



XIDELANG HOLDINGS LTD

Anti-Bribery & Anti-Corruption

POLICY & GUIDELINES

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Abbreviations

In this Policy & Guidelines, the following abbreviations shall have the following meaning unless otherwise stated:

ABAC	Anti-Bribery and Anti-Corruption		CSR	Corporate Social Responsibility
BOD	Board of Directors		LOA	Limit of Authority
CEO	Chief Executive Officer		MACC	Malaysian Anti-Corruption Commission
			SSM	Suruhanjaya Syarikat Malaysia



1.0 Objectives

1.1. General Information

The Anti-Bribery & Anti-Corruption (“ABAC”) Policy & Guidelines (hereinafter referred to as “Policy & Guidelines”) defines the policies and procedures for XiDeLang Holdings Ltd (“XiDeLang” or “the Company”) and its subsidiaries (“the Group”). Rules (including Circulars and Letters) from the regulators shall automatically supersede the existing operating policies and procedures herein stated.

The Policy & Guidelines are applicable to the following stakeholders:

- a. Directors of XiDeLang, both executive and non-executive, unless otherwise stated in this Policy & Guidelines;
- b. every employee within the Group; and
- c. vendors, tenants, distributor and reseller, customers, consultants, agents, representatives and others performing work or services for or on behalf of the Group.

It is the intention of Board of Directors (“BOD”) of XiDeLang to ensure that these procedures serve as our commitment to prohibit bribery and corruption in the business conduct within the Group.

1.2. Policy & Guidelines Objectives

The main objectives of this Policy & Guidelines are as follows:

- To ensure the policies and guidelines / practices are oriented towards embedding ABAC stance organisation wide, with guidance from Guideline on Adequate Procedures and requirements of Malaysian Anti-Corruption Commission (“MACC”) Act 2009 (amended 2018), introduced via Section 4 of the MACC (Amendment) Act 2018;
- To ensure adequate and standardised ABAC policies and guidelines are consistently applied throughout the Group by all relevant staff; and
- To ensure that business operations within the Group are strictly adhering to the ABAC Policy & Guidelines.

2.0 Key Definition

2.1. Anti-Bribery and Anti-Corruption Policy & Guidelines

This refers to the ABAC Policy & Guidelines established by XiDeLang.

2.2. Bribery

ISO 37001:2016 defines bribery as offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person’s duties.



2.3. Board of Directors

This refers to as the BOD of XiDeLang.

2.4. Code of Ethics and Conduct

This refers to as the formalised work and business ethics enforced within the Group.

2.5. Corporate Hospitality

This refers to any considerate care of guests offered in the manner that complete expenses are borne by the company itself. This includes refreshments, accommodation and entertainment at a restaurant, hotel, club, resort and other venue.

2.6. Corruption

Transparency International defines corruption as the abuse of entrusted power for private gain.

2.7. Donation

This refers to the gift given out by the Group for charity, humanitarian aid or to support local community welfare, whether in-kind or by way of financial contribution.

2.8. Employee

This refers to any person who is in the employment of the Group, but not limited to executives and non-executives, contract employees.

2.9. Extortion Payment

This refers to money that is forcibly extracted from the Group or its employee by real or perceived threat to health, safety and liberty and is outside the scope of ABAC.

2.10. Facilitation Payment

This refers to illegal or unofficial payment made in return for services that the Group is legally entitled to receive without making such payment. For example, a payment made to government official or a person with certifying/ approval function to expedite the necessary action in the capacity of abovementioned person.



2.11. Gift

This refers to items given by the Group to a third party or items received by the Group from a third party without the expectation of payment or benefit in return. For example, voucher, gift cards, Company branded product or promotional items, hamper, and festive gifts (i.e. mooncake, mandarin orange).

2.12. Guideline on Adequate Procedure

This refers to the document issued by the Prime Minister's Department in December 2018, pursuant to Section 17A (4) and (5) of the MACC Act 2009 (amended 2018).

2.13. ISO 37001:2016

This refers to the international standards on requirements and guidance for establishing, implementing, maintaining, reviewing and improving an anti-bribery management system.

2.14. Management

This refers to the management team of the Group, including HODs, Deputy General Manager ("DGM"), Executive Director ("ED") and Executive Director/ Deputy Chief Executive Officer cum Chief Operating Officer ("Deputy CEO").

2.15. Risk Management Committee

This refers to the Risk Management Committee ("RMC") of XiDeLang, providing oversight of ERM and corruption risk assessment of the Group.

2.16. Sponsorship

This refers to support, either financially or by way of product and/ or services for an event or activities organised by a profit/ non-profit organisation, local communities, government departments or agencies, primarily aimed at raising awareness about the Group profile.

2.17. Whistleblower

This refers to a person (internal or external) raising or reporting concerns of wrongful activities or wrongdoings.



3.0 Responsibility

3.1. Board of Directors

- a. Sets commitment towards prohibition of bribery and corruption in the business conduct within the Group;
- b. Approves the ABAC Policy & Guidelines;
- c. Ensures the alignment of ABAC Policy & Guidelines to the strategy of the Group;
- d. Maintains oversight on ABAC governance, ensuring that best practices of ABAC management system is established, implemented, maintained and reviewed to adequately address the Group's bribery and corruption risks, including the Policy & Guidelines; and
- e. Promotes appropriate ABAC culture within the Group.

3.2. Chief Executive Officer ("CEO")

- a. Provides overall direction on the establishment, implementation and periodic review of ABAC Policy & Guidelines;
- b. Ensures the integration of ABAC Policy & Guidelines requirements into key organisation functions such as human resource management, procurement and finance, and enhance the underlying controls on these key functions so as to support ABAC Policy & Guidelines requirements;
- c. Supports the resource allocation and investment in a robust and effective ABAC Policy & Guidelines;
- d. Supports adequate training and awareness programmes for the employees of the Group;
- e. Communicates on the ABAC Policy & Guidelines, both internally and externally;
- f. Promotes appropriate ABAC culture within the Group; and
- g. Support other relevant management personnel in preventing and detecting bribery and corruption.

3.3. Deputy CEO cum Chief Operating Officer ("Deputy CEO cum COO")

- a. Ensures that the ABAC Policy & Guidelines are adhered to within the Group;
- b. Reports on non-compliance cases to the RMC, including follow-up action status on the said cases;
- c. Attends to inquiries about XiDeLang's ABAC Policy & Guidelines and its practices within the Group; and
- d. Facilitates the corruption risk assessment periodically.

3.4. Employee

- a. Executes the ABAC Policy & Guidelines, including enhancement of underlying controls on affected functions under his/ her responsibility, as elaborated in this Policy & Guidelines;
- b. Adheres to the requirement of the ABAC Policy & Guidelines; and
- c. Reports on suspected bribery or corruption via the whistleblowing channel of XiDeLang.



3.5. Amendments to Policy & Guidelines

If there is any requirement to update, improve, and / or amendments made to this Policy & Guidelines, proposed changes shall be submitted for authorisation and for approval by the CEO. Key information on addition of new policy / procedure and deletion or variation of existing policy / procedures shall be indicated for version control purpose.

4.0 Corruption Risk Assessment Approach

- a. The BOD, through the RMC, which comprises of ED, Senior Independent Non-Executive Director, Deputy CEO/ COO and CEO shall oversee and ensure accountability of corruption risk identified with the corresponding controls to be implemented, in consistent with the existing enterprise risk management framework.
- b. RMC of XiDeLang shall conduct regular risk assessment and/or when there is a change in law or circumstance of the business to ensure the identified corruption risks are remains relevant and adequate mitigating controls are discussed and implemented.
- c. Specific anti-corruption plan shall be identified by the respective Head of Departments and reported to the RMC for review and monitoring.



5.0 Gift and Corporate Hospitality

XiDeLang recognises the importance of gift and corporate hospitality giving/ acceptance, donation and sponsorship activities to maintain good rapport with its vendors, tenants, distributor and reseller, customers and government officials. The policies and procedures set out below are to safeguard the Group's reputation and to protect its employee from allegation of soliciting bribe, corruption or exercising undue influence on external party(s) for personal gain.

5.1. "No Gift" Policy

- a. XiDeLang has adopted a "No Gift" policy whereby, subject only to certain narrow exceptions, XiDeLang employees and directors (executive and non-executive), family members or agents acting for or on behalf of XiDeLang employees, directors or their family members are prohibited from, directly or indirectly, receiving or providing gifts.
- b. XiDeLang requires all employees and directors to abide by this policy to avoid conflict of interest or the appearance of conflict of interest for either party in on-going or potential business dealings between XiDeLang and external parties as a gift can be seen as a bribe that may tarnish XiDeLang's reputation or be in violation of anti-bribery and corruption laws.

As set out in provision 4.a of the XiDeLang's Code of Ethics, 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 XiDeLang for his or her personal benefit, including the benefit of his or her family/household and friends. This would undermine the duties of good faith, fidelity, diligence and integrity as expected by XiDeLang from its employees and directors in the performance of their duties and obligations.

It is the responsibility of employees and directors to inform external parties involved in any business dealings with XiDeLang that the Group practices a "No Gift" policy and to request the external party's understanding for and adherence with this policy.

5.2. Exceptions to "No Gift" Policy

Although generally XiDeLang practices a "No Gift" policy, there are certain exceptions to the general rule whereby the receiving and provision of gifts are permitted in the following situations:

- Exchange of gifts at the company-to-company level (e.g. gifts exchanged between companies as part of an official company visit/courtesy call and thereafter said gift is treated as company property);
- Gifts from company to external institutions or individuals in relation to the company's official functions, events and celebrations (e.g. commemorative gifts or door gifts offered to all guests attending the event);
- Gifts from XiDeLang to employees and directors and/or their family members in relation to an internal or externally recognised Company function, event and celebration (e.g. in recognition of an employee's/director's service to the Company);



- Token gifts of nominal value normally bearing the XiDeLang or company's logo or (e.g. t-shirts, pens, diaries, calendars and other small promotional items) that are given out equally to members of the public, delegates, customers, partners and key stakeholders attending events such as conferences, exhibitions, training, trade shows etc. and deemed as part of the company's brand building or promotional activities; and
- Gifts to charitable organisations or the equivalent who have no business dealings with XiDeLang (e.g. monetary gifts or gifts in-kind to charitable organisations).

5.3. Purchase of Gift and Corporate Hospitality

- a. Purchase requisition pertaining gift and corporate hospitality shall be a reasonable amount, subject to the approval of the Deputy General Manager. Such gifts and hospitality shall fulfil **ALL** the following conditions prior to approval:
 - i. They are intended to maintain good rapport with the vendors/ customers of the Group and government officials;
 - ii. They are limited, customary and lawful under the circumstances;
 - iii. They do not have or perceived to be affecting action(s) or decision(s) of the receiving party;
 - iv. There shall be no expectation of any specific favour, benefit or advantages from the intended recipients;
 - v. There shall not be any corrupt/ criminal intent; and
 - vi. The giving out of gift or corporate hospitality shall be transparent.
- b. Purchase of gift or corporate hospitality, subject to the fulfilment of condition as stipulated in Clause 5.2 and Clause 5.3(a), is only permitted to the Deputy General Manager and above within the Group.
- c. Any purchase of gift or corporate hospitality in nature exceeding RMB3,500 requires second approval from the CEO.
- d. Purchase requisition pertaining to gift and corporate hospitality for government official from the public sector, it shall be restricted to statutory limit of the respective countries. However, gift in the form of cash or cash equivalent shall never be given or offered to any public or government officials.
- e. Purchase requisition on gift or corporate hospitality shall be indicated with purpose of requisition, including client or vendor name or representative details.
- f. In the event of any dispute between any internal practice, existing policy and or procedure already imbedded within the constitution of the organisation prior to the commencement of this ABAC Policy & Guidelines, the **limits** set in Section 5 of this ABAC Policy & Guidelines shall prevail over all other documentation.



5.4. Gift Acceptance

- a. Under no circumstances that an employee of the Group shall receive or soliciting for personal gift from an external party.
- b. Although the general principle is to immediately refuse or return such gifts, accepting a gift on behalf of XiDeLang is allowed only in very limited circumstances, whereby refusing the gift is likely to seriously offend and may sever XiDeLang's business relationship with the third party. However, in no circumstances may an employee, director or his/her family/household members accept gifts in the form of cash or cash equivalent.
- c. Any gift received by an employee of the Group from external party(s) requires declaration to the CEO.

5.5. Corporate Hospitality Acceptance

- a. Employees of the Group shall exercise proper care and judgment prior to accepting entertainment from external party. This is vital to safeguard the Group's reputation and to protect its employee from allegation of soliciting bribe or corruption.
- b. Any entertainment received by an employee of the Group from external party(s) requires declaration to the CEO.



6.0 Corporate Social Responsibility

- a. All Corporate Social Responsibility (“CSR”) related sponsorships and donations shall be made in accordance with XiDeLang’s policies with prior approval CEO.
- b. Given the nature of XiDeLang’s business, government agencies or local authority bodies may request for sponsorship and/ or donations in respect of CSR events. As part of XiDeLang’s commitment to corporate social responsibility and sustainable development, as a general matter, XiDeLang provides such assistance in appropriate circumstances and in an appropriate manner.
- c. Such requests shall be examined for legitimacy and not be made to improperly influence a business outcome. The proposed recipient shall be a legitimate organisation and appropriate due diligence shall be conducted in particular to ascertain whether any public officials are affiliated with the organisation. Any red flags shall be resolved before committing any funds to the programme. Even requests determined to be legitimate shall be carefully structured to ensure that the benefits reach their intended recipients.
- d. If any employees or Directors are in any doubt as to whether a charitable contribution or social benefit is appropriate, Management shall seek legal consultation accordingly.

6.1 Donation and Sponsorship

- a. The Policy & Guidelines, in accordance with XiDeLang’s commitment to contribute to the community coupled with its values of integrity and transparency, all sponsorships and donations shall comply with the following:
 - ensure such contributions are allowed by applicable laws;
 - obtain all the necessary internal and external authorisations;
 - be made to well established entities having an adequate organisational structure to guarantee proper administration of the funds;
 - be accurately stated in the company’s accounting books and records; and
 - not to be used as a means to cover up an undue payment or bribery;

Examples of red flags to look out for are as follows:

- The proposed recipient /organisation have affiliations with a Public Official or their relatives are involved;
 - The contribution is made on behalf of a Public Official;
 - There is a risk of a perceived improper advantage for XiDeLang; or
 - The proposed recipient is based in a high-risk country, the request comes from a high-risk country or the activity takes place in a high-risk country.
- b. XiDeLang requires employees to use good judgment and common sense in assessing the requests. When in doubt, employees shall seek for legal advice or escalate the matter to the CEO to determine the authenticity of such requests.
 - c. Donation and sponsorship are only permissible with prior approval by the Deputy General Manager. All donations and sponsorship payment shall be supported with an official letter of request from the requesting external party and proof of receipt.
 - d. Donation or sponsorship which are more than RMB3,500 are subject to approval by the CEO.



7.0 Facilitation and Extortion Payments

- a. Facilitation payment to external party, in particular, government officials, is strictly prohibited as it is seen as a form of bribery and corruption. Extortion payment to external party, on the other hand, is not categorised as an illegal activity by legal means, as the health, safety and liberty of one is paramount.
- b. The Deputy CEO cum COO shall maintain a record of such event and report the payment to the relevant authority.

7.1. Facilitation Payment

- a. Facilitation payment to external party, in particular, government officials, is strictly prohibited as it is seen as a form of bribery and corruption, unless it can be proven that such payment is legitimate and supported by an official receipt.
- b. Facilitation payment shall not be in any way or form be disguised or translated in personnel remuneration package.
- c. Subject to the fulfilment of criteria in Clause 7.1(a), facilitation payment request may be approved by the CEO.

7.2. Exception to Facilitation Payment (Extortion Payment)

- a. Extortion payment to any party shall not be made unless the employee(s) and or their families health, safety and or liberty are threatened.
- b. Subject to the fulfilment of criteria in Clause 7.2(a), extortion payment request may be approved by the CEO.



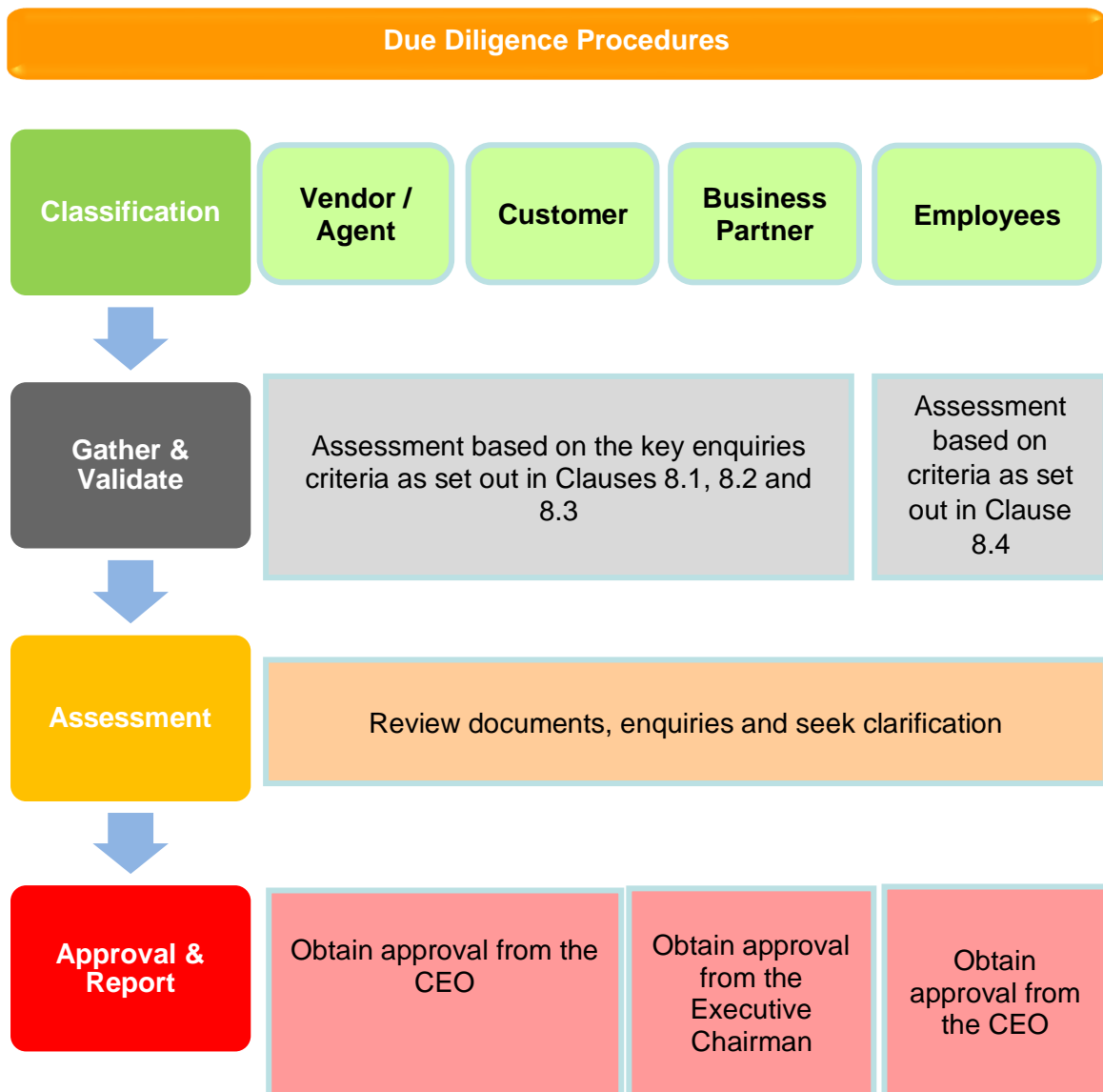
8.0 Due Diligence Procedures and Dealing with External Parties

XiDeLang recognises the objective of due diligence procedures on customers, business partners, vendors and employees to evaluate the risk of bribery and corruption associated with these parties. This also serves as a basis for decision making, whether to accept or reject before entering into any contractual arrangement or business dealing.

XiDeLang Group shall require due diligence procedures to be applied on the key stakeholders below:

- i. Vendors or agents;
- ii. Customers;
- iii. Business partners; and
- iv. Employees.

The diagram below depicts the due diligence process flow:





8.1. Dealing with Vendors or Agents

- a. XiDeLang is committed to uphold the highest standard of ethics and integrity in all aspects of its procurement activities by:
 - i. Adhering to the procurement policies and procedures;
 - ii. Avoiding dealing with any vendor, sub-contractors, or agents who known or reasonably suspected of corrupt practices;
 - iii. Ensuring that all new vendors/ sub-contractors/ agents are subject to background assessment and conflict of interest check prior to registration and acceptance;
 - iv. Communicating the Policy & Guidelines requirements to vendor, sub-contractors or agents;
 - v. All contracts / agreement entered with vendors, sub-contractors or agents to incorporate a provision whereby XiDeLang retains right to audit third party compliance with the Policy & Guidelines; and
 - vi. All agents are required to acknowledge on their adherence to the Policy & Guidelines requirements.
- b. The key components of vendor/ agent due diligence procedures cover the following but may vary depending on the circumstances:
 - i. Corporate profile;
 - ii. Company search via Suruhanjaya Syarikat Malaysia (“SSM”) or equivalent authorities in the respective countries of operation;
 - iii. Financial background;
 - iv. Directorship;
 - v. Past records of criminal, bribery or corruption cases; and
 - vi. Potential conflict with existing employees or Director of the Group.
- c. The results and/ or any concern raised during this due diligence assessment shall be communicated to and with approval from the CEO prior to entering into the relationship.

8.2. Dealing with Customers

- a. In ensuring that XiDeLang dealings with its customers complies with relevant rules, regulations and the Policy & Guidelines requirements, the safeguard procedures below are required:
 - i. All new customers are subject to background assessment and conflict of interest check prior to entering into a business dealing; and
 - ii. A standard ABAC clause shall be included in all contracts / agreement entered with customers to enable the Group to terminate the contract in the event of any proven bribery or corruption activities.
- b. The key components of customers due diligence procedures cover the following but may vary depending on the circumstances:
 - i. Corporate profile;
 - ii. Company search via SSM or equivalent authorities in the respective countries of operation;
 - iii. Financial background;
 - iv. Directorship;



- v. Past records of criminal, bribery or corruption cases; and
 - vi. Potential conflict with existing employees or Director of the Group.
- c. The results and/ or any concern raised during this due diligence assessment shall be communicated to the CEO prior to entering into the relationship.

8.3. Dealing with Business Partners

- a. To improve the background assessment, a due diligence process shall be carried out with regards to any business partner who intend to enter into long terms business relationship with XiDeLang.
- b. Due diligence assessment shall be carried out to ensure business partner is not likely to commit bribery and corruption activities in the course of its partnership with XiDeLang. Conflict of interest check shall also be carried out during due diligence and make declaration to the Board during evaluation. The key components of business partner due diligence procedures cover the following but may vary depending on the circumstances:
 - i. Corporate profile;
 - ii. Company search via SSM or equivalent authorities in the respective countries of operation;
 - iii. Financial background;
 - iv. Directorship;
 - v. Past records of criminal, bribery or corruption cases; and
 - vi. Potential conflict with existing employees or Director of the Group.

8.4. Dealing with Public Officials

A 'public or government official' which includes, without limitation, candidates for public office, officials of any political party, and officials of state-owned enterprises other than XiDeLang. Caution shall be exercised when dealing with public officials. Providing gift, entertainment or corporate hospitality to public officials or their family/ household members is generally considered a 'red flag' situation in most jurisdictions.

XiDeLang shall not provide non-business travel and hospitality for any government official or his/her family/household members without permission from the CEO in consultation with a lawyer.

If approval is given to provide gift, entertainment or corporate hospitality to public officials, the Management shall ensure that the value of gift, entertainment or corporate hospitality shall not exceed the statutory limit.



8.5. Dealing on Recruitment of Employees

- a. Background screening on shortlisted candidate(s) is required during the evaluation stage of recruitment process.
- b. Key considerations prior to acceptance of shortlisted candidate(s) cover the following:
 - i. Past criminal records (if any);
 - ii. Potential fraud, bribery or corruption committed in the previous organisation;
 - iii. Verification of past employment or institution of learning references, where applicable; and
 - iv. Conflict of interest, i.e. relationship with any employee, vendor, customer or Director of the Group.
- c. Recruitment due diligence result shall be vetted by the CEO prior to acceptance of the candidate.
- d. Newly recruited employee(s) shall be provided with an onboarding programme, including the briefing on XiDeLang's ABAC Policy & Guidelines, Whistle blowing policy & procedures and Code of Ethics.

9.0 Reporting Procedures on Suspected Bribery or Corruption Activities

Whistleblowers are encouraged to report in good faith or to raise a concern about any attempted, suspected and actual bribery or corruptions activities that violates to the Policy & Guidelines at the earliest possible stage.

Upon making a disclosure in good faith, based on reasonable grounds:

- i. the whistleblower shall be protected from any form of retaliation within the Group; and
- ii. the whistleblower's identity will be protected i.e. kept confidential unless otherwise required by law or for purposes of any proceedings by or against XiDeLang Group.

Where a whistleblower makes a report not in good faith or reasonably believed not to be true, the whistleblower will not be protected and will be subjected to Disciplinary Action by XiDeLang Group which include possible dismissal and legal action.

Details guidance on reporting procedures on suspected bribery or corruption activities can be found in the *Whistle blowing policy & procedure*, accessible at <http://XiDeLang.listedcompany.com>.

10.0 Internal / External Assessment

- a. As part of the internal monitoring process, Deputy CEO cum COO shall review the underlying controls of ABAC and identify any non-compliance incidences on a periodical basis.
- b. If any of XiDeLang Group's key stakeholders as defined in Clause 8.0 are found to have breached any ABAC rules and regulations or this Policy & Guidelines, including willful non-disclosure of suspected bribery and corruption, such breach may result to the following actions taken:



Key stakeholders	Actions taken
Employee	Disciplinary action by XiDeLang Group which include possible dismissal and legal action.
Vendor/ agents/ customers	i. Subjected to BOD's approval, retain business dealings; ii. Discontinue business dealings with immediate effect; iii. Termination of contract with immediate effect; or iv. Legal proceedings if required.

- b. XiDeLang shall engage with independent consultant to review and assess the adequacy and implementation of this Policy & Guidelines on a regular basis i.e. every three (3) years.

11.0 Training and Awareness Programme

- a. Periodic training and awareness programme on ABAC shall be provided to XiDeLang Group's employees and key stakeholders as defined in Clause 8.0, as appropriate to their roles. Records of training conducted shall be properly kept.
- b. Updates on this Policy & Guidelines with regards to its content as well as regulatory requirement affecting the ABAC practices shall be communicated to XiDeLang Group's employees and key stakeholders, defined in Clause 8.0.

12.0 Record-Keeping and Documentation

- a. All accounts, invoices, documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, shall be prepared and maintained with completeness as well as compliance with relevant regulatory or statutory requirements.

Importance of proper and complete records to be maintained of all payments made to and from third parties in the usual course of business as these would serve as evidence of such payments were bona fide, and not linked to alleged corrupt and/or unethical conduct.

- b. XiDeLang is determined to uphold its commitment to maintain accurate and complete records, reflecting XiDeLang's highest ethical standards and accountability.

XiDeLang ensures any and all information in the Group's documents and record keeping processes shall not:

- i. Intentionally reflect a false or misleading entry in an official company record, report, file or claim;
- ii. Be represented in a falsified, omitted, misstated, altered, concealed in any manner or form or otherwise misrepresent the facts on the Group's records;
- iii. Engage in any scheme to defraud the Group or any other individual; and
- iv. Encourage and allow any persons to compromise the accuracy and integrity of records.