



PERBADANAN USAHAWAN NASIONAL BERHAD

(Company No.199101010745/221057-V)

ANTI BRIBERY AND CORRUPTION POLICY ("ABC POLICY")



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REVISION HISTORY LOG

Version No.	Section	Section name	Page	Details of Amendment	Effective Date	e-Circular No.

GLOSSARY

Term	Description
“AL”	Refers to Authority Limit
“ABC Policy”	Refers to Anti Bribery and Corruption Policy
“CEO”	Chief of Executive Officer
“P-Code”	Refers to PUNB Code
“employee”	Includes permanent, temporary, contract, intern, part-time employees
“HOD”	Heads of Department
“MACC Act”	Malaysian Anti-Corruption Commission Act 2009
“WBC”	Whistleblowing Committee
“Third Party Representatives”	Refers to any individual or organization which come into contact with during the course of work for or with the Company, and including but not limited to, existing or potential, customers, suppliers, consultants, agents, brokers, donation or sponsorship beneficiaries, advisers, as well as any Public Officials.
“Requesting Department”	Refers to a Department that serve as a liaison (representative) with the Third Party in conducting business activities for PUNB.



INTRODUCTION

Perbadanan Usahawan Nasional Berhad (PUNB), herein after (“Company”) takes a zero-tolerance approach to bribery and corruption and is committed to act professionally, fairly and with integrity in entire business dealings and relationships. In ensuring this, PUNB has introduced various initiatives as an adequate measure to combat corruption and to safeguards the interest of PUNB, shareholder and stakeholders.

PUNB will take appropriate measures to ensure that all the business activities and transactions do not participate in any corrupt activities for its advantages/benefits. This Policy is supplemental to, and shall be read in conjunction with any other related internal policies / framework / procedures / guidelines / manual (including but not limited to Director’s Code of Conduct and Ethics, Board Charter, No Gift Policy, Whistleblowing Policy, P-Code, Standard Operating Procedure or the “SOP”, Employees Hand Book) and guidelines/manual issued by the governing authorities.

PUNB devoted to adhere:-

- Uphold all laws relevant in countering bribery and corruptions. PUNB remains bound by the law of Malaysia particularly Malaysia Anti-Corruption Commission (MACC) Act 2009 and Malaysia Anti-Corruption Commission (MACC) Act (Amendment) 2018;
- Commit in combating and preventing bribery and corruption by having Anti-Bribery & Corruption (ABC) Policy, herein after (“Policy”); and
- Undertake a periodic bribery and corruption risk assessment across its business to understand the risks it faces and ensure that it has adequate procedures in place to address those risks.

If any person subject to this ABC Policy has any doubt about the scope of applicable laws or the application of the PUNB’s policies concerning the fight against bribery and corruption, please contact the Head of Company Secretary & Governance Department (HCSGD).

“WHEN IN DOUBT, ASK”

All parties have a duty to read and understand the Policy. Violation of any of the Policy’s provisions may result in disciplinary action, including termination of employment, imprisonment, and fines.



PART 1 : APPLICATION AND DEFINITIONS

1.1 About the Policy

This Anti-Bribery & Corruption (ABC) Policy sets out the parameters to prevent the occurrence of bribery and corrupt practices in relation to PUNB. Thus, PUNB are committed to:

- Upholding ABC Policy that apply to the Company;
- Not offering bribes or condoning the offering of bribes on the Company's behalf;
- Not accepting bribes, or agreeing to them being accepted on the Company's behalf;
- Maintaining accurate books and records;
- Ensure that the Company's representatives are aware of and abide by the Company's values and policies;
- Avoiding undertaking business with or affiliating the Company with others who do not accept the Company's values and policies and who may harm the Company's reputation; and
- Ongoing monitoring of and auditing compliance with these principles.

1.2 Definition of Bribery and Corruption

Corruption	Any act of giving or receiving of any gratification or reward in the form of cash or in-kind for performing a task to influence improperly the action of another party. Examples of acts of corruption include but not limited to the acts of bribery, fraud, and abuse of power.
Bribery	<p>Offering, promising, giving, demanding or accepting of an advantage or any gratification as an inducement for an action or reward, which is illegal and unethical.</p> <p>Bribery is in the form of gifts in-kind that might be comprise of money, job position or placement, discount offers, services, votes, wages, loans and other forms of payment.</p> <p>Even though the actions are not directly involved bribery and corruptions, it is also not permitted to falsify the Company's books and records for the purpose of bribery or hiding bribery namely :-</p> <ul style="list-style-type: none">• Maintain off-books accounts;• Fail to record or inadequately record transactions;



- Record non-existent expenditures;
- Inaccurately identify liabilities;
- Knowingly use false documents; or
- Destroy accounting books and records.

(Threaten or retaliate against any person who has refused to commit a bribery offence or who has raised concerns under this Policy or engage in any activity that might lead to breach of this Policy).

1.3 Objectives

The purposes of this policy are:

- Set out the Company's responsibilities, and the responsibilities of those working for or with the Company in observing and upholding the Company's position on bribery and corruption;
- Ensure that the Company has adequate procedures in place to prevent and detect bribery and corruption;
- Provide information and guidance for directors and employees on how to recognise and deal with potential bribery and corruption issues;
- Protect Company against the possible penalties and repercussions resulting from acts of bribery and corruption or being associated with such behaviours.

1.4 Scope & Applicability

This Policy is applicable to the Board of Directors, employees, Third Party Representative, or any other person associated with or acting on behalf of PUNB are covered by this policy and any other policies, standard, guidelines, procedures and mechanisms which relate to the prevention of bribery and corruption violations. For further elaboration on legal register applicable, refer to **Appendix 1**.



PART 2 : RESPONSIBLE PARTIES

2.1 Who is Responsible for the Policy?

- 2.1.1 Management is ultimately responsible for this policy and the Board of Directors, through its delegation to the Board Audit Committee ("BAC") is responsible for ensuring this policy complies with the Company's legal and ethical obligations and for supervising the HCSGD on the administration of this policy.
- 2.1.2 PUNB shall appoint HCSGD who is primarily responsible for implementing this policy and may establish Integrity and Anti-Corruption (IAC) Committee to assist and support the HCSGD.
- 2.1.3 The HCSGD has responsibility for monitoring the use and effectiveness of this policy and dealing with any queries on its interpretation. The members of the management team at all levels are responsible for ensuring those reporting to them are made aware of and understand this policy and are given adequate and regular training on it. The HCSGD may delegate administrative tasks to subordinates or other employees or officers, as may be necessary for the purposes of this policy.

2.2 Duties of Employees

- 2.2.1 Every employee shall comply with the ABC Policy and any other policies or procedures as prescribed from time to time in the course of their daily work and business conduct.
- 2.2.2 Engaging in bribery or corrupt practices can have severe consequences for employees and for PUNB. Employees may face dismissal, civil and legal suit, fines, imprisonment and PUNB may face damage to reputation, financial loss, civil and legal suit, fines and disbarment from business and other business and other negative consequences.
- 2.2.3 Every employee is required to report any instances of suspected or confirmed bribery or corruption to their immediate supervisors.



PART 3 : POLICY

3.1 Anti-Bribery & Corruption

PUNB is committed to uphold the five Anti-Corruption Principles during the course of business operation across all geographies:-

- (i) Committing to promote values of integrity, transparency, accountability, and good corporate governance.
- (ii) Strengthening internal systems that support corruption prevention.
- (iii) Complying with laws, policies and procedures relating to fighting corruption.
- (iv) Fighting any form of corrupt practice.
- (v) Supporting corruption prevention initiatives by governments.

3.2 Corporate Integrity Pledge

The Corporate Integrity Pledge sets out key principles for corporations to adopt and demonstrate commitment towards creating a business environment that is fair, transparent, and free corruption.

3.3 General Requirements to Prevent Bribery, Corruption and Improper Payments of Any Kind

- 3.3.1 Employees and Third Party Representative shall not directly or indirectly make, promise, approve, authorize or offer to give to anyone – or accept or solicit from anyone – anything of value (including but not limited to cash payments) if the purpose or effect is to improperly induce the recipient to take (or to refrain from taking) action that would bestow a commercial benefit or business advantage PUNB or any other party. Financial or other advantage covers anything of value, including cash, gifts, services, job offers, loans, travel expenses, entertainment, and hospitality.
- 3.3.2 Giving things of value to family members, close associates or favoured organizations of those with whom we do business, those with whom we would like to do business, or public (government) officials is also subjected to this ABC Policy, as such actions may be interpreted as attempts to evade these rules or otherwise influence the conduct of Third Parties. For further elaboration on types of corruptions, refer to **Appendix 2**.



3.4 Unfavourable Transactions

- 3.4.1 PUNB prohibit all facilitation payments as they are bribes. Facilitation payments are unofficial, improper, and small transfers of value offered or made to secure or expedite a routine or necessary action to which PUNB is legally entitled or payments which are recognized to fast track processes.
- 3.4.2 Any charitable contribution including sponsorship as part of corporate social responsibility activities should be made in line with the PUNB policies and procedures.

3.5 Training and Awareness Requirements

- 3.5.1 Employees shall receive anti-bribery and corruption compliance training to educate them about the requirements and obligations of anti-corruption laws and this ABC Policy, commensurate with their respective positions and duties within PUNB, and as recommended by the HCSGD.
- 3.5.2 Training records on attendance/completion records shall be maintained by Human Resource Department to verify that all relevant employees receive the necessary training to perform their responsibilities accurately and consistently.
- 3.5.3 The ABC Policy shall be made available to all employees and Third Party Representative. All employees should provide a certification of Anti-Bribery and Corruption Certification as set out in **Appendix 3 (1)**. Alternatively, Third Party Representative shall acknowledge acceptance and compliance to ABC policy as part of their tender/quotation submission.
- 3.5.4 Employees are required to provide such certifications upon joining PUNB, following updates to the Policy, and as part of the Annual Employee Declaration.
- 3.5.5 Third Party Representative are required to provide such certifications before performing services for or on behalf of PUNB, and upon request by PUNB and such certifications should be maintained by respective Requesting Department.

3.6 Control Measures

- 3.6.1 All contracts with Third Party Representative should include the Anti-Bribery and Corruption Certification as set out in **Appendix 3 (2)**.
- 3.6.2 This ABC Policy shall be reviewed on an annual basis or as and when required.



3.7 Systematic Review

- 3.7.1 Systematic review shall be performed by the HCSGD in collaboration with Integrity and Anti-Corruption (IAC) Committee as part of providing assurance that there is effective and sound anti-bribery and corruption risk management implemented within PUNB on an annual basis.
- 3.7.2 Every 3 years, independent review may be considered to ensure that PUNB's business operation is complying with the local/regulatory requirements on anti-bribery and corruption.

3.8 Record Keeping

It is essential that PUNB to keep full and accurate records of all of PUNB's financial dealings including the giving and the receiving of payments and gifts at all times in line with relevant gift and entertainment related policy and/or procedures. Transparency is vital and any false or misleading records could be very damaging to the PUNB.



PART 4 : THIRD PARTY

PUNB should generally avoid dealing with any Third Party known or reasonably suspected of corrupt practices or known or reasonably suspected of paying bribes. PUNB only does business with Third Parties that shared PUNB standards of integrity. As part of this commitment, all forms of bribery and corruption are unacceptable and will not be tolerated.

4.1 Red Flags

If there are conflicts of interest or “red flags” raised with the Third Party, these will warrant further investigation and must be adequately addressed before the engagement of the Third Party can progress. PUNB requires its employees to use good judgment and common sense in assessing the integrity and ethical business practices of third parties and have provided the above as a guideline. For further elaboration on potential risk scenarios of “red flags”, refer to **Appendix 4.**

Examples of common “red flags” involving parties include:

- The transaction involves an individual/organization known for a high incidence of corrupt payments.
- Family, business or other “special” ties with government or public officials.
- A reference check reveals a flawed background or a reputation for getting “things done” regardless of the circumstances or suggests that for a certain amount of money, he can fix the problem.
- Objection to anti-bribery representations and warranties in commercial agreements or negative response when told of such requirements.
- Convoluted payment arrangements such as payment in cash, payment to a Third Party or to accounts in other countries or requests for upfront payment for expenses or other fees.
- The Third Party requires that his/her identity not be disclosed as part of the business transaction.
- Inadequate credentials for the nature of the engagement or lack of an established place of business.

Employees should seek advice from HCSGD whenever particular questions arise relating to Third Parties that PUNB has appointed or is considering appointing.



4.2 Dealing with Contractors and Suppliers

- 4.2.1 PUNB is committed to uphold the highest standard of ethics and integrity in all aspects of its procurement activities.
- 4.2.2 PUNB must ensure that all procurement activities are in line with the procurement policies and procedures that are applicable within the jurisdiction of PUNB.
- 4.2.3 PUNB should avoid dealing with any contractors or suppliers known or reasonably suspected of corrupt practices or known or reasonably suspected to pay bribes.
- 4.2.4 PUNB must conduct due diligence on prospective contractors and suppliers to confirm whether these external parties have in place any anti-bribery initiatives and that they will not engage in any improper practices.
- 4.2.5 The scope and extent of the due diligence required will vary depending upon the circumstances of each proposed transaction.
- 4.2.6 If any **red flags** are raised, these issues must be resolved. If it is not possible then the company must be barred from being on the list of registered or licensed contractors /suppliers and/or disqualified from participating in any PUNB tender exercise.



PART 5 : POLITICAL CONTRIBUTIONS

5.1 PUNB Allow Political Contribution Both Financial and Non-Financial

- 5.1.1 PUNB allow if it is expressly permitted by law and has been approved by the appropriate and authorized representatives of PUNB (Board of Directors). Nonetheless, care needs to be taken that such transactions are for charity purposes without any return of any form of financial and non-financial advantages. *(Kindly refer to the Guideline for Charity Fund Contribution).*
- 5.1.2 PUNB may, in very limited circumstances, make political contributions in parties where such contributions are permitted under the law. The authority to approve such political contributions is with the respective Board of Directors.
- 5.1.3 If any contribution is made, it must be permissible under applicable laws and must not be made with any promise or expectation of favorable treatment in return and must be accurately reflected in PUNB's records with proper disclosure.
- 5.1.4 Good faith payments to a government are not prohibited, so long as they are made with due care to the government entity and not to any individual official.



PART 6 : CORPORATE SOCIAL RESPONSIBILITY (CSR), SPONSORSHIP AND DONATIONS

As a responsible corporate organization, PUNB is committed to cultivating a strong relationship with the local communities by contributing to the well-being of the people and the nation. However, it is important for all the Corporate Social Responsibility (CSR) activities, sponsorships and donations are made in accordance with PUNB policies and local laws and regulations.

6.1 As Part of Sustainable Development, PUNB Assistance in Appropriate Circumstances and Manner.

- 6.1.1 The proposed recipient must be a legitimate organization and appropriate due diligence must be conducted to ascertain it.
- 6.1.2 Any **red flags** must be resolved before committing any funds to the programme. Even requests determined to be legitimate must be carefully structured to ensure that the benefits reach their intended recipients. If in any doubt as to whether a charitable contribution or social benefit is appropriate, consult HCSGD for assistance.
- 6.1.3 In accordance with PUNB's commitment to contribute to the community with highest 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 authorization/approval based on limit of authority.
 - Be made to well established entities having an adequate organizational structure to guarantee proper administration of the funds.
 - Be accurately stated in the PUNB's accounting books and records.
 - Not to be used as means to cover up an undue payment or bribery.



Appendix 1: Legal Register

1) Guideline

Guidelines on Adequate Procedures Pursuant to Subsection (5) of Section 17A of Malaysian Anti-Corruption Commission (MACC) Act 2009 issued by National Centre for Governance, Integrity and Anti-Corruption (GIACC).

2) Legislation and Regulations

- Malaysian Anti-Corruption Commission Act 2009
- Anti-Money Laundering and Anti-Terrorism Financing Act 2001 (Malaysia)
- Whistleblower Protection Act 2010 (Malaysia)
- Witness Protection Act 2009 (Malaysia)
- Malaysian Code on Corporate Governance 2017
- Malaysian Code of Business Ethics

3) Interaction with Other Corporate Policies

Other PUNB policies impacted by, and which should be consistent with this ABC Policy, include direct applicability namely :-

- Malaysian Anti-Corruption Commission Act (Malaysia) 2009
- Code of Conduct (P-Code) of PUNB
- Director's Code of Conduct and Ethics of PUNB
- Board Charter of PUNB
- No Gift Policy of PUNB
- Personnel Manual of PUNB

4) Discipline

- (i) Any employee who violates the terms of this ABC Policy will be subject to disciplinary action. Any employee who has direct knowledge of potential violations of this Policy but fails to report such potential violations to Company management will be subject to disciplinary action.
- (ii) Any employee who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action.
- (iii) In all cases, disciplinary action may include termination of employment.
- (iv) Any Third Party representatives who violates the terms of this Policy, who knows of and fails to report to PUNB Management potential violations of this Policy, or who misleads investigators making inquiries into potential violations of this Policy, may have their contracts re-evaluated or terminated.



Appendix 2: Types of Corruption

MACC refers types of corruption based on The United Nations Handbook on Practical Anti-Corruption Measures for Prosecutors and Investigators. The lists are commonly encountered forms of corruption, which include but not limited to:-

- **Petty Corruption** Also known as administrative corruption, it involves the exchange of very small amounts of money and the granting of small favours.
- **Grand Corruption** Spreads through the highest levels of government, bringing about major abuses of power, disobedience of the rule of law, economic instability and the breakdown of good governance.
- **Active and Passive Corruption** The former refers to the act of offering or paying a bribe (where the payment of a bribe has taken place) and the latter refers to the request or receiving of a bribe (a bribe was offered but not accepted).
- **Bribery** Most common form of corruption, described as the act of conferring a benefit in order to influence an action or decision. It comes in the form of cash, company shares, inside information, sexual or other favours, entertainment, employment or future benefits such as a retirement job. The benefit can pass directly to the person bribed, or indirectly to a Third Party such as a friend, relative, associate, favourite charity, private business, political party or election campaign. Once bribery has occurred, it can lead to other forms of corruption.
- **Embezzlement, Theft and Fraud** Involves stealing by an individual exploiting his or her position of employment. Fraud involves the use of false or misleading information to induce the owner of property to part with it voluntarily. Theft is universally regarded as falling within corruption definitions where it occurs, carrying with it as it does, a breach of a fiduciary duty.
- **Extortion** Relies on coercion to induce cooperation, such as threats of violence or the exposure of sensitive information.
- **Abuse of Function** Performance of or failure to perform an act by a public official, in violation of the law, to obtain an undue advantage for himself/herself or for another person or entity.
- **Favouritism and Nepotism** Involve abuses of discretion, usually does not involve a direct personal benefit to an official but promote the interests of those linked to the official, be it through family, political party, tribe or religious group.
- **Creating and Exploiting Conflicting Interest** Most forms of corruption involve the creation or exploitation of some conflict between the professional responsibilities of an individual and his or her private interest. The offering of a bribe creates such a conflict where none may have existed hitherto. In both the public and private sectors, employees and officials are routinely confronted with circumstances in which their personal interests conflict with their responsibility to act in the best interests of the state or their employer. Well-run organizations have systems to manage these situations, usually based on clear codes of conduct.
- **Improper Political Contribution** Donations made with the intention or expectation that the party will, once in office, unduly favour the interests of the donor, is tantamount to the payment of a bribe.



Appendix 3 (1) : Anti Bribery and Corruption Certification -Employees

All employees are required to read and understand our PUNB Anti-Bribery and Corruption (“ABC”) Policy. You are required to acknowledge that you have done so and shall comply with the anti-bribery and corruption requirements.

Should you be uncertain about what constitutes a non-compliance to the PUNB ABC Policy or any applicable anti-bribery and anti-corruption laws, please refer to Head, Company Secretary & Governance Department (“HCSGD”).

CERTIFICATION

Please check the appropriate boxes below:

- I acknowledge that I have read and understood the PUNB Anti-Bribery and Corruption (“ABC”) Policy.
- I confirm that I shall comply with PUNB ABC Policy throughout my employment.
- I confirm that I shall report any known or suspected violations of PUNB ABC Policy or anti-corruption laws to HCSGD.
- I confirm that I understand that a violation of the PUNB ABC Policy would constitute a disciplinary offence that could result in disciplinary measures up to and including termination.

(By signing below, you are acknowledging your acceptance and adherence to the above and the anti-bribery and corruption requirements stipulated within the PUNB ABC policy).

**Refers to any permanent, temporary, contract, intern, and part-time employees.*

Name :

Employee Number :

Signature :

Date:



Appendix 3 (2) : Anti Bribery and Corruption Certification -Third Party

All Third Party Representative are required to read and understand our PUNB Anti-Bribery and Corruption ("ABC") Policy. You are required to acknowledge that you have done so and shall comply with the anti-bribery and corruption requirements.

Should you be uncertain about what constitutes a non-compliance to the PUNB ABC Policy or any applicable anti-bribery and anti-corruption laws, please refer to Head, Company Secretary & Governance Department ("HCSGD").

CERTIFICATION

Please check the appropriate boxes below:

- I acknowledge that I have read and understood the PUNB Anti-Bribery and Corruption ("ABC") Policy.
- I confirm that I shall report any known or suspected violations of PUNB ABC Policy or anti-corruption laws to any PUNB's staff.

(By signing below, you are acknowledging your acceptance and adherence to the above and the anti-bribery and corruption requirements stipulated within the PUNB ABC policy).

**Third Party Representative includes persons who perform services for or on behalf of PUNB. (Refers to any individual or organization which come into contact with during the course of work for or with the Company, and including but not limited to, existing or potential, customers, suppliers, consultants, agents, brokers, donation or sponsorship beneficiaries, advisers, as well as any Public Officials).*

Name :

Signature :

Date:



Appendix 4: Potential Risk Scenarios "Red Flags"

1. The following is a list of possible red flags that may arise during the course of any representative working for, on behalf of or in association with PUNB, and which may raise concerns under various anti-bribery and Anti-Corruption laws.
2. The list is not intended to be exhaustive and is for illustrative purposes only. If you encounter any of these **red flags** while working for, on behalf of or in association with PUNB, you must promptly report them to the Head, Company Secretary & Governance Department ("HCSGD") or, alternatively, via the PUNB Whistleblowing Committee **reporting processes outlined in its Whistleblowing Policy:-**
 - 2.1 You become aware that a Third Party engages in, or has been accused of engaging in, improper business practices;
 - 2.2 You learn that a Third Party has a reputation for paying bribes, or requiring that bribes are paid to them;
 - 2.3 A Third Party Representative:-
 - 2.3.1 Insists on receiving a commission or fee payment before committing to sign a contract with the PUNB, or process for the PUNB;
 - 2.3.2 Request payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
 - 2.3.3 Requests that payment is made to a country or geographic location different from where the Third Party resides or conducts business;
 - 2.3.4 Requests an unexpected additional fee or commission to "facilitate" a service;
 - 2.3.5 Demands lavish entertainment or gifts before commencing or continuing negotiations or discussions on a matter;
 - 2.3.6 Requests that a payment is made to "overlook" potential legal violations; or
 - 2.3.7 Requests that you provide employment or some other advantage to a friend or relative.
3. You learn that a colleague has been taking out a particular interested parties for very expensive and frequent meals;
4. You receive an invoice from a Third Party that appears to be non-standard or customized;
5. You notice that PUNB has been invoiced for a commission or fee payment that appears large given the service stated to have been provided; or
6. Third Party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to PUNB.