

Approved by the decision of the Board Of Directors

ASCEND AIRWAYS MALAYSIA SDN BHD

ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

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1. DEFINITIONS

1.1. For the purposes of this Policy, the following definitions shall apply:

Advantage	means any financial or other advantage, including money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value.
Associated Persons	means Persons working for the Company or on the Company's behalf in any capacity, including the Employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives, business partners, sponsors, or any other Persons associated with the Company, wherever located.
Bribe	means an Advantage received in the course of Bribery.
Bribery	<p>means offering, promising, giving or accepting any Advantage:</p> <p>(a) to induce the recipient or any other Person to act improperly in the performance of their functions;</p> <p>(b) to reward the recipient or any other Person for acting improperly; or</p> <p>(c) where the recipient would act improperly by accepting such Advantage.</p> <p>A Person acts improperly where they act illegally, contrary to an expectation of impartiality, or where they abuse a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any Person.</p>
Chief Compliance Officer	means the director of Risk Management Department of Avia Solutions Group.
Company	means ASCEND AIRWAYS MALAYSIA SDN BHD registration number (202401012971 [1558831-W]).
Conflict of Interest	means the situation when the Associated Person's personal interests, such as family, friendships, financial, or social factors, compromise the Associated Person's judgment, decisions, or actions in working for the Company.
Corporate Gifts	means something given from one Person to another and such gifts normally bear the Person's name and logo. Examples of corporate gifts include items such as diaries, table calendars, pens, notepads and plaques. Corporate gifts may also be promotional items given out equally to the general public at events, trade shows and exhibitions as a part of building the Person's brand.
Corruption	means the abuse of entrusted power or position by any Person for private gain.
Counterparty	<p>means:</p> <p>(a) current or prospective client: any Person to whom the Company intends to sell (or from who the Company received the enquiry for the purchase) or has already sold the goods and/or services, and/or has carried out works irrespective of the type of transaction, the settlement method or the way of formalising of such arrangement;</p>

- (b) **third party payer:** any Person who pays or intends to pay for the goods and/or services ordered by the client;
- (c) **end-user:** any Person who is the end-user or the actual recipient of the Company's goods or services ordered by the client;
- (d) **current or prospective supplier:** any Person from who the Company intends to buy (or from who the Company has received the sales proposal) or has already bought the goods and/or services, and/or has bought works irrespective of the type of transaction, the settlement method or the way of formalising of such arrangement;
- (e) **third party payee:** any Person to whom the Company is instructed by the supplier to pay for the goods and/or services provided by the supplier;
- (f) any Person other than those set forth in paragraphs (a)-(e) above, with whom the Company intends to deal or is dealing with.

Cronyism		means a situation when the Employee, by taking advantage of a position of power in the Company, favours their friends, fellows or acquaintances primarily based on their relationship.
Employee		means any individual who is a party to an employment contract with the Company.
Facilitation Payments		means typically small, unofficial payments made to secure or expedite a routine or necessary action, which are usually made to the Public Officials.
Kickbacks		means payments made in return for a business favour or advantage.
Known Associate	Close	means an individual (a) known to have joint beneficial ownership of a legal entity or a legal arrangement or any other close business relations with the Politically Exposed Person and/or (b) who has sole beneficial ownership of a legal entity or a legal arrangement which is known to have been set up for the benefit of the Politically Exposed Person.
Lobbying		means a series of activities that influence the decision making of the Public Officials.
Nepotism		means a situation when the Employee, by taking advantage of a position of power in the Company, favours other Employees primarily based on their relationship.
Person		shall mean and include any individual, corporation, organisation, company, limited liability company, firm, joint stock company, unincorporated association or body (including a partnership, trust, fund, joint venture or consortium), governmental entity, state, agency or other entity whether or not having separate legal personality.
Policy		means this Anti-Corruption and Anti-Bribery Policy.
Politically Exposed Person	Exposed	means an individual who is entrusted with prominent public functions, other than as a middle-ranking or more junior official, as well as their spouse or civil partner, children and the spouses or civil partners of their children, including: <ul style="list-style-type: none"> (a) heads of state, heads of government, ministers and deputy or assistant

ministers;

- (b) members of parliament or of similar legislative bodies;
- (c) members of the governing bodies of political parties;
- (d) members of supreme courts, of constitutional courts or of other high-level judicial bodies, the decisions of which are not subject to further appeal, except in exceptional circumstances;
- (e) members of the boards of central banks;
- (f) ambassadors, *chargés d'affaires* and high-ranking officers in the armed forces;
- (g) members of the administrative, management or supervisory bodies of state-owned enterprises;
- (h) directors, deputy directors and members of the board or equivalent function of an international organisation.

Public Official

shall mean and include, without limitation:

- (a) an officer or employee (regardless of rank) of:
 - i) any national, regional or local government agency or department including, but not limited to courts, schools, universities, healthcare facilities, police agencies, military entities, customs officials, local tax officials, issuers of government permits, approvals or licenses, and immigration officials;
 - ii) any government owned/controlled company or commercial entity (such as government-owned telecommunications company or airline);
 - iii) any public (quasi-governmental) international organization (such as the United Nations, World Bank, International Monetary Fund, International Olympic Committee, African Union, etc.);
- (b) managing personnel of companies where the state owns the shares giving more than half of voting rights in the general meeting of shareholders;
- (c) a political candidate, party or any officer or employee of a political party;
- (d) any private person acting in an official capacity for or on behalf of any government or public international organization (such as an official advisor to the government or a consultant responsible for making procurement recommendations to a government);
- (e) such other meaning of a “public official” as may be set out by the applicable laws.

Risk Management Department

means a unit of Avia Solutions Group responsible for designing, developing and monitoring the implementation of anti-Corruption and anti-Bribery procedures.

1.2. In this Policy:

1.2.1. headings are for ease of reference only;

1.2.2. unless otherwise indicated by the context, words importing the singular number only shall include the plural and *vice versa*, and words importing neuter gender shall include the masculine and feminine gender;

- 1.2.3. reference to Clause or Annex, unless otherwise specified, shall mean a reference to a Clause or an Annex of this Policy;
- 1.2.4. terms “include” or “including” shall mean “include without limitation” or “including without limitation”, i.e. “include” or “including” is used as introducing an illustrative and non-exclusive list.

2. INTRODUCTION

- 2.1. The purpose of this Policy is to:
 - 2.1.1. set out the responsibilities of the Associated Persons in observing and upholding the Company’s position on Bribery and Corruption;
 - 2.1.2. set out the mandatory requirements that shall be met before accepting, offering or providing any gifts, entertainment and hospitality by the Associated Persons;
 - 2.1.3. provide information and guidance to the Associated Persons on how to recognize and deal with Bribery and Corruption issues.
- 2.2. This Policy applies to all Associated Persons and sets out the general requirements for countering Bribery and Corruption in the Company, in exception of clauses, where it is stated that this Policy applies only to the Employees.
- 2.3. This Policy might be subject to the laws of any applicable jurisdiction that may impose stricter Bribery and Corruption regulations. Any of such locally established regulations or mandatory requirements shall be respected and reported to the Risk Management Department to align with this Policy and implementation procedures by email at risks@aviasg.com.
- 2.4. The Company takes a zero-tolerance approach to Bribery and Corruption and is committed to acting professionally, fairly and with integrity in all business dealings and relationships wherever the Company operates and implementing and enforcing effective systems to counter Bribery and Corruption.

3. ANTI-CORRUPTION PRINCIPLES AND PROHIBITED ACTIONS IN THE COMPANY

- 3.1. The Associated Persons when conducting the Company’s business or acting for and on behalf of the Company shall:
 - 3.1.1. not tolerate, permit or become involved in any Corruption or Bribery in connection with the Company’s business activities, either in public or in the private sector;
 - 3.1.2. promote a preventive culture within the Company committed to zero tolerance towards Corruption and Bribery in connection with the Company’s business activities;
 - 3.1.3. conduct the Company’s business in compliance with this Policy;
 - 3.1.4. not use funds or assets of the Company in violation of this Policy.
- 3.2. The Associated Persons shall not:
 - 3.2.1. give, promise to give, or offer, any Advantage to any Person with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
 - 3.2.2. give or accept any Advantage to or from any Person during any commercial negotiations or tender process, if this could be perceived as intended or likely to influence the outcome;
 - 3.2.3. accept any Advantage from any Person that the Associated Person knows or suspects is offered with the expectation that it will provide a business advantage for such person or anyone else in return;
 - 3.2.4. accept hospitality from any Person that is unduly lavish or extravagant under the circumstances;
 - 3.2.5. give, promise to give, offer or accept a gift to or from any Public Official, except as otherwise set forth in clause 5.3 below;
 - 3.2.6. threaten or retaliate against another Person who has refused to commit a Bribery offense or who has raised concerns in accordance with clause 12 of this Policy;

3.2.7. engage in any other activity that might lead to a breach of this Policy.

4. MEASURES FOR MANAGING BRIBERY AND CORRUPTION RISKS IN THE COMPANY

4.1. Risk assessment

4.1.1. In order to identify, analyse, assess and prioritize Corruption and Bribery risks pertinent to the Company, the Risk Management Department undertakes to carry out Corruption and Bribery risk assessment at least once in every 2 years, and as and when necessary.

4.1.2. Corruption and Bribery risk assessment shall be performed according to the Avia Solutions Group PLC Compliance framework and give consideration to:

- (a) country risk, which includes an assessment of the overall risks of Corruption and Bribery associated with a particular jurisdiction where the Company operates;
- (b) transactional risks (such as charitable or political contributions, licences and permits, transactions relating to public procurement, etc.) which includes an assessment of the risks associated with business transactions undertaken by the Company;
- (c) business opportunity risk, which includes the risk that pursuing or obtaining business opportunities may result in acts of Bribery or Corruption;
- (d) business partnership risk (such as the use of intermediaries, participation in the joint venture, etc.), which includes risks deriving from relationships with or partnership with the Counterparties.

4.1.3. Based on the results of the risk assessment additional controls in anti-Bribery and anti-Corruption areas may be implemented.

4.2. Due diligence of the Counterparties

4.2.1. The Company seeks to collaborate with Counterparties who do not engage in Bribery or Corruption.

4.2.2. The Company's zero-tolerance approach to Bribery and Corruption shall be communicated to all Counterparties at the outset of business relationship with them and as appropriate thereafter. Such acknowledgment may be made by way of inclusion of anti-Bribery and anti-Corruption clauses in the agreements and other arrangements of the Company.

4.2.3. All Counterparties are subject to the Counterparty due diligence process, which is implemented in the Company according to the Company's Anti-Money Laundering and Counter-Terrorist Financing Policy and the Company's Counterparty Onboarding and Due Diligence Procedure.

4.2.4. During the Counterparty onboarding process in accordance with the Company's Counterparty Onboarding and Due Diligence Procedure the Counterparty's risks related to Bribery and Corruption, such as identification of the Politically Exposed Persons, a conviction for Corruption or Bribery offenses by the Counterparty, etc., are assessed and relevant measures to mitigate the risks are implemented.

4.3. Financial controls

4.3.1. The Company undertakes:

- (a) to keep the Company's books, records and accounts that in reasonable detail accurately and fairly reflect the transactions and dispositions of its assets;
- (b) to establish and maintain an adequate internal control system of accounting.

5. GIFTS, ENTERTAINMENT AND HOSPITALITY

5.1. The giving and accepting of gifts, entertainment or hospitality by the Associated Persons shall be permitted if all of the following requirements are met:

5.1.1. it is not made with the intention of influencing a Person to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in

explicit or implicit exchange for favours or benefits;

5.1.2. gifts, entertainment and hospitality shall serve a legitimate business purpose, meaning that it facilitates actual business discussions or fosters better business relations;

5.1.3. it is given in the Company's name, not in the Associated Person's name;

5.1.4. it shall not include cash or a cash equivalent (such as gift certificates or vouchers);

5.1.5. it is appropriate in the circumstances, taking into account of the reason for the gift, its timing and value;

5.1.6. it is given openly, not secretly; and

5.1.7. it complies with all applicable legal requirements.

5.2. Examples of gifts, entertainment and hospitality include the receipt or offer of gifts, meals or tokens of appreciation and gratitude, invitations to events or other social gatherings, in connection with matters relating to the business of the Company. The Associated Persons shall be permitted to give or receive the Corporate Gifts to or from the Counterparties when those are given in compliance with the requirements set out in clause 5.1.

5.3. The Associated Persons are prohibited from providing gifts, entertainment, hospitality or anything of value to or receiving them from any Public Official (or their close relatives, or families and business associates). It is allowed to give a Corporate Gift to the Public Official only when appropriate and permitted by the applicable laws.

6. CHARITABLE AND POLITICAL CONTRIBUTIONS, SPONSORSHIP

6.1. The Company and the Associated Persons shall only make charitable donations and sponsorship that are legal and ethical under local laws and practices.

6.2. The following criteria apply for the approval of a donation or sponsorship:

6.2.1. the activity provides an opportunity for community engagement or fostering relationships without business gain;

6.2.2. donation or sponsorship shall not be made or offered as part of the tender, contract renewal or prospective business relationship;

6.2.3. donation or sponsorship shall comply with the applicable legal requirements.

6.3. The Company and the Associated Persons shall not make contributions to political parties.

6.4. The Associated Persons may participate in political activities on an individual basis, with their own money and their own free time. The Company will not reimburse any political contributions made by the Associated Persons on their own behalf.

7. FACILITATION PAYMENTS AND KICKBACKS

7.1. The Company and the Associated Persons shall not make and shall not accept the Facilitation Payments or Kickbacks of any kind.

7.2. The Associated Persons shall avoid any activity that might lead to the Facilitation Payment or Kickbacks being made or accepted by the Company or on the Company's behalf, or that might suggest that such payment will be made or accepted. If the Associated Person is asked to make a payment on the Company's behalf, the Associated Person should always be mindful of what the payment is for and whether the amount requested is proportionate to the goods or services provided. If the Associated Person has any suspicions, concerns or queries regarding any payment, the Associated Person shall address it in accordance with clause 12 of this Policy.

8. LOBBYING

The Associated Persons shall carry out any Lobbying activities only strictly in accordance with the legal requirements applicable in the relevant jurisdictions where such activities are performed.

9. CONFLICTS OF INTEREST

- 9.1. The Associated Persons shall avoid the Conflicts of Interest and shall perform their work for the Company conscientiously, honestly and in accordance with the best interests of the Company.
- 9.2. While working for the Company the Associated Persons shall not abuse their position, misuse confidential knowledge for personal or third party gain or have any direct or indirect involvement in any business in conflict with the Company's commercial interests or that in any way comprises their independence or impartiality.
- 9.3. Each Employee shall declare its Conflicts of Interests in accordance with the Company's Conflict of Interest Policy.

10. PREVENTION OF NEPOTISM AND CRONYISM

- 10.1. The Company shall not tolerate and prohibits Nepotism and Cronyism among its Employees.
- 10.2. The Employees are selected for the job/position based on their competence, knowledge and experience and may be recruited/appointed for the job/position solely on the basis of their competence, knowledge and experience.
- 10.3. The Company does not tolerate the patronage of family members of the Employees on the basis of their family or other personal relations.

11. ROLES AND RESPONSIBILITIES

- 11.1. **Every Associated Person** of the Company is responsible for complying with the requirements set out in this Policy, also ensuring that this Policy is observed within his or her area of activity as well as undergoing regular and appropriate trainings.
- 11.2. **The Company's CEO (manager)** is responsible for:
 - 11.2.1. ensuring that the Policy is implemented in the Company;
 - 11.2.2. ensuring that individuals and entities for which they are responsible (if any) understand and adhere to this Policy;
 - 11.2.3. organizing training in the Company to familiarize Employees in charge with the requirements of the Policy.
- 11.3. **Chief Compliance Officer** is responsible for:
 - 11.3.1. overseeing the implementation of this Policy by the Company;
 - 11.3.2. submitting regular reports to the Board of Directors of Avia Solutions Group on Bribery and Corruption risks and issues.
- 11.4. **Risk Management Department** is responsible for:
 - 11.4.1. overseeing the design and development of this Policy;
 - 11.4.2. developing core procedure documents that form part of this Policy;
 - 11.4.3. monitoring the effectiveness of this Policy;
 - 11.4.4. identifying and researching potential Corruption and Bribery cases;
 - 11.4.5. maintaining a register for reported Corruption and Bribery cases;
 - 11.4.6. providing anti-Bribery and anti-Corruption training for the Associated Persons.

12. RAISING A CONCERN AND REPORTING POSSIBLE BREACHES OF THIS POLICY

- 12.1. The Associated Persons are encouraged to raise concerns about any issue or suspicion of Bribery, Corruption or other breach of this Policy at the earliest possible stage.

- 12.2. If the Associated Person is offered the Bribe, or are asked to make the Bribe, the following actions should be taken by the Associated Person:
 - 12.2.1. refuse it and try to identify the person(s) who made the offer;
 - 12.2.2. maintain the evidence of the said possible act of Bribery (this may be useful as evidence in the pre-trial investigation);
 - 12.2.3. if possible, find a witness (e.g. a colleague);
 - 12.2.4. report the case in accordance with clause 12.3.
- 12.3. If the Associated Person believes or suspects that any Bribery, Corruption or other breach of this Policy has occurred or may occur, the Associated Person shall report it as soon as possible via the following whistleblowing reporting channels established by the Company:
 - 12.3.1. personally, by contacting Company's Head of Legal & Compliance who shall promptly forward the report to the Chief Compliance Officer;
 - 12.3.2. by email compliance@aviasg.com;
 - 12.3.3. by submitting a report through the whistleblowing reporting link available on the website of the Company (the report can be submitted anonymously via this channel).
- 12.4. The report will be assessed and relevant actions will be taken according to Company's Whistleblowing Policy.
- 12.5. Examples of circumstances that might raise Bribery or Corruption red flags and might be reported or discussed with the Risk Management Department are provided in the Annex 1.
- 12.6. If the Associated Person is unsure about whether a particular act constitutes Bribery or Corruption, it should consult with the Risk Management Department by email risks@aviasg.com.
- 12.7. The Company aims to encourage openness and shall support any Associated Person who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.
- 12.8. The Company is committed to ensuring no Associated Person suffers any detrimental treatment as a result of refusing to take part in Bribery or Corruption, or because of reporting in good faith their suspicion that an actual or potential Bribery or other Corruption offence has taken place or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If the Associated Person believes that he/she has suffered any such treatment, the Company encourages him/her to immediately raise a concern with the Risk Management Department by email risks@aviasg.com.

13. TRAINING AND AWARENESS

- 13.1. The Company provides anti-Bribery and anti-Corruption trainings to the Employees to ensure that:
 - 13.1.1. the Employees are competent;
 - 13.1.2. the Employees are supervised and understand their obligations.
- 13.2. The Company requires that all Employees possess a general awareness of Bribery and Corruption risks. For this purpose, each Employee shall once a year undergo a general mandatory anti-Bribery and anti-Corruption training.
- 13.3. The Employees who are working in areas identified by the Company as more susceptible to Bribery and Corruption shall, as often as the Company may require, undergo advanced training tailored to the risks they may be facing.
- 13.4. The Associated Persons (except Employees) and Counterparties can also conduct or undergo general anti-Bribery and anti-Corruption training when conducted by the Company.
- 13.5. The Company will ensure that evidence of training is properly documented and stored.

14. LIABILITY

14.1. The Associated Person's failure to comply with this Policy may lead to the following consequences for the Associated Person under applicable laws:

14.1.1. personal criminal liability followed by fines or imprisonment;

14.1.2. disciplinary actions initiated by the Company, including termination of the employment agreement or civil contract, cancellation of given authorisations, etc.;

14.1.3. personal reputational damage.

14.2. The Company shall not pay fines and/or penalties imposed against any Associated Person for the violation of the applicable anti-Corruption and anti-Bribery laws. The Associated Person shall compensate all and any damages (e.g. arising out of paid fines, penalties, etc.) incurred by the Company due to the Associated Person's failure to duly comply with the applicable anti-Corruption and anti-Bribery laws, unless otherwise provided in the applicable laws.

15. RETENTION AND RECORD KEEPING

15.1. The Company retains records concerning the Counterparties and other information relevant to this Policy, including decisions and documentation, related to the management of Bribery and Corruption risks.

15.2. All records shall comply with relevant data retention, data privacy and data protection laws and regulations.

16. REVIEW OF THIS POLICY

16.1. The Policy is reviewed and updated at least every 2 years. The review of the Policy is initiated by the Risk Management Department.

ANNEX 1
BRIBERY AND CORRUPTION INDICATORS

This is the list of examples of circumstances that should raise Bribery or Corruption red flags. If you notice any of the below while working for the Company, please consult Risk Management Department by email risks@aviasg.com or report it in accordance with Section 12 of this Policy.

- You become aware that a Counterparty (including its sub-agents or its employees) engages in, or has been accused of engaging in, improper business practices.
- You learn that a Counterparty has been subject to criminal enforcement actions or civil actions for acts of or suggesting illegal, improper or unethical conduct.
- You learn that a Counterparty has been or is subject to on-going formal or informal investigation by law enforcement authorities.
- You learn that other Persons have terminated the Counterparty as their counterparty for improper conduct.
- You learn that a Counterparty has a reputation for paying Bribes, or requiring that Bribes are paid to them, or has a reputation for having a “special relationship” with Public Officials.
- A Counterparty refuses to agree to comply with the anti-corruption and anti-bribery clauses in an agreement.
- A Counterparty makes atypical requests for anonymity or confidentiality in business deals or if they refuse to divulge the identity of owners, officers or other principals.
- A Counterparty or the Public Official insists on receiving a commission or fee payment before committing to sign up to a contract, or carrying out a government function or process.
- A Counterparty demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of goods or services.
- A Counterparty demands that a charitable contribution or sponsorship is given to a charity or group before commencing or continuing contractual negotiations or the provision of goods or services.
- A Counterparty requests the provision of employment or some other advantage to a friend or relative.
- A Counterparty requests 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.
- A Counterparty requests that payment is made to a country or geographic location different from where the Counterparty resides or conducts business.
- A Counterparty requests payment arrangements that raise local law issues such as payment in another currency.
- A Counterparty requests that payment is made to a personal rather than a business account.
- A Counterparty requests a commission or other similar payment substantially above the market rate.
- A Counterparty requests that payments be made to two or more bank accounts.
- A Counterparty requests an unexpected additional fee or commission to “facilitate” a service.
- A Counterparty requests that a payment is made to “overlook” potential legal violations.
- A Counterparty’s invoice vaguely describes the services provided or lacks detail (for example, “services rendered”).
- A Counterparty requests that the commission is paid in multiple (smaller value) tranches.
- A Counterparty’s invoice for a commission or fee payment that is greater than the contracted commission rate.

- You are offered an unusually generous gift or offered lavish hospitality by the Counterparty.
- A lack of transparency of the Counterparty's expenses and accounting records.
- The Counterparty uses suspicious statements or terminology including 'to get business settled' or 'to take care of something/someone'.
- A Public Official has violated the law, misconducted public property, abused a power, was involved in Bribery, made any other Corruption-related transactions or operations.