



Boost Holdings Sdn. Bhd.

**ANTI-BRIBERY AND
ANTI-CORRUPTION POLICY**

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1. Abbreviation

Abbreviation	Description
ABAC	Anti-Bribery and Anti-Corruption
AGB	Axiata Group Berhad
AML/CFT	Anti-Money Laundering and Counter Financing of Terrorism
BAC	Board Audit Committee
Board	Board of Directors
BRCC	Board Risk and Compliance Committee
Boost	Boost Holdings Sdn. Bhd.
CEO	Chief Executive Officer
CSR	Corporate Social Responsibility
DC	Disciplinary/Defalcation Committee
GCEO	Group Chief Executive Officer
GCHRO	Group Chief Human Resource Officer or equivalent
GCIA	Group Chief Internal Auditor or equivalent
GCRCO	Group Chief Risk and Compliance Officer or equivalent
GDS	Gifts, Donations and Sponsorship
GDSC	Gifts, Donations and Sponsorship Committee
HOD	Head of Department
HR	Human Resources
LOA	Limits of Authority
P&P	Policies & Procedures
PEP(s)	Politically Exposed Person(s)
R&C	Risk & Compliance
RCMC	Risk and Compliance Management Committee

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Abbreviation	Description
SLT	Senior Leadership Team

Definitions

“ABAC Policy” or **“This Policy”** is defined as this Anti-Bribery and Anti-Corruption Policy.

“ABAC Procedure” refers to Anti-Bribery and Anti-Corruption Procedure.

“Associates” is defined as entities which Boost has *significant influence* but not control or joint control, generally accompanying a shareholding of between 20% and 50% of the voting rights. *Significant influence* is the power to participate in the associates' financial and operating policy decisions but *not power to exercise control or joint control over those policies*.

“Axiata Group” or **“the Group”** is defined as AGB and its Subsidiaries and Associates, owned directly or indirectly by AGB as well as joint venture entities established.

“Axiata Group Instruments” is defined as all applicable policies and procedures including but not limited to the Code of Conduct, AGB Group Policies and AGB Limits of Authorities (“LOA”).

“Boost Holdings Sdn Bhd” is defined as **“Boost”** and its subsidiaries and associates, owned directly or indirectly by Boost as well as joint venture entities established (if any).

“Boost Instruments” is defined as all applicable policies and procedures including but not limited to the Code of Conduct, Boost Policies and Boost Limits of Authorities (“LOA”).

“Board of Directors” is defined as a corporate governing body of the organisation or entity.

“Board Members” is defined as a group of individuals elected to represent the shareholders to act as a corporate governing body to supervise the activities of an organisation.

“Corporate Social Responsibility Activity” or **“CSR Activity”** is defined as a voluntary, self-regulated and ethics-driven action to ensure the sustainability of the society and our environment.

“Donation” is defined as a contribution, in cash or in kind, directly or indirectly, to a charitable organisation or association without expecting any incentives, advantages or returns.

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“Entertainment, Corporate Hospitality” is defined as anything of value, which includes but is not limited to accommodation, travel tickets, event tickets (e.g., tickets for concert organised or sponsored by Boost given to enterprise/customers/partners), meals provided or hosted by a Third Party directly or indirectly through its representatives, agents, business associates to develop and/or maintain good business/stakeholder relationship.

“Facilitation Payment” is defined as ‘speed’ or ‘grease’ payment (financial or non-financial) made directly or indirectly intending to secure or expedite the performance of a person carrying out a routine or administrative duty or function.

“Gift” is defined as anything of value, in cash or in kind, that is given to or received from a third party as a present and without expecting payment or fair value compensation from the recipient.

“GDS Policy” is defined as the Gifts, Donations & Sponsorships Policy.

“GDS Procedure” is defined as this Gifts, Donations & Sponsorships Procedure.

“Money Laundering” is defined as a process whereby criminals attempt to hide and disguise the true origin and ownership of the proceeds from their criminal activities thereby avoiding prosecution, conviction, and confiscation of the criminal funds.

“Nepotism” is defined as the act of influence whereby a Personnel seeks unfair advantage for his or her Relative employed or to be employed in Boost even though the said Relative or friend is not qualified or deserving.

“Personnel” is defined as SLT, heads, senior managers, managers and individuals at all levels including permanent and contract employees, temporary employees and trainees or interns of Boost.

“Politically Exposed Person (PEP)” is defined as follows: -

- (i) **foreign PEPs** – individuals who are or who have been entrusted with prominent public functions by a foreign country. For example, Heads of State or Government, senior politicians, senior government, judicial or military officials, senior executives of state-owned corporations and important political party officials.
- (ii) **domestic PEPs** – individuals who are or have been entrusted domestically with prominent public functions. For example, Heads of State or Government, senior politicians, senior government, judiciary or military officials, senior executives of state-owned corporations and important political party officials; or
- (iii) persons who are or have been entrusted with a prominent function by an international organisation, which refers to members of senior management. For example, directors, deputy directors and members of the board or equivalent functions.

“Public/Government Official” is defined as any person who is a member, an officer, an employee or a servant or who acts in an official capacity for or on behalf of a public body (i.e. government department or agency or instrument of a government) and includes a Foreign Public Official, a member of the administration, a member of Parliament, a member of a State Legislative Assembly, a judge of the High Court, Court of Appeal or Federal Court, and any person receiving any remuneration from public funds, and, where the public body is a corporation sole, includes the person who is incorporated as such.

“Relative” is defined as any of the following:-

- a) Personnel’s spouse
- b) Personnel’s brothers or sisters
- c) Personnel’s parents and grandparents
- d) Personnel’s children and grandchildren
- e) Personnel’s nephew or niece
- f) Personnel’s uncle, aunt or cousin
- g) Personnel’s son-in-law or daughter-in-law
- h) Spouse of the Personnel’s brothers or sisters

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- i) Personnel's spouse's parents (mother-in-law or father-in-law)
- j) Personnel's spouse's brother or sister
- k) Personnel spouse's grandparents
- l) Personnel's spouse's children or grandchildren

“Sponsorship(s)” is defined as a support, financially or non-financially, extended to an individual, entity, organisation or association to fund, care or sustain a project, activity, individual or event with the primary purpose to promote our brand and build our reputation in return.

“Stakeholders” is defined as internal and external parties that have dealings with Boost which includes all members of the Board and sub-Board Committees, Personnel, Third Parties, and other external stakeholder(s) acting for or on behalf of Boost.

“Subsidiaries” is defined as any company or entity in which Boost, directly or indirectly, has more than 50% shareholding or control.

“Terrorism Funding” is defined as a process by which terrorists fund their operations to perform terrorist acts.

“Third Party” or “Third Parties” are defined as Boost's suppliers, contractors, sub-contractors, competitors, state-owned enterprises, regulators, investors, media, analyst, vendors, agents, intermediaries, consultants, representatives, distributors, joint venture partners, business partners and other external Stakeholder(s) acting for or on behalf of Boost.

“Whistleblowing or Speak Up Channel” is defined as the whistleblowing or Speak Up platform developed and maintained/operated by an independent service provider, which has been adopted by Boost as its official communication channel for any party to lodge a complaint or concern.

2. Our Beliefs and Values

- 3.1 Boost advances and enriches Asia by developing and enhancing today's digital communications for a better tomorrow.
- 3.2 Each Stakeholder plays an important role in Boost's commitment to conducting its business fairly, impartially and in full compliance with all applicable laws and regulations in Malaysia and in all other countries where Boost operates. To the extent this Policy contradicts or is inconsistent with requirements to any law, statute or regulation, the higher standards shall prevail.
- 3.3 We strongly believe that our values of Boost's Core Values of **Winning Culture, consisting of Obsession for Customers, Courage for Change, and Passion for Collaboration**, while upholding Uncompromising Integrity and Exceptional Performance as part of our DNA, will serve as the core and foundation of our operations that enable us to provide agile, quality and reliable services and conduct business with integrity, honesty and transparency:

Uncompromising Integrity - always doing the right thing and fulfilling promises made to earn the trust of our Stakeholders. We are committed to upholding the highest standards of lawful and ethical conduct; and to demonstrating honesty, fairness, and accountability in all our dealings.

Exceptional Performance – always pushing ourselves to deliver outstanding performance. We are determined to be the winner, leader and best-in-class in what we do. While we are tough with performance standards, we are compassionate with people – we call it “performance with a heart”.

3. Introduction

4.1 Boost takes pride in its beliefs and core values of **Winning Culture, consisting of Obsession for Customers, Courage for Change, and Passion for Collaboration;** while upholding Uncompromising Integrity and Exceptional Performance as part of our DNA and is committed to conducting business with zero tolerance of any forms of bribery and corruption.

4.2 Boost embraces the core values of **Winning Culture, consisting of Obsession for Customers, Courage for Change, and Passion for Collaboration;** while upholding Uncompromising Integrity and Exceptional Performance as part of our DNA; and strictly prohibits the receipt and the giving of bribes, or participation in any acts or situations that may lead to, or be perceived as, bribes such as promises, offers, acceptance, receipt or solicitation of gifts and hospitality, anything of value, facilitation payment, or improper payment, to or from any person, entity or agency, to obtain, retain or provide an improper business advantage or favourable treatment.

4.3 All Stakeholders are committed to upholding their commitment to prevent bribery and corruption and to complying with this Policy.

4.4 The LOA, GDS P&P, and ABAC procedures detail the steps and guidelines to support the implementation of this Policy.



The ABAC Policy governs Boost's Personnel and Third-Party practices in conducting business for and on behalf of Boost.

We strongly believe that no one business opportunity or relationship is valued more than the brand and reputation of the Boost.

4. Scope, Objectives and Applicability

5.1 This Policy sets out Boost's commitment to (i) uphold its core values of **Winning Culture, consisting of Obsession for Customers, Courage for Change, and Passion for Collaboration**; while upholding Uncompromising Integrity and Exceptional Performance as part of our DNA; (ii) conduct business with zero tolerance of any forms of bribery and corruption; and (iii) ensure compliance to all applicable laws and regulations relating to ABAC. To the extent this Policy contradicts or is inconsistent with requirements to any law, statute or regulation, the higher standards shall prevail.

5.2 The objectives of this Policy are set out below:

- (i) To reinforce Boost's core values of **Winning Culture, consisting of Obsession for Customers, Courage for Change, and Passion for Collaboration**; while upholding Uncompromising Integrity and Exceptional Performance as part of our DNA, Boost's zero tolerance of any forms of bribery and corruption and its commitment to comply with all applicable ABAC laws.
- (ii) To provide guidance to Stakeholders and Third Parties on circumstances that can be or may be perceived to be improper, unethical, or related to bribery and corruption.
- (iii) To provide information on the available confidential channel available to all Stakeholders and Third Parties to raise concerns without fear of reprisal.

5.3 This Policy is applicable to:

- (i) All Stakeholders which include all members of the Board (executive and non-executive directors) and its sub-Board Committees (BAC, BRCC, etc); the senior leadership team members (CEO, CxOs, HODs, etc) and all other Personnel at Boost; and
- (ii) all Third Parties that conducts business with Boost.

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Joint-venture companies in which Boost does not have a controlling stake or co-venture and associated companies are encouraged to adopt this Policy or similar principles.

5. Responsibilities

The following illustrates the roles and responsibilities of the governance parties in place to ensure compliance with this Policy.

Board of Directors	<ul style="list-style-type: none"> • Embrace, adhere and uphold Boost’s Core Values of Winning Culture, consisting of Obsession for Customers, Courage for Change, and Passion for Collaboration; while upholding Uncompromising Integrity and Exceptional Performance as part of our DNA, in any decision-making process. • To ensure that the organisation upholds the highest ethical standards in its business operations. • Create and encourage a positive, open, honest and transparent environment where Personnel and Third Parties are comfortable to raise and report concerns. • Does not tolerate or allow discrimination or retaliation against those who raise or report genuine concerns. • Establish a proper function or person in charge to curb bribery and corruption risks in the organisation through an ABAC program.
Personnel	<ul style="list-style-type: none"> • Read, understand, and adhere to this Policy during the performance of and carrying out of duties for or on behalf of Boost. • Embrace the principle of not operating outside the law or being inconsistent with the policies and values. • Acknowledge ABAC compliance and attend regular training on ABAC-related matters. • Raise or speak up regarding suspected or actual concerns, violations, or non-compliance.
Third Party	<ul style="list-style-type: none"> • Understand and share the same core and ethical values as Boost. • Act in accordance with this Policy that is consistent with Boost’s core values during the performance of its work for or on behalf of Boost

6. Non-compliance to ABAC Policy

- 7.1 Failure to comply with this Policy may subject an individual to disciplinary action, up to and including termination of employment, in accordance with Boost's Disciplinary Policy.
- 7.2 Non-compliance to this Policy by a Personnel should be escalated immediately through the available reporting channels, including via the Speak Up Channel at <https://axiatagroup.integrityline.com>. All investigations will be done confidentially, and all complaints lodged via the Speak Up Channel will be investigated independently by the Group Investigations Unit (GIU) of the Group Internal Audit Department.
- 7.3 Failure by a Third Party to comply with this Policy and any applicable ABAC laws may result in the termination of the non-complying party's relationship with Boost and other adverse consequences.
- 7.4 Boost is committed to protect, within reason and means, anyone who reports or raises a concern in good faith, and those who participate in or conduct an investigation, from retaliation.

7. Bribery & Corruption

What is bribery?



with the intention of influencing a person's actions

8.1 Bribery is an act of giving/offering or receiving/accepting or promising to give/offer or receive/accept anything of value or gratification soliciting an undue advantage of any value (which could be financial or non-financial), directly or indirectly, irrespective of location(s) and in violation of applicable law with the intention of influencing a person's actions or decisions to obtain or retain an improper advantage or refraining from acting in relation to the performance of that person's duties.

What is corruption?



misuse of office or position or power for gain to oneself

Any form of bribery and corruption is strictly prohibited.

8.2 Corruption **involves the misuse of office or position or power for gain** to oneself, relatives, or associates, by directly or indirectly offering, giving, receiving or promising anything of value or a gratification (which could be financial or non-financial), to/from any person one is dealing with to obtain or retain business or to gain an improper business advantage which is illegitimate, immoral or incompatible with ethical standards.

8.3 Boost strictly prohibits the receipt and the giving of bribes, or participation in any acts or situations that may lead to, or be perceived as, bribes such as promises, offers, acceptance, receipt or solicitation of gifts and hospitality, anything of value, facilitation payment, or improper payment, to or from any person, entity or agency, to obtain, retain or provide an improper business advantage or favourable treatment.

8. What is anything of value or gratification?



Cash or cash equivalent, gifts and hospitality, promises or offers of services

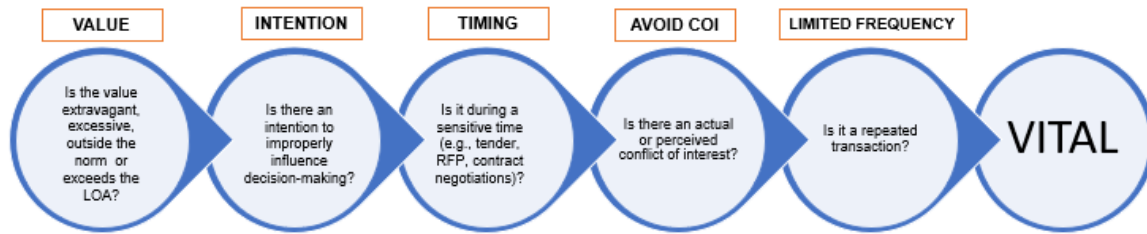
- 9.1 Gratification or bribe may be in any form, monetary or otherwise, to obtain or retain an undue business or personal advantage, which includes but is not limited to:
- a. Cash or cash equivalent, for example, money, loan, valuable security (shares, bonds etc.), rebates, commissions, discounts and jewellery.
 - b. Gifts and hospitality that are or deemed to be lavish, for example, providing or receiving 5-star hotel and first-class air travel, tour packages for self and/or Relative.
 - c. Promises or the award of contract, employment or business opportunity to any Stakeholder (directly or indirectly) in breach of Boost Instruments; and
 - d. Offers of free services of whatever nature to any Stakeholder.

9. Gifts, Entertainment and Corporate Hospitality

- 10.1 Boost has adopted a “No Gift Policy” whereby all Stakeholders are prohibited from, directly or indirectly, receiving or providing gifts. However, subject to certain narrow exceptions, Gifts may be given **subject to prior approval** in accordance with the LOA and in compliance with VITAL Principles.
- 10.2 Third Parties are prohibited from giving any Gifts, Donations, Entertainment and Corporate Hospitality to Boost Personnel or Relative, if it could reasonably give the appearance of influencing the business relationship with Boost or any business decision arising out of the business relationship.
- 10.3 Boost recognizes that occasional acceptance or offer of modest gifts, entertainment and corporate hospitality may be a legitimate contribution to good business relationships. All Stakeholders are required to observe the VITAL Principles before accepting or providing Gifts, Donations, Entertainment and Corporate Hospitality:



Common examples of modest and acceptable gifts are fruit baskets, flowers, caps, mugs, pen drives, and other tokens of Boost corporate gifts that are within Boost approved threshold.



Value – GDS Transactions offered or received shall not be (actual or perceived) extravagant, excessive, outside the norm or exceed the aggregated or equivalent threshold stipulated in the LOA. Exceptions to the general rule of **“No Gift” Policy** must be assessed with caution and approved in accordance with GDS Procedures and Boost Instruments.

Intention – Anything of Value offered or received should not convey an expressed or perceived “advantage” or “benefit”, monetary or otherwise, with the intention to improperly influence the decision-making process to obtain, secure or retain opportunity although it is occasional or within the approved value.

Timing – Anything of Value should not be offered or received during the period that may give the appearance (actual or perceived) of it being offered or received to improperly influence the decision made to obtain, secure or retain a business opportunity.



Approval in accordance with the LOA must be obtained **prior** to giving and receiving any Gifts.

Any Entertainment and Corporate Hospitality offered and received shall be in accordance with the LOA.

If you are in doubt please consult your Line Manager, or the **Risk & Compliance Division**.

Avoid conflict of interest – Anything of Value should not be offered or received if it gives rise to actual/real or perceived conflict/conflict of interest and creates an obligation or impact to the objectivity of the Personnel in making impartial decision for and on behalf of Boost. All Personnel should refrain from taking advantage of their position or exercise their authority for their own personal interest at the expense of Boost.

Limited frequency – Anything of Value offered to or received from a party should not be repetitive or have a recurring pattern, albeit the value is low to avoid any actual or perceived conflicts/conflicts of interest or inappropriate influence.

10. Donations and Sponsorships



Donation is something contributed or given (in cash or in kind) by Boost as charity without expecting any advantages or returns.



Sponsorship is financial support given to an association, organisation or event for branding display or other benefits in return, e.g. tickets/passes, hospitality etc.

11.1 Boost occasionally makes Donations and participates in Sponsorships in countries in which we operate to further our business objectives. Such Donations or Sponsorships shall not violate our core values, policies and applicable laws.

11.2 The Donations or Sponsorships should not be made to secure any improper advantage or retain any business relationship.

11.3 Good judgement and due diligence must be exercised to assess the purpose and intention of the Donation or Sponsorship, and the reputation or status of the beneficiaries. All Sponsorships or Donations shall be offered and made transparently in accordance with Boost.

All Stakeholders exercise good judgement and perform reasonable due diligence.

11. Corporate Social Responsibility (“CSR”)



CSR is a self-regulated and ethics-driven activity to ensure the sustainability of society and our environment through voluntary activity.

- 12.1 Boost actively supports various types of CSR activities in countries in which we operate, to ensure the sustainability of society and our environment.
- 12.2 CSR activities must be carefully examined and assessed for legitimacy and genuineness in not being carried out to improperly influence a business outcome.
- 12.3 The proposed recipient must be a legitimate organisation and the rightful recipient. Therefore, appropriate due diligence must be conducted to ascertain whether any Public/Government Officials are affiliated with the organisation. There should be a transparent selection and decision-making process, with proper records kept.
- 12.4 CSR activities must be approved and implemented in accordance with Boost Instruments wherein the activities are structured to ensure that the intended purpose is met, and benefits are extended to the intended recipient(s).

12. Facilitation Payments

- 13.1 Facilitation Payments are gratification or inducements to secure or expedite a routine function which one person shall be or is responsible for performing as part of his/her daily roles and responsibilities. The payments are usually small payments paid unofficially to expedite routine administrative processes on matters such as visas, permits, licenses, and custom clearance.
- 13.2 Stakeholders are prohibited to directly or indirectly offer, promise, give, solicit or accept, agree to accept, or attempt to obtain anything that might be regarded as a Facilitation Payment in any form.
- 13.3 There may be certain exceptional situations or circumstances where Stakeholder(s) may have to make Facilitation Payments under duress or coercion, including life-threatening and actual or potential loss of life, limb and liberty situations. However, it must be immediately reported to the designated R&C Officers and appropriate document(s) of such incident along with the reasons must be recorded. The R&C Officers shall take immediate action(s) as may be required.

13. Conflict of Interest

14.1 All Stakeholders have a contractual obligation and are accountable for decisions made or actions taken, which should always be in the best interest of Boost.

14.2 All Stakeholders shall recognize and avoid situations of conflict of interest (actual, real, perceived or potential) to maintain integrity and develop trust by making professional and impartial business decisions.

14.3 Conflict of interest arises when an individual's objectivity is compromised or perceived to have been compromised, and there is a conflict between his/her professional duties or responsibilities at Boost and his/her personal interest.

To make impartial decisions in the best interest of Boost by recognising actual or potential conflict of interest

14.4 If any conflict of interest is identified, even if it is perceived or potential, the Stakeholder must immediately declare and report the situation(s) as referred in the Boost Instruments. The Stakeholder shall also take the necessary actions to immediately distance, recuse or remove himself/herself from the situation.

14.5 In the event of any conflict of interest by a Third Party, they must report the same to the Boost Head of Procurement in accordance with the Supplier Code of Conduct.

14. Dealing with Third Parties

15.1 The Boost's commercial success is built upon knowing our business partner who shares the same ethical values and beliefs. Boost builds trust and a constructive business relationship or enters into a contractual agreement with Third Parties and any person or organisation working for on behalf of Boost.

15.2 All Third Parties are expected to:

- (i) comply with this Policy.
- (ii) to execute the Supplier Code of Conduct, Supplier Declaration Form and/or any other documents as shall be prescribed by Boost prior to commencement of any business activities with Boost.
- (i) participate in any due diligence activities as prescribed by Boost;
- (ii) ensure compliance with all applicable laws and regulations (including but not limited to anti-bribery and anti-corruption laws) at all times;
- (iii) ensure that any sub-contractors appointed are made aware, amongst others, of this Policy, Boost's zero tolerance to bribery and corruption and also its "No Gift" Policy; and
- (iv) carry out any business activities for and on behalf of Boost in a professional and ethical manner at all times.

15.3 For further guidance on business relationships with Third Parties, all Personnel are required to refer to the ABAC Procedures.

15. Interactions with Public/Government Officials and Politically Exposed Persons (“PEPs”)

- 16.1 Boost operates in an industry with regular interactions with Public/Government Officials (including regulators) and PEPs, who are in a position (actual or perceived) to make or influence decisions that have an effect or impact on its business and operations.
- 16.2 Boost shall never improperly influence a Public/Government Officials and PEP to seek or retain a business advantage and will make committed efforts to transact in a fair and transparent manner. A high degree of caution and diligence shall be exercised in all dealings and interactions with regulators, Public/Government Officials and PEPs.
- 16.3 When dealing or interacting with Public/Government Officials and PEPs, all Personnel are required to adhere to the ABAC Procedures, GDS P&P and applicable laws, and all rules and regulations governing interactions with Public/Government Officials.

Things to keep in mind while interacting with Public/Government Officials and PEPs

- 16.6 All Stakeholders are strictly prohibited from any acts of bribery and corruption involving Public/Government Officials and PEPs.
- 16.7 All Stakeholders, who are required to interact with Public/Government Officials (domestic and foreign) and PEPs for or on behalf of Boost shall exercise due care by observing “PLOD” principles as explained below:

Perception – All our interactions with Public/Government Officials or PEPs must be conducted professionally and aligned with the Boost’s values and code of conduct.

Legitimacy – All our interactions with Public/Government Officials or PEPs shall always be aligned with the Boost’s corporate objectives.

Objectivity – All our interactions with the Public/Government Officials or PEPs shall be conducted objectively in furtherance of our corporate values and commercial relationships.

Declaration – Any Gifts, Entertainment and Corporate Hospitality with Public/Government Officials or PEPs shall be declared by a Personnel via the VITAL System and approved in accordance with the LOA.

16.8 While maintaining professional working relationships with Public/Government Officials and PEPs, all Stakeholders shall exercise due care and diligence in all the dealings.

16.9 The Stakeholder(s) shall also not use/receive private funds for, on behalf of or to benefit the Group and/or any of the Stakeholder(s), while dealing with Public/Government Officials, PEPs or any of their relatives or associates.

17. Political Contributions

- 17.1 Boost prohibits any kind or form of political contributions. Stakeholder(s) must not use Boost's funds and resources to make contributions or donations to any political campaigns, political parties, political candidates or their respective offices/officials or any Stakeholder affiliated organisations.
- 17.2 Stakeholder(s) are prohibited from acting as follows:
- a. Using their position to influence any person to make any political contributions or to support politicians or their parties in any country.
 - b. Making any contribution or incurring any expenditure using Boost's resources to benefit any political campaign, party or politician in any country.
 - c. Using Boost's personnel, assets, facilities, equipment and resources to support any government party candidates or political campaigns; and
 - d. Contributing or donating to a charity of a Public/Government Official's choice.

18. Mergers, Acquisitions and Investments

- 18.1 Boost invests, acquires, mergers or leverages other forms of investments to extend its reach to new businesses, geographical areas and countries.
- 18.2 Any form of investment to expand Boost's footprint exposes Boost to inheriting potential fraud, bribery and corruption risks etc. Therefore, appropriate controls must be in place to mitigate, ring-fence or minimize those associated risks such as conducting comprehensive due diligence.
- 18.3 ABAC due diligence shall be applied to all investments on a risk-based approach, with the extensiveness and comprehensiveness of the due diligence proportionate to the investment and the perceived likelihood of risk. Due diligence processes shall take place before and where applicable, post-acquisition and investment.
- 18.4 Boost or its respective subsidiaries' Board and relevant committees overseeing mergers, acquisitions or investments should seek to develop a full understanding of bribery and corruption risks related to the target companies.
- 18.5 The working committee handling the merger, acquisition or investment shall ensure that the target (i.e., a company that is a target for merger, acquisition or investment) has the equivalent of Boost Instruments.

19. Avoiding Nepotism

- 19.1 Boost adheres to a transparent and fair manner in its recruitment process and does not discourage multiple Relative from working for Boost. However, Boost strictly condemns nepotism and is committed to minimizing potential, actual or perceived conflicts of interest which may arise when a Personnel reports to another Personnel or is bound by work authority in addition to family relationships, intimate relationships, and such similar relationships.
- 19.2 Boost also reserves the right to take relevant action when relationships of its Personnel's impact work ethics.
- 19.3 Any requests/references for employment received from public officials, third parties or customers shall undergo regular recruitment due process and shall be identified separately (irrespective of whether appointed or rejected). Acceptance or offer of anything of value or in kind for such cases is strictly prohibited.
- 19.4 In case any department intends to hire a relative of a Public/Government Official or customer, it should be declared to the GCRCO, and due diligence should be conducted on the individual before recruitment.

20. Anti-Money Laundering/Counter Terrorism Funding

- 20.1 Boost strictly prohibits money laundering/terrorism funding under the applicable laws and regulations in all the respective countries where it operates.
- 20.2 All Personnel are expected to be mindful of the risk that the Boost's business may be used for money laundering/terrorism funding activities and must familiarize themselves with the Boost's Policy.
- 20.3 When in doubt or if any suspicious transactions or potential cases of money laundering/terrorism funding are observed, Personnel shall immediately notify their Line Manager or the Legal/ R&C Division.
- 20.4 Any non-compliance with money laundering/terrorism funding laws, whether those of Malaysia or any foreign country where we operate, will be investigated diligently. Appropriate and immediate actions shall be taken based on the outcome of the investigation to ensure we remain committed to Boost Instruments.

21. Record-keeping and Documentation

- 21.1 Boost is committed to maintaining accurate and detailed books and records that always fairly reflect all transactions of Boost. All transactions shall be accounted in a transparent manner and accurately reflect and disclose the business rationale, purpose, substance and legality of all local and cross-border transactions, payments, and expenses.
- 21.1 Boost affirms that it will not:
- a. Alter, conceal any information, falsify and omit or misrepresent the facts of any record.
 - b. Encourage or allow anyone else to compromise the accuracy and integrity of Boost's records; and
 - c. Engage in any scheme to defraud anyone.
- 21.2 Our records management and retention policies shall also ensure records are maintained to meet the relevant legal, tax and regulatory requirements and the records that are no longer needed or are beyond the statutory retention period are securely disposed of.
- 21.3 All Personnel should take adequate measures to retain information that may be relevant for litigation purposes or be subject to a legal prohibition or stipulation until they are authorised in writing to do otherwise by the relevant department.



Boost has established a global Speak Up channel and website at <https://axiatagroup.integrityline.com>

This reporting channel is available 24 hours a day, 7 days a week.

22. Speak Up Channel

- 22.1 Boost is committed to upholding the highest standards of lawful and ethical conduct, by demonstrating honesty, fairness and accountability in all our conduct and dealings.
- 22.2 To encourage Stakeholders and Third Parties to voice their concerns, including actual or suspected misconduct, illegal or unethical behavior, Boost has established a group Speak Up Channel at <https://axiatagroup.integrityline.com>.
- 22.3 This Speak Up Channel is available 24 hours a day, 7 days a week. In addition, reported concerns can be submitted in native languages within Group's footprint.
- 22.4 An individual can opt to remain anonymous if he/she wishes and his/her identity will be protected in accordance with this Whistleblowing/Speaking Up Policy and Procedures at all stages of the investigation.
- 22.5 An individual shall ensure that there is a reasonable belief or basis for the concern, and the disclosure is made in good faith and not for personal gain or motivated by ill or malicious intention. Mere rumour or hearsay information is not the basis for speaking up or to whistle blow.
- 22.6 For further information on the Speak Up Channel, refer to Boost's Whistleblowing/Speaking Up Policy and Procedures.

23. Training and Communication

- 23.1 Trainings are key to build, refresh or improve the necessary competencies and capability of every Personnel in Boost. In this regard, Boost will provide the necessary ABAC awareness and training to its Personnel, as appropriate to their roles, risks and business scenarios they encounter.

- 23.2 All Personnel must complete any mandatory ABAC training programs organized by Boost within the stipulated timeline. Such training programs shall be monitored by the Risk and Compliance Division for its completion.

- 23.3 Boost shall communicate to its Stakeholders the necessity to comply with this Policy at the outset of business relations through the appropriate communication channels.

24. Risk & Compliance (R&C) Division

- 24.1 Boost has a dedicated R&C Division to oversee the design, implementation, monitoring and management of the Boost ABAC program.
- 24.2 The R&C Division is headed by the GCRCO and it shall perform functions as set out below within the Boost's structure, equipped to act effectively against bribery and corruption:
- a. provide advice and guidance to Personnel on ABAC matters.
 - b. take appropriate steps to ensure that adequate monitoring, measurement, analysis and evaluation of ABAC is performed.
 - c. report on the performance and monitoring of ABAC to the RCMC and the BRCC regularly.
 - d. appropriate resources shall be provided for the effective operations of the ABAC program, and the R&C shall be staffed by persons who have the appropriate competency, status, authority and independence.
 - e. to implement and strengthen the adequate procedures in Boost in accordance with all applicable laws and regulations.
 - f. To establish, monitor and report on the Corruption Risk Register for Boost to the BRCC and the Board.
- 24.3 Boost shall ensure that its corruption risk is included in its annual risk assessment of Boost.

25. Review and updates to this Policy

- 25.1 This Policy shall be monitored and reviewed at least once every two (2) years by the R&C Division. The required updates and modifications shall be recommended by the GCRCO to the BRCC which in turn shall recommend to the Board for approval. All Stakeholders shall be informed of any revisions made to this Policy.
- 25.2 Boost reserves the right to vary and/or amend the terms of this ABAC Policy from time to time.

END OF DOCUMENT