



Anti-Bribery and Corruption Policy

PART I: INTRODUCTION

1. S P SETIA'S ANTI-BRIBERY AND CORRUPTION POLICY

- 1.1. Ethics, honesty and integrity are cornerstones of our approach to doing business.
- 1.2. Bribery and corruption is strictly prohibited. We take a zero-tolerance approach to all forms of bribery and corruption both within S P Setia and in respect of the actions of our agents, business partners, contractors, service providers and other third parties and associated persons.
- 1.3. We are committed to upholding the highest ethical standards in our workplace and in all our business dealings and relationships wherever we operate.
- 1.4. We will conduct our business operations and activities in full compliance with the applicable anti-bribery and corruption laws of all countries in which we conduct our business.
- 1.5. The purpose of this Policy is to:
 - 1.5.1. set out our responsibilities and the responsibilities of those working for us for observing and upholding our stance against bribery and corruption; and
 - 1.5.2. provide information and guidance to those working for us on how to recognize bribery and corruption issues and the procedures for dealing with such issues.
- 1.6. This Policy should be read in conjunction with S P Setia's Code of Conduct and Business Ethics and the relevant standard operating procedures referred to in this Policy including, among others, the Whistleblowing Policy, Gifts and Hospitality Policy, Political and Charitable Donations Policy, and Third Party Engagement Policy.
- 1.7. This Policy cannot provide definitive answers to every bribery related question. Instead, this Policy aims to provide you with the tools to identify potential bribery and corruption issues. When these issues arise, immediately contact the Integrity and Governance Unit (**IGU**) for further guidance.

2. DEFINED TERMS

- 2.1 **Director** means a Director appointed to a Board of Directors of S P Setia.
- 2.2 **Employee** means any individual working at any level or grade under the management, operation and supervision of S P Setia regardless of the name of the agreement between the parties, including officers, senior managers, trainees, secondees, agency staff, volunteers and interns of S P Setia, whether full-time, part-time, permanent, fixed-term or temporary.

- 2.3 **Head** means, in relation to an Employee, the head of a business unit, head of a support unit, a Divisional General Manager, an Executive Vice President, a Senior Executive Vice President, Chief Operating Officer or Chief Executive Officer, within the Employee's reporting line.
- 2.4 **Integrity and Governance Unit** or **IGU** means the integrity and governance unit of S P Setia and further details of its establishment are set out in the Whistleblowing Policy.
- 2.5 ***Public Official** means an individual who: (i) holds a legislative, administrative or judicial position of any kind; or (ii) who performs public duties or exercises a public function for or on behalf of a country or territory (or subdivision thereof) or for any public agency or enterprise (including government linked companies and enterprises, and state-owned or state-controlled companies and enterprises); or (iii) is an official or an agent of a public international organisation (such as the United Nations or similar body) .

** In relation to Japan only, public officials include "deemed public officials (minashi-momuin)" who are officers and employees of specific private sector companies. Examples of "deemed public officials" are directors, officers or employees of the Japan Racing Association, Japan Post, major telecommunications companies (Nippon Telegraph and Telephone) and major railway companies (Tokyo Metro). You are to seek assistance from Group Legal to obtain the current list of such "deemed public officials" from S P Setia's Japanese foreign counsel.*

- 2.6 **S P Setia** means S P Setia Berhad and its subsidiaries and any business entity which is directly or indirectly (i) wholly or majority owned; or (ii) controlled; or (iii) managed by S P Setia Berhad, details of which are available at: <https://www.spsetia.com/en-us/corporate/business-performance/investor-relations>.
- 2.7 **Third Party / Third Parties** includes anyone who at any time performs (or who is intended to perform) services for or on behalf of any entity in S P Setia, including anyone who is engaged (by contract or otherwise) or paid to represent any entity in S P Setia such as suppliers, distributors, business contacts, agents, representatives, intermediaries, middlemen, introducers, sponsors, consultants, contractors, advisers, and potentially Public Officials.

3. WHO IS COVERED BY THE POLICY?

- 3.1 This Policy applies to all Employees, Directors and Third Parties wherever located.
- 3.2 Employees, Directors and third parties are expected, as part of their normal duties, to do the following:
 - 3.2.1 familiarize themselves with and comply with the Policy and any policy and procedures which apply to their jobs issued by S P Setia as amended from time to time;
 - 3.2.2 participate in any anti-corruption training provided by S P Setia; and
 - 3.2.3 immediately report any actual or suspected bribe, allegation of bribery made or offered by a third party, Public Official, an Employee or a Director, or breaches of policies and procedures which come to their attention to their Head or in accordance with the Whistleblowing Policy.
- 3.3 In this Policy, any reference to “you” or “your” means any person subject to this Policy

4. WHO IS RESPONSIBLE FOR THE POLICY?

- 4.1 The Board of Directors continues to lead S P Setia's anti-bribery and corruption efforts and has overall responsibility for ensuring this Policy complies with S P Setia's legal and ethical obligations. The Board of Directors will provide the necessary leadership, resources and active support for management's implementation of this Policy.
- 4.2 The IGU has primary and day-to-day responsibility for implementing and overseeing this Policy, and for monitoring its use and effectiveness. The IGU shall regularly report to the Risk Management Committee and ultimately the Board of Directors concerning the implementation and effectiveness of this Policy.
- 4.3 The Chief Risk, Integrity and Governance Officer (**CRIGO**) is responsible for reviewing the adequacy of this Policy and regularly reporting on its implementation and matters arising thereunder to the Risk Management Committee and ultimately the Board of Directors of S P Setia, taking into account relevant developments and evolving international laws and industry standards. The CRIGO will oversee the development, maintenance and testing of S P Setia's anti-corruption standards and procedures designed to evaluate and improve their effectiveness.
- 4.4 Every Employee of S P Setia, Director and any Third Party acting on behalf of S P Setia are responsible for understanding the Policy. All queries regarding

this Policy's interpretation and when and how the rules apply in a given situation should be directed to the IGU.

- 4.5 Management at all levels are responsible for ensuring that those reporting to them are made aware of and understand this Policy and are given adequate and regular training on it. The nature and frequency of the training will vary depending on the role of the individual and the likelihood that such person or entity will be exposed to corruption issues. All Employees must ensure that they complete any anti-corruption training that they are required to undertake as directed by S P Setia's Board of Directors and management, from time to time.

5. WHAT IS BRIBERY?

- 5.1 Bribery is the direct or indirect giving, promising, offering, receiving, agreeing to receive, requesting or accepting of any advantage or thing of value to or from any person in order to influence them (whether corruptly or improperly or otherwise), or another person in the exercise of their duty (or any other activity closely associated with exercise of their duty), or to be so influenced, or to retain, secure or reward an improper benefit (**Bribery**). The advantage may include loans, gifts, entertainment, charitable contributions, offers of employment, airline tickets, vouchers, sponsorship, favours or other non-material interest, examples of which include offering to reward through titles and awards; election, appointment of positions; raising test scores; promising to allow to graduate, enrollment at schools, attending competitions, participating in performances abroad; sexual bribery.
- 5.2 Employees, Directors and Third Parties must not engage in Bribery in any form and must avoid any conduct that creates even the appearance of Bribery occurring.
- 5.3 An example of giving a bribe would be you offering the representative of a potential customer or a Public Official tickets to a prestigious golf tournament, in return for providing business or for granting a government project to S P Setia. In this example you would be committing an offence as you are making the offer to gain a commercial and contractual advantage. S P Setia may also be found to have committed an offence because the offer has been made to obtain business for S P Setia (whether or not S P Setia is aware of the bribe). It may also be an offence for the representative of the potential customer or Public Official to accept your offer.
- 5.4 An example of receiving a bribe would be where a consultant offers one of your family members a job, in return for you instructing the consultant on a S P Setia

project. In this example, it is an offence for you to accept that offer and it is also an offence for the consultant to make that offer.

- 5.5 Please remember that the recipient of the bribe need not be the person who has agreed to help the person paying the bribe (as the above example in paragraph 5.4 illustrates).
- 5.6 Particular care should be exercised when dealing with Public Officials, especially in countries where Bribery is a known problem. The Bribery of Public Officials is treated very seriously by the authorities in all countries we operate in.

6. PENALTIES FOR BRIBERY

- 6.1 In most countries, Bribery is a serious offence under local law. For instance, in Malaysia, Bribery is punishable by heavy fines and individuals may face imprisonment. Any conviction for Bribery in Malaysia or another country will also cause serious reputational damage to S P Setia and may severely damage S P Setia's business.
- 6.2 Bribes given or offered by any person carrying out services for S P Setia in order to retain business (or an advantage in the conduct of business) for S P Setia may result in S P Setia being convicted of an offence of failing to prevent that bribery, whether or not S P Setia knew of the existence of the bribe.
- 6.3 Non-compliance with this Policy may result in severe criminal or civil penalties which will vary according to the offence and which could include imprisonment. Anyone acting in contravention of this Policy may also face immediate disciplinary action up to and including termination for cause in accordance with applicable laws.
- 6.4 S P Setia will also inform and work with the relevant local authorities in relation to any case of Bribery committed by an Employee, Director or Third Party or Public Official.
- 6.5 The IGU shall be responsible for investigating allegations of Bribery by Employees and, where possible, Third Parties and taking appropriate steps in response, such as the engagement of external consultants for any such investigations.

PART II: RISK AREAS

7. RISK AREAS AND S P SETIA'S RESPONSE

- 7.1. S P Setia has conducted a risk assessment of S P Setia's exposure to bribery risks and S P Setia has a Risk Management Policy, a Code of Conduct and Business Ethics, standard operating procedures and staff training programmes to manage those risks.
- 7.2. The potential risk areas for S P Setia include:
 - 7.2.1 Engagement of Third Parties;
 - 7.2.2 Interaction with Public Officials;
 - 7.2.3 Sponsorship and donations;
 - 7.2.4 Gifts and hospitality;
 - 7.2.5 Facilitation payments and kickbacks;
 - 7.2.6 Financial books and records, and internal controls; and
 - 7.2.7 Recruitment.
- 7.3 We summarise S P Setia's policy in respect of the potential risks highlighted above in the following section.

8. THIRD PARTIES

- 8.1 All dealings with Third Parties shall be carried out with the highest ethical standards and shall comply with all relevant laws and regulations in Malaysia or in the relevant country. Employees and Directors must not circumvent S P Setia's policies and procedures by using a Third Party to do what S P Setia may not do itself.
- 8.2 Payments to a Third Party, when it is known or believed that there will be a resulting bribe to a Public Official, an individual, or any entity, are prohibited.
- 8.3 We must ensure that we know all Third Parties whom we engage and that adequate due diligence checks have been carried out on these Third Parties.
- 8.4 Prior to S P Setia retaining or entering into a transaction that involves a Third Party or involves other circumstances where there may be a concern about compliance with Malaysian or applicable local anti-bribery laws, S P Setia shall conduct an appropriate "risk-based due diligence" review to assure S P Setia that the Third Party is a legitimate and trustworthy individual, company or enterprise that will comply with anti-bribery laws and this Policy and that other potential corrupt practices concerns are properly reviewed. Please refer to the Third Party Engagement Policy for more detailed guidance.
- 8.5 We expect that all Third Parties share our values and ethical standards and, in particular, comply with this Policy. Relationships with Third Parties must be

appropriately documented using approved terms and conditions that may include obligations to comply with and a right to terminate for breach of anti-corruption laws and/or this Policy, prohibitions against making or receiving any bribes on S P Setia's behalf, anti-corruption related representations and warranties, requirements to keep proper books and records and the right to conduct audits of the books and records.

8.6 In particular, S P Setia will take measures reasonably within its power to ensure that:

8.6.1 Any payment made to a Third Party represents no more than the amount outlined in the written agreement with the Third Party and is an appropriate remuneration for legitimate services rendered by such Third Party;

8.6.2 No part of any such payment is passed on by the Third Party as a bribe or is otherwise in contravention of applicable laws or this Policy;

8.6.3 It maintains a record of the names and contract terms for all Third Parties who are retained by it in connection with transactions with Public Officials; and

8.6.4 The activities of the Third Party are monitored to ensure that there is no breach of the applicable laws or this Policy.

9. INTERACTION WITH PUBLIC OFFICIALS

9.1 In the normal course of S P Setia's business, meetings may be arranged with Public Officials (in Malaysia or in other countries).

9.2 All meetings with Public Officials must be held in an open and transparent manner so as to avoid any perception of corrupt behaviour being created. All meetings with Public Officials must be properly minuted and the meeting minutes must be filed and signed appropriately by the respective authorized signatories. Any meeting minutes must be carefully checked beforehand for any factual errors. In any case, it is very important to ensure that the meeting minutes details the entire meeting.

9.3 As a general rule, Public Officials shall not be engaged by S P Setia to provide S P Setia with services where such Public Officials, by their appointment or nature of their duties, have influence over any transaction and/or development undertaken by S P Setia or is in a position of conflict of interest. If a Public Official has relevant expertise that is required by S P Setia, and provided that the Public Official is not in a position to influence, and is not in conflict of interest, in respect of S P Setia's transaction and/or development, the IGU

should be consulted on such engagement. The engagement or appointment of any Public Officials to provide services to or for and on behalf of S P Setia, should be tabled through the Risk Management Committee and approved by the Board of Directors of S P Setia Bhd.

- 9.4 Payment of reasonable and *bona fide* business expenditures to Public Officials is permitted in certain circumstances. These expenditures must be for a *bona fide* and legitimate business purpose and directly relate to the promotion, demonstration or explanation of S P Setia's business products or services, or the execution or performance of a contract with a foreign government or agency. Such payments must be reasonable and appropriate under the circumstances, incurred in good faith, based on industry norms, in compliance with applicable laws and regulations and transparent. In no case may such a payment be made with the intent to improperly influence the Public Official. Any such expenses (including travel) should be based on actual receipts / invoices and must be pre-approved by the IGU (in writing) and accurately recorded in S P Setia's books and records.

10. SPONSORSHIPS & DONATIONS

- 10.1 S P Setia may make charitable donations. However those donations must be ethical and legal under Malaysian law and/or the relevant local laws (where applicable). Please refer to the Donations and Sponsorship Policy for more detailed guidance.

11. GIFTS AND HOSPITALITY

- 11.1 Excessively lavish or otherwise inappropriate gifts and/or hospitality may constitute Bribery. Please refer to the Gifts and Hospitality Policy for more detailed guidance.

12. FACILITATION PAYMENTS & "KICKBACKS"

- 12.1 **Facilitation payments** are typically small, unofficial payments made to secure or expedite a routine task or service by a Public Official or other person to which an individual or company is otherwise legally entitled (such as speeding up the processing of a visa application).
- 12.2 "**Kickbacks**" are typically payments made in return for a business favour or advantage.
- 12.3 Facilitation payments and "kickbacks" are corrupt payments and it is S P Setia's policy that they shall not be made or accepted.

- 12.4 If you are asked to make a facilitation payment on S P Setia's behalf, you must immediately report the incident (in writing) to the IGU. All requests for facilitation payments must be reported in this manner. If you face an extortion demand that involves explicit or implicit threats to your personal safety and you have a reasonable belief that you are in imminent jeopardy of serious bodily harm or loss of liberty and no other prudent alternative is available, you may make payments which would otherwise be prohibited. In such circumstances:
- 12.4.1 You should always record in S P Setia's books and records the details including the reason for the payment, the date of the payment and the identity of the recipient.
- 12.4.2 You should report the extortion payment as quickly as reasonably practicable to the IGU to determine the action to be taken.
- 12.5 You must avoid any activity that might lead to, or any activity that may suggest, that a facilitation payment or kickback will be made or accepted by S P Setia.

13. FINANCIAL BOOKS AND RECORDS, AND INTERNAL CONTROLS

- 13.1 S P Setia maintains detailed and accurate books and records and maintains a system of internal controls that ensures accountability for all of S P Setia's funds and assets. S P Setia will maintain and make available for inspection accurate books and records, in reasonable detail, that accurately and fairly document all financial transactions, risk assessments and due diligence.
- 13.2 Books and records include: accounts, correspondence, invoices, memoranda, tapes, discs, papers, books and other documents or transcribed information of any type.
- 13.3 All transactions must be truthfully reported pursuant to the relevant regulations, policies and/or standard operating procedures, as the case may be. Compliance will be monitored by Group Internal Audit.
- 13.4 No payments may be made without correct supporting documentation and in particular any "off-the books" payments or other fraudulent practices: such as falsifying books and records to disguise or cover up payments, payment of false or fraudulent invoices, miscoding of the general ledger or falsifying expenses reports (particularly to hide improper payments) are contrary to this Policy and are prohibited.
- 13.5 Please refer to the relevant standard operating procedures for more detailed guidance on the limited scenarios where cash is permitted to make payments which are small in value.

14. RECRUITMENT PROCEDURES

- 14.1 While there is no absolute prohibition on hiring persons recommended by others, hiring decisions ought not be based on S P Setia's business transactions. Offers of employment should not be given in exchange for any benefit to be received by S P Setia, and Employees or Directors should not offer employment in order to seek any advantage in any business activity.
- 14.2 In accordance with that procedure, all new recruits must be subject to the prescribed pre-employment screening procedures.
- 14.3 The Head of Group Human Resources and all Group Human Resources staff responsible for recruitment must ensure that all pre-employment screening procedures have been concluded satisfactorily before any offer of employment is made.
- 14.4 All existing employees and Directors of S P Setia (at the date of this Policy) should be subject to appropriate due diligence checks as part of S P Setia's risk assessment.

PART III: YOUR RESPONSIBILITIES**15. YOUR RESPONSIBILITIES**

- 15.1 You must ensure that you read, understand and comply with this Policy and the relevant standard operating procedures.
- 15.2 You are required to avoid any activity that might lead to, or suggest, a breach of this Policy.
- 15.3 You must notify your Head or the IGU as soon as possible if you genuinely believe or suspect that a breach of this Policy has occurred, or may occur in the future.
- 15.4 You should be vigilant of the warning signs of Bribery (referred to here as "red flags"), set out in Schedule 1 to this Policy.
- 15.5 The prevention, detection and reporting of Bribery are the responsibility of all those working for S P Setia or under S P Setia's control.
- 15.6 It is a disciplinary offence for you to not comply with the terms of this Policy.

16. HOW TO RAISE A CONCERN

- 16.1 You should raise concerns about any occurrence or genuine suspicion of misconduct or violation of this Policy at the earliest possible stage by reporting any occurrence or suspicion immediately in writing to the IGU. Please refer to the Whistleblowing Policy for more detailed guidance. Such reports may then be escalated by the IGU to the Risk Management Committee, and ultimately

the Board of Directors, as appropriate.

- 16.2 If you are unsure whether a particular act constitutes Bribery, or if you have any other queries, these should be raised with your Head or the IGU.
- 16.3 Once you have reported a suspicion or concern the matter should not be discussed with any person other than those responsible for investigating it until otherwise notified or the information is made public.

17. PROHIBITION AGAINST RETALIATION - PROTECTION FOR THOSE REPORTING BRIBERY

- 17.1 We understand that persons who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions.
- 17.2 All reports of wrongdoing or improper conduct will be treated in confidence and persons making such reports in good faith and on the basis of genuine concerns will be protected from retaliation, victimization and other adverse treatment. Please refer to the Whistleblowing Policy for more detailed guidance.

PART IV: GOING FORWARD

18. TRAINING AND COMMUNICATION

- 18.1 It is everyone's personal responsibility to understand this Policy and the relevant standard operating procedures and your role in following the Policy and procedures.
- 18.2 S P Setia is designing a training programme which expands on all of the points raised in this Policy. That training will be designed for Employees, Directors and Third Parties. The IGU is responsible for designing, scheduling and implementing the S P Setia anti-bribery and corruption training program.
- 18.3 Completion of anti-bribery and corruption training is compulsory for all Employees.
- 18.4 Training on this Policy forms part of the induction process for all new Employees.
- 18.5 All existing Employees and Directors will receive regular, relevant training on how to implement and adhere to this Policy.
- 18.6 Training will be also provided to Third Parties, as appropriate. It shall be compulsory for Third Parties to attend such training when invited or requested to attend by S P Setia.

19. MONITORING AND REVIEW

- 19.1 The CRIGO and the Risk Management Committee will monitor the effectiveness and review the implementation of this Policy regularly considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering Bribery.
- 19.2 All persons covered by this Policy are responsible for the success of this Policy and should ensure they use it to disclose any suspected danger, wrongdoing or improper conduct.
- 19.3 This Policy may be amended from time to time, and it is responsibility of each Employee and Director to keep himself/herself updated.

This policy has been approved by the Board of Directors on 23 November 2021.

SCHEDULE 1**POTENTIAL RISK SCENARIOS: "RED FLAGS"**

The following are a list of possible red flags that may arise during the course of you working for S P Setia and which may raise concerns under various anti-bribery and corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for S P Setia, you must promptly inform your Head or submit a report to the IGU:

I THIRD PARTIES

- a) You become aware that a Third Party engages in, or has been accused of engaging in, improper business practices.
- b) You learn that a Third Party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with Public Officials that may involve it making an unofficial payment to that Public Official.
- c) A Third Party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us.
- d) A Third Party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
- e) A Third Party requests that payment is made to a country or geographic location different from where the Third Party resides or conducts business.
- f) A Third Party requests an unexpected additional fee or commission to "facilitate" a service.
- g) A Third Party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
- h) A Third Party requests that a payment is made to "overlook" potential legal violations.
- i) You receive an invoice from a Third Party that appears to be non-standard or customised.
- j) A Third Party refuses to comply with an audit request on the tendering or contracting process.

- k) A Third Party insists on the use of side letters or refuses to put terms agreed in writing.
- l) You notice that S P Setia has been invoiced for a commission or fee payment that appears large given the service(s) stated to have been provided.
- m) A Third Party pressurises you to urgently make payments or make payments ahead of schedule for no apparent reason.
- n) Normal tendering procedures are bypassed and/or a specific contractor is favoured for a project for no apparent reason.

II INTERACTION WITH PUBLIC OFFICIALS

- a) You are asked to pay a fee (whether apparently legitimate or not) to an individual Public Official personally and not to the relevant government department.
- b) You are asked to pay a fee (whether apparently legitimate or not) to third party in cash or in a cash equivalent and no official receipt is provided.
- c) You are asked to approve the travel expenses or entertainment expenses of a Public Official, but you can find no evidence of proper authorisation by S P Setia (under the relevant standard operating procedure) for that expense.

III SPONSORSHIPS & DONATIONS

- a) You are asked to make a donation to a political party in order to show appreciation for S P Setia winning a public contract.
- b) You are asked if S P Setia can contribute a lump sum for "charity" or for a "development project" in the local area, however further details are not given, even on request.

IV GIFTS AND HOSPITALITY

- a) You are given a gift of cash or a cash equivalent such as vouchers that may be exchanged for goods such as electronics, air miles, gold, silver or bearer bonds.
- b) You are given a very high value gift.
- c) You are asked to authorise or pay travel or entertainment expenses for a Public Official for no apparent business reason or no evidence of proper authorisation by S P Setia (under the relevant standard operating procedure) for that expense.
- d) You are asked to pay for entertainment at night clubs or for provision of sexual favours.

- e) You are offered lavish or high-value travel/trips, entertainment other benefits (i) before commencing or continuing contractual negotiations or (ii) prior to or in the midst of an award of a contract to a Third Party.

V FACILITATION PAYMENTS & "KICKBACKS"

- a) You are expected to make a payment (sometimes referred to as "coffee money" or a gratuity) to a Public Official in order to expedite/approve on an application.
- b) An agent assisting you in a land purchase asks for a lump sum amount to ensure the sale goes through without specifying what the money is for.
- c) A Public Official asks for a special administrative fee to allow you to submit an application and there is no official record of that fee being payable.

VI FINANCIAL BOOKS AND RECORDS, AND INTERNAL CONTROLS

- a) You notice that unusual paying arrangements have been proposed for a particular transaction (such as upfront payments for services or payments in cash to a Third Party's bank account in an overseas country).
- b) An invoice received from a recognised Third Party business partner appears to be unusual, for example it has a different type face, the payee details are different to usual, and/or the invoice number appears to be unusual.
- c) An invoice for a large amount is received without any supporting documentation, despite the sender having been informed that supporting documentation is required.
- d) The amounts indicated on an invoice that you have received are far more than you would have expected for the service(s) provided.
- e) You notice that the description given on the invoice is false or inaccurate.

VII RECRUITMENT

- a) You find out that a prospective employee has been the subject of bribery or corruption investigations in the past.
- b) A prospective employee refuses to provide information on whether they have been subject to a bribery or corruption investigation before.
- c) A pre-employment check on a prospective employee identifies that they have been convicted of a criminal offence relating to bribery or corruption, or that check reveals that the prospective employee has not been truthful when declaring whether they have been subject to investigations on or convicted of bribery or corruption.