

Anti-Bribery and Corruption Policy

INTRODUCTION	<p>The Board of Directors of Atrium REIT Managers Sdn Bhd (“the Company” or “Atrium REIT”) has collectively approved and adopted an anti-bribery and corruption programme in the effort to combat fraud. This Anti-Bribery and Corruption Policy (“Policy”) guides Atrium REIT to conduct its business in a fair and ethical manner, and affirms its zero-tolerance approach towards all acts of bribery and corruption. The Company is fully committed to the compliance of applicable laws and regulations, most notably the Malaysian Anti-Corruption Commission Act 2009 (Amendment 2018) and the Penal Code.</p>
PURPOSE	<p>The purpose of this Policy is to convey the Company’s anti-bribery and corruption commitment to its stakeholders and the individuals in which this Policy applies. The Policy explains the prohibition of bribery and corruption practices in the Company’s operations, and the illegal acts which an employee or business associate may encounter during the course of their employment/contract with Atrium REIT. For further clarity, this Policy shall be read together with the Company’s other policies, procedures and guidelines.</p>
SCOPE	<p>This Policy applies to all employees and business associates of Atrium REIT and it shall be made known to them at the outset of their employment or business relationship, or wherever appropriate.</p>
DEFINITIONS	<p>a) Bribery The act of directly or indirectly promising, offering, facilitating or receiving an incentive (monetary or non-monetary) to act outside the interests of the Company.</p> <p>b) Corruption The acts of abuse of power for personal gain. These acts include but not limited to extortion, fraud, collusion, embezzlement, business fraud, money laundering and other similar activities.</p> <p>c) Gifts Monetary or non-monetary contributions that includes but not limited to hampers, vouchers, club memberships and services.</p> <p>d) Hospitality Refers to the considerate care of guests, and includes provision of meals, refreshments, travel trips, entertainment and sporting events.</p> <p>e) Facilitation Payment Unofficial payments made to secure or expedite the performance of a routine of a person of power.</p> <p>f) Kickback Refers to an illicit payment made to an individual in return for facilitating a transaction or appointment.</p> <p>g) Employees Refers to all member of the Board of Directors, Senior Management, Permanent and Contract Staff including temporary and seconded employees working under the control and supervision of the Company.</p>

	<p>h) Business Associates Refers to individuals or entities which have business dealings with the Company. These include but not limited to current and potential customers, suppliers, distributors, advisors, consultants, subcontractors, agents, business contacts and joint venture partners.</p>								
<p>GIFTS AND HOSPITALITY</p>	<p>The Company recognizes that the practice of giving and receiving gifts may be customary in reinforcing business relationships and camaraderie. The giving of gifts and hospitality to business associates and vice versa are not disallowed, but caution should be taken when giving or receiving said gifts and hospitality. The practice of good judgment and due diligence on the offeror is strongly encouraged. Notwithstanding this, the following requirements shall be observed: -</p> <ul style="list-style-type: none"> a) Not be made or received in a manner which directly or indirectly influences decision-making, to retain or gain business, or to attain unjustifiable benefits or commissions, b) Complies with laws and regulations, c) Reasonable and at the appropriate timing (e.g., small gifts during festive seasons), d) Are infrequent, and e) Abides by the maximum limits listed below. <table border="1" data-bbox="582 958 1264 1214"> <thead> <tr> <th>Item</th> <th>Maximum Limit</th> </tr> </thead> <tbody> <tr> <td>Gifts</td> <td>RM 300</td> </tr> <tr> <td>Meals</td> <td>RM 200 per pax (on average)</td> </tr> <tr> <td>Travel Trips</td> <td>5% discount of third party's discounted rate (only allowed if the business associate is in the business of travel agency)</td> </tr> </tbody> </table>	Item	Maximum Limit	Gifts	RM 300	Meals	RM 200 per pax (on average)	Travel Trips	5% discount of third party's discounted rate (only allowed if the business associate is in the business of travel agency)
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<p>FACILITATION PAYMENTS AND KICKBACKS</p>	<p>Atrium REIT does not make, accept, solicit and request for any form of undue benefits which may be considered as facilitation payments or kickbacks. Should an employee be offered facilitation payments, he or she must raise the incident to an immediate supervisor or through the appropriate channels as prescribed in Atrium REIT's Whistle-Blowing Policy available on the Company's website.</p>								
<p>POLITICAL DONATIONS AND SPONSORSHIPS</p>	<p>The Company does not endorse donations and sponsorships to political parties. Contributions made to political parties shall be done only in the personal capacity of the individual making the donation. The Company will not reimburse the individual for their political donations.</p> <p>No donations made shall breach existing laws and regulations. Disciplinary actions will be enforced in the case of violation.</p>								

<p>CHARITABLE DONATIONS AND SPONSORSHIPS</p>	<p>Atrium REIT supports the making of contributions to the communities in which it does business and permits reasonable donations to charities and sponsorships. In this respect, all contributions are: -</p> <ul style="list-style-type: none"> a) Not to be administered in which to conceal unjust payments, b) To be made only in goodwill; and c) Approved by the Board of Directors, or the Chief Executive Officer.
<p>CONFLICTS OF INTEREST</p>	<p>Atrium REIT requires its employees to avoid any conflict between their personal interests and the interest of the Company in dealings with its business associates.</p> <p>There are instances when Atrium REIT employees may participate in business or establish business relationships outside the Company. This may give rise to both legal and ethical concerns in the course of their work with Atrium REIT. The following guidelines should be observed to avoid potential conflicts:</p> <ul style="list-style-type: none"> a) Full- time employees should not be employed elsewhere nor should they participate in any outside business that takes up a substantial amount of their time which distracts them from focusing on their jobs at the Company or which negatively affects their performance at the Company, rendering them unable to offer full dedication to Atrium REIT. b) Full-time employees should not be involved in or be a part of any business directly or indirectly if the business is a competitor, supplier, contractor or customer of the Company. If there is an indirect involvement, prior disclosure should be made to the Board of Directors of Atrium REIT, with the Board having the ultimate decision as to whether such indirect involvement may be allowed. <p>If for whatever reason an employee seeks to participate in an outside business, the employee must first make the disclosure to the Board of Directors, and must obtain approval in writing of the Chairman, Chief Executive Officer or Executive Director for such participation.</p> <p>In the light of the above, business associates of the Company are advised not to offer any agency, management or consultancy contracts to Atrium REIT’s employees. Likewise, the Company’s employees should not solicit or accept any agency, management or consultancy contract from its business associates or competitors.</p>
<p>BRIBERY RISK ASSESSMENT AND MANAGEMENT</p>	<p>The Integrity Committee of Atrium REIT (“IC”) shall assess any potential bribery and corruption risks once every 3 years or as and when it is deemed necessary; such as when there are changes in the Act and/or business structure/practices. Such assessment shall be conducted with employees whose position may be exposed to bribery/corruption practices, and it shall be tabled to the Board for approval and endorsement. The IC will review the Whistleblowing Procedures and report its findings to the Audit Committee.</p> <p>The IC shall perform the following procedures within the Company structure to effectively prevent against any bribery and corruption practices:</p>

	<ul style="list-style-type: none"> a. provide advice and guidance to issues that may be related to bribery and corruption, b. take appropriate steps to ensure that the implementation of adequate procedures is monitored, measured, evaluated and effective, c. report to the top management and Audit Committee regularly. <p>Appropriate resources shall be provided for effective operation of the IC and that the IC is staffed with persons who have the appropriate competence, status, authority and independence.</p>
RECORD-KEEPING	<p>In order to inhibit the making and receiving of bribes, facilitation payments and kickbacks, it is the Company’s practice to prepare and maintain accounts, books, records and other appropriate documentation as to fairly and accurately reflect the transactions of Atrium REIT.</p> <p>Records pertaining to gift and hospitality expenses maintained by the Company shall include any supporting documents that detail the reason of the transaction and the usage of company assets prior to any reimbursement.</p> <p>Atrium REIT enforces a strict zero-tolerance approach towards unrecorded, “off-the-book” and illegal transactions. The Company reserves the right to take action in the case of a breach.</p>
TRAINING	<p>Training shall be provided in accordance with the level of bribery and corruption risk related to the position of the Employees. Training shall be provided for new Employees and an annual refresher training to all Employees. Atrium REIT will engage professional trainers to conduct awareness and refresher trainings for all its Employees.</p> <p>Company shall maintain training records to ensure all Employees have been trained and are fully aware of the Policy.</p>
BREACHES AND NON-COMPLIANCE	<p>It is the responsibility of all Employees and business associates of Atrium REIT to ensure their compliance to this Policy.</p> <p>The Company takes any violations of this Policy seriously and shall act swiftly to address and investigate any incidences. Breaches and non-compliance of this Policy shall result in disciplinary actions being taken against all offending parties.</p> <p>Employees who are found to have infringed this Policy shall be subjected to disciplinary actions including termination of employment. Similarly, the Company may terminate the contracts of business associates who have breached this Policy. Legal action may ensue should the Company be subject to financial and reputational damages as a result of the offending parties’ illegal actions.</p> <p>Atrium REIT encourages the usage of whistleblowing channels in its Whistleblowing Policy to report any acts of bribery and corruption committed by employees and business associates of the Company.</p>

**REVIEW AND
AMENDMENTS**

The Board of Atrium REIT, with the assistance from IC shall conduct periodic audits to ensure compliance with this Policy. These audits may be conducted by the Company's internal auditors or by an external consultant.

This Policy shall be reviewed on its effectiveness on a periodic basis, or as and when it is deemed necessary. The Company reserves the right to make any amendments to this Policy on the basis of a change in applicable laws and regulations, organizational practices and business plan.