



Anti-Bribery and Corruption Policy

Policy statement and purpose

For the purpose of this Policy, the “Firm”, “we”, “our” or “us” refers to:

Mazars PLT;
Mazars Taxation Services Sdn Bhd; and
Mazars Risk Management Sdn Bhd.

It is the policy of the Firm to observe highest level of standards of ethics and professional conduct in all business dealings and professional relationships. Our global Code of Conduct is a practical guide to help all our people to navigate difficult choices and make the right decisions, in line with our Anti-Bribery and Corruption Policy (the “Policy”).

Pursuant to the Malaysian Anti-Corruption (MACC) Act 2009 (including any amendments thereto) and the Guidelines of Adequate Procedures by the Prime Minister’s Office, the Firm and all its employees of the Firm are committed and will observe the obligations to be in compliance with the Policy.

Scope and applicability

The Policy applies to all individuals working for or on behalf of the Firm at all levels, whether permanent or temporary, and including partners, employees, consultants, interns and seconded employees (collectively referred to as “Employees” in this policy).

The Policy shall also apply to all Third Party engaged with the Firm and the Firm expects all Third Party to read and comply with the Policy. Third Party refers to any individual or organisation our Firm meets and work with, including actual and potential clients, suppliers, financial institutions, business contacts, agents, advisers, and government and public bodies.

What is not acceptable

There are four (4) main offences stipulated in the MACC Act 2009 (Act 694) which are as follows:

- a. Soliciting/Receiving Gratification (Bribe) [section 16 & 17(a) MACC Act 2009]
- b. Offering/Giving Gratification (Bribe) [section 17(b) MACC Act 2009]
- c. Intending to Deceive (False Claim) [Section 18 MACC Act 2009]
- d. Using Office or Position for Gratification (Bribe) (Abuse of Power/Position) [Section 23 MACC Act 2009]

The Firm prohibits any form of bribery, corruption or fraud and it is a requirement of this Policy that Employees comply with the Policy.

If any of the Employees is uncertain about whether something is bribe or gratification, they must seek further advice from the Firm's Risk Manager.

Gifts and hospitality

Employees must not offer, accept or encourage others to offer or accept any inducements which could reasonably be considered to be done with intention of improperly influencing the behaviour of the other party.

Our Firm's internal policies and procedures provide guidance to Employees on how to handle such situation. In all situations any gift or hospitality:

- must not be in form of any cash or a cash equivalent.
- must not be of inconsequential value.
- must not be perceived of impacting the Employees' objectivity.

If there is any doubt, the advice of the Firm's Risk Manager should be sought.



Charitable Donations and Sponsorship

Our Firm do not make any contributions to political parties.

Our Firm only makes charitable donations and provides sponsorship that are legal and ethical under the prevailing laws and regulations and which are in accordance with the Firm's internal policies and procedures.

Employees of the Firm may make any donation on their personal capacity. The Firm will not make any reimbursement for their any personal contributions.

Facility Payments

The Firm do not accept and will not make any form of facilitation payment of any nature.

Record keeping

We will keep adequate supporting records and will have appropriate internal controls in place to act as evidence for all payments made.

Responsibilities and raising concerns

Each Employees and Third Party must read, understand and comply with the requirements of this Policy.

The Firm will support anyone who raises concerns, provided done in good faith, even if the investigation finds that they were mistaken.

Employees are required to notify the Firm as soon as possible if it is believed or suspected that a conflict with this Policy has occurred, or may occur in the future, or if they are offered a bribe, are asked to make one, suspect that this may happen in the future, or believe that they are a victim of another form of unlawful activity.

Any Employees who breaches this policy may face disciplinary action, which could result in dismissal for gross misconduct. We reserve our right to terminate our contractual relationship with any Third Party if they breach any terms of this Policy.



If any Third Party has any doubt, received any unjust treatment or aware of any activity by any Employees of the Firm which might lead to, or suggest, a breach of this Policy, they should contact Firm's whistleblowing channel at <https://www.mazars.my/Complaint-form/Employee-Whistleblowing-Procedure>.

In the event of any conflict between the Policy and applicable laws in Malaysia, including, but not limited to, amendments of applicable laws subsequent to the issuance of the Policy, the applicable laws prevail.

Training and communication

The Firm will incorporate key features of the Policy as part of the induction program for all new employees.

Employees will also receive regular updates on how to adhere this Policy and required to make written annual declaration that they comply with the Policy.

Monitoring and review

The Firm shall monitor the suitability, adequacy and effectiveness of the Policy periodically and, reserves the right to amend, modify or delete any terms in this Policy at any time, with or without notice.

We will handle any breaches (including malicious or baseless accusations) seriously, and take appropriate action to uphold the Policy, whenever necessary.

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