TAS OFFSHORE BERHAD

Registration No. 200801008892 (810179-T)

ANTI – BRIBERY &
ANTI - CORRUPTION POLICY

1. INTRODUCTION

1.1 TAS Offshore Berhad ("**TAS Offshore**" or "**Company**") and its subsidiaries as may be established from time to time (collectively referred to as the "**Group**") are committed to conducting its business in a legal, transparent and ethical manner, thereby preserving the integrity and reputation of the Group.

1.2 The Group prohibits all forms of Bribery and Corruption. This Anti-Bribery and Anti-Corruption Policy ("**Policy**" or "**ABAC Policy**") sets out the parameters and framework to prevent the occurrence of Bribery and Corrupt practices within the Group.

1.3 This Policy elaborates and supplements the core principles of the Group and provides guidance on how to address improper solicitation, Bribery and other Corrupt activities or issues that may arise in the course of business.

1.4 This Policy is formulated in accordance with the Malaysian Anti-Corruption Commission Act 2009 ("**MACC Act**"), including Section 17A, and is guided by the Guidelines on Adequate Procedures issued pursuant to Section 17A(5) of the MACC Act, together with any subsequent amendments or re-enactments thereof as may be issued by the relevant authority from time to time.

1.5 This Policy also supports the Group's compliance with the relevant requirements under the Main Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**"), including Paragraph 15.29 on anti-corruption and whistleblowing policies and procedures.

1.6 The Group shall comply with all applicable laws and regulations relating to anti-bribery and anti-corruption in every jurisdiction in which it operates. In the event of any inconsistency between applicable laws and the provisions of this Policy, the former shall prevail.

2. DEFINITIONS

2.1 **"Audit Committee"** means the audit committee of the Board.

2.2 "**Board**" means the board of directors of TAS Offshore.

2.3 "**Bribery**" means the act of corruptly authorising, giving, agreeing to give, promising, offering, soliciting, receiving, or agreeing to receive any gratification.

2.4 "**Business Partners**" means an external party with whom the Group has, or plans to establish, some form of business relationship. This may include clients, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, subcontractors, suppliers, vendors, advisers, agents, distributors, representatives, intermediaries and investors.

2.5 "**Corruption**" means abuse of entrusted power for personal and / or private gain.

2.6 **"Compliance Officer"** means the Managing Director, or in his absence, the Deputy Managing Director, subject to the escalation requirements in this Policy for sensitive matters involving senior management, Directors, Public Officials, material reputational exposure or possible management override.

2.7 "**Directors**" means all independent and non-independent Directors, executives and non-executive Directors of the Group and shall also include alternate or substitute Directors.

2.8 "**Employee(s)**" means any person under employment of the Group, including directors and key senior management, and all other staff members working at all levels and grades, regardless in Malaysia or outside Malaysia and whether on a full time, part-time, probationary, contractual or temporary basis.

2.9 "**Facilitation Payment**" means small, unofficial payments or *'Duit Kopi'* made to secure or expedite the performance of an action or a service that the Group is entitled, which includes payment to obtain permits, licences or other official documents, processing government papers or obtaining utility services.

2.10 "**Family Members**" means a spouse, parent, parent-in-law, child (including an adopted child or stepchild), sibling (including an adopted sibling or stepsibling), grandparent, and the spouse of a child or sibling.

2.11 "**Gratification**" shall have the same definition in the MACC Act to mean the following:

(a) Money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;
(b) Any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
(c) Any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
(d) Any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
(e) Any forbearance to demand any money or money's worth or valuable thing;
(f) Any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and
(g) Any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f).

2.12 "**Gift(s)**" means cash or anything of value that is given or received, directly or in kind, including but not limited to goods or services, promotional products, travel, tickets to events, gratuities, discounts or personal favours that are intended to influence or reward an individual or entity.

2.13 "**Hospitality**" means meals, entertainment, invitations to events, functions or social gatherings (e.g., sporting and cultural events), business lunches or dinners, travel and overnight accommodation.

2.14 "**Management**" means the executive Directors and key senior management.

2.15 "**Public Official**" means any officer, employee or representative of any government, government agency, ministry, department, local authority, regulator, statutory or administrative body, court, public international organisation, government-owned or government-controlled entity, political party or candidate for public office, whether local or foreign, and any person acting in an official capacity for or on behalf of any of the foregoing.

3. SCOPE

3.1 This Policy applies to all Directors, Employees and Business Partners who perform work or provide services for or on behalf of the Group.

4. BOARD AND AUDIT COMMITTEE OVERSIGHT

4.1 The Board has overall responsibility for the oversight of the Group's ABAC framework, including the adoption and periodic review of this Policy. The Board shall ensure that adequate resources and support are provided for the effective implementation of this Policy.

4.2 The Audit Committee shall assist the Board in overseeing the effectiveness of the Group's ABAC controls, reviewing material findings from compliance monitoring activities, and ensuring that appropriate corrective actions are taken. The Audit Committee shall receive periodic reports on the administration of this Policy.

4.3 Management is responsible for the day-to-day implementation of this Policy, including embedding ABAC controls into the Group's operations, providing training and awareness to Directors and Employees, monitoring compliance and escalating material issues to the Audit Committee or Board as appropriate. The Compliance Officer shall coordinate the Group's compliance activities under this Policy.

5. CORRUPTION RISK ASSESSMENT

5.1 The Group shall conduct a corruption risk assessment at least annually to identify, assess and prioritise the corruption risks faced by the Group in the course of its business activities. The corruption risk assessment shall form the basis of the Group's ABAC efforts and shall be used to calibrate and improve the controls and procedures implemented under this Policy. The results of the corruption risk assessment shall be reported to the Board or Audit Committee.

5.2 The corruption risk assessment shall take into account, among other factors: the nature and geographic scope of the Group's business activities; the sectors and industries in which the Group operates; the involvement of Public Officials in the Group's business; the use of agents, intermediaries and third-party representatives; and any previous incidents of bribery or corruption within the Group or its industry. The assessment shall also consider risks relevant to the Group's operations, including shipbuilding and ship repair projects, tendering, procurement, subcontractors, agents or intermediaries, project claims, variation orders, dealings with public authorities, licences, permits, inspections, certifications, customs or port-related matters, customers and donations or sponsorships.

5.3 The corruption risk assessment shall be consistent with Paragraph 15.29 of the Listing Requirements of Bursa Securities and the Guidelines on Adequate Procedures issued under the MACC Act. A comprehensive corruption risk assessment shall be conducted at least once every three (3) years, with interim assessments conducted where necessary, including where there are material changes in law, business operations, projects, markets, Business Partners or the Group's corruption risk profile.

6. GIFTS AND HOSPITALITY

6.1 As a general principle, the Group adopts a "No Gift Practice" and prohibits both the giving and receiving of any Gifts and Hospitality, whether directly or indirectly.

6.2 Where any Gift or Hospitality is offered to a Director or Employee (whether within or outside the Group's premises), it is the responsibility of Directors and Employees to inform the offering party of the Group's "No Gift Practice". Such offers must be politely declined, except in circumstances permitted under this Policy.

6.3 Exceptions to the "No Gift Practice"

6.3.1 The Group understands that, in certain cultures or situations, the giving and receiving of Gifts and Hospitality may be common practices intended to maintain or build business relationships or as a gesture of business etiquette.

6.3.2 These are exceptions to the "No Gift Practice" where it shall not constitute a "Gift" and are permitted in the following situations:

(a) exchange of Gifts at the company-to-company level such as Gifts exchanged between companies as part of an official company's visit/courtesy call and thereafter the said Gift is treated as the Group's property;

(b) any premium/novelty items which carry the company name, company logo or other relevant details printed on them and are given out equally to members of the public or any Business Partners that serve as advertising or promotional purposes;

(c) Gifts including corporate Gifts from the Group to Business Partners and Public Officials in relation to the Group's official functions, events and celebrations, subject to Clause 10 of this Policy where Public Officials are involved;

(d) Gifts from the Group to Employees and their Family Members in relation to an internally or externally recognised company function, event and celebration; and

(e) Gifts to charitable organisations or the equivalent who have no business dealings with the Group.

6.3.3 Notwithstanding the exceptions to the "No Gift Practice" under Clause 6.3.2, there are situations where the Group prohibits Directors and Employees from giving or receiving any Gifts, including Hospitality, under the following circumstances:

(a) made with the intention or expectation of influencing a Business Partner to obtain or retain business, to gain a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;

(b) in cash or cash equivalents under any circumstances, regardless the amount, including Gift cheques or vouchers that can be converted to cash; and

(c) lavish, excessive, frequent, extravagant, not transparent and involves a conflict of interest.

6.3.4 Directors and Employees are strictly prohibited from paying for or participating in any activities which are exorbitant, illegal or immoral. This prohibition extends to social functions that are unrelated to the Group's business activities, or from giving or receiving Gifts and Hospitality where such conduct may cause the Group to be perceived in an unfavourable or improper manner.

6.3.5 Directors and Employees must, at all times, exercise sound judgement and discretion when giving or receiving such courtesies in a business setting and must comply with all applicable laws, rules and regulations in every country in which the Group operates.

6.4 Procedures on Giving and Receiving Gifts and Hospitality

6.4.1 Procedures for the giving or receiving of Gifts and Hospitality must be followed in accordance with the Flow Chart (**Appendix A**).

6.4.2 Gifts and Hospitality given or received by Directors and Employees exceeding the threshold must be declared using the Gift and Hospitality Declaration Form (**Appendix B**).

6.4.3 For declaration thresholds relating to Gifts and Hospitality for Directors, please refer to Clauses 6.5 and 6.6.

6.4.4 For declaration and approval thresholds relating to Gifts and Hospitality for Employees, please refer to Clause 6.6.

6.4.5 Notwithstanding the thresholds referred to in Clauses 6.4.3 and 6.4.4, any Gift, Hospitality, travel, accommodation, entertainment or other benefit involving Public Officials, or any person connected with a Public Official, shall require prior written approval in accordance with Clause10 of this Policy, regardless of value.

6.4.6 When in doubt, Employees must always consult the Compliance Officer prior to giving or receiving any Gift or Hospitality, taking into account the overall business context.

6.5 Declaration of Gifts and Hospitality by Directors

6.5.1 By adopting the principle of top-level commitment, all Directors shall declare Gifts and Hospitality given or received in their capacity as Directors when representing the Group.

6.5.2 Gifts and Hospitality given or received by Directors shall be declared to the appropriate governance level, as follows:

(a) a Director (other than the Chairman of the Board) shall declare to the Chairman of the Board or the Audit Committee Chairman;

(b) the Audit Committee Chairman shall declare to the Chairman of the Board; and

(c) the Chairman of the Board shall declare to the Audit Committee Chairman or, where applicable, the Senior Independent Director.

6.5.3 In addition to the appropriate governance level stated above in Clause 6.5.2, the declaration thresholds for Gifts and Hospitality applicable to Directors shall be the same as those applicable to Employees under Clause 6.6. However, Directors are only required to declare Gifts and Hospitality and are not required to seek approval, save that Gifts and Hospitality involving Public Officials shall require prior written approval in accordance with Clause 10.3.

6.6 Declaration and Approval of Gifts and Hospitality by Employees

6.6.1 Where the estimated or actual value of the Gift is RM300 and above, Employees must complete the Declaration Form and seek approval from the Compliance Officer.

6.6.2 Where the estimated or actual value of the Hospitality is RM1,000 and above, Employees must complete the Declaration Form and seek approval from the Compliance Officer.

6.6.3 Where practicable, the approval for giving or receiving Gifts and Hospitality exceeding the threshold shall be obtained in advance. Where that is not possible, the declaration must be made at the earliest opportunity thereafter.

6.7 Gift and Hospitality Register

6.7.1 The Group shall maintain a Gift and Hospitality Register. The Gift and Hospitality Register shall comprise a summary of all records relating to the giving and receiving of Gifts and Hospitality declared through the Declaration Forms by Directors and Employees.

6.7.2 The decision pertaining to the approval of Gifts and Hospitality must also be properly documented and recorded in the Gift and Hospitality Register.

6.7.3 The Group Accountant is responsible for maintaining a complete record of the Gift and Hospitality Register, whether in physical or digital form.

6.7.4 The Gift and Hospitality Register shall be presented to the Board for review at quarterly Board meetings to ensure transparency and accountability.

7. DONATION AND SPONSORSHIP

7.1 The Group supports and encourages donations and sponsorships to individuals, organisations, communities and societies that require special assistance or care. Such contributions shall be made directly to official and legitimate entities and must be capable of being publicly disclosed upon request.

7.2 All donation and sponsorship activities undertaken by the Group must not be made with the intention of Bribing another person or in a manner that could give rise to such a perception. When deciding whether to provide a donation or sponsorship, the person representing the Group must consider whether:

(a) the donation or sponsorship could directly or indirectly influence a specific business decision, serve as an inducement to gain an unfair or unethical business advantage or personal gain, or to influence a government or regulatory decision; or

(b) the donation or sponsorship may be used to hide or disguise acts of bribery committed for the benefit or advantage of the Group.

7.3 Approval of Donation and Sponsorship

7.3.1 To ensure transparency and accountability, all donation and sponsorship activities undertaken by the Group must receive prior approval as follows:

(a) where the amount of the donation or sponsorship is rm20,000 and above, approval by the board is required.

(b) where the amount of the donation and sponsorship is less than RM20,000, approval by the Compliance Officer is required.

7.4 Donation and Sponsorship Register

7.4.1 The Group shall also maintain a Donation and Sponsorship Register which shall comprise a summary of all records relating to donations and sponsorships.

7.4.2 All donations and sponsorships shall be supported by appropriate documentation, including the purpose and rationale, recipient due diligence, declaration of any relationship between the recipient and any Director, Employee, Business Partner, customer or Public Official, confirmation that the contribution is not linked to any pending, ongoing, anticipated or recently concluded tender, project award, licence, permit, inspection, certification, claim, dispute, regulatory decision or other business decision, and proof of payment and receipt. Post-disbursement evidence of use shall be obtained where appropriate.

7.4.3 The Group Accountant is responsible for maintaining a complete record of the Donation and Sponsorship Register, whether in physical or digital form.

7.4.4 Donations or sponsorships involving Public Officials, politically connected persons, customers, suppliers, Business Partners, or parties connected with any pending, ongoing, anticipated or recently concluded business or regulatory decision shall be escalated to the Board or Audit Committee for approval, regardless of amount.

8. FACILITATION PAYMENT

8.1 The Group strictly prohibits the giving and receiving of any Facilitation Payments including the solicitation, offering, or promising of such payments, whether directly or indirectly, by any person, and whether for the benefit of the Group or for the personal benefit of the Employee.

8.2 Facilitation Payment is only permissible in extreme circumstances where the personal safety of an Employee or their Family Member is at risk. In such situation, the Employee must immediately report the incident to the Compliance Officer for appropriate action. Any Facilitation Payment made must be declared to the Board and properly recorded to ensure transparency and accountability.

9. POLITICAL CONTRIBUTIONS

9.1 The Group does not make or offer monetary or in-kind political contributions to political parties, political party officials or candidates for political office.

10. DEALINGS WITH PUBLIC OFFICIALS

10.1 The Group recognises that dealings with Public Officials, including foreign Public Officials, carry a high risk of Bribery. Directors and Employees must exercise heightened caution when dealing with Public Officials and their Family Members.

10.2 Prior written approval is required before giving or receiving any Gift, Hospitality, travel, accommodation, entertainment or other benefit of any value involving a Public Official or a person connected with a Public Official, regardless of value.

10.3 In the case of Directors, such approval must be obtained from the appropriate governance level in accordance with Clause 6.5.2. In the case of Employees, such approval must be obtained from the Compliance Officer. Where the matter is material, sensitive, unusual, or may give rise to a perception of impropriety, the matter shall be escalated to the Audit Committee Chairman or the Board, as appropriate.

10.4 Any such Gift or Hospitality must not be excessive or lavish, must be reasonable and proportionate, must be commensurate with the official designation of the Public Official, and must not be provided in his or her personal capacity.

10.5 Any Gifts or Hospitality involving Public Officials shall be limited to circumstances where such conduct genuinely facilitates promotional, business or educational meetings. Gifts or Hospitality must be offered without any expectation of influencing the Public Official to obtain or retain any commercial advantage. Such Gifts or Hospitality must be modest, lawful, transparent, proportionate and properly documented, and shall not be provided during or in connection with any tender, project award, licence, permit, inspection, certification, claim, dispute, regulatory decision or other business decision.

10.6 All Directors and Employees must act professionally and ethically to ensure that any giving or receiving of Gifts and Hospitality involving Public Officials or their Family Members is properly recorded in the Register, and that such dealings are fully transparent, properly documented and duly accounted for.

11. RESPONSIBILITIES OF DIRECTORS, EMPLOYEES AND BUSINESS PARTNERS

11.1 All Directors, Employees and Business Partners are responsible for understanding and complying with this Policy.

11.2 The Group regards Bribery and Corruption as a serious matter. Any violation of this Policy shall be dealt with seriously and may result in a review of employment, appointment, or business arrangements. Disciplinary or corrective actions may include reprimand, suspension, dismissal, termination of business relationships, blacklisting, and/or reporting to the relevant authorities.

11.3 Any actual or suspected violation of this Policy must be reported through the whistleblowing channel established under the Group's Whistleblowing Policy.

11.4 The Group is committed to ensuring that no person faces retaliation for reporting in good faith of any suspicion of actual or potential Bribery or Corruption offences, whether they have occurred or are anticipated. All such reports shall be treated confidentially.

11.5 All Directors, Employees and Business Partners must confirm that they have read, understood and agree to comply with this Policy by duly completing the respective prescribed acknowledgement forms (**Appendix C, D** and **E**).

12. DEALINGS WITH BUSINESS PARTNERS

12.1 The Group shall conduct due diligence on Business Partners on a risk-based basis, having regard to the nature of the relationship, value of the transaction, corruption risk exposure, involvement of Public Officials, use of agents or intermediaries, geographical risk, and any other relevant risk indicators. Enhanced due diligence shall be conducted for higher-risk Business Partners, including agents, intermediaries, consultants, government-facing representatives, high-value contractors, major suppliers and parties involved in tendering, procurement, permits, licences, inspections, certifications or claims. Due diligence shall be performed prior to entering into any formal relationship and periodically thereafter, as set out in the Due Diligence Checklist for Business Partners (**Appendix F**).

12.2 The Group shall incorporate standard anti-bribery and corruption clauses into all contracts with Business Partners, enabling the Group to terminate the contract in the event that any act of bribery or corruption is proven to have occurred.

12.3 Joint venture companies in which the Group is a non-controlling shareholder, partner, or associate are encouraged to adopt this Policy as a minimum standard or to implement similar principles and standards as part of their anti-bribery and corruption framework.

12.4 All Business Partners entering into dealings with the Group shall sign and return to the Group the Notice to all Business Partners (**Appendix G**).

13. RECRUITMENT OF EMPLOYEES

13.1 In the recruitment of Employees, the Group must conduct appropriate background checks to ensure that potential candidates have not been convicted of any Bribery or Corruption offences.

13.2 Employees' Acknowledgement forms in relation to this Policy shall be documented and retained by the Group's Human Resource Department throughout the Employee's employment.

14. CONFLICT OF INTEREST

14.1 Directors and Employees must avoid any conflict of interest with the Group and must not use their positions, influence or knowledge gained directly or indirectly in the course of their duties or employment for private or personal advantage.

14.2 Should an actual or potential conflict of interest arise, or may arise, the affected Directors and Employees shall make full disclosure of the nature and extent of such conflict. Examples of conflicts of interest include, but are not limited to: personal or family interests in suppliers, subcontractors, customers, agents or consultants; receipt of referral fees, commissions or other personal benefits; outside employment or business interests; employment or engagement of relatives; or any personal relationship or interest that may influence procurement, tendering, project, finance, payment, recruitment or business decisions. Any person with an actual, potential or perceived conflict of interest shall disclose the conflict promptly and abstain from the relevant evaluation, negotiation, recommendation, approval or decision-making process.

15. FINANCIAL AND NON-FINANCIAL CONTROLS

15.1 The Group shall implement and maintain appropriate financial controls to reduce the risk of bribery and corruption. Such controls include, but are not limited to: separation of duties between authorisation, recording and payment functions; defined approving powers and monetary limits; requirements for multiple signatories on high-value transactions; and regular reconciliation and review of financial records. No off-the-books accounts, funds or transactions shall be maintained or conducted by the Group.

15.2 The Group shall also implement and maintain appropriate non-financial controls to reduce the risk of bribery and corruption. Such controls include, but are not limited to: separation of duties in procurement and tendering processes; defined approval and delegation frameworks; pre-tendering controls and transparent vendor selection criteria; periodic compliance monitoring and internal audit; and mandatory declaration and recusal requirements for conflicts of interest. These controls shall be reviewed periodically to ensure their continued effectiveness.

16. REPORTING CHANNEL

16.1 Employees and Business Partners are encouraged to report any actual or suspected instances of Bribery or Corruption, provided such reports are made in good faith and without malicious intent.

16.2 The reporting channel shall be accessible to internal and external parties and may be used anonymously. Anonymous reports shall be assessed based on the seriousness of the allegation, credibility of information provided, available supporting evidence and the Group's ability to investigate the matter.

16.3 Where an Employee or Business Partner suspects a violation or breach of this Policy, they shall complete the whistleblowing form appended to the Whistleblowing Policy and submit it through the designated reporting channel. The Whistleblowing Policy is available on the Company's website.

17. TRAINING, COMMUNICATION AND AWARENESS

17.1 The Group's Human Resources Department shall be responsible for providing clear and effective training and communication on this Policy to all Employees of the Group.

17.2 The Group shall conduct the following training and awareness activities to ensure that Directors, Employees and Business Partners have a clear understanding of the standards of conduct expected of them under this Policy:

(a) ABAC training for all new Employees during induction, to be completed within a reasonable period of joining the Group;

(b) periodic refresher training for the Board and Employees, at such intervals as the Compliance Officer may determine;

(c) role-specific training for Employees in higher-risk functions, including procurement, project management, finance, contract administration, human resources, and Employees whose duties involve regular dealings with Public Officials or Business Partners;

(d) periodic communication of this Policy and its key requirements to Business Partners, including by making this Policy available on the Company's website;

(e) maintenance of training records and signed acknowledgement forms for all Directors and Employees; and

(f) periodic reporting of training completion rates and any material gaps to the Board or Audit Committee, as appropriate.

17.3 This Policy shall be made available at the Company's website for access by all Business Partners and other stakeholders of the Group.

18. RECORD KEEPING

18.1 The Group shall retain written or digital records of operational documents, customer identification documents, business correspondence, and security-related documents for a minimum period of seven (7) years after the termination or conclusion of the relevant business relationship, in order to comply with any requests from the relevant authorities.

18.2 Without limiting the generality of Clause 18.1, the Group shall retain the following ABAC-related records for a minimum period of seven (7) years, or such longer period as may be required by applicable law or regulation:

(a) Gift and Hospitality Declaration Forms, approvals and the Gift and Hospitality Register;

(b) donation and sponsorship requests, approvals and the Donation and Sponsorship Register, together with all supporting documentation;

(c) Business Partner due diligence records, including risk assessments, background check results and related documentation;

(d) conflict of interest declarations and related recusal records;

(e) training attendance records, training materials and signed Employee acknowledgement forms;

(f) whistleblowing reports and records of investigations, findings and outcomes, subject to applicable confidentiality obligations; and

(g) records of approvals, exceptions and remedial actions granted or taken under this Policy.

19. REVIEW

19.1 This Policy and the Group's Whistleblowing Policy shall be reviewed at least once every three (3) years to assess their continued effectiveness, relevance and the adequacy of the controls and procedures implemented to prevent Bribery and Corruption.

19.2 The review shall be consistent with Paragraph 15.29 of the Listing Requirements and the Guidelines on Adequate Procedures. The outcome of such review shall be reported to the Board or Audit Committee.

19.3 This Policy was reviewed and approved by the Board on 23 July 2026.