

1. Introduction and Objectives

ACI is committed to a zero-tolerance approach toward fraud and will act decisively in the event of any violation. This policy is intended to promote consistent organizational behavior by providing clear guidelines and assigning responsibilities for the development of controls and the conduct of investigations. This applies to:

- All ACI employees (full-time and contract)
- Vendors, contractors, and external parties dealing with ACI
- Subsidiaries and joint-venture entities under ACI's control

2. Definition of Fraud

Fraud is defined as any intentional act or omission designed to deceive others, resulting in a loss to the Company or a gain to the perpetrator.

Fraud includes, but is not limited to:

- Theft of money, inventory, or assets
- Forgery or alteration of documents (e.g., cheques, invoices, records)
- Misappropriation of company funds or property
- Manipulation of financial statements or records
- Unauthorized use of company assets for personal benefit
- Bribery, kickbacks, or collusion with vendors or customers
- Concealment of information for personal or external advantage

3. Reporting Fraud

All employees must remain alert to potential signs of fraud and report any suspicions or opportunities for fraud—regardless of value—to their immediate manager.

If the suspected fraud involves manipulation, omission, or misrepresentation of financial reports or results, the Managing Director must be notified immediately.

Policy No. 10: Anti-Fraud

- If a subordinate reports suspected fraud to you, escalate the matter to your respective Head of Department.
- Do not alert the suspected individual or any unauthorized persons—all reports will be handled confidentially and with care.
- Employees must cooperate fully in investigations and must not willfully provide false information or conceal facts.

4. Investigation and Disciplinary Action

- All reports will be thoroughly assessed and investigated.
- Investigations may be conducted by internal teams or external parties, depending on the case.
- Where fraud is confirmed, disciplinary actions may include (but are not limited to):
 - Dismissal from employment
 - Restitution for financial losses
 - Police or legal reporting
 - Blacklisting from future employment or business dealings with ACI

ACI guarantees that no retaliation will occur against any individual who reports suspected fraud in good faith.

Responsibility and Accountability

As the Managing Director, I assume full responsibility and accountability for compliance to all the stipulations of this Anti-Fraud Policy.

Approved by:

Teoh Khim How,
Managing Director.