



QSR BRANDS (M) HOLDINGS BHD (201101011105)

ANTI-FRAUD, BRIBERY AND CORRUPTION POLICY

Version : QSR/GIAD-GIU/ABAC Policy/2026/2
Approved by the Board : 19 May 2026



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LIST OF ABBREVIATIONS

Abbreviation	Definition
"ABAC"	Anti-Fraud, Bribery & Corruption
"ABMS"	Anti-Bribery Management System
"BAC"	Board Audit Committee
"CB"	Certification Body
"CRM"	Corruption Risk Management
"GBM"	Group Brand Management
"GCC"	Group Corporate Communication
"GH"	Gifts and Hospitality
"GIU"	Group Integrity Unit
"GPMO"	Group People Management Office
"HOD"	Head of Department
"LOA"	Limit of Authorities
"MAC"	Management Audit Committee
"MACC"	Malaysian Anti-Corruption Commission
"MD"	Managing Director
"QSR"	QSR Brands (M) Holdings Bhd. and Its Subsidiaries
"RP"	Reporting Person
"SHCD"	Shariah & Halal Compliance Department



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1 INTRODUCTION

- 1.1 QSR Brands (M) Holdings Bhd. (“QSR”) and its subsidiaries (“the Group”) are committed to conducting business with integrity and uphold a zero-tolerance approach to all forms of fraud, bribery, and corruption, whether direct or indirect, by or on behalf of the Group, including its employees, Directors, agents, consultants, business associates, third parties, and any individuals or entities acting for and on behalf of the Group.
- 1.2 This Anti-Fraud, Bribery & Corruption Policy (“Policy”) is approved by the Board and forms part of the Anti-Bribery Management System (ABMS) aligned with ISO 37001, to support compliance with the Malaysian Anti-Corruption Commission Act 2009, including Section 17A (Amendment 2018), and other applicable laws.

2. SCOPE

- 2.1 This Policy applies to all employees, Directors, business associates, third parties, and any individuals or entities acting for and on behalf of the Group. All such parties shall comply with this Policy to prevent, detect, and report any form of fraud, bribery, or corruption. This includes all business activities, transactions, and interactions undertaken by or on behalf of QSR, including those government officials, private sector entities, customers, suppliers, or any external stakeholders.
- 2.2 Compliance with this Policy is mandatory to safeguard the integrity of the Group, prevent improper or illegal conduct, and ensure adherence to all applicable anti-fraud, anti-bribery, and anti-corruption laws and regulations. This Policy shall be read in conjunction with all relevant laws, including the MACC Act 2009 (Amendment 2018), QSR’s internal policies, including Code of Conduct & Ethics, and other applicable guidelines.



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3. DEFINITION

- 3.1 Fraud** - refers to any intentional act of deception carried out to obtain an unlawful or unfair benefit or to cause loss to another party, including misappropriation, falsification, concealment, or misuse of assets, documents, or information.
- 3.2 Bribery** - refers to the act of offering, promising, giving, accepting, or soliciting anything of value with the intent to improperly influence a decision, action, or outcome in the course of business or official duties.
- 3.3 Corruption** - refers to the abuse of entrusted power, position, or authority for personal gain or to benefit another party, including bribery, extortion, abuse of office, collusion, favoritism, and other improper conduct prohibited by law. Corruption may occur in both public and private sectors.
- 3.4 Gratification** - refers to any money, gift, hospitality, service, loan, fee, reward, advantage, or benefit of any kind, whether monetary or non-monetary, that may influence or appear to influence a decision or action.
- 3.5 Money Laundering** - refers to any activity carried out to disguise, conceal, or legitimize the proceeds of unlawful or criminal activities, including placement, layering, or integration of illicit funds into legitimate financial systems.
- 3.6 Public Official** - refers to any individual holding legislative, administrative, or judicial office, whether appointed or elected; any officer of a government agency; or any person performing a public function on behalf of a government, ministry, or statutory body.
- 3.7 Third Party** - refers to any external party, including vendors, distributors, intermediaries, contractors, franchisees, government bodies, customers, and any individual or entity engaged in business or potential business dealings with QSR.
- 3.8 Business Associate** - Any external individual or entity that provides services to or acts for or on behalf of or in collaboration with QSR, including suppliers, service providers, external advisors, representatives, agents, consultants, and other related parties.



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4. POLICY STATEMENT

4.1 The QSR Commitment:

- 4.1.1 All forms of fraud, bribery, and corruption are prohibited. All employees, Directors, and business associates, must not give, offer, accept, solicit, or receive any form of undue advantage, whether directly or indirectly, in relation to the Group's business dealings.
- 4.1.2 QSR treats any violation of the Policy seriously and shall take appropriate action, including disciplinary measures, termination of employment or business relationships, and reporting to relevant authorities, where required by law.
- 4.1.3 QSR encourages the reporting of genuine concerns through established whistleblowing channels in accordance with the Company's Whistleblowing Policy. Reports made in good faith will be treated confidentially, and individuals will be protected against retaliation. All reports will be assessed and addressed in a fair and appropriate manner.
- 4.1.4 QSR has established the Group Integrity Unit ("GIU") and shall ensure that it is adequately resourced and vested with the appropriate independence and authority to investigate and address matters relating to fraud, bribery, and corruption.
- 4.1.5 QSR is committed to the continuous improvement of its policies, procedures, and controls relating to fraud, bribery, and corruption, including ongoing training and awareness programmes across the Group, and maintaining compliance with ISO 37001 Anti-Bribery Management System (ABMS) requirements, as well as applicable laws and regulatory expectations.



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5. GUIDING PRINCIPLES

- 5.1 QSR adopts the TRUST Principles and the ISO 37001 ABMS to ensure alignment with the Malaysian Anti-Corruption Commission (MACC) Act 2009, including Section 17A on Corporate Liability. This establishes a structured framework for strong governance, risk management, and ethical conduct across the Group.
- 5.2 In line with Section 17A (5) of the MACC Act, this Policy incorporates the “Guidelines on Adequate Procedures” to ensure appropriate measures are in place to prevent, detect, and respond to bribery and corruption risks.
- 5.3 These guiding principles form the foundation of QSR’s anti-fraud, bribery, and corruption framework and are illustrated in the following table:

Principle	ISO 37001 ABMS Clause	Control Measures
(T) Top Level Commitment	5.1 Leadership & Commitments 5.2 Anti-Bribery Policy 5.3 Roles, Responsibilities & Authorities 6.2 Anti-Bribery Objectives & Planning to Achieve Them 7.1 Resources	<ul style="list-style-type: none"> Established Integrity Function Management oversight Governance oversight through sub-board committee Anti-Fraud, Bribery & Corruption Policy and commitments statement ABMS Objectives
(R) Risk Assessment	4.5 Bribery Risk Assessment 6.1 Action to Address Risks & Opportunities 6.3 Planning of Changes	<ul style="list-style-type: none"> Periodic review through Corruption Risk Management process covering risk identification, analysis, mitigation, and monitoring
(U) Undertake Control Measures	7.2 Competence 7.5 Documented Information 8.1 Operational Planning & Control 8.2 Due Diligence 8.3 Financial Controls 8.4 Non-Financial Controls	<ul style="list-style-type: none"> Employment process, due diligence, and screening Documented Information Control Procedure Procurement Policy, Procedures & Guidelines, Vendor Code of Conduct, and due diligence. Gifts and Hospitality Policy



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Principle	ISO 37001 ABMS Clause	Control Measures
	8.5 Anti-Bribery Controls by Controlled Organization or Business Associates 8.6 Anti-Bribery Commitments 8.7 Gifts, Hospitality, Donations & Similar Benefits 8.8 Managing Inadequacy of Anti-Bribery Controls	<ul style="list-style-type: none"> • Sponsorship & Donation Policy • Code of Conduct & Ethics • Conflict of Interest Policy • Grievance Policy • Limit of Authorities • IT & Information Security Policy • Integrity Pact Declaration
(S) Systematic Review, Monitoring, and Enforcement	8.10 Investigating & Dealing with Bribery 9.1 Monitoring, Measurement, Analysis & Evaluation 9.2 Internal Audit 9.3 Management Review 9.4 Anti-Bribery Function Review 10.1 Continual Improvement 10.2 Non-Conformity & Corrective Action	<ul style="list-style-type: none"> • Periodic Internal Audit Program • Internal Audit Procedure • Periodic Review Integrity Function, Management and Governing Body • Analysis and monitoring by Integrity Function • Annual External audit by Certification Body (CB) • Disciplinary Actions Procedure • Investigation Procedure • Non-Conformity & Opportunity for Improvement Process
(T) Training and Communication	7.3 Awareness 7.4 Communication 8.9 Raising Concerns	<ul style="list-style-type: none"> • Annual Training & Awareness Plan • Integrity Training & Awareness Procedure • Corporate Communication Policy • Whistleblowing Policy and channels

6. GENERAL PROHIBITIONS AND GOVERNING POLICIES

6.1 QSR adopts a strict zero-tolerance stance toward all forms of fraud, bribery, and corruption. All employees, Directors, business associates, third parties, and any individuals acting for and on behalf of QSR shall comply with this Policy, related policies, codes of conduct, guidelines, procedures, and all applicable laws. Non-



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compliance may result in disciplinary action, contract termination, or legal consequences. This Policy shall be read in conjunction with relevant supporting policies and documents to ensure an effective integrity framework across QSR.

6.2 Bribery and Corrupt Payments

6.2.1 All forms of bribery are strictly prohibited. No individual shall, directly or indirectly offer, give, solicit, request, accept, or receive any gratification, benefit, or advantage intended to influence a decision or secure business.

6.2.2 Governing Policies / Documents:

- a) Anti-Fraud, Bribery & Corruption Policy
- b) Code of Conduct & Ethics
- c) Vendor Code of Conduct

6.3 Facilitation Payments

6.3.1 Facilitation payments, whether customary or requested by public officials, are strictly prohibited. Payments made only in exceptional circumstances to protect immediate personal safety shall be reported to GIU immediately.

6.3.2 Governing Policies / Documents:

- a) ABAC Policy
- b) Whistleblowing Policy

6.4 Gifts and Hospitality

6.4.1 Gift and hospitality intended to improperly influence decisions, create undue advantage, or compromise objectivity is prohibited. All gift and hospitality shall comply with thresholds, approval requirements, declaration procedure, and conditions set by QSR. Solicitation or improper influencing on gift and hospitality is not permitted.

6.4.2 Governing Policies / Documents:

- a) Gifts and Hospitality Policy



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6.5 Sponsorships and Donations

6.5.1 Sponsorships, donations, and CSR contributions shall not be used to gain improper business advantage or disguise bribery. Only legitimate, approved, and documented contributions shall be made in accordance with the LOA and internal review requirements.

6.5.2 Governing Policies / Documents:

- a) Sponsorship & Donation Policy
- b) Corporate Communication Guidelines

6.6 Conflict of Interest

6.6.1 Employees and Directors shall avoid situations where personal, financial, or relational interests may influence, or appear to influence, their decisions. All conflicts of interest must be declared, documented, and managed in accordance with QSR requirements.

6.6.2 Governing Policies / Documents:

- a) Conflict of Interest Policy
- b) Code of Conduct & Ethics

6.7 Dealing with Third Parties

6.7.1 Any bribery involving third parties is strictly prohibited. Third parties shall undergo appropriate due diligence, comply with QSR's integrity standards, and agree to anti-bribery clauses, including through the Integrity Pact, Vendor Code of Conduct, or contractual agreements. Any suspicious or unethical behavior shall be reported promptly.

6.7.2 Governing Policies / Documents:

- a) Vendor Code of Conduct
- b) Procurement Procedures
- c) Due Diligence Requirements



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6.8 Dealing with Public Officials

6.8.1 Interactions with public officials shall be conducted with heightened caution and transparency. Employees shall not offer, give or provide any benefit to public officials to improperly influence decisions. Gift and hospitality, sponsorships, or payments involving public officials require strict approval requirements.

6.8.2 Governing Policies / Documents:

- a) ABAC Policy
- b) Gifts and Hospitality Policy
- c) Sponsorship & Donation Policy

6.9 Political Contributions

6.9.1 Company funds, assets, or resources shall not be used for political contributions, activities, or support unless expressly approved by the Board and permitted under applicable laws.

6.9.2 Governing Policies / Documents:

- a) ABAC Policy
- b) Code of Conduct & Ethics

6.10 Money Laundering and Terrorism Financing

6.10.1 All forms of money laundering and terrorism financing are strictly prohibited. Employees shall not conceal the origin of funds, engage in suspicious transactions, create false invoices, or accept payments from unverifiable sources. Know-Your-Customer (KYC) requirements shall be followed. Any suspicious activity shall be reported to the GIU.

6.10.2 Governing Policies / Documents:

- a) AMLA Requirements
- b) ABAC Policy
- c) Due Diligence Procedures



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6.11 Falsification of Records or Misrepresentation

6.11.1 Employees shall ensure all transactions, claims, invoices, and records are complete, accurate, and truthful. Off-book accounts, falsified records, misrepresentation, and concealment of information are strictly prohibited.

6.11.2 Governing Policies / Documents:

- a) Financial Controls
- b) Documented Information Procedure
- c) Code of Conduct & Ethics

6.12 Abuse of Position or Authority

6.12.1 No individual shall misuse their position to obtain personal benefit or to benefit themselves or any related parties. Improper influence, coercion, intimidation, or favoritism is strictly prohibited.

6.12.2 Governing Policies / Documents:

- a) Code of Conduct & Ethics

6.13 Retaliation Against Whistleblower

6.13.1 Retaliation, victimization, harassment, or adverse treatment against individuals who raise concerns in good faith is strictly prohibited. QSR ensures confidentiality and protection of Whistleblowers.

6.13.2 Governing Policies / Documents:

- a) Whistleblowing Policy

6.14 Destruction or Manipulation of Evidence

6.14.1 No employee shall alter, destroy, conceal, or manipulate any documents, records, or information relating to audits, investigations, or legal requests.

6.14.2 Governing Policies / Documents:

- a) Investigation Procedure
- b) Record Management Standards



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6.15 Duty to Report

6.15.1 Any suspected or actual incident of fraud, bribery, corruption, or other misconduct, shall be reported promptly to the established designated whistleblowing channels. Failure to report known wrongdoing is constitutes a breach of this Policy. Reports shall be made in good faith, based on reasonable belief, and with due regard for confidentiality, and individuals must not suppress, ignore concerns that may expose QSR to legal, financial, or reputational risk, and such reporting shall be made in accordance with this Policy and the Whistleblowing Policy, which ensures protection against retaliation.

6.15.2 Governing Policies / Documents:

- a) Whistleblowing Policy
- b) ABAC Policy
- c) Code of Conduct & Ethics

7. ROLES AND RESPONSIBILITIES

7.1 The roles and responsibilities below are defined to ensure clear accountability in managing fraud, bribery, and corruption risks across the Group:

No.	Role	Responsibility
1	Board of Directors / BAC	<ul style="list-style-type: none"> • Provide oversight over the effectiveness of ABMS and ABAC Policy. • Review investigation results, compliance reports, ABMS performance, and corruption-risk updates by GIU. • Ensure the GIU is provided with sufficient resources, independence, and authority are provided to the GIU as required under ISO 37001 and Section 17A, Adequate Procedures.
2	HOD / Top Management	<ul style="list-style-type: none"> • Implement and ensure compliance with the ABAC Policy within their respective areas of responsibility. • Identify, assess, and escalate corruption risks relating to operations under their responsibility. • Ensure employees complete the mandatory ABAC training.



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No.	Role	Responsibility
		<ul style="list-style-type: none"> Review and manage conflicts of interest, GH declarations, and due diligence outcomes. Support and cooperate with GIU during CRM exercises, audits, and monitoring activities. Ensure documentation, approvals, and processes comply with LOA and internal policies and procedures.
3	Employee	<ul style="list-style-type: none"> Comply with the ABAC Policy, Code of Conduct, and all related policies, procedures, guidelines, and other documentation. Not engage in any form of fraud, bribery, corruption, or unethical conduct (direct or indirect). Declare conflicts of interest, GH, and any personal relationships that may influence decisions. Report suspected or actual breaches, or improper conduct through the whistleblowing channels in good faith, in accordance with this Policy and the Whistleblowing Policy, which ensures protection against retaliation. Participate in mandatory training and maintain awareness. Cooperate fully during investigations and audit reviews.
4	GIU	<ul style="list-style-type: none"> Serve as the independent anti-corruption and integrity function. Manage investigations on fraud, bribery, and corruption, and non-compliance. Coordinating, monitoring, analysing, and reviewing CRM and ABMS effectiveness. Provide training, awareness programs, advisory support, and guidance on integrity and anti-corruption across the Group. Maintain whistleblowing channels and ensure confidentiality and protection of Reporting Persons and related information. Conduct due diligence and support HOD in risk identification. Report and update findings to MAC and BAC. Coordinate annual ABMS internal audits and external audits with Certification Bodies and ensure continual improvement.



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8. DECLARATION

- 8.1 All QSR employees and Directors shall acknowledge that they have read, understood, and accepted this Policy through the declaration of the Integrity Pact upon joining QSR and thereafter as required. The Group Integrity Unit (GIU) reserves the right to request information on an employee's assets if the individual is implicated in any allegation or incident related to fraud, bribery or corruption.
- 8.2 Business associates, vendors, and other third parties shall acknowledge that they have read, understood, and accepted this Policy through the Vendor Code of Conduct declaration and/or relevant anti-fraud, anti-bribery, and anti-corruption commitments incorporated into business agreements or contracts.

9. VIOLATION

- 9.1 Any violation of this policy by employees shall be subject to disciplinary actions in accordance with the Code of Conduct & Ethics, Employee Handbook, and Procedures as may be applicable, which may result in disciplinary action, including termination of employment.
- 9.2 Any violation of this policy by third parties, including suppliers, contractors, agents, business partners, or any individual or company acting on behalf of QSR, may result in the termination of engagement or contract with the company, and could lead to legal implications.
- 9.3 Any violations involving elements or suspected of fraud, bribery, or corruption, or any other unethical or improper conduct shall be reported to the Company's dedicated whistleblowing channels in accordance with this Policy and the Whistleblowing Policy, which ensures confidentiality and protection against retaliation.
- 9.4 QSR may report the suspected offences to the Malaysian Anti-Corruption Commission, Royal Malaysia Police, or other relevant authorities as required.



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10. REVIEW, UPDATES AND MAINTENANCE

- 10.1 The Policy is maintained and reviewed by the Group Integrity Unit (GIU). This Policy shall be assessed, reviewed, and updated every three (3) years (or when necessary) to ensure compliance with relevant laws, regulations, and to determine its effectiveness in addressing potential fraud, bribery, and corruption risks. Where applicable, GIU will update the Policy based on the outcome of the review, subject to the Board's approval.
- 10.2 The Anti-Fraud, Bribery and Corruption Policy is made available for reference on the Company's website as well as the Company's intranet at <http://qatalyst.qsrbrands.net>.

11. REFERENCES

- a) Malaysian Penal Code Act 574
- b) Malaysian Anti-Corruption Commission Act 2009
- c) Malaysian Anti-Corruption Commission Act (Amendment 2018) (Section 17A).
- d) Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (AMLA).
- e) Guidelines on Adequate Procedures (TRUST Principles)
- f) ISO 37001 Anti-Bribery Management System (ABMS)