



**Anti-Bribery and Corruption
Policy**

31 May 2020

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1. Introduction

RGB International Berhad and its subsidiaries ('**RGB**') adopt a zero tolerance approach towards bribery and corruption and are committed to conducting all aspects of their business professionally, fairly and with integrity wherever they operate. In upholding this commitment, RGB undertakes to develop, implement and enforce sound practices to prevent acts of bribery and corruption.

1.1 Purpose

This Anti-Bribery and Corruption Policy ("Policy") establishes RGB's standards for compliance with the Malaysian Anti-Corruption Commission Act 2009 ("MACC Act"), U.S. Foreign Corrupt Practices Act 1977 ("FCPA"), UK Bribery Act 2010 ("UK Bribery Act") and other anti-bribery and corruption laws, regulations and international conventions in countries where RGB engages in business transactions. If local laws or regulations have stricter requirements, these supersede the requirements stated in this Policy.

This Policy should be read in conjunction with RGB's *Code of Ethics and Conduct, Whistleblowing Policy, Sustainability Policy* and other general management policies.

1.2 Scope of application

This Policy extends to the domestic and foreign operations of RGB and is defined as follows:-

- (a) A company incorporated under the Companies Act 2016 and carries on business in Malaysia or elsewhere;
- (b) A company wherever incorporated and carries on business or part of business in Malaysia;
- (c) A partnership established under the Partnership Act 1961 and carries on business in Malaysia or elsewhere;
- (d) A partnership wherever formed and carries on business or part of business in Malaysia.

This Policy is integrated with the obligations which RGB is already subject to by virtue of the applicable laws and regulations and in conjunction with existing policies and procedures in place.

This Policy thereby applies equally to all individuals, including directors and senior managers and employees (whether permanent or temporary) of RGB. Although this Policy is specifically written for RGB directors and employees, RGB expects that agents, consultants, suppliers, vendors and any third party intermediaries or representatives pertaining to any gaming and gaming related business transaction or services for or on behalf of RGB will comply with it in relevant part when performing such transaction or services. Joint venture partners and the respective joint-venture companies in which RGB is a non-controlling co-venture as well as companies associated with RGB wherever located, are encouraged to adopt these or similar principles and standards. Each individual has a personal responsibility and obligation to conduct RGB's business activities ethically and in compliance with the law.



1.3 Effective date

The Policy was initially enforced on 1 August 2015 (“Effective Date”) and various amendment was made as and when necessary thereon.

2. Policy Overview

In alignment with the Malaysian MACC Act, U.S. FCPA, UK Bribery Act as well as other similar anti-bribery and corruption laws and regulations in the jurisdictions that RGB operates, RGB strictly prohibits bribery or other improper payments in any of its business operations. This prohibition applies to all business activities, whether they involve government officials or are wholly commercial but is of particular importance when involving the former.

Improper payments prohibited by this policy include bribes, kickbacks, excessive gifts or entertainment, or any other payment made or offered to obtain an undue business advantage. These payments should not be confused with reasonable and limited expenditures for gifts, business entertainment and other legitimate activities directly related to the conduct of RGB’s business.

In summary, RGB, its directors, officers, employees and third parties **shall not**, either directly or indirectly through a third party:-

- (a) authorize, offer, or pay anything of value to any entity or individual in particular any government official, political party or candidate, hereinafter referred to as “Official” for the purpose of influencing or causing another person to influence any act or decision of the entity or individual in order to obtain or retain an advantage in the course of business;
- (b) authorize, offer or pay anything of value to any official to facilitate or expedite a routine procedure;
- (c) authorize, offer or pay anything of value while knowing or having reason to know that any portion of the payment will be used illegally;
- (d) demand, solicit or accept an improper payment;
- (e) falsify books and records; or
- (f) engage in any activity that might lead to a breach of this Policy.
- (g) RGB has developed a comprehensive program for implementing this Policy, through appropriate guidance, training, investigation and oversight.

2.1 Overview of the Malaysian Anti-Corruption Commission Act 2009

The Malaysian Anti-Corruption Commission Act ('**MACC Act**') gazetted and enforced in January 2009. Subsequently the Act was amended ('**MACC (Amendment) Act 2018**') on 4 May 2018 introduces a new section, **Section 17A** to the 2009 Act. The amended Act serves to introduce the following provisions:

- **Corporate Liability Provision** to hold commercial organisations vicariously liable for corrupt acts of persons associated with them;
- **Deeming Provision** to hold directors and persons concerned with management personally liable for an offence committed by persons associated with the commercial organisations.

The Act's principal objective is to promote the integrity and accountability of the public and private sectors administration by constituting an independent and accountable anti-corruption body; and educate the public at large, about corruptions and its effects, with much emphasis given to the public authorities and officials.

There are predominantly three concepts introduced by virtue of section 17A as follows:

(i) *Principle of corporate liability*

Under Section 17A(1) introduced the **principle of corporate liability for anti-bribery laws**. The liability of a person associated with the commercial organisation is imposed on the commercial organisation.

(ii) *Shift on onus of proof*

Under Section 17A(4) provides that if a commercial organisation is charged for the offence stipulated in section 17A(1), the **onus of proof** is on the organisation to prove that it had in place adequate procedures to prevent the commission of the crime.

(iii) *Deemed offence of directors/management*

Under Section 17A(3) provides that the directors or persons concerned in the management of the commercial organisation are **deemed** to have committed the offence unless they could demonstrate that they had exercised due diligence.

2.1.1 Coverage

The MACC Act applies to both the private sector and to public bodies/officers of a public body.

2.1.2 Key MACC Definitions

(i) *Gratification*

The MACC Act defines bribe as 'gratification', which includes both pecuniary and non-pecuniary bribes. Generally, gratification is defined as money, donation, gift, any valuable thing of any kind,

any forbearance to demand any money or money's worth or valuable thing, any other service or favour of any kind, or any offer, undertaking or promise of any such gratifications.

(ii) Officer of a public body

Under the MACC Act, 'officer of a public body' is defined as any person who is a member, an officer, an employee or a servant of a public body. This includes 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;

A public body includes the federal government, state government, local authorities, and their departments, services and undertakings. Companies or subsidiaries over which a public body has controlling power or interest, and various registered societies and trade unions.

(iii) Commercial organization

Pursuant to Section 17A(8) of MACC Act 2009, commercial organization is defined as:

- (a) A company incorporated under the Companies Act 2016 and carries on business in Malaysia or elsewhere;
- (b) A company wherever incorporated and carries on business or part of business in Malaysia;
- (c) A partnership established under the Partnership Act 1961 and carries on business in Malaysia or elsewhere;
- (d) A limited liability partnership registered under the Limited Liability Partnership Act 2012 and carries on business in Malaysia or elsewhere;
- (e) A partnership wherever formed and carries on business or part of business in Malaysia.

(iv) Persons associated

Persons associated is defined as:

- (a) A director, controller, officer or partners;
- (b) An employee of the commercial organisation who performs services for and on behalf of the commercial organisation.

2.1.3 Penalties for violation of the MACC Act

Under Section 17A(2) of MACC Act 2009, any person who commits an offence shall on conviction be liable to:

- A fine of not less than ten times the sum or value of the gratification or one million ringgit, whichever is the higher.
- Imprisonment for a term not exceeding 20 years or both.

2.1.4 Applicability of the MACC Act to RGB

RGB is subjected to the MACC Act as it is duly incorporated under the Companies Act 2016 and carries on a business or part of a business in the Malaysia. In addition, the application of the MACC Act extends to where RGB participates or cooperates with a company wherever incorporated and carries on a business or part of a business in Malaysia, e.g. RGB acts as a distributor or enter into joint venture with a foreign company.

2.2 Overview of the U.S. Foreign Corrupt Practices Act

The FCPA is a U.S. federal law that governs dealings between U.S. businesses and foreign officials.

The FCPA contains both anti-bribery and accounting provisions:-

- The *anti-bribery provisions* make it unlawful for any U.S. company and its employees or agents to offer, promise, pay or authorize the payment of money or “anything of value” to a “foreign official” in order to influence any act or decision of the foreign official in his or her official capacity or to secure any other improper advantage in order to obtain or retain business. This prohibition applies whether the offer or payment is made directly or through another person.
- The *accounting provisions* require U.S. companies and their controlled affiliates to keep accurate books and records of the transactions in which they engage and to maintain a system of internal controls. FCPA accounting requirements apply to all business activities, not just those involving foreign officials.

2.2.1 Coverage

The FCPA has an extraterritorial reach and can apply to conduct both inside and outside the U.S. The FCPA covers:-

- U.S. persons and businesses (domestic concerns);
- U.S. and foreign public companies listed on stock exchanges in the United States or which are required to file periodic reports with the Securities and Exchange Commission (issuers); and
- Certain foreign persons and businesses acting while in the territory of the United States (territorial jurisdiction).

The FCPA also applies to any directors, officers, employees or agents of U.S. companies and foreign issuers.

2.2.2 Key FCPA Definitions

“*Anything of value*” includes not only cash and cash equivalents, but also gifts, entertainment, travel expenses, accommodations, and anything else of tangible or intangible value.



A “foreign official” includes but is not limited to, any employee, agent or instrumentality of any foreign government outside of the U.S., including departments or agencies of a foreign government, any organization controlled by the government, foreign political parties, and candidates for office in a foreign country.

2.2.3 Penalties for violation of the FCPA

The FCPA can subject both the company as well as individual employees to substantial criminal and civil penalties for violation of its anti-bribery and record-keeping provisions. Such penalties are summarized in the table below and further explained in the subsequent paragraphs:-

| Violation | Penalty | Company | Individual |
|-------------------------|---------|--|---|
| Anti-bribery provisions | Civil | Up to USD10,000, plus additional fines up to USD500,00 | <ul style="list-style-type: none"> Up to USD10,000, plus additional fines up to USD100,000 |

| Violation | Penalty | Company | Individual |
|---------------------------|--------------------------|---|---|
| Record-keeping provisions | Criminal Criminal | <ul style="list-style-type: none"> Up to USD2 million <i>per violation</i> or alternatively, twice the pecuniary gain Up to USD25 million <i>per violation</i> or alternatively, twice the pecuniary gain or loss | <ul style="list-style-type: none"> Up to USD100,000 <i>per violation</i> or alternatively, twice the pecuniary gain, and up to 5 years imprisonment <i>per violation</i> Up to USD5 million and/ or up to 20 years imprisonment <i>per violation</i> or alternatively, twice the pecuniary gain or loss |

(a) Violation of anti-bribery provisions

Businesses may be fined up to USD2 million *per violation*, or, alternatively, twice the amount gained from the violation, for criminal violations of the anti-bribery provisions. In addition to criminal penalties, a civil penalty of up to USD10,000 may be imposed upon a company that violates the anti-bribery provisions, against any officer, director, employee or agent, or a stockholder acting on behalf of a company.

Individuals who violate the anti-bribery provisions may be fined up to USD100,000 *per violation* or twice the amount gained resulting from the unlawful payment(s) and may be imprisoned for up to five years. The company may not reimburse an officer, director, employee or agent for the amount of the fine involved. In addition any officer, director, employee or agent of the company can be prosecuted even if the company is not.

(b) Violation of accounting provisions

Individuals who willfully violate the accounting provisions of the FCPA may be fined up to USD5 million or imprisoned up to twenty years, or both, *per violation*. A corporation may be fined up to USD25 million *per violation*. Alternatively, both individuals and corporations violating the FCPA's accounting provisions may be subject to fines of up to twice the amount of any gross pecuniary gain or loss resulting from such violation.

2.2.4 Applicability of the FCPA to RGB

Even though RGB does not fall within the definition of a U.S. business as of the Effective Date of this Policy, because RGB serves as an agent of U.S. businesses, its activities are subject to the purview of the FCPA.

2.3 Overview of the UK Bribery Act 2010

The UK Bribery Act is an Act of the Parliament of the United Kingdom that covers the criminal law relating to bribery. The UK Bribery Act makes organizations and their employees liable for acts of bribery committed in the UK and abroad.

The UK Bribery Act specifies four (4) offences:-

1. *Offering, promising or paying a bribe*, where a person offers, promises or gives a financial or other advantage:-
 - (i) to induce another person to perform improperly a relevant function or activity, or to reward a person for the improper performance of such a function or activity; or
 - (ii) and the person knows or believes that the acceptance of the advantage would itself constitute the improper performance of a relevant function or activity.
2. *Requesting, agreeing to receive or receiving a bribe*, where:-
 - (i) a person requests, agrees to receive or accepts a financial or other advantage directly or through a third party:-
 - (a) intending that, in consequence, a relevant function or activity should be performed improperly whether or not by that person;
 - (b) and the request, agreement or acceptance itself constitutes the improper performance by that person of a relevant function or activity regardless of whether the person knows or believes that the performance of the function or activity is improper;
 - (c) as a reward for the improper performance (whether or not by the said person) of a relevant function or activity regardless of whether the person knows or believes that the performance of the function or activity is improper; or
 - (ii) in anticipation of or in consequence of a person requesting, agreeing to receive or accepting a financial or other advantage, a relevant function or activity is performed improperly by that person or another person at the first person's request or with his or her

assent or acquiescence regardless of whether either person knows or believes that the performance of the function or activity is improper.

3. *Bribery of a foreign public official*, where a person, with an intention to influence a recipient in the recipient's capacity as a foreign official to obtain or retain business, or an advantage in the conduct of business:-
 - (i) directly or through a third party, offers, promises or gives any financial or other advantage to the foreign public official or to another person at the foreign public official's request or with his or her assent or acquiescence, and
 - (ii) the foreign public official is neither permitted nor required by the applicable written law to be influenced in his or her capacity as a foreign public official by the offer, promise or gift.
4. *Corporate liability for "failing to prevent" bribery due to inadequate procedures to prevent such actions*, where a company is guilty of an offence if a person associated with it bribes another person intending (a) to obtain or retain business for the company, or (b) to obtain or retain an advantage in the conduct of business for the company.

2.3.1 Coverage

As with the FCPA, the UK Bribery Act has an extraterritorial reach and can apply to conduct both inside and outside the UK. The UK Bribery Act covers a company that either "carries on a business, or part of a business" in the UK or is incorporated in the UK, regardless of where the underlying acts or omissions take place.

In addition to company liability, individuals can be guilty of an offence even if no act or omission was in the UK, if:

- the conduct would have been illegal in the UK, and
- the individual has a "close connection" to the UK; e.g., UK national or person resident in the UK.

Finally, companies may be liable for acts of its "associated persons" wherever in the world these acts occur. An "associated person" is defined broadly as any "person who performs services for or on behalf" of the company. Associated persons may therefore include third parties: consultants, agents, suppliers, and distributors.

2.3.2 Penalties for violation of the UK Bribery Act

The UK Bribery Act can subject both the Company as well as individual employees to substantial criminal penalties. Individuals may be subject to up to ten years' imprisonment and potentially unlimited fines. Entities may be subject to potentially unlimited fines.

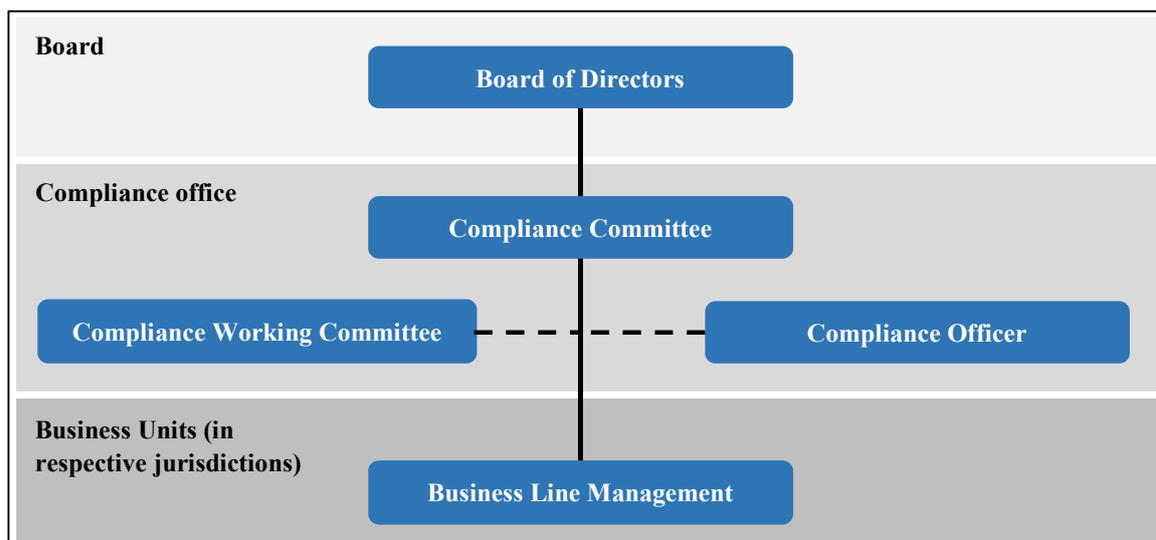


2.3.3 Applicability of the UK Bribery Act to RGB

RGB may be subject to the UK Bribery Act if it carries on a business or part of a business in the UK. In addition, where RGB acts as an agent of companies that carry on a business or part of a business in the UK or are incorporated in the UK, it may be required by its UK principals to subscribe to the same legal and ethical standards in compliance with the provisions of the UK Bribery Act.

3. Compliance structure and roles and responsibilities

RGB has in place, the following structure, for the purpose of monitoring compliance with the requirements of this Policy and the applicable anti-bribery and corruption laws and regulations including but not limited to, the MACC Act, FCPA and the UK Bribery Act.



RGB’s **Board of Directors** (“Board”) has overall responsibility for ensuring this Policy complies with RGB’s legal and ethical obligations, while being able to delegate authority to carry out the necessary compliance monitoring activities and to ensure adequate compliance procedures are in place to prevent the occurrence of corrupt practices in relation to the business activities. However, the Board remains accountable for any anti-bribery and corruption related sanctions or penalties.

The **Compliance Committee** shall report to the Board and shall be responsible for:

- (a) establishing and maintaining the practices and procedures necessary to implement this Policy and prevent any violation of its provisions;
- (b) monitoring the validity and effectiveness of the Policy and propose, if necessary, revisions and updates to the Policy to address changes in RGB’s organizational structure or business and /or applicable anti-bribery and corruption laws;
- (c) performing periodic checks to ensure that activities are carried out in accordance with the Policy;
- (d) defining and monitoring the information flow which allows and enables the Compliance Committee to be periodically updated by the relevant functions on the activities performed, and to develop, if necessary, additional communication and reporting requirements, to ensure timely acknowledgement of Policy infringements;



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- (e) verifying the effective application of the Policy and identifying any issues related to ethical behaviour, including acting on any findings resulting from the analysis of the reported concerns
- (f) managing and overseeing investigations into suspected violations of the provisions under this Policy, the MACC Act, FCPA, UK Bribery Act or other applicable anti-bribery and corruption laws and regulations;
- (g) notifying in a timely manner, the Board of any violations of the provisions under this Policy, the MACC Act, FCPA, UK Bribery Act or other applicable anti-bribery and corruption laws and regulations;
- (h) checking periodically, with the support of relevant functions, the validity of contractual clauses with third parties aimed at ensuring observance of the Policy;
- (i) promoting and organizing, in cooperation with the Human Resources department, training of relevant company personnel to ensure understanding and to create and maintain awareness of the Policy; and
- (j) Without prejudice to the clauses herein contained, the Compliance Committee may grant its approval in exceptional circumstances based on its merit without contradicting this Policy.

The appointment and composition of the Compliance Committee, and any changes thereto, shall be approved by a resolution of the Board. The Compliance Committee shall have three (3) members comprising the SVP of Corporate & Regulatory Compliance Department, FC of Finance Department and GM of Credit Control & Risk Assessment Department. **The condition for approval is two (2) out of three (3) members of the committee.**

The Compliance Working Committee comprising the representative from the Regulatory Compliance Department, Finance Department and Credit Control & Risk Assessment Department.

The **Compliance Officer** and **Compliance Working Committee** shall assist the Compliance Committee in discharging its responsibilities and duties with respect to this Policy. The Compliance Officer is tasked to (i) perform the day-to-day monitoring activities to ensure compliance with the provisions of this Policy, the MACC Act, FCPA, UK Bribery Act and other applicable anti-bribery and corruption policies, and (ii) maintain the relevant records and registers in line with the compliance procedures set out under Section 5 of this Policy. The Compliance Working Committee will (i) coordinate and undertake integrity due diligence on all third parties intending to establish or continue a business relationship with RGB, and (ii) provide advice on the provisions of this Policy, including responding to requests for information or guidance.

The **Business Line Management** is responsible for implementing and overseeing the compliance procedures and monitoring activities in their business units. Losses due to breaches in this Policy will be allocated to the respective business units.



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In addition to the above, management at all levels are responsible for ensuring those reporting to them are made aware of and understand this Policy and, if deemed necessary, are given adequate and regular training on it.



4. Responsibilities of the users of this Policy

It is the individual responsibility of each director, employee and third party to:-

- (a) Read, understand and comply with this Policy;
- (b) Comply with the MACC Act, FCPA, UK Bribery Act and other anti-bribery and corruption laws;
- (c) Participate in the necessary training as directed by management;
- (d) Make sure their subordinates receive the training needed to understand the laws and regulations governing international transactions; and
- (e) Raise concerns regarding this Policy, the MACC Act, FCPA, UK Bribery Act and other anti-bribery and corruption laws - including any suspected violations to the Compliance Committee.

5. Compliance Procedures

5.1 Gifts

The term “Gift” refers to anything of value given to show goodwill, friendship, appreciation or support. Giving or accepting gifts that could influence or appear to influence the business judgment of the recipient is not permitted by RGB and may incur criminal or civil penalties. Any employee who is offered a gift in exchange for business or any type of service, must decline the offer and report to the respective Head of Department (“HOD”) and Compliance Officer or Compliance Committee immediately.

5.1.1 Giving Gifts

In some countries, it is traditional to present gifts to business associates or customers for festivals and customary celebrations such as New Year, Christmas and other national celebrations where such gift giving is widely accepted and consistent with the rules and practices applicable to the giver or recipient.

All the expenses incurred must be properly approved, supported by original receipts (*where possible and subject to acceptance by the Finance Department*) and recorded in the correct account code in RGB’s books and records.

All gifts to any third parties in excess of USD300 in value (per occurrence for each recipient) must be pre-approved by the relevant approver(s) as stated in RGB’s Delegation of Authority as well as the Compliance Officer via the ***Gift, Meal, Entertainment and Travel Pre-Approval Form (Appendix A)***. Similarly, once the cumulative value of gift(s) to any third party exceeds USD1,000 in a six (6) months period, any subsequent gift(s) to the recipient will require pre-approval from the same parties. In the event that immediate approval could not be obtained, the said expense must be ratified by the Compliance Officer within 7 days following its incurrence provided that it is adequately supported and with proper justification. As for gifts given by the Compliance Officer himself, pre-approval should be obtained from the Compliance Committee.

A copy of the approved ***Gift, Meal, Entertainment and Travel Pre-Approval Form*** is to be forwarded to the Compliance Officer who is required to maintain a record of all gifts to any third parties in the ***Gift Register (Appendix C)*** for audit purposes and to enable proper tracking of cumulative expenses. All gifts are required to be recorded in the Gift Register regardless of their value. All gifts to any third parties are also to be recorded under the correct account code in RGB’s books and records.

Employees are strictly prohibited to give cash or cash equivalents (i.e. gift cards or vouchers that can be redeemed as cash), both directly or indirectly to any third parties.

Gifts which are illegal/ in breach of local or foreign laws, sexual in nature and extravagant/ excessive are strictly prohibited.

In addition to the limitations outlined in this Policy, employees are encouraged to be wary of the standards exercised by the recipient with respect to the receiving of gifts. In circumstances where employees are made aware that the recipient’s own policy is more stringent than RGB’s (e.g. lower threshold than that accorded by RGB’s policy), the recipient’s policy shall take precedence.

5.1.2 Accepting Gifts

Accepting of gifts is prohibited by RGB where the general principle is to immediately refuse or return such gifts. Where culturally it is not appropriate to decline the offer of a gift, the gift may be accepted on behalf of RGB, provided it is then declared to the HOD and Compliance Officer or Compliance Committee, whereby they must determine the treatment of the gift whether to:-

- a. Donate the gift to charity; or
- b. Shared with other employees in the department; or
- c. Hold it for departmental display.

In these limited circumstances, a **Gift Declaration Form** for accepting gifts attached in *Appendix B* must be filled and the form would require pre-approval from the HOD and Compliance Officer or Compliance Committee. This form is to be maintained by the respective Department and a copy is to be forwarded to the Compliance Officer. All gifts are to be recorded in the **Gift Register** log maintained by the Compliance Officer for audit purposes regardless of their value.

Under no circumstances may an employee or his/her family/household member accept gifts in the form of cash or cash equivalents (i.e. gift cards or vouchers that can be redeemed as cash).

5.2 Meals, Travel and Entertainment

Expenses relating to meals, travel and entertainment cannot be used or viewed to be used as an inducement or reward to obtain favourable decisions or treatments from any third parties and must not be extravagant in nature.

All the expenses incurred must be properly approved, supported by original receipts (*where possible and subject to acceptance by the Finance Department*) and recorded in the correct account code in RGB's books and records.

5.2.1 Giving Meals and Entertainment to Third Parties

Entertainment is defined as an event other than a business meal when a RGB employee is present at an activity together with the persons being entertained. In the context of this Policy, entertainment includes but is not limited to, corporate events or activities (e.g. gaming shows, gala dinners and events hosted or sponsored by RGB). If the RGB employee is not present at the event, the item would then be considered as a gift which falls under Section 0.

All meals and entertainment to any third parties in excess of USD300 in value (per occurrence for each recipient) must be approved by the relevant approver(s) as stated in RGB's Delegation of Authority as well as the Compliance Officer via the **Gift, Meal, Entertainment and Travel Pre-Approval Form** (*Appendix A*). Similarly, once the cumulative value of meals and entertainment to any third party exceeds USD1,000 in a six (6) months period, any subsequent meals and entertainment to the recipient will require additional pre-approval from the same parties. In the event that immediate approval (*including approval via email or whatsapp*) could not be obtained, the said expense must be ratified by the Compliance Officer within 7 days following its incurrence provided that it is adequately supported and with proper justification. As for expenses incurred by the Compliance Officer himself, pre-approval should be obtained from the Compliance Committee.



In circumstances where the employee is made aware that the Company's policy of the person entertained (i.e. third party policy) has a lower threshold than RGB, the expense amount is to be capped to the threshold set in the third party policy.

A copy of the approved ***Gift, Meal, Entertainment and Travel Pre-Approval Form*** is to be forwarded to the Compliance Officer who is required to maintain a record of all meals and entertainment to any third parties in the ***Meal and Entertainment Register (Appendix D)*** for audit purposes and to enable proper tracking of cumulative expenses. All meals and entertainment are required to be recorded in the ***Meal and Entertainment Register*** regardless of their value. All meals and entertainment to any third parties are also to be recorded under the correct account code in RGB's books and records.

Entertainment which are illegal/ in breach of local or foreign laws, sexual in nature and extravagant/excessive are strictly prohibited.

5.2.2 Receiving Meals and Entertainment from External Parties

RGB employees are allowed to receive meals and entertainment from external parties provided that the value of the meals and entertainment received does not exceed USD100 and they will not be considered as extravagant or excessive. In addition, the meals and entertainment received must not be illegal/ in breach of local or foreign laws and sexual in nature. Activities which may tarnish the reputation of RGB are strictly prohibited.

RGB employees must immediately decline any offers of meals and entertainment that come with a direct or indirect suggestion, hint, understanding or implication that in return for the meals and entertainment, some expected or desirable outcome is required from the employees.

5.2.3 Travel

Travel includes items such as airfare, accommodation and ground/ local transportation (i.e. to and from airport or business related events).

All travel expenses incurred involving any third parties must be approved by the relevant approver(s) as stated in RGB's Delegation of Authority as well as the Compliance Officer via the ***Gift, Meal, Entertainment and Travel Pre-Approval Form (Appendix A)***. In the event that immediate approval could not be obtained, the said expense must be ratified by the Compliance Officer within 7 days following its incurrence provided that it is adequately supported and with proper justification. As for expenses incurred by the Compliance Officer himself, pre-approval should be obtained from the Compliance Committee.

A copy of the approved ***Gift, Meal, Entertainment and Travel Pre-Approval Form*** is to be forwarded to the Compliance Officer who is required to maintain a record of all travel expenses incurred on behalf of any third parties in the ***Travel Register (Appendix E)*** for audit purposes and to enable proper tracking of cumulative expenses. All travel expenses are required to be recorded in the ***Travel Register*** regardless of their value. All travel expenses incurred on behalf of any third parties are also to be recorded under the correct account code in RGB's books and records.

It is acceptable to incur travel expenses on behalf of any third parties if the travel expenses are bona fide/ legitimate, reasonable and directly related to the promotion, demonstration, or explanation of RGB products or services or to the execution or performance of a contract. Likewise, employees may



accept travel expenses provided by third parties if the trip is for business purposes and prior approval has been obtained in writing from the HOD and Compliance Officer or Compliance Committee.

The payments to reimburse the expenses should be directly made to the vendor and not to the third parties. When direct payment to the vendor is not possible, the recipient must provide the original receipts for the expenses and verified before reimbursement is made directly to the recipient.

Side trips and per diem (i.e. daily allowance in cash or cash equivalent) to any third parties are strictly prohibited.

5.3 Charitable Donations and Sponsorships

RGB advocates that Corporate Social Responsibility (“CSR”) is a key to sustainability and as such engages in and encourages participation in CSR projects that benefit the community and environment. That being said, all contributions, donations and sponsorships must be carried out in compliance with RGB’s policies and procedures and not in violation of the MACC Act, FCPA, UK Bribery Act and any other applicable laws and regulations. All requests for contributions, donations and sponsorships shall be channelled to the Managing Director and are subject to the necessary internal authorizations in line with RGB’s Delegation of Authority.

Before making a commitment to a CSR activity, sponsorship or donation requested by external stakeholders, appropriate due diligence must first be conducted to ensure that the requests are legitimate and that the funds will not be utilised in contravention of this Policy. The due diligence conducted should also be sufficient to ascertain whether the proposed recipient is government-owned or has affiliations with an Official. Records should be kept of the due diligence procedures and outcome of the review.

5.3.1 Charitable Donations

In the context of this Policy, a charitable donation is defined as the contribution of anything of value, monetary or non-monetary, to a fund or cause for which no return service or payment is expected or made. Whilst donations to charitable causes reflect good corporate citizenship, such expenditures may be intended to be, or perceived to be a bribe or improper payment in the context of the MACC Act, FCPA, UK Bribery Act and other applicable laws and regulations.

All charitable donations must therefore comply with the following:-

- i. be permissible under applicable laws and regulations;
- ii. be made to a properly established charity or non-profit organization and there is a valid charitable purpose or community benefit;
- iii. the proposed recipient is not an organization that discriminates on the basis of race, ethnicity, nationality, religion, gender, sexual orientation, age or disability;
- iv. be neither made nor perceived to be made with the intention to gain an improper business advantage or to place undue influence on a person responsible for a decision, a service or a contract;



- v. not be used as a means to cover up an undue payment or bribery;
- vi. does not pose a reputational risk to RGB; and
- vii. be accurately stated in RGB's accounting books and records.

Due diligence is to be conducted by the requestor via the ***Due Diligence Questionnaire for Charitable Donations and Sponsorships*** (Appendix F) and submitted to the Compliance Working Committee. If, after appropriate due diligence has been conducted, the charitable donation in question meets the above requirements and is reasonably ascertained to be legitimate in nature, necessary approvals may be sought as per RGB's Delegation of Authority via the ***Donations and Sponsorships Pre-Approval Form*** (Appendix G). The request shall be supported by the relevant documents reflecting the outcome of the due diligence procedures conducted with the following details as a minimum:-

- Recipient name, address and contact details
- Recipient's ownership details, with confirmation of whether the recipient is government-owned or closely affiliated with any Official
- The form (monetary or in-kind) and value of the donation
- Whether the recipient is a registered charity for taxation purposes

RGB **prohibits charitable donations made in cash** and only permits monetary donations that are made by cheque or wire transfer. All donations must be accurately recorded at the correct amount and under the correct account code in RGB's accounting books and records and duly supported by original receipts.

Information on all charitable donations shall be reflected in the ***Donations and Sponsorships Register***, a template of which is attached in *Appendix H*. The said register shall be maintained by the Compliance Officer for audit purposes.

5.3.2 Sponsorships

Sponsorship refers to the contribution of anything of value, monetary or non-monetary, to a third party or an external organization primarily in exchange for advertising, marketing and promotional opportunities. Generally, a sponsorship arrangement involves a partnership between RGB and the counterparty for the mutual benefit of both parties.

Whilst this Policy is not intended to prevent genuine sponsorship for bona fide marketing purposes, it is recognized that such expenditure may be intended to be, or perceived to be a bribe or improper payment in the context of the MACC Act, FCPA, UK Bribery Act and other applicable laws and regulations.

All sponsorships must therefore comply with the following:-

- (a) be permissible under applicable laws and regulations;



- (b) the proposed recipient is not an organization that discriminates on the basis of race, ethnicity, nationality, religion, gender, sexual orientation, age or disability;
- (c) be neither made nor perceived to be made with the intention to gain an improper business advantage or to place undue influence on a person responsible for a decision, a service or a contract;
- (d) not be used as a means to cover up an undue payment or bribery;
- (e) does not pose a reputational risk to RGB; and
- (f) be accurately stated in RGB's accounting books and records.

If, after appropriate due diligence has been conducted by the Compliance Working Committee following the procedures set out under *Appendix F*, the sponsorship in question meets the above requirements and is reasonably ascertained to be legitimate in nature, necessary approvals may be sought as per RGB's Delegation of Authority via the ***Donations and Sponsorships Pre-Approval Form*** (*Appendix G*). The request shall be supported by the relevant documents reflecting the outcome of the due diligence procedures conducted with the following details as a minimum:-

- Recipient name, address and contact details
- Recipient's ownership details, with confirmation of whether the recipient is government-owned or closely affiliated with any government official, political party or candidate
- The form (monetary or in-kind) and value of the contribution
- The benefits accorded to RGB in exchange for the contribution (e.g. naming rights)

RGB prohibits sponsorships made in cash and only permits monetary sponsorships to be made by cheque or wire transfer. All sponsorships must be accurately recorded at the correct amount and under the correct account code in RGB's accounting books and records and duly supported by original receipts.

Information on all sponsorships shall be reflected in the ***Donations and Sponsorships Register***, a template of which is attached in *Appendix H*. The said register shall be maintained by the Compliance Officer for audit purposes.

5.4 Political Contributions

Political contributions encompass contributions to any political candidate for public office, any political party or official or any form of political campaign and can include monetary items, non-monetary items as well as the use of company resources. As a matter of general policy, ***RGB does not make political contributions whether in cash or in-kind*** as this can be perceived as an attempt to gain an improper business advantage.

Employees may choose to make personal political contributions as appropriate at their own expense and in full compliance with applicable laws. ***RGB shall not compensate or reimburse any employee in any way for a personal political contribution.*** Employees are also **prohibited** from carrying out the following:-

- (a) using their position with RGB to try to influence any other person to make political contributions or to support politicians or their parties in any country; or
- (b) making any donation or incurring any expenditure using RGB resources to benefit any political campaign, party or politician in any country; or
- (c) using of company property including but not limited to, facilities and equipment, for purposes of political propaganda.

5.5 Facilitation Payments

Facilitation payments are payments made for the purpose of expediting or facilitating the performance of an Official for a routine or administrative duty, and not to obtain or retain business or any improper business advantage.

RGB strictly prohibits giving or accepting (either directly or indirectly) facilitation payments to or from any person for the benefit of the employee himself, any other RGB personnel or RGB itself as these would be perceived as a form of bribery or corruption. All RGB staff must not offer, promise, give, request, accept or receive any payment which is regarded as a form of facilitation payment. If a request for or an offer of, a facilitation payment is received, it must be reported to the Head of Department and Compliance Officer or Compliance Committee.

5.6 Dealing with Third Parties

RGB from time to time engages the services of third parties to assist it in some aspect of its business, whether in local or foreign jurisdiction and could be liable for the acts of the third party, who acts on its behalf. In the context of this Policy, “third party” refers to any agent, consultant, contractor, supplier or vendor engaged by RGB to support its business activities, or business partners in joint ventures or other business structures or representatives of the above.

RGB’s view is that these relationships are crucial as they provide valuable contribution to RGB and the dealings with third parties must be carried out in compliance with all relevant laws, regulations and values of RGB.

RGB prohibits all forms of bribery, corrupt payments and facilitation payments to or received from the third parties, whether indirectly or directly. RGB expects that third parties, acting for or on its behalf, demonstrate its values and ethical business practices. It is the third party’s responsibility to ensure their accountability for the same level of compliance to be practiced among their own employees and parties in their supply chain.



In the effort to promote and ensure third parties' compliance with its anti-bribery and corruption policies, RGB undertakes to:-

- (i) only engage third parties after performing proper and appropriate integrity due diligence and notifying them of RGB's commitment to compliance with the provisions of this Policy, the MACC Act, FCPA, UK Bribery Act and any other applicable anti-bribery and corruption laws;
- (ii) conduct periodic monitoring and ongoing due diligence on the third parties engaged by RGB including imposing a requirement for third parties to update RGB in the event of any material changes to the nature of their business or key personnel (e.g. business owners, shareholders, management, board members, principal officers or employees who are key to the related transaction) that may have an adverse impact on their continual compliance with the applicable anti-bribery and corruption laws and RGB's policies and procedures; and
- (iii) impose contractual anti-bribery and corruption provisions in the agreements entered into with third parties.

Employees who manage, supervise and/ or oversee the activities of the third parties should exercise good judgement and pay particular attention to unusual or suspicious circumstances that may indicate possible misconduct or any legal or ethical concerns.

The Compliance Working Committee shall maintain a list of approved third parties which have been subject to the necessary due diligence procedures and duly approved by the relevant authority(ies).

With respect to joint venture arrangements or other business structures, RGB is prohibited from entering into any such business arrangements without prior approval from the Compliance Committee.

5.7 Integrity Due Diligence on Third Parties

Employees must perform proper and appropriate counterparty due diligence prior to entering into any arrangements with the prospective third party to understand their business nature and background to ensure that they will subscribe to acceptable standards of integrity in the conduct of their business. RGB shall not enter into any business dealings with third parties who are known or reasonably suspected to be engaging in bribery, corruption and/ or improper business practices unless those suspicions are investigated and resolved.

RGB and its employees will avoid situations involving third parties that might lead to the violation of applicable anti-bribery and corruption laws and regulations by performing proper and appropriate due diligence and obtain from the third parties certain assurances of compliance with such laws. The scope and extent of the due diligence review should be sufficient to assess whether the third party is suitable or otherwise and if deemed suitable, whether the proposed transaction(s), project or partnership with the third party is legal under applicable laws and regulations and not in breach of any provisions under this Policy. The scope and extent of the due diligence required will vary depending on the circumstances of each proposed transaction.

RGB has adopted a three-tier approach whereby all third parties are categorized into three (3) distinct categories:-



- (a) Higher risk third parties comprising TSM partners, SSM customers, joint venture partners and the respective joint venture entities that are involved in the operation of Casino Equipment such as Slot Machines, Electronic Table Games and other gaming related equipment and gaming related paraphernalia.
- (b) Medium risk third parties comprising other trade related (i.e. bingo, amusement related) third parties acting for or on behalf of RGB.
- (c) Lower risk third parties comprising all other non-trade related third parties acting for or on behalf of RGB

Although comprehensive due diligence needs to be conducted on all third parties, a more enhanced due diligence review is conducted for third parties identified as higher risk. This exercise applies to all third parties contracting and/ or transacting with RGB after the effective date of this Policy. Unless specifically directed by the Compliance Committee, this exercise does not apply to legacy third parties i.e. third parties with whom RGB already has an existing business relationship prior to the effective date of this Policy.

The due diligence is to be co-ordinated by Compliance Working Committee and undertaken with the assistance of the respective business units. Alternatively, RGB may also outsource the due diligence review to a third party service provider.

In addition to performing due diligence on prospective third parties, it is important that employees perform periodic monitoring of approved third parties to ensure ongoing compliance with RGB's values and business practices. If conflict of interest or red flags arise at any point in the business dealings with the third parties, employees are obligated to bring the matter to the attention of their HOD and where appropriate the Compliance Working Committee or Compliance Committee. The matter should be investigated and addressed before the business dealings with the third parties can resume.

5.7.1 Components of the Due Diligence Process

There are several key components to RGB's third party due diligence process as illustrated in the *Third Party Due Diligence Process* flowchart contained under *Appendix I*.

As a general rule, the following procedures must be adhered to when a business unit is interested in engaging a third party:-

- (a) Identify whether the third party is a "higher risk", "medium risk" or "lower risk" third party;
- (b) For "lower risk" third parties, to undertake due diligence which encompasses requiring the third party to fill up Section 1 to 3 of the *Third Party Registration form* (*Appendix J*) and provide a copy of organisation's registration documents (i.e. Certificate of Registration) as well as performing internet searches, checks to public registries and databases ("desktop review");

For "medium risk" third parties, to undertake due diligence which encompasses requiring the third party to fill up Section 1 to 5 of the *Third Party Registration form* (*Appendix J*) and verifying such information via desktop review;

For “higher risk” third parties, to undertake enhanced due diligence via completion of the ***Due Diligence questionnaire*** as set out under *Appendix K*, conduct a desktop review and through other appropriate measures;

- (c) Assess the third party’s suitability and seek approval from the appropriate levels of authority prior to rejecting or approving the third party;
- (d) Maintain a list of approved third parties; and
- (e) Perform periodic monitoring which includes requiring all third parties to update RGB in the event of any material changes that may have an adverse impact on their continual compliance with the applicable anti-bribery and corruption laws and RGB’s policies and procedures (See the ***Anti-bribery and Corruption Contract Provisions*** attached under *Appendix L*) and repeat due diligence where deemed necessary.

The Compliance Committee may exercise its discretion to determine the risk categorization of the third party and also dispense with the application of the due diligence procedures, in whole or in part, in certain circumstances (e.g. where the third party is a legacy third party, a reputable entity with its own ABC compliance program in place, etc.) provided that sufficient justification is provided and documented. Proper records detailing the steps undertaken must be maintained for the duration of the relationship with the third party and for at least an additional five (5) years thereafter.

5.7.2 Review of due diligence and resolution of red flags

When the *Third Party Registration form* and *Due Diligence Questionnaire* are received and verified via a desktop review or through other appropriate measures, the results should be reviewed by the Compliance Working Committee for identification of any red flags or concerns where, if deemed necessary, further information may need to be obtained. A red flag is a fact or circumstance that serves as a warning signal that a third party may act corruptly.

Potential red flags that need to be cleared or mitigated before a business relationship can be established or continued with a third party include, but are not limited to, the following:-

Reputation

- The perceived level of corruption risk and or bribery risk is high in the country where the service/work is to be performed by the third party based on the Transparency International Corruption Perceptions Index/ Bribe Payers Index
- The third party has a poor business reputation or a reputation for or history of corrupt/ unethical conduct
- The third party has been subject to civil or criminal enforcement actions

Capabilities

- The third party has poor financial stability



Compensation

- The expected compensation of the third party for its services vary significantly from what is dictated by local custom or local law for similar services
- The third party requests that payment be made in cash or in checks payable to cash or bearer
- The third party requests that payment be made through a another party
- The third party requires the payment to be made to a bank account in a foreign country which is different from the one where the services are being provided/ work are being performed

Relationship with any Official(s)

- The third party is owned or controlled by, or legally affiliated to, any Official
- A member of the third party's Board of Directors, principal officers, or employees who are key to the related transaction(s)/ project/ partnership, currently is, or within the last year was, an Official

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- There is a lack of adequate code of conduct or anti-bribery and corruption compliance policies in place by the third party
- The third party or any of the members of its Board of Directors, principal officers, senior management or employees has been involved in, accused of, or adjudicated for violating any anti-bribery and corruption law, including but not limited to, the MACC Act, FCPA, UK Bribery Act or any other applicable anti-bribery and corruption laws

Questionable Circumstances

- The third party refuses to provide information necessary to complete the *Third Party Registration Form* or *Due Diligence Questionnaire*
- The third party refuses to sign the *Third Party Registration Form* or *Due Diligence Questionnaire*
- The third party provides feedback or information that is inconsistent with information obtained via the desktop review
- The third party requests anonymity or that the relationship remain a secret
- Where there is a written agreement/ contract in place, the third party objects to the anti-bribery and corruption clauses
- There is indication that any aspect of the transaction(s) will be used for an improper or prohibited purpose



Notwithstanding the above, a business justification also has to be provided by the relevant business units in seeking the necessary approvals to appoint or retain a Third Party.

5.8 Contractual Provisions

To minimise RGB's business and legal risks, all material business arrangements with higher risk third parties should be formalised by way of written agreements/ contracts. All such contracts should include, as a minimum, anti-bribery and corruption provisions that address the following:-

- (a) Third party's compliance with all applicable laws and regulations with specific reference to anti-bribery and corruption, including but not limited to the MACC Act, FCPA and UK Bribery Act;
- (b) Third party's adherence to the provisions under this Policy;
- (c) Immediate termination of the agreement where a breach of applicable laws and regulations arises or where there is a non-compliance with the requirements of the relevant provisions under this Policy;
- (d) Third party to keep accurate and transparent accounting books and financial records of the sale/purchase, shipments and deliveries to customers and amounts billed to and reports and payments collected from customers;
- (e) Third party to provide the audited financial records as when necessary;
- (f) Third party to provide full cooperation to RGB and any regulatory authority or body, at the request of RGB, in relation to any information requested or required to be disclosed to the regulatory authority or body;
- (g) Third party to inform RGB of any material changes to the nature of their business or key personnel (e.g. business owners, shareholders, management, board members, principal officers or employees who are key to the related transaction), that may have an adverse impact on their continual compliance with the applicable anti-bribery and corruption laws and RGB's policies and procedures;

A list of anti-bribery and corruption provisions that should be adopted when entering into contracts with third parties is contained in *Appendix L*.

5.9 Record-keeping

It is a RGB policy to maintain accounting books and financial records in reasonable detail to reflect accurately and fairly all business transactions and dispositions of assets. This Policy prohibits the mischaracterization or omission of any transaction in RGB's books or any failure to maintain proper accounting controls that result in such a mischaracterization or omission.

Employees must follow applicable standards, principles, laws and RGB's Standard Operating Procedures ("SOPs") for accounting and financial reporting. In particular, employees must be timely and complete when preparing all reports and records required by management. In connection with dealings with any third parties, employees must obtain all required approvals in line with internal



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authorizations as per RGB's Delegation of Authority as well as any additional approvals stipulated in this Policy, or as deemed necessary by management. Prior to paying or authorizing a payment to any third parties, employees should ensure that no part of such payment is to be made for any purpose other than that to be fully and accurately described in RGB's books and records.

All gifts, meal, travel and entertainment expenses accepted and offered must be declared, recorded and subject to relevant approval. All accounts, invoices, memoranda and other supporting documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and kept with strict accuracy and completeness. False or artificial entries are not to be made in the books and records of RGB for any reason. No accounts must be kept "off-book" to facilitate or conceal improper payments. Finally, personal funds must not be used to accomplish what is otherwise prohibited by this Policy.

RGB also expects third parties to maintain and keep books and records which accurately and fairly record all transactions, services and payments.

This Section should be read in conjunction with RGB's *Code of Ethics and Conduct*.



6. Reporting of Violations and Concerns

All RGB employees and stakeholders have a duty to help prevent, detect and report instances of bribery and corruption as well as any other suspicious activity or wrongdoing.

6.1 Procedures for Reporting

Employees and stakeholders who have concerns pertaining to any issue regarding this Policy or suspicions that a bribe or improper payment has been made, promised or authorized or that any other violation of this Policy or applicable anti-corruption laws may have occurred, must notify the Compliance Committee as soon as possible. The Compliance Committee has a direct reporting line to the Board of RGB.

All reports of known or suspected bribery or corruption will be handled by RGB sensitively and with appropriate confidentiality. Once a report has been made, no further action should be taken by the individual until a response is received. RGB will act swiftly in evaluating all such reports. Where appropriate, informal action will be considered before recourse to the formal procedure. For formal action, a full investigation will normally be undertaken before any decision to hold a disciplinary hearing in respect of the alleged violation. Disclosure of reports to individuals who are not involved in the investigation will be viewed as a serious disciplinary offence which may result in disciplinary action, up to and including termination of employment or dismissal.

6.2 Whistleblower Protection

RGB is committed to ensuring that employees can speak up with confidence when raising concerns in good faith under this Policy. RGB will not permit retaliation against any person who, in good faith, reports a suspected violation of this Policy. Managers or other employees who retaliate against any other employee will be subject to disciplinary action, up to and including termination. Any suspected retaliation should be reported immediately.



7. Penalties for Violations

In addition to the federal civil and criminal fines and penalties imposed by the MACC Act, FCPA, UK Bribery Act and other applicable laws, violators of this Policy may be subject to disciplinary measures imposed by RGB that may include, but is not limited to, verbal or written warnings, suspension from work, or other disciplinary action up to and including employment termination or dismissal.

RGB reserves the right to dismiss or terminate an employee after due inquiry for violation of this Policy, the MACC Act, FCPA, UK Bribery Act or other applicable anti-bribery and corruption laws, within reasonable time after the violation in question. All disciplinary actions taken by RGB shall comply with established procedures as stipulated in RGB's internal policies as well as current legislation.



8. Training and Certification

It is RGB's goal to provide all officers and employees with a basic understanding of the requirements of this Policy. An extract version (*Introduction Version*) of this Policy will be disseminated to all new employees as part of the induction process by HR department and in addition, all employees will be required to confirm, on a regular basis, that they have understood and complied with the provisions in this Policy as well as with the MACC Act, FCPA, UK Bribery Act and other applicable anti-bribery and corruption laws in the jurisdiction which they perform their duties.

RGB recognizes that certain employees are more likely to confront anti-bribery and corruption issues in the course of carrying out their duties. As such, periodic training including where applicable online training will be provided to targeted employees throughout RGB to support them in complying with their responsibilities, as determined by management. However, employees who are not selected for training but believe that it is relevant to them are encouraged to approach their local HR personnel for further information.

RGB also undertakes to communicate its zero-tolerance approach to bribery and corruption to all third parties at the outset of the business relationships with them and as appropriate thereafter. An extract of this Policy shall be shared with all third parties engaged by RGB to ensure that they are fully aware of the need to comply with the provisions of this Policy, the MACC Act, FCPA, UK Bribery Act and other applicable anti-bribery and corruption laws. Dispensation with this requirement must be properly justified and documented and is subject to the approval of the Compliance Committee.



9. Monitoring and Review of Policy

The Compliance Committee will monitor the effectiveness and review the implementation of this Policy regularly considering its suitability, adequacy, and effectiveness. Any improvements identified will be made as soon as possible.

If appropriate, RGB may also seek internal or external audit reviews from time to time to obtain assurance regarding compliance with the Policy.

All RGB employees are responsible for the success of this Policy and should ensure they use it to raise concerns and disclose any suspected violation or wrongdoing. Employees are invited to comment on this Policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the Compliance Committee.

RGB reserves the right to amend this Policy.

Date: 31 May 2020