

# Niche Capital Emas

## **NICHE CAPITAL EMAS HOLDINGS BERHAD GROUP ANTI-BRIBERY AND CORRUPTION POLICY**

### **1. POLICY STATEMENT**

Niche Capital Emas Holdings Berhad (“**NICE**”) and its subsidiaries (“**NICE Group**”) are committed to fostering an anti-bribery and corruption culture and to ensure that its activities and business transactions are open, transparent and are conducted in compliance with policies and laws which include compliance with the Malaysian Anti-Corruption Commission Act 2009 and the Malaysian Anti-Corruption Commission (Amendment) Act 2018 and any of its amendments or re-enactments that may be made by the relevant authority from time to time.

It is our policy that we do not practice or condone corrupt actions or bribery.

All *NICE Group Employees and Associated Persons* are required to act fairly and with integrity in all business dealings and relationships.

### **2. SCOPE AND APPLICATION**

This Anti-Bribery and Corruption Policy (“**Policy**”) applies to all individuals working for the NICE Group at all levels and grades, and covers all jurisdictions in which the NICE Group operates.

This includes employees, directors, senior managers, managers and all individual working at all levels and grades and the Board (whether full time, part-time, contract or temporary) and any third parties associated with the Group.

In this Policy, the associated third parties shall refer to any individual or organisation that an associate may come into contact during the course of his/her engagement with the Group, which may include but not limited to suppliers, contractors, subcontractors, agents, consultants, outsourced personnel, distributors, advisers, joint venture partners, government and public bodies including their advisors, representatives and officials.

### **3. WHAT IS CORRUPTION?**

**CORRUPTION** is the abuse of power to influence the objective and fair business decision of NICE Group, or gain an improper advantage for NICE Group, or for personal gain.

# Niche Capital Emas

## NICHE CAPITAL EMAS HOLDINGS BERHAD GROUP ANTI-BRIBERY AND CORRUPTION POLICY

Page 2

CORRUPTION offences may include but are not limited to the following:

- Soliciting / Receiving / Requesting Gratification
- Offering / Giving / Promising Gratification
- Intending to Deceive
- Using Office or Position for Gratification

*In practice, a **corrupt act** means **offering, giving, receiving or soliciting** something of value in an attempt to improperly influence the decisions or actions of a person in a position or authority within an organisation.*

#### 4. GIFTS, BENEFITS AND HOSPITALITY

Generally, we discourage offering or receiving any gifts, hospitality and sponsored travel that may be perceived to unfairly influence a business relationship. However, we recognise that entertainment, gifting and acceptance of gifts, which is given and received without expectation for any business advantage in return, may be a legitimate custom or practice in business relationships to demonstrate appreciation and goodwill.

Any gift, benefit or hospitality must be unsolicited and must not affect, or in any way influence or appear to influence any material business decision, arrangement, or transaction in favour of the giver.

All NICE Group employees must exercise proper care and judgement, taking into account pertinent circumstances and business context, applicable laws, cultural norms and must comply with our Standard Operating Procedures.

#### 5. SPONSORSHIPS AND DONATIONS

We strive to support recognised organisations and events in the areas of education, humanitarian and community, environmental, health, sports, arts and culture through philanthropic donations and sponsorships as part of our Corporate Social Responsibility initiatives.

We allow sponsorships and donations for legitimate reasons and as permitted by existing laws and regulations.

# Niche Capital Emas

## NICHE CAPITAL EMAS HOLDINGS BERHAD GROUP ANTI-BRIBERY AND CORRUPTION POLICY

Page 3

### 6. MANAGING THIRD PARTIES

We are also committed to upholding the principles set out in this Policy and will operate transparently and fairly in our business dealings with third parties or service providers. This commitment is realised through continual information gathering on Associated Persons in order to obtain a high-level view of the risk profile of the Associated Persons.

We expect third parties that we work with to share our commitment to do business legally and ethically, and that they do not, in their dealings with us, engage in corruption or bribery practices.

We will not hesitate to report any act of corruption to relevant authorities and/or terminate any relationships/arrangements with the Associated Persons, if an act of corruption or bribery has been proven to have occurred.

### 7. REPORTING OF UNETHICAL CONDUCT

We encourage our stakeholders to raise concerns about any issue or suspicion of unethical conduct and corporate misdemeanours, including corrupt practices and bribery, by reporting the same to us via email or through our Group Whistleblowing channel.

To the extent possible, we will treat any report of unethical and corrupt conduct in strictest confidence and will not punish or take retaliatory action against any person for reporting a matter in good faith, and in accordance with our policies and procedures.

Our Group Whistleblowing Policy is available on the NICE's website, [www.nichecapital.com.my](http://www.nichecapital.com.my).

### 8. CONSEQUENCES OF BREACH

Under the anti-corruption laws of Malaysia, persons convicted of acts of bribery and corruption may be liable to a fine of up to 10 times the sum of gratification involved or RM1 million, whichever is higher, and/or a maximum jail term of 20 years. Internationally, similar legislation are in force, some of which may be more onerous than Malaysian laws.

Breach of this Policy (irrespective of whether any laws are breached) will be regarded by us as a serious misconduct which may lead to sanctions, including termination of employment, engagement or association with NICE Group.

# Niche Capital Emas

## NICHE CAPITAL EMAS HOLDINGS BERHAD GROUP ANTI-BRIBERY AND CORRUPTION POLICY

Page 4

### 9. STANDARD OPERATING PROCEDURES (“SOP”)

The implementation of the Policy shall be supported by our SOP on Group Anti-Bribery and Corruption (as amended from time to time).

All NICE Group Employees and Associated Persons are required to be familiar with and comply with this Policy. An Employee must notify his/her superior as soon as possible if he/she believes or suspects that a breach of this Policy has occurred or may occur.

Where there is any uncertainty for any practices which relate to this Policy or its SOP, NICE Group Employees must always seek the advice of their supervisor. Where there is still uncertainty, they should direct their concerns to Executive Committee.

Should you require further clarification about this Policy, you can email your queries to [exco@nichecapital.com.my](mailto:exco@nichecapital.com.my).

### 10. REVIEW AND AMENDMENTS TO THE POLICY

The Board shall review and assess the relevance and effectiveness of this Policy periodically to assess their effectiveness, and in any event, at least once every three (3) years pursuant to the Main Market Listing Requirement of Bursa Malaysia Securities Berhad, or as and when the Board deems necessary and/or require to ensure its relevance and effectiveness in keeping with NICE Group’s changing business environment, administrative or operational needs and any changes to legislations.

### 11. PLACEMENT OF THE POLICY ON THE COMPANY’S WEBSITE

This Policy is made available on NICE’s website at [www.nichecapital.com.my](http://www.nichecapital.com.my).

### 12. ENFORCEMENT OF THE POLICY

This Policy was adopted by NICE Board on 8 October 2024

ANTI-BRIBERY AND CORRUPTION POLICY	
DOCUMENT VERSION CONTROL	
VERSION	DATE ISSUED / REVISED
1.0	8 Oct 2024