ANTI-BRIBERY AND CORRUPTION POLICY

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INTRODUCTION

1. **Qube Apps Solutions Sdn. Bhd. (“QubeApps”) has adopted a ZERO-TOLERANCE policy against all forms of bribery and corruption.**

2. QubeApps will not offer, promise, accept, request, or pay a bribe in any form, of any value, to or from any person. QubeApps is committed to act professionally, fairly and with integrity in all business dealings and relationships, whenever and wherever QubeApps operates as well as complying with all applicable laws and rules, including the Malaysian Anti-Corruption Commission (MACC) Act 2009, MACC (Amendment) Act 2018 and any of its amendments or re-enactments that may be issued or published from time-to-time.

3. This Anti-Bribery and Corruption Policy (“**Policy**”) is specifically written for QubeApps’ Employees in respect of how to recognise and deal with bribery and corruption related issues that may arise in the course of employment with QubeApps.

4. This Policy also applies to QubeApps’ Business Associates and QubeApps requires its Business Associates to observe this Policy and uphold a zero-tolerance approach towards all forms of bribery and corruption.

5. This Policy is not intended to provide definitive answers to all questions regarding bribery and corruption. Rather, this Policy aims to provide guiding principles and practical guidelines on how QubeApps combats bribery and corruption.

6. Engaging in bribery or corrupt practices can have severe consequences for individuals and for QubeApps. Individuals may face dismissal, fines and imprisonment, and QubeApps may face irreparable damage to reputation, financial loss and debarment from business and other adverse consequences.

7. If you have any questions or doubts about the scope of applicable laws or any provision in this Policy concerning anti-bribery and corruption, please contact QubeApps’ Legal Department at legal@qubeapps.com immediately.

8. If you have any concerns or suspect a violation of this Policy, you may raise your concern or suspicion through the reporting channels provided by QubeApps. Please refer to QubeApps’ Whistleblowing Policy available on QubeApps’ website for further information.

PART 1: APPLICATION AND DEFINITIONS

1A: Application

1.1 This Policy applies to all QubeApps' Employees and Directors. Business Associates are expected to observe this Policy as it reflects the standards which QubeApps expects its Business Associates to uphold in their business dealings with QubeApps.

1.2 This Policy does not seek to address every situation you may encounter in the course of your employment and in conducting business with QubeApps, it acts to serve as guidance only. It is your responsibility to understand and comply with all laws applicable to your role or your business.

1B: Definitions

Business Associates	includes business partners, agents, vendors, suppliers, service providers, contractors, subcontractors, consultants and others who perform services for or on behalf of QubeApps.
Bribery	means offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could be financial or non-financial), directly or indirectly, as an inducement or reward for a person acting or refraining from acting in relation to that person's duties, action or decision.
Corruption	means abuse of entrusted power for personal gain. It is the act of giving or receiving of any Gratification or reward in the form of cash or in-kind of high value for performing a task in relation to his/her job description.
Employee(s)	means any individual employed by QubeApps, including full time, probationary, contract and temporary staff.
Directors	means any executive or non-executive director of QubeApps.
Facilitation Payment	means a payment or other provision made to or received personally from a third party in control of a process or decision to secure or expedite a routine or administrative duty or function.
Gratification	is defined in the MACC Act to mean the following:-

(i) money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;

	(ii)	any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
	(iii)	any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
	(iv)	any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
	(v)	any forbearance to demand any money or money's worth or valuable thing;
	(vi)	any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and
	(vii)	any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (i) to (vi).
Gift(s)	means any form of monetary and/or non-monetary rewards such as goods, service, cash or cash equivalents, fees, rewards, trips, flight tickets, facilities, benefits, voucher, gift cards, hampers and festive gifts.	
Money Laundering	means the process of introducing money, property or other assets derived from illegal and criminal activities into the legal financial and business cycle to give it a legitimate appearance in order to disguise its criminal origin.	
Public Officials	includes officers of public bodies, candidates for public office, officials of any political parties and officials of any state-owned enterprises.	
Top Management	refers to the C-level executives.	

PART 2: GIFTS, ENTERTAINMENT AND CORPORATE HOSPITALITY

2A: GIFT

2.1 QubeApps has adopted a "**NO GIFT**" policy, under which Employees are prohibited from directly or indirectly accepting or giving any Gift, save where such Gift falls within the exceptions set out below and complies with the Guiding Principles of giving and accepting Gifts.

2.2 Employees must politely decline any Gift offered by an external party with whom QubeApps has, or may potentially have, business dealings, to avoid actual or perceived conflicts of interest, as such Gifts may be construed as bribes that may be in violation of anti-bribery and corruption laws.

2.3 A conflict of interest arises in a situation in which an individual is in a position to take advantage of his or her role in QubeApps for his or her personal benefit. This would undermine the duties of good faith, fidelity, diligence and integrity as expected by QubeApps from its Employees in the performance of their duties and obligations.

2.4 While QubeApps practices a "No Gift" Policy, it recognizes that situations may arise whereby it may be customary or necessary to give or accept Gifts during the ordinary course of business as part of business etiquette. Any such Gift shall only be given or accepted strictly in accordance with the exceptions and Guiding Principles set out in this Part 2A.

2A(I): Accepting Gifts

2.5 Where a Gift is offered by an external party, Employees may accept the Gift, provided that the Gift does not fall within any of the prohibited categories set out in Part 2A(III) below, and provided that all of the following Guiding Principles are satisfied:

(i) complies with the requirements of QubeApps' applicable internal policies, applicable laws and regulations;

(ii) constitutes a legitimate, justified business courtesy;

(iii) is given in a transparent manner and for a valid purpose;

(iv) does not influence, or appear to influence, the independence of the recipient; and

(v) is reasonable and proportionate in value, and is not lavish, extravagant or excessive in the circumstances.

(collectively, the "**Guiding Principles**")

Gift Declaration Process

2.6 Where a Gift is accepted in accordance with paragraph 2.5 above, the Employee must declare such Gift received in the Gift Declaration Form within seven (7) business days from the date of the receipt.

2.7 When reporting a Gift, Employees shall exercise reasonable judgment and self-assessment in estimating or determining the value of the Gift.

2.8 Upon submission, the Gift Declaration Form will be automatically routed to the relevant Approver(s) in accordance with the approval framework set out below. The Employee will be notified of the outcome.

Gift Value	**Approver(s)**
Below RM200	Head of Department (HOD); or Top Management.
RM200 and above	Head of Department (HOD); Legal Department; and Top Management.

** Approver(s) stated above may vary depending on the Employee's designation level.*

** Exemption to this Declaration Requirement:*

(i) Any promotional or branded items of nominal value (estimated total value not exceeding RM200) bearing the offeror's corporate logo (e.g., calendars, pens, notebooks, keychains, mugs etc.); and

(ii) Complimentary items of nominal value (estimated total value not exceeding RM200) received at exhibitions or conferences (e.g. souvenirs, welcome gifts/kits, samples).

Table 2A(I)

2.9 In determining whether to accept the Gift or return the Gift, the approver(s) must exercise proper care and judgment in each case, taking into account:

(i) Character of the Gift;

(ii) Purpose;

(iii) Position of the person providing the Gift;

(iv) Business context; and

(v) Applicable laws.

2.10 If the Gift offered by external parties is of significant commercial value, appears luxurious or inappropriate, or if there is a conflict of interest situation (e.g. bidding or tender in progress and the external party who provides the Gift is one of the bidders) then, in this situation, the Gift must be politely returned with explanation of QubeApps' "No Gift" Policy.

2A(II): Giving Gifts

2.11 As a general principle, Employees are not permitted to provide Gifts to third parties. However, QubeApps acknowledges that certain exceptions to this general principle may apply, where doing so reflects a recognized cultural norm or customary business courtesy.

2.12 In such circumstances, Employees must obtain prior written approval from the relevant approver(s), in accordance with QubeApps' Limits of Authority (LOA), before procuring or providing any such Gift. All requests to provide Gifts must, at all times, comply with the Guiding Principles.

2A(III): Prohibited Categories of Gift to Accept and Give

2.13 The following categories of Gift are strictly prohibited from being accepted, offered or given:

(i) Cash;

(ii) Cash equivalent (e.g. cash vouchers, gift cards) intended for personal use or benefit;

(iii) Any Gift accompanied with a direct or indirect suggestion, hint, understanding or implication that an expected or desirable outcome is sought in return; and

(iv) Any Gift that would be illegal or in breach of bribery and corruption laws.

2.14 If the Gift offered falls within any of the above categories, the Employee must immediately decline the Gift and inform the external party of QubeApps' "No Gift" Policy, requesting the external party's understanding of, and cooperation with, this Policy.

2A(IV): Exceptions to the "No Gift" Policy

2.15 The following are situations where the acceptance and provision of Gifts are permitted (non-exhaustive):

(i) Gifts from QubeApps to Employees and their family members in relation to Employees' welfare or during cultural celebrations and festive seasons;

(ii) Exchange of Gifts within the QubeApps' group of companies;

(iii) Exchange of Gifts with Business Associates or external parties as part of business courtesy;

(iv) Corporate branded promotional Gifts that are given out to the general public, Business Associates and key stakeholders during events or as part of QubeApps' brand building or promotional activities; and

(v) Exchange of Gifts which is appropriate to the circumstances such as festive seasons, cultural tradition or local custom.

2.16 Even in the above situations, Employees are expected to:

(i) exercise proper judgment in handling Gift-related activities, guided by the Guiding Principles; and

(ii) comply with the relevant declaration, request and approval process.

2B: ENTERTAINMENT AND CORPORATE HOSPITALITY

2B(I): Providing Entertainment and Corporate Hospitality

2.17 QubeApps recognizes that providing modest entertainment and corporate hospitality to its Business Associates and other external party is a legitimate way of building business relationships and as such, is a common practice.

2.18 However, entertainment and corporate hospitality could be considered a bribe if it is given or received with the intention of influencing someone to act improperly, or as a reward for having acted improperly.

2.19 Accordingly, Employees are strictly prohibited from:

(i) providing or offering to provide entertainment or corporate hospitality activities with a view to improperly influencing any party in exchange for a future benefit or result;

(ii) providing or offering any entertainment or corporate hospitality activities that are unethical, illegal or in breach of anti-bribery and corruption laws; and

(iii) providing or offering any entertainment or corporate hospitality activities that may be perceived as extravagant, lavish or excessive or may adversely affect the reputation of QubeApps.

Any acts of this nature, whether provided directly or indirectly through an intermediary, may be construed as an act of bribery.

2.20 Employees are allowed to entertain Business Associates or external parties through a reasonable act of entertainment and corporate hospitality as part of business networking as well as a measure of goodwill towards the recipients.

2.21 Any entertainment and corporate hospitality activities to entertain Business Associates or external parties shall require the prior approval of the respective Head of Department. Employees are required to maintain expenses within the limits of their entitlement, when carrying out such activities.

2.22 Any entertainment and hospitality activities that would involve public bodies or Public Officials shall require the prior approval of the Top Management in consultation with the Legal Department.

2B(II): Receiving Entertainment and Corporate Hospitality

2.23 Employees shall exercise proper care and judgment before accepting entertainment and hospitality activities offered or provided by an external party. This is imperative not only to safeguard QubeApps' reputation, but also to protect Employees from allegations of impropriety or undue influence.

2.24 Employees are strictly required to decline any offer of entertainment or corporate hospitality by any external parties that:

(i) is intended to improperly influence QubeApps' decision or an outcome in exchange for a future benefit;

(ii) is unethical, illegal, or breaches anti-bribery and corruption laws;

(iii) appears extravagant, lavish, or excessive, or may harm QubeApps' reputation; or

(iv) is offered during an ongoing tender, bid, or contract negotiation.

2.25 Any leisure or business trip sponsored, whether wholly or in part, by a Business Associate, to which an Employee is invited, must be declared to Top Management prior to the Employee's acceptance of the invitation.

PART 3: CORPORATE SOCIAL RESPONSIBILITY (CSR), SPONSORSHIPS AND DONATIONS

3A: Corporate Social Responsibility (CSR)

3.1 As part of its commitment to corporate social responsibility and sustainable development, QubeApps may, in appropriate circumstances and in an appropriate manner, provide support to charitable, community, or sustainability-related causes.

3.2 However, such support must be carefully examined for legitimacy and not be made to improperly influence a business outcome. QubeApps should confirm that the proposed recipient is a legitimate organisation and appropriate due diligence must be conducted in particular to ascertain whether any Public Officials are affiliated with the organisation.

3.3 If you are in any doubt as to whether a charitable contribution or social benefit is appropriate, consult QubeApps' Legal Department for assistance.

3B: Sponsorships and Donations

3.4 Employees must never use donations or sponsorships to circumvent any provisions of this Policy and any applicable anti-bribery and corruption laws to obtain business or any form of advantage, unduly influence the outcome of a business decision or cause others to perceive it as such.

3.5 QubeApps only allows donations and sponsorships for legitimate reasons and as permitted by existing laws and regulations.

3.6 QubeApps must conduct due diligence to ensure donations made to local or foreign-based charitable entities are not disguised illegal payments and charitable donations are not used as a channel to fund illegal activities in violation of international anti-money laundering, anti-terrorism and other applicable laws.

3.7 All sponsorships and donations should preferably be offered to organizations rather than individuals and must be accurately stated in QubeApps' accounting books and records.

3.8 QubeApps does not make or offer monetary or in-kind political contributions to political parties, political officials or candidates for political office.

3.9 QubeApps' Employees may, however, participate in political activities in their individual capacity with their own money and on their own time, provided they make it clear that their political views and actions are personal and not representative of QubeApps.

3C: Due Diligence Checklist

3.10 Before making a commitment to a CSR activity, sponsorship or donation, Employees must first conduct proper due diligence to ensure that the requests are legitimate prior to committing the funds.

3.11 All CSR, sponsorships and donations requests shall be evaluated and must meet the following criteria:

(i) There is no risk of a perceived improper advantage for QubeApps;

(ii) The proposed recipient is a legitimate organisation and proper due diligence, or background checks are made;

(iii) The proposed recipient or organisation does not have affiliations with a Public Official; and

(iv) The proposed activity is in line with this Policy.

3.12 If the request meets the above requirements and it is reasonably ascertained to be legitimate in nature, Employees may proceed to prepare a proposal seeking the relevant approvals as per the LOA.

3.13 Employees who initiate, propose or organize a CSR activity, sponsorship or donation shall be responsible for conducting appropriate due diligence on the recipient or organization. Due diligence records and evidence shall be retained.

PART 4: FACILITATION PAYMENTS AND KICKBACKS

4.1 Facilitation payments are bribes paid to secure, expedite or influence the performance by the performance of a routine or administrative duty or function by Public Officials.

4.2 Kickbacks are typically payments made in return for a business favour or advantage.

4.3 Facilitation payments and kickbacks are illegal under anti-bribery and corruption laws. Employees and Business Associates are strictly prohibited from offering, promising, giving or accepting anything that may reasonably be deemed as facilitation payment or kickbacks of any kind.

4.4 Any request for a facilitation payment and kickback MUST be refused with no exceptions, and the matter must be reported immediately to HOD or via any of the reporting channels stated in Part 7 of this Policy.

4.5 In the event such payments are made, they should be reported to the CEO as soon as practicable, and the Finance Department in consultation with the Legal Department of QubeApps should record the incident in detail. All Employees are reminded that offering and/or receiving facilitation payments and kickbacks is a major misconduct and may result in immediate termination.

4.6 Any Employees and Business Associates with any suspicions, concerns or queries regarding a payment made on QubeApps' behalf or improper business practices should raise these via any of the reporting channels stated in Part 7 of this Policy.

PART 5: MONEY LAUNDERING AND FINANCING OF TERRORISM

5.1 Money Laundering occurs when the criminal origin or nature of money or assets is hidden in legitimate business dealings or when legitimate funds are used to support criminal activities, including financing terrorism.

5.2 QubeApps strongly objects to practices related to money laundering, including dealing in the proceeds of criminal activities.

5.3 Money laundering is a serious crime with severe penalties, including possible extradition and imprisonment. The penalties for breaching anti-money laundering legislation are severe and can include extradition and incarceration in foreign jurisdictions.

5.4 To avoid violating anti-money laundering laws, Employees are expected to always conduct counterparty due diligence to understand the business and background of QubeApps' prospective business counterparties and to determine the origin and destination of money, property and services. Counterparty means any party that QubeApps is currently in relationship with or intends to do business with in the future, either on a regular or one-off basis.

PART 6: DEALING WITH BUSINESS ASSOCIATES AND THIRD PARTIES

6.1 QubeApps' dealings with third parties, which include contractors, suppliers, agents, consultants, business partners and intermediaries etc. must be carried out in compliance with all relevant laws. As part of this commitment, all forms of bribery and corruption are unacceptable and will not be tolerated.

6.2 To help ensure that QubeApps only does business with third parties that share QubeApps' standards of integrity, QubeApps will do the following:

(i) Conduct reasonable due diligence, where practical and relevant, to assess the integrity of QubeApps' prospective business counterparties and not enter into any business dealings with any third party reasonably suspected of engaging in bribery, money laundering activities and any other improper business practices unless those suspicions are investigated and resolved;

(ii) Ensure that all third parties are made aware of this Policy and QubeApps' expectations of them; and

(iii) Continue to be aware of and to periodically monitor third party performance and business practices to ensure ongoing compliance.

6.3 If at any point during the due diligence exercise or in the dealings with a third party, any conflicts of interest or "red flags" arise, these warrant further investigation and must be addressed prior to the engagement of the third party. Examples of common red flags with third party include:

(i) The transaction involves a country known for high incidence of corrupt payments;

(ii) Family, business or special ties with government or public officials;

(iii) Background checks reveal past corrupt practices or investigations for bribery and corruption offences;

(iv) Demands cash payment arrangements, payment to a third party or to accounts in other countries without reasonable justification; and

(v) Inadequate credentials for the nature of the engagement.

6.4 Employees are required to use good judgment and common sense in assessing the integrity and ethical business practices of third parties based on the guidelines provided above.

6.5 Employees should seek advice from QubeApps' Legal Department whenever particular questions arise relating to third parties that QubeApps has appointed or is considering appointing.

PART 7: WHISTLEBLOWING POLICY

7.1 QubeApps encourages openness and transparency in its commitment to the highest standards of integrity and accountability.

7.2 If you have any suspicions or concerns regarding conduct to which this Policy applies, or if you become aware of any action in conflict with this Policy, you must report those concerns or actions via any of the reporting channels set out in the Whistleblowing Policy available on QubeApps' website.

7.3 Any report made in accordance with this Part 7 will be treated with the utmost confidentiality. No Employee or Business Associate acting in good faith will suffer adverse consequences to his/her employment or retaliation for reporting or for refusing to engage in prohibited conduct, even if such refusal results in loss of business opportunities to QubeApps.

7.4 In Malaysia, any person who knows and fails to report an act of giving or offering of bribes is committing an offence under Section 25 (1) and (2) of the MACC Act 2009.

7.5 Any failure by a Business Associate of QubeApps to report known or suspected violations will result in termination of the business relationship with QubeApps and potential claims for damages.

PART 8: REVIEW AND MONITORING

8.1 QubeApps recognises that managing an anti-bribery and corruption programme is a continuous process and a systematic review and monitoring process is necessary to ensure its objectives are being met. The Legal Department will be responsible for overseeing the process of reviewing the effectiveness and compliance with the anti-bribery and corruption programme and policy.

8.2 The reviews may take the form of internal audits carried out by the Legal Department or independent audits carried out by an external party, where necessary. Audit results shall be reported to the Top Management.

8.3 This Policy will be reviewed on a yearly basis. The scope of the review should include evaluations of the design, effectiveness and compliance and provide recommendations for improvements, where required to ensure that the programme and policy remain relevant and adequate.

PART 9: RECORD KEEPING

9.1 QubeApps and the respective business units shall keep financial records and have appropriate internal controls in place which will evidence the business reasons for making payments to, and receiving payments from, any person.

9.2 Employees must ensure that all expense claims relating to corporate hospitality, gifts, entertainment or expenses incurred in relation to Business Associates and/or any person are submitted in accordance with QubeApps' policies and that the reason for such expenditure shall be recorded.

9.3 Employees shall further ensure that all expense claims comply with the terms and conditions of this Policy. All Employees are reminded that no records shall ever be kept "off book" to facilitate or conceal improper payments.

9.4 All accounts, invoices, contracts and other documents and records relating to dealings with Business Associates and/or any person shall be prepared and maintained with strict accuracy and completeness.

PART 10: ADHERENCE TO THIS POLICY

10.1 Compliance with this Policy is mandatory and forms part of the terms and conditions of employment or engagement with QubeApps. Employees and Directors are individually responsible for ensuring their own conduct, and where applicable, the conduct of those under their supervision, complies with this Policy.

10.2 Failure to comply with this Policy, whether intentionally or unintentionally, may lead to disciplinary action up to and including termination.

10.3 Any violation of this Policy by a Business Associate will result in immediate termination of the business relationship with QubeApps. QubeApps reserves the right to pursue civil or other legal remedies or refer the matter to the relevant authorities.

PART 11: UPDATES

11.1 This Policy may be updated from time to time and any amendments and updates will be immediately made available.

PART 12: DATE OF EFFECT

12.1 This Policy is prepared by the Legal Department and approved by the Chief Executive Officer. This Policy shall take effect on 28 September 2026.