SCA SOLUTIONS BERHAD

(Company Registration No. 202501047718 (1649126-A))
(Incorporated in Malaysia)

ANTI-BRIBERY AND CORRUPTION POLICY

Version: 1.0
(Approved by the Board of Directors of the Company on 13 January 2026)

PART A: OBJECTIVE AND SCOPE

A.1. Objective and Anti-Bribery and Corruption ("ABC") Commitment

The **Code of Ethics and Conduct** of **SCA SOLUTIONS BERHAD** ("the Company") and its subsidiaries (collectively, "the Group") approved by the Board of Directors of the Company set out the core principles in relation to anti-bribery and corruption whereby the Group upholds highest standards of integrity in all business interactions and a zero-tolerance on all forms of Bribery and Corruption (including but not limited to, the acts to promise, offer, give, solicit, accept or obtain any Bribery and Corruption and any attempts thereof).

The core objective of this **Anti-Bribery and Corruption Policy** ("ABC Policy" or "Policy") is to establish adequate procedures as well as policies and controls to ensure the Group's compliance with the principles of zero-tolerance on any and all forms of Bribery and Corruption, as well as applicable Anti-Bribery and Corruption laws and regulations.

"Bribery" is commonly described as offering, promising, requesting, accepting, transferring or soliciting an advantage for oneself of another, in order to improperly induce, influence, obtain or reward the performance of a function or an activity or to improperly prevent such a performance (consideration or reward). A bribe for the purposes of this ABC Policy may be any financial or other improper advantage given directly or through an intermediary. Meanwhile, **"Corruption"** refers to the misuse of entrusted power for personal gain or enrichment, or the misuse of one's position to assist others in improperly or unlawfully enriching or empowering themselves.

A.2. Scope of ABC Policy

This ABC Policy applies to all individuals working at all levels, including Directors, Senior Management and Employees (whether permanent, contracted or temporary) of the Group.

All Business Associates performing work or services for or acting on behalf of the Group will have to comply with the principles, policies and procedures as established in this Policy when performing their work or services for and on behalf of the Group.

PART A: OBJECTIVE AND SCOPE (Cont'd)

A.2. Scope of ABC Policy (Cont'd)

Business Associates include, but are not limited to, associated and affiliated companies of the Group, business partners, vendors, suppliers, contractors, sub-contractors, consultants, agents, representatives and other parties performing work or services for or on behalf of the Group.

PART B: POLICY AND PROCEDURES

B.1. Gift, Hospitality, Entertainment and Travel

- The Group understands that in certain cultures or situations, giving and receiving gifts may be common practices to build business relationships or as part of business etiquette done in the ordinary course of business. Hence, Directors, Senior Management, Employees and Business Associates acting for or on behalf of the Group may give and receive gifts, entertainment, hospitality and travel (i.e., collectively referred to as "Gifts") subject to always that such gift giving and receiving acts are reasonable, not in the personal capacity and carried out in the ordinary course of business and in line with this Policy.

- The Group has adopted a "No Gift" policy, subject only to certain narrow exceptions.

- All Directors, Senior Management, Employees and Business Associates acting for or on behalf of the Group are strictly prohibited from offering and/or receiving hospitality and entertainment that is excessive, inappropriate, illegal or given in response to or in anticipation of a favourable business decision.

- The following types of Gifts are never permissible (including but not limited to):

    - Any Gifts of cash or cash equivalent, except for funeral or marriage.
    - Any Gifts that would be illegal or in breach of local or foreign bribery and corruption laws.
    - Any Gifts offered to a government official or its nominee/related parties to facilitate or expedite a routine procedure.
    - Any Gifts which is lavish or excessive, which may adversely affect the reputation of the Group.
    - Any Gifts given in any conflict of interest situation.
    - Any Gifts that come with a direct/ indirect suggestion, hint, understanding or implication that in return for the gift some expected or desirable outcome is required.

- In determining whether such Gifts are permissible, Directors, Senior Management, Employees and Business Associates should take into consideration, among others, the intention and timing, transparency, value, legality and compliance with all applicable laws.

PART B: POLICY AND PROCEDURES (Cont'd)

B.1. Gift, Hospitality, Entertainment and Travel (Cont'd)

- The Group does not prohibit normal and appropriate gestures of hospitality and goodwill (whether given to or received from Business Associates) so long as the giving or receiving of Gifts meet the following requirements:

    - It is not made with the intention of influencing the party to whom it's being given, to obtain or reward the retention of a business or a business advantage or as an explicit or implicit exchange for favours, positions or benefits.
    - It complies with all the applicable laws.
    - It is given in the name of the Company or the Group, not in the individual's name.
    - It is appropriate and proportionate for the circumstances considering the value of the Gifts and frequency with which the Gifts has been given to or received from (for e.g., it's customary for gifts to be given during festive seasons or events or as token of appreciation).
    - It does not include cash or a cash equivalent (for e.g., vouchers or expensive watch or anything that can be easily converted to cash, or personal services).
    - It is given or received openly, not discreetly.
    - It is of an appropriate type and value and given at an appropriate time taking into account the reason for the gifts.
    - It is not offered to or accepted from a government official or representative, politician or political party.
    - It is appropriately approved and properly recorded.

- The following are exceptions to the general rule whereby the receipt and provisions of Gifts are permitted in the following situations, subject to approval by authorised personnel: -

    - Exchange of gifts at the Company-to-Company level.
    - Gifts from the Group to external institutions or individuals in relation to the Group's official functions, events and celebrations (e.g., commemorative or door gifts).
    - Token gifts of nominal value bearing the official logo of the Group in any promotional or brand-building exercise.
    - Gifts to external parties (mainly for monetary gifts or gifts in-kind to charitable organisations or education-related organisations, or not-for-profit organisations).
    - Refreshments or meals during meetings or work-related activities.

PART B: POLICY AND PROCEDURES (Cont'd)

B.2. Corporate Social Responsibility ("CSR"), Donation and Sponsorship

CSR, Donation and Sponsorship (i.e., collectively referred to as "Contributions") are only permissible if it is aligned with the following principles:

- There is a valid and legitimate charitable cause and purpose for the Contributions and such Contributions is not illegal or in breach of any applicable laws and regulations.

- Appropriate due diligence shall be conducted on the charitable or not-for-profit organisation for charitable donations, contributions and sponsorship;

- Such Contributions is made directly or indirectly to a recipient as a way of influencing or reasonably perceived as influencing or obtaining an advantage in business transactions.

- Such Contributions is not used as a conduit or circumvention for bribery and corruption, as well as money laundering.

- Such Contributions is not excessive or may otherwise adversely affect the reputation of the Group.

- The Contributions transaction is properly recorded as a 'donation' or 'sponsorship' in accounting records with details of the organisation to which the donation or sponsorship is contributed.

All Contributions made by the Group are subject to approval by authorised personnel. Listing of the CSR expenses, donations and sponsorship made by the Group is maintained for review.

B.3. Facilitation Payment

"Facilitation Payment" is defined as an illegal or unofficial payment (usually small in amount) made in return for services which the payer is legally entitled to receive without making such payment and normally as payments made to secure or expedite the performance by a person performing a routine or administrative duty or function.

All Directors, Senior Management, Employees and Business Associates acting for or on behalf of the Group must not offer, promise, give, request, accept or receive anything which might reasonably be regarded as a facilitation payment, regardless of the amount where non-compliance shall be a violation of this Policy.

PART B: POLICY AND PROCEDURES (Cont'd)

B.4. Money Laundering

All Directors, Senior Management, Employees and Business Associates acting for or on behalf of the Group must not be involved, directly or indirectly, in any money laundering activities and non-compliance shall be a violation of this Policy.

B.5. Political Contribution

The Group does not make or offer any political contributions, in-cash or in-kind, to any political parties, politicians, elected officials or candidates for political office.

No Director, Senior Management, Employee or Business Associates acting for or on behalf of the Group shall make any political contribution on behalf of the Group or use the Group's resources for the same purpose or use their position with the Group to try to influence other person to make political contributions.

PART C: CONFLICT OF INTEREST

All Directors, Senior Management, Employees and Business Associates acting for or on behalf of the Group shall comply with the **Code of Ethics and Conduct** of the Group and must avoid situations in which could conflict with their professional obligations or duties and must not use their position and authorities, the Group's resources and assets, or information available to them for personal gain or for the benefit of the Related Party[1] to such person or to the Group's disadvantage.

All Directors, Senior Management, Employees and Business Associates acting for or on behalf of the Group must not enter into any transaction with conflict of interest situation, unless such Directors, Senior Management, Employees or Business Associates disclose their interest in the contemplated transaction or contract and such interested Directors, Senior Management, Employees are abstained from participating in the discussion and decision in relation to the interested transaction or contract and compliance with relevant laws and regulations.

All Directors, Senior Management, Employees and Business Associates acting for or on behalf of the Group shall declare their interests and relationships before or when business relationship is established and at the frequency as required.

[1] As defined under Paragraph 1.01 of the Ace Market Listing Requirements

PART D: REPORTING CHANNEL AND WHISTLEBLOWING

The Group had established an accessible and trusted channel for reporting of any real and/or suspected bribery and corruption transactions and any wrongdoing for all stakeholders.

The stakeholder should report the incidents directly via the Whistle Blowing Policy, whereby the confidentiality of the whistleblower will be preserved and such informer will be protected from reprisal, including any form of harassment and victimisation, as a consequence of his genuine disclosure, which shall also comply with relevant laws and regulations. Please refer to the Whistle Blowing Policy as published on the Group's corporate website.

PART E: DEALING WITH NON-COMPLIANCE

Any Directors, Senior Management, Employees and Business Associates found to be non-compliance with the policies, procedures and requirements of this Policy or non-compliance with relevant laws and regulations in relation to anti-bribery and corruption in any jurisdiction, shall be subject to the actions (including but not limited to, warning/show cause letter, suspension, penalty/damages, demotion, dismissal or termination of contracts) as determined appropriate, judging from the seriousness of the offence or non-compliance.

In addition, the Group may:

1. Terminate and withdraw from the transaction or contract concerned if the non-compliance or offences are not satisfactorily resolved;

2. Repay or reclaim any improper benefit obtained or paid;

3. Take legal action in the event that the Group's interests have been harmed by the results of non-compliance by individuals and/or organisations; and

4. If bribery and corruption have occurred, take action to avoid or deal with any possible consequent legal offences and be cooperative with the investigation carried out by relevant authorities on the non-compliance or offence.

REVIEW OF THIS POLICY

This Policy will be reviewed by the Board as and when required and updated in accordance with the needs of the Group, and in any event, at least once every three (3) years, in line with Paragraph 15.28(1)(b) of Bursa Malaysia Securities Berhad's Ace Market Listing Requirements.