



GIFTS, ENTERTAINMENT, HOSPITALITY, DONATION & SPONSORSHIP POLICY

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| Gifts, Entertainment, Hospitality, Donation & Sponsorship Policy | EFFECTIVE DATE | |

Company employees do not accept or give inappropriate Gifts, Entertainment, Hospitality, Donation & Sponsorship. This Policy addresses how to provide any Gifts, Entertainment, Hospitality, Donation & Sponsorship to a commercial client, business associates, Public Official or other third party. This policy also addresses whether to accept any Gifts, Entertainment, Hospitality, Donation & Sponsorship.

1. Six Gift Entertainment, Hospitality, Donation & Sponsorship Criteria

The Gifts, Entertainment, Hospitality, Donation & Sponsorship we provide to commercial clients, business associates, Public Officials (including any member of their families) and other third parties must always meet Six Criteria (“GEHDS Criteria”). To avoid even the appearance of impropriety and to preserve the integrity of our procurement processes, any Gifts, Entertainment, Hospitality, Donation or Sponsorship that a Company employee accepts from a third party must also meet the six GEHDS Criteria.

The GEHDS Criteria.

The Six GEHDS Criteria are:

- a) It must be for a proper purpose, and not intended to secure an improper advantage or otherwise inappropriately influence the recipient.
- b) It must be permitted by law.
- c) It must be permitted by our policies.
- d) It must be permitted by the recipient’s policies.
- e) It is exchanged during festivals or other ceremonial occasions, commensurate with the culture and occasion, and is impractical and offensive to refuse.
- f) It must be reasonable in value which are allowable in **Limit of Authority – Gift, Entertainment, Hospitality, Donation & Sponsorship** and is appropriate under the circumstances.

Applying the GEHDS Criteria

There are a number of factors to consider when applying the six GEHDS Criteria to a proposed Gifts, Entertainment, Hospitality, Donation & Sponsorship that you may want to provide or receive. For example:

- There is a current or potential sales pitch, tender or bid process, or active opportunity with the recipient’s organization
- The recipient is a decision-maker or influencer at his or her organization regarding a current or potential sales pitch, tender or bid process, or active opportunity
- The Gifts, Entertainment, Hospitality, Donation or Sponsorship has the potential to create a reputational concern, or a negative impression for the Company or its employees (e.g., Entertainment at gentlemen’s clubs or in gambling venues is not considered appropriate).
- Gifts, Entertainment, Hospitality, Donation or Sponsorship provided to a spouse, family member or guest is generally considered inappropriate.

In the above situations you MUST consult with the Integrity Committee to determine whether a proposed Gifts, Entertainment, Hospitality, Donation or Sponsorship meets the six GEHDS Criteria.

If you are a Company employee considering whether a Gifts, Entertainment, Hospitality, Donation or Sponsorship being offered to you is appropriate under the GEHDS Criteria, you should review

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Section 4 – Accepting Gifts, Entertainment, Hospitality, Donation & Sponsorship as a Company Employee below, which provides more detail.

2. Gifts, Entertainment, Hospitality, Donation & Sponsorship to Public Officials

Providing Gift Entertainment, Hospitality, Donation & Sponsorship to a Public Official is permissible if

- (1) the Gifts, Entertainment, Hospitality, Donation & Sponsorship meets the six GEHDS Criteria AND
- (2) the gift is approved under this policy.

Employees seeking to provide Gifts, Entertainment, Hospitality, Donation & Sponsorship to a Public Official, regardless of value, must get **prior approval from the Integrity Committee**.

It is not always easy to identify someone as a Public Official. The term “Public Official” applies to a broad range of individuals and includes any member of the Public Official’s family. For instance, “Public Officials” include: elected or appointed government officials, even if part-time; officers and employees of government agencies; employees of federal, state, regional and municipal agencies, even if only partially state-owned; employees of entities that are partially or wholly owned by federal, state, regional or municipal agencies; outside directors of state-owned entities; part-time legislators; royal family members; political candidates; relatives of a Public Official.

3. Gifts, Entertainment, Hospitality, Donation & Sponsorship to Other Third Parties

Providing Gifts, Entertainment, Hospitality, Donation or Sponsorship to individuals who are not Public Officials such as commercial clients, business associates and suppliers, is permissible if the Gifts, Entertainment, Hospitality, Donation or Sponsorship meets the six GEHDS Criteria. No additional approvals are required under this policy (but note that there are some additional requirements described in GEHDS Criteria and the Limit of Authority – GEHDS above when consultation with the **Integrity Committee or the CEO** is required).

4. Accepting Gifts, Entertainment, Hospitality, Donation & Sponsorship as a Company Employee

Receiving Entertainment & Hospitality from third parties as a Company employee does not require approval under this policy. Any Entertainment or Hospitality received, however, must meet the six GEHDS Criteria. You may not receive anything of value, directly or indirectly, if it might cause a conflict between personal interests and professional duties or create the appearance of such a conflict. Entertainment or Hospitality accepted from those doing or seeking to do business with the Company should be limited. You may only accept Entertainment or Hospitality when they are offered in good faith, designed for a bona fide and legitimate business purpose, are reasonable and proportionate in amount, and not intended to induce or reward you to act improperly.

Any gifts, including but not limited to festive and corporate gifts, received by the employee on the capacity as the Company’s employee and not personal as stated in **Section 5 – Personal Gifts & Entertainment Gifts, Entertainment, Hospitality, Donation or Sponsorship**, belongs to the company and the employee is required to report the receiving of the gift in accordance to **Section 9 – Additional Guidelines** of this policy.

Employees are strictly prohibited to receive donation & sponsorship without the approval from the management & Integrity Committee.

As a reminder, as an additional requirement, when there is a pending selection or procurement decision involving a supplier, you must consult with the **Integrity Committee** before accepting any Gifts, Entertainment, Hospitality, Donation or Sponsorship from that third party.

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5. Personal Gifts, Entertainment, Hospitality, Donation & Sponsorship

A personal gift is a Gift, Entertainment, Hospitality, Donation & Sponsorship to a personal acquaintance provided:-

- a) at the Gift-giver's own expense;
- b) with no business purpose;
- c) with no expectation of any business benefit; and
- d) wholly outside the business relationship.

Employees may provide personal Gifts, Entertainment, Hospitality, Donation or Sponsorship to Public Officials or employees at commercial clients, business associates or other third parties if the Gifts, Entertainment, Hospitality, Donation or Sponsorship meets the six GEHDS Criteria. If the Gifts, Entertainment, Hospitality, Donation or Sponsorship is to a Public Official (who is not a family member), you must seek approval from the **Integrity Committee**.

6. Personal and Company Charitable Contributions

A personal charitable contribution is a Gift, Entertainment, Hospitality, Donation & Sponsorship provided:

- a) at the Gift-giver's own expense;
- b) with no expectation of any business benefit; and
- c) wholly outside the business relationship.

Employees may provide personal charitable contributions to or on behalf of or in support of Public Officials or employees at commercial clients or business associates if the Gifts, Entertainment, Hospitality, Donation or Sponsorship meets the six GEHDS Criteria.

A Company charitable contribution is a Gift, Entertainment, Hospitality, Donation & Sponsorship provided to or on behalf of or in support of Public Officials or employees at commercial clients or business associates. Company charitable contributions must meet the six GEHDS Criteria.

7. Political Contributions

The Company and employees who act on behalf of the Company, strictly do not provide any political contribution.

Contributions made by employees from their personal funds, property or services to a political party or candidate for political office, either directly or indirectly or through an employee organization such as a political action committee, are not governed by this policy.

8. Prohibition of "Facilitation Payments" to Public Officials

No Company employee may make a Facilitation Payment to any Public Official except in an emergency situation as described below. The Company prohibits making Facilitation Payments directly or indirectly (through others), regardless of whether such payments are customary, nominal in amount or permitted by local law.

The only exception to this prohibition against Facilitation Payments to Public Officials is in the rare case when the safety and well-being of our employees or their families are at risk. An emergency payment necessary to address an imminent threat to the health or safety of an individual is permitted. Where possible, consult with and obtain approval from the **Integrity Committee** via SMS or WhatsApp before making or agreeing to make any emergency payment. Any approved emergency payment must be recorded promptly, clearly and accurately within three (3) working days from the

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date of incident, and must be reported to the **Integrity Committee** as promptly as possible if prior consultation was not possible. The expense report must also include a detailed description of the extenuating circumstances surrounding the emergency payment, including the need for, purpose of and manner of the payment, for example, a RM100 payment to local medical hospital staff to expedite receipt of urgently needed prescription medication.

9. Additional Guidelines

To provide additional and clear guidance to all employees, following are lists of Gifts/Entertainment/Hospitality/Donation/Sponsorship strictly prohibited or allowable and the relevant conditions.

a) The giving or receiving of Gifts/Entertainment/Hospitality/Donation/Sponsorship listed below are **strictly prohibited**:

- Any gifts in the form of cash.
- Any gifts in the form of valuable item exceeding the limit permitted by the company as per stated in the **Limit of Authority – Gift, Entertainment, Hospitality, Donation & Sponsorship**.
- Any gifts or entertainments or hospitality as part of a commission or kickback.
- Any gifts or entertainments or hospitality that is illegal in nature.
- Any gifts or entertainments or hospitality from parties involved in an active tender or bidding exercise.
- Any gifts or entertainments or hospitality that comes with direct or indirect suggestion, hint, understanding or implication that in return for the gift, some or desirable outcome is required benefiting the provider.
- Any gifts or entertainments or hospitality which is lavish and excessive e.g. valued above the maximum threshold permitted by the Company or may adversely affect the reputation of the Company.
- Any gifts or entertainments or hospitality that is used as a reward or payment for illegal activity.
- Donation/ Sponsorship amount should refer to **Limit of Authority – Gift, Entertainment, Hospitality, Donation & Sponsorship**

b) The Gifts/Entertainment/Hospitality/Donation/Sponsorship listed below are **allowable** but subject to **meeting the 6 GEHDS Criteria**:

- The amount shall not exceed amount set in **Limit of Authority – Gift, Entertainment, Hospitality, Donation & Sponsorship**
- Gifts or hospitality from third party in relation to its official function, event or celebration e.g. commemorative gift, door gift etc.
- Gifts or entertainment or hospitality from the Company or branches to employees and/or their family members in relation to an internal or externally recognised Company function, event and celebration e.g. in recognition of an employee's services to the Company or performance for the year etc.
- Exchange of gifts at company-to-company level e.g. gifts exchanged between companies as part of an official company visit and thereafter the said gift is treated as company property etc.
- Token / common gifts bearing the Company logo.
- Any gift received from third party **regardless of the amount** should be declared and surrendered to the company.

c) In the event that the receiving and giving of gifts or entertainment or hospitality **exceeding** allowable amount stated in **Limit of Authority – Gift, Entertainment, Hospitality, Donation &**

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Sponsorship has to notified Integrity Committee using the **Gift/Entertainment/Hospitality/Donation/Sponsorship Declaration Form (Appendix 1)**.

10. Sanction Statement

Failure to comply with the requirements of this policy or its procedures will result in disciplinary action up to and including termination of employment. Any expense of a Gifts, Entertainment, Hospitality, Donation & Sponsorship made in violation of this policy may not be reimbursed.

11. Reporting Suspected Wrongdoing

To report a possible violation of this policy or the Company's Code of Conduct & Ethics, **employees are encouraged to raise your concern directly to Integrity Committee, or to any member of the management** using the **Gift/Entertainment/Hospitality/Donation/Sponsorship Declaration Form**. In addition, if employees are not comfortable raising their concerns directly through any of these channels, they may report a possible violation of the Company's Code of Conducts & Ethics or any other policies and procedures, corruption or fraud, or other serious matters where the vital interest of the Company or the moral or physical integrity of Company people are at stake, by using our **Whistleblowing channels**, as follow:-

triterra@whistleblowing.com.my

Employees may remain anonymous, but the Company may require or request additional information to resolve some cases. The Company will not tolerate retaliation against any employee because he or she reported an ethical or legal concern. Employees who do retaliate violate our ethical standards and will be subject to discipline including termination of employment. We take all allegations seriously and we resolve them in a standard, impartial process.

GIFT / ENTERTAINMENT / HOSPITALITY DECLARATION FORM

This declaration form must be submitted to the Integrity Committee within **Three (3) working days** from the date of receipt or giving of gifts.

- a) Receiving gift at any amount be and giving of all business gifts and/or business hospitality with should be declared via this form, and the gift should be rendered to TRITERRA.
- b) Proposal of gift/entertainment/hospitality to all business associates should be **support with cover letter of stating the value of it.**
- c) Exception are complimentary corporate tokens, souvenir such as calendar, diaries, door gifts, sample products and business networking meals that are not excessive without concern of conflict of interest subject to prior approval from management, obtained through WhatsApp or Text messages.
- d) REGARDLESS OF VALUE AND TYPES OF GIFT/ENTERTAIN/HOSPITALITY/DONATION/SPONSORSHIP, you are to exercise self-assessment, if such acceptance/giving may have a potential conflict/adverse impact of yourself and/or the company e.g. a negative reputation issue, it should be avoided at all course.

1. EMPLOYEE DETAILS

| | | |
|--------------------------|---|--|
| Name | : | |
| Employee No. | : | |
| Designation / Department | : | |

2. PURPOSE OF DECLARATION

| | | | |
|--------|--------------------------|-----------|--------------------------|
| Giving | <input type="checkbox"/> | Receiving | <input type="checkbox"/> |
|--------|--------------------------|-----------|--------------------------|

| | |
|-------|----------------------|
| Date: | <input type="text"/> |
|-------|----------------------|

| | |
|------------------------|----------------------|
| From / To: | <input type="text"/> |
| Business Relationship: | <input type="text"/> |

* Gift from potential supplier(s) or parties which are obliged to fulfil any commitment are strictly prohibited.

3. DETAILS OF GIFTS, ENTERTAINMENT, HOSPITALITY, DONATION OR SPONSORSHIP

| | |
|------------------------------------|---|
| Estimated / Actual Value | |
| Brief Description | |
| Superior Verification (HOD or CEO) | Name : Designation: Date Remarks: |

Yes, I have read and understood the company's [Gifts, Entertainment, Hospitality, Donation & Sponsorship](#) Policy. I have performed a self-assessment and based on my best knowledge, there is no conflict of interest in fulling my duties and responsibilities, and there is no adverse impact to the reputation of the company.

| | |
|---|--|
| <p>Declared by:</p> <p>_____</p> <p>Name: Date:</p> <p>Approved by</p> <p>_____</p> <p>Name: Date:</p> | <p>Acknowledged by:</p> <p>_____</p> <p>Integrity Committee Name: Date:</p> <p>Acknowledged by:</p> <p>_____</p> <p>Managing Director / CEO Name: Date:</p> |
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