, permanent, contract, temporary, and seconded staff are fully covered by this manual.

Third Parties

Any individual or entity conducting business for or with Reni Group is expected to adhere to anti-bribery principles.

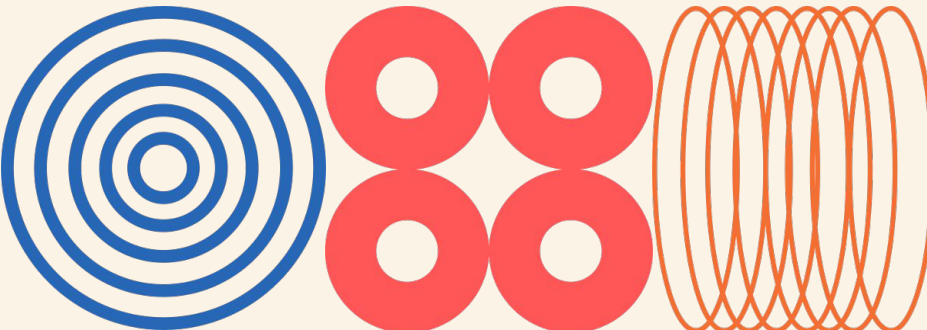
Group adoption: the Anti-Bribery Management System is formally adopted by BKS Builders & Infra Sdn Bhd (BBI). Reni Pioneer and Reni Logistics have committed as service providers to BBI; other Group companies will adopt progressively.

Suppliers & Sub-Contractors

All suppliers and sub-contractors engaged by or working on behalf of Reni Group must comply with these standards.

Agents & Representatives

Agents, consultants, and any other representatives acting for or on behalf of Reni Group are bound by this manual.



Key Definitions

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Bribery

Offering, promising, giving, accepting, or soliciting undue advantage; financial or non-financial, direct or indirect; includes active and passive bribery.

Corruption

Giving or receiving gratification or reward to improperly perform one's duties or responsibilities.

Gift & Hospitality

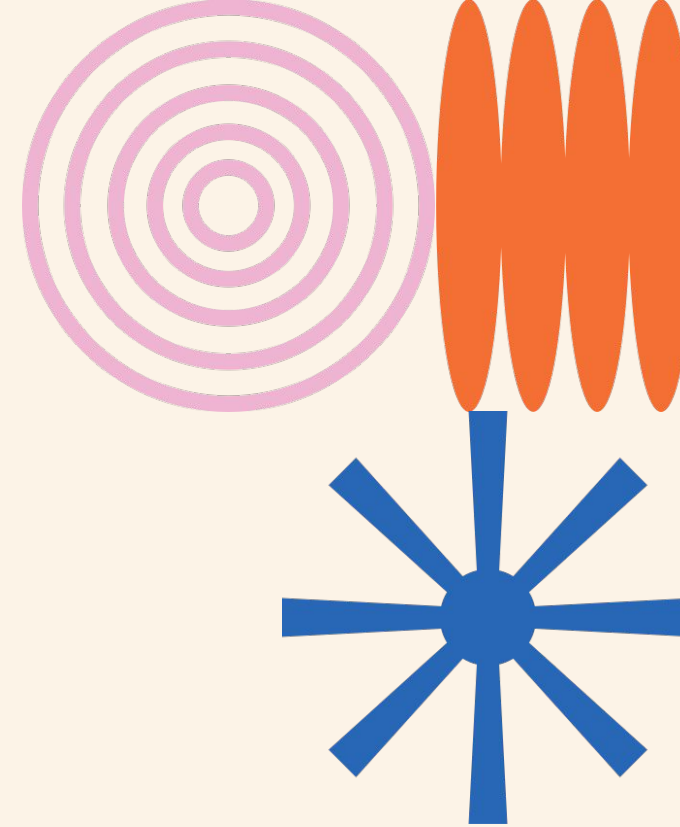
Gift: item given without expectation of return.
Hospitality: care of guests at Reni Group's expense (refreshments, accommodation, entertainment).

Facilitation Payment

An unofficial payment made to speed up routine government or administrative actions. Strictly prohibited under this manual.

Public Official

Any person holding a legislative, administrative, or judicial role; includes political candidates, state-owned enterprise officials, and government representatives.



Examples of Bribery & Corruption to Avoid

1 Kickbacks

Returning part of a payment as a reward for awarding contracts or business opportunities.

2 Facilitation Payments

Unofficial payments made to speed up routine government or administrative actions.

3 Improper Donations & Sponsorships

Using donations, travel, or promotional expenses to disguise bribery or influence decisions.

4 Illegal Information Brokering

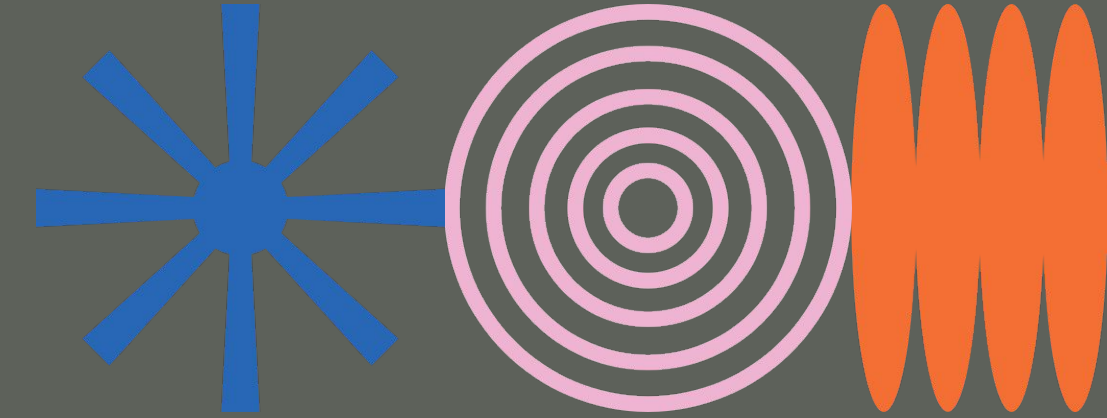
Trading confidential or privileged information for personal gain or improper advantage.

5 "Revolving Door" Hiring

Hiring public officials to gain improper influence over government decisions or contracts.

6 Conflicts of Interest & Improper Gifts

Gifts or hospitality intended to influence decisions or reward improper conduct.





2 Gifts, Entertainment & Corporate Hospitality

Guiding Principles

No gift, entertainment, or hospitality that could compromise integrity or create obligation is permitted.

All received items must be declared to the Anti-Bribery Function and registered in the gifts register promptly upon receipt.

Key principles to follow:

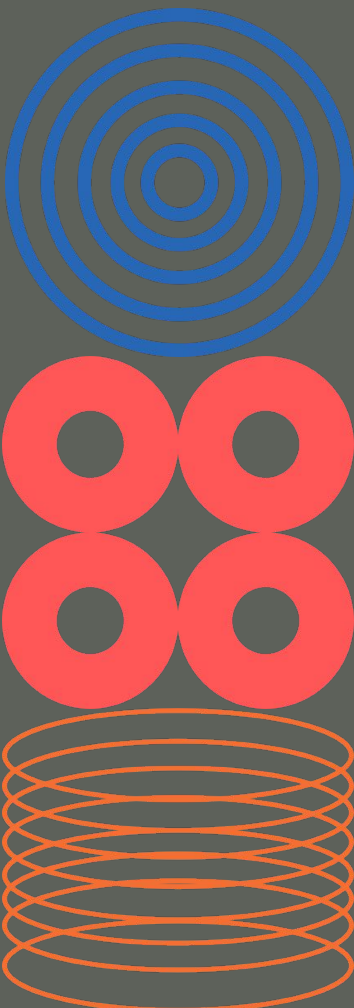
Gifts must be lawful, modest & declared

No cash or cash equivalents as gifts

Hospitality must have genuine business purpose

Hospitality >RM500 requires prior approval

Entertainment must not influence decisions or reward improper conduct



Gifts, Entertainment & Corporate Hospitality

Gifts & Hospitality: Acceptable vs. Not Acceptable

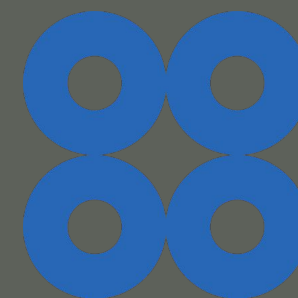
- ✓ Modest gifts (e.g., vouchers, branded items, hampers)
- ✓ Working lunches or modest meals with genuine business purpose
 - ✓ Refreshments at events or meetings
- ✓ Event tickets where host is present and attending

- ✓ Charity or industry dinners aligned with legitimate business
 - ✓ Hospitality proportionate to business context
- ✓ Items given in Reni Group's name, declared and approved
 - ✓ Non-cash gifts valued below RM500 threshold

Extravagant items (overseas trips, personal luxury goods)
Cash or cash equivalents exceeding RM500 without approval
Lavish, excessive, or disproportionate hospitality
Event tickets provided without host attendance

Third-party paid leisure travel not tied to business
Gifts or hospitality intended to influence decisions
Items rewarding improper conduct or creating obligation
Undeclared gifts or hospitality not registered with Anti-Bribery

Function





3 Dealing with Public Officials

This section outlines the strict standards and requirements governing all interactions between Reni Group personnel and public officials.

Maintaining integrity when engaging with government bodies, regulatory authorities, and public institutions is a cornerstone of our Anti-Bribery & Corruption commitment.

All dealings with public officials must reflect the highest standards of transparency and ethical conduct.

Part 3: Dealing with Public Officials

Rules for Interactions with Public Officials

Red Flag Situations

Gifts, entertainment, or hospitality offered to public officials or their family members are treated as red flags and subject to heightened scrutiny.

Non-Business Travel

No non-business travel or hospitality for public officials is permitted without explicit Director's permission and prior legal consultation.

Zero-Tolerance Reminder

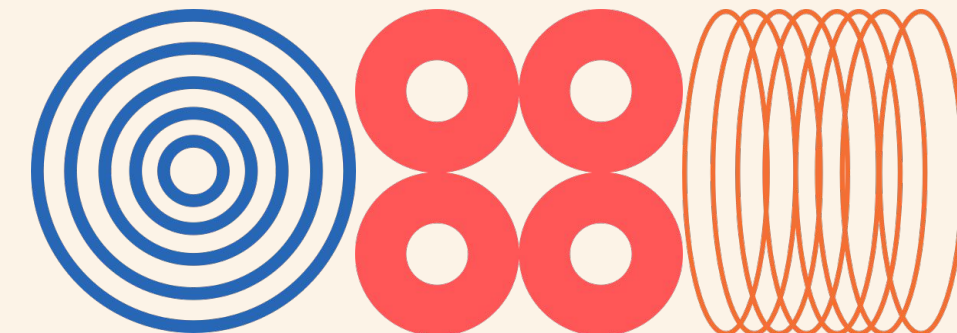
Any breach involving public officials will be escalated immediately to the Anti-Bribery Function and, where required, reported to the relevant authorities.

Hospitality Cap

Approved hospitality for public officials is capped at the lower of one-quarter of their monthly emolument or RM500, per PP Bil. 3/1998.

Approval & Compliance

All interactions with public officials must be pre-approved, accurately recorded, and compliant with the MACC Act 2009 and Adequate Procedures guidelines.



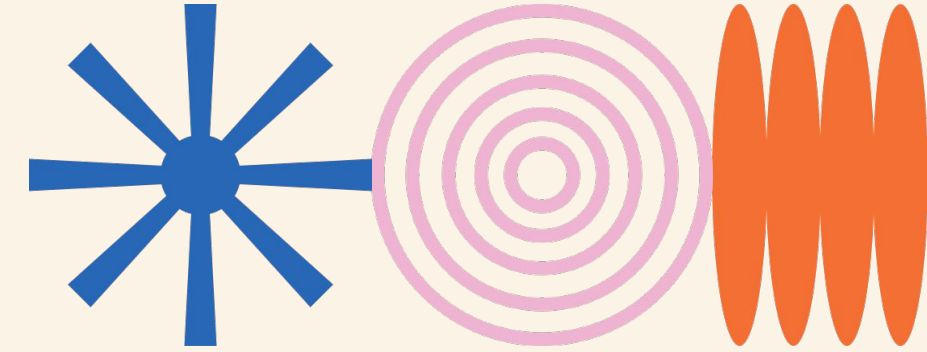


4 Sponsorships & Donations (Corporate Social Responsibility)

Sponsorships & Donations: Principles and Controls

All sponsorships and donations must never disguise bribery or improper influence, and require prior approval per Limits of Authority.

Confirm recipient legitimacy and conduct due diligence before any payment. Record all payments accurately. Sponsorships must bring legitimate benefit (e.g., brand visibility). Donations exceeding RM50,000 require approval by two directors. Education sponsorships are subject to full due diligence and objective criteria.



Red flags to watch for:

Recipients linked to public officials

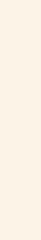
Perception of improper advantage

Payments in high-risk countries

Donations > RM50,000: two-director approval

Education sponsorships: full due diligence

Require prior approval per authority limits



Section Divider

5 & 6

Facilitation & Extortion Payments,

This section covers Reni Group's strict prohibition on facilitation and extortion payments, as well as safeguards against money laundering and terrorism financing.



Part 5 & 6

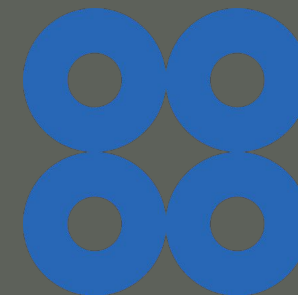
Facilitation & Extortion Payments

Facilitation payments are strictly prohibited under all circumstances, regardless of local custom or business pressure.

Extortion payments are only permissible when there is a genuine and immediate threat to personal or family safety.

Any extortion payment made under duress must be fully recorded with details of the circumstances and threat involved.

All extortion payments must be reported promptly to the Anti-Bribery Function and relevant authorities without delay.





Section 7

Part 7: Dealing with Third Parties

This section outlines Reni Group's requirements for engaging, screening, and managing third parties — including suppliers, sub-contractors, agents, and consultants — to prevent bribery and corruption risks.

All third-party relationships must be subject to appropriate due diligence, contractual safeguards, and ongoing oversight in line with our Anti-Bribery Management System.

Know who you work with. Integrity extends beyond our walls to every partner and associate.

Third Party Due Diligence & Training

Reni Group conducts thorough due diligence on all third parties before engagement to prevent bribery and corruption risks.

All third parties must be vetted for conflicts of interest and corrupt practices. Contracts must include audit rights and anti-bribery clauses. Higher-risk associates (contracts >RM50,000, sub-contractors, consultants) require dedicated anti-bribery training.

Due Diligence Covers:

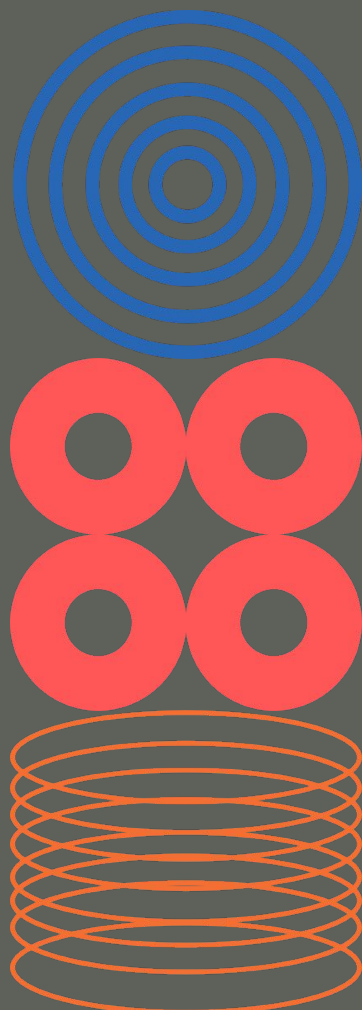
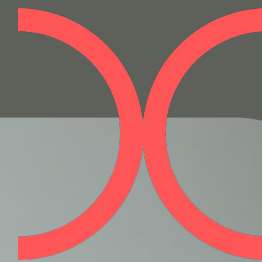
Corporate profile & ownership
structure

Financial background & integrity
checks

Criminal records & regulatory history

Conflict of interest declarations

Anti-bribery clauses & audit rights in
all contracts





8 Recruitment & Conflicts of Interest

Part 8: Recruitment & Conflicts of Interest

Recruitment Screening & Conflict Declarations

Background Checks

Conducted for Engineer, Manager and above at recruitment, transfer, and promotion stages.

Signed Declarations

All relevant staff sign declarations covering conflicts of interest and completion of anti-bribery training.

Onboarding Briefing

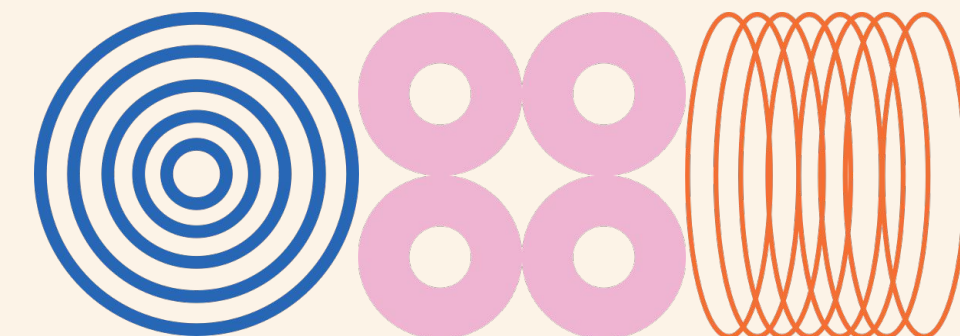
New employees are briefed on this Manual and the Code of Conduct upon joining Reni Group.

Ongoing Declarations

Directors, management, and high-risk employees must submit ongoing conflict-of-interest declarations regularly.

Screening Process

Covers corporate profile, financial background, criminal records, and declared conflicts of interest.



Section Divider

9

Reporting & Whistleblowing

Reporting Suspected Bribery or Corruption

All employees and associates are obligated to report any suspicion of bribery or corruption immediately through the whistleblowing channel.

Reports are treated with strict confidentiality. Whistle-blowers are fully protected from retaliation, victimization, or any adverse consequences for making a good-faith report. Identity of reporters will be safeguarded at all times.



Reporting Channels:

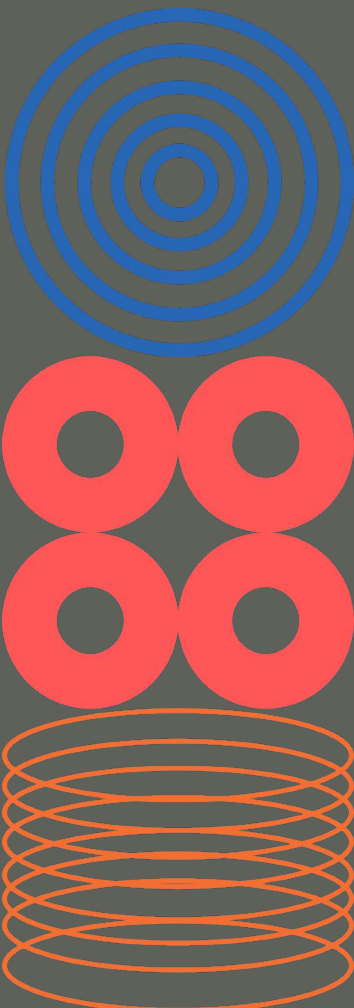
Email to our Whistleblowing Function

Written report marked "Private & Confidential" to Anti-Bribery Function

Online reporting via Reni Group of Companies' website

Reports reviewed independently and investigated promptly

No retaliation tolerated against any whistle-blower



Roles & Responsibilities

Key Roles in Anti-Bribery Compliance



Governing Body / Director

Sets commitment, approves policies, provides oversight, and promotes an ethical culture. COO assumes oversight if Director is implicated.



Heads of Department

Lead departmental bribery risk assessments and maintain adequate internal controls within their respective areas of responsibility.



Top Management

Directs the ABMS and integrates anti-bribery principles into HR, procurement, and finance. Ensures adequate resources and training.



All Employees

Comply fully with the ABMS, complete required training, and promptly report any suspected bribery or corruption through proper channels.



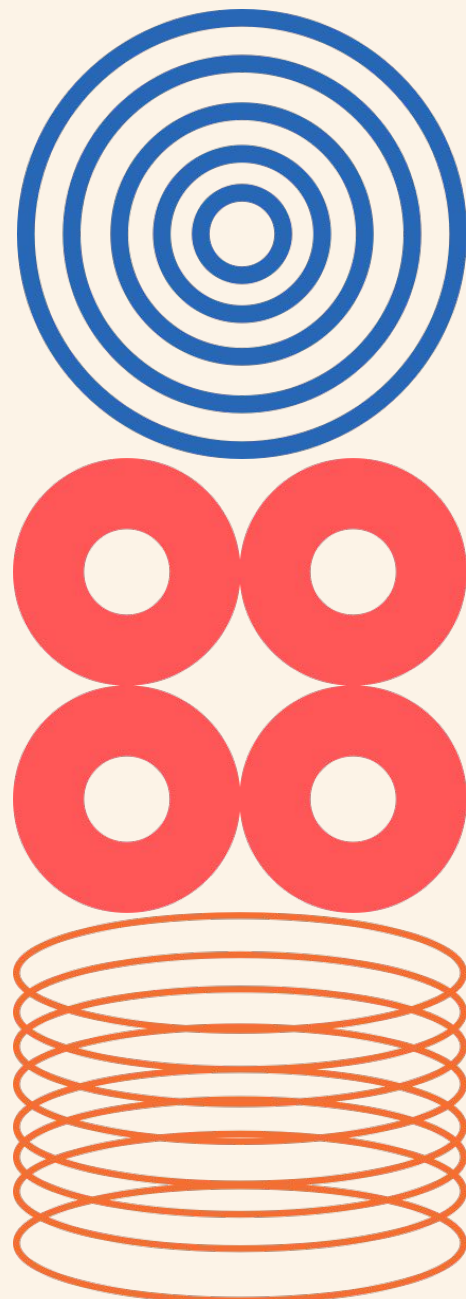
Anti-Bribery Function

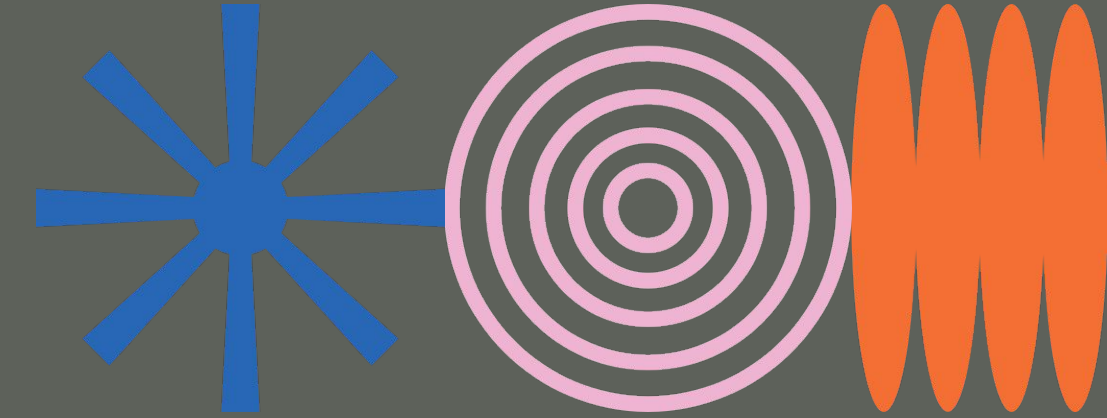
Runs the ABMS, monitors compliance, advises staff, investigates reports, safeguards whistleblowers, and reports to Director and Management.



MACC Act 2009 – Section 17A

Corporate liability applies if any associated person engages in corruption. Adequate Procedures must be demonstrated by Reni Group at all times.





Non-Compliance Risks

Consequences of Non-Compliance

1 Criminal Penalties

Prosecution under MACC Act 2009 and other applicable laws, resulting in fines or imprisonment.

2 Regulatory Sanctions

Loss of business licenses, debarment from contracts, and regulatory enforcement actions.

3 Reputational Damage

Severe loss of stakeholder trust, public confidence, and long-term brand credibility.

4 Financial Loss

Significant costs from investigations, legal proceedings, settlements, and lost business.

5 Harm to Culture

Damage to organizational integrity, employee morale, and ethical workplace environment.

6 Disciplinary Action

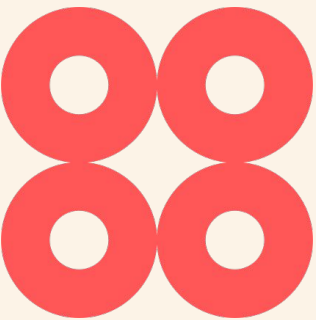
Actions up to and including dismissal and referral to relevant authorities for prosecution.

RENI GROUP OF COMPANIES

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Thank you for your commitment to integrity.

Uphold the highest standards of ethics and compliance in every action.



Anti-Bribery Function: tarsha@renigroups.com

Whistleblowing: ranashmo@gmail.com

Website: www.renigroups.com

