

Anti- Bribery & Anti Corruption Policy is:

Icon Group which consists of Loh Bus Services, Niat Murni and Agensi Pekerjaan Icon Trans business in and ethical manner. Icon Group of companies and their employees are required to observe and adhere strictly to the following Anti-Bribery & Corruption Policy :-

- Icon Group and its subsidiaries related and associate companies (including those subsidiaries in which Icon Group has a controlling interest) are committed to observing the laws and regulations which govern the countries in which the Group operates.
- Icon Group has adopted a zero-tolerance policy against all forms of bribery and corruption, either directly or indirectly, by persons associated with the Group, including:
 - the Group's employee (the "Employees"); and
 - agents, consultants, representatives, distributors, contractors, suppliers, joint venture partners, jobseekers and any other person(s) associated with the Group (collectively "Business Associates").

1. Action by Group

- To put in place suitable and appropriate channels of communications to ensure that:
 - Employees and Business Associates are given access to report any suspicions acts or incidents of bribery and/or corruption that they may be aware of without fear; and
 - Sensitive information pertaining to incidents and acts of bribery and corruption is handled properly and appropriately.
- Employees are not at any time penalized for any loss of business to the Group which is a result of (whether directly or indirectly) the Employees' adherence to the Anti-Bribery & Corruption Policy (the "ABC Policy").
- The Group Shall:
 - take stern and immediate action against any Employee and/or Business Associate who is proven to be or has been involved in acts of bribery and/or corruption;
 - avoid having any business transaction with any party who does not accept the principles of the ABC Policy;
 - review and improve the ABC Policy periodically;
 - not take any adverse action against Employees or Business Associates for bringing to the attention of the Group (in good faith) a

known or suspected breach of this ABC Policy .

2. Action by Employee

- The term "employee" means any person who is in the employment of Icon Group including but not limited to executives, non-executives, secretaries, and individuals on direct hire.

All employees shall:

- carry out the Group's business dealings and transactions fairly, professionally, ethically, honestly and with integrity.

- report any suspicious, acts or incidents of bribery and/or corruption that they may be aware of.
- not at any time or in any manner, make bribes in order to retain, secure or obtain any commercial, contractual, personal or business advantage.
- not at any time or in any manner, accept bribes or unofficial payments.
- not permit any third party to accept bribes or unofficial payments on his behalf.

3. No Gift Policy

- Icon Group has adopted a "No Gift" Policy whereby, subject only to certain exceptions, Icon Group employees and directors (executive and non-executive), family members or agents acting for or on behalf of Icon Group employees, directors or their family members are prohibited from, directly or indirectly, receiving or providing gifts to avoid conflict of interest or the appearance of conflict of interest.

4. No Corporate Hospitality

- Icon Group has adopted a "No Gift" Policy whereby, subject only to certain exceptions, Icon Group employees and directors (executive and non-executive), family members or agents acting for or on behalf of Icon Group employees, directors or their family members are prohibited from, directly or indirectly, receiving or providing gifts to avoid conflict of interest or the appearance of conflict of interest.

5. Entertainment

5.1 Providing Entertainment

- Icon Group recognizes that providing modest entertainment is a legitimate way of building business relationships and as such a common practice within the business environment to foster good business relationships with external clients. As such, eligible employees are allowed to entertain external clients through a reasonable act of hospitality as part of business networking as well as a measure of goodwill towards the recipients.

5.2 Receiving Entertainment

- Icon Group recognizes that the occasional acceptance of a reasonable and modest level of entertainment provided by third parties in the normal course of business is a legitimate way to network and build good business relationships.
- Employees and directors to exercise proper care and judgment before accepting entertainment offered or provided by a third party.
- To comply with the policies and procedures of Corporate Finance in relation to receiving entertainment from third parties.

6. Corporate Social Responsibility (CSR)

- Given the nature of our business, Icon Group may be asked by Governments to contribute to Social Investment activities in the countries where we have operations.
- As part of our commitment to CSR and sustainable development, as a general matter, Icon Group provides such assistance in appropriate circumstances and in an appropriate manner. However, such requests must be carefully examined for legitimacy and not be made to improperly influence a business outcome.

7. Sponsorships and Donations

- As set out in the ABC Policy, employees must ensure that all sponsorships and donations are not used as a subterfuge for bribery or used to, including in particular, the prohibition on bribery.
 - Icon Group needs to be certain that donations to foreign-based charities or beneficiaries are not disguised illegal payments to government officials and must ensure that the charity does not act as a conduit to fund illegal activities

in violation of international anti-money laundering, anti-terrorism and other applicable laws.

- In accordance with Icon Group commitment to contribute to the community coupled with its values of integrity and transparency, all sponsorships and donations must comply with the following.:
- Ensure such contributions are allowed by applicable laws.
- Obtain all the necessary internal and external authorizations.
- Be made to well established entities having an adequate organizational structure to guarantee proper administration of the funds.
- Be accurately stated in the company's accounting books and records.
- Not to be used as a means to cover up an undue payment or bribery.

8. Dealing with Public Officials

- A 'public or government official' is which includes, without limitation, candidates for public office, officials of any political party, and officials of stated-owned enterprises other than Icon Group.
- Caution must be exercised when dealing with public officials as the laws of bribery and corruption in some countries are more stringent and provide for stricter punishments. Providing gifts, entertainment, or corporate hospitality to public officials or their family/household members is generally considered a 'red flag' situation in most jurisdictions.

9. Dealing with Third Parties

- Icon Group's dealings with third parties, which include contractors, suppliers, agents, consultants, joint venture partners, introducers/government intermediaries etc., must be carried out in compliance with all relevant laws and consistent with the values. As part of this commitment, all forms of bribery and corruption are unacceptable and will not be tolerated.

GOVERNANCE AND INTEGRITY



You should always feel free to discuss questions regarding this ABC Policy with your Manager, HOD or Human Resource Personnel and should be no fear of reprisal or retaliation.

However, should you require further clarification on this ABC policy, please contact at the contact points below.

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A handwritten signature in black ink, appearing to read 'Ethan Loh', written over a horizontal line.

Name: Ethan Loh (Director)

Date: 12 June 2023