

**NO GIFT POLICY**

**Version 1.0**

## TABLE OF CONTENTS

1. INTRODUCTION.....	4
2. SCOPE OF POLICY.....	4
3. DEFINITION.....	4
4. ACCEPTANCE AND OFFERING GIFTS.....	4
5. ENTERTAINMENT AND HOSPITALITY.....	5
6. EXCEPTION.....	5
7. REPORTING.....	5
8. VIOLATION OF POLICY.....	6

## NO GIFT POLICY

### 1. INTRODUCTION

Mesiniaga Berhad is committed to conducting our business based on the principles of integrity, transparency, and good governance. This policy represents Mesiniaga's overall position on the exchange of gifts by Mesiniaga employees. This policy prohibits all employees, regardless of their position, from being involved in the exchange of gifts that may influence their judgement and decision-making when handling business transactions.

### 2. SCOPE OF POLICY

This policy applies to:

- (a) All employees of Mesiniaga Berhad (hereafter referred to as “**Mesiniaga**”) and its subsidiary companies.
- (b) Mesiniaga customers, contractors, agents, representatives, and others undertaking work for or in the interest of Mesiniaga (hereafter referred to as “external parties”).

### 3. DEFINITION

- (a) **Business** refers to any activity carried on for gain or profit. It includes all property derived from, used in, or used to carry on such activity and all the rights and liabilities arising from it.
- (b) **Gifts** refer to any token of appreciation and gratitude, gift vouchers, cash, physical gifts, or other items of value to and from people who may have or may facilitate the creation of a business relationship with Mesiniaga.
- (c) **Entertainment** refers to participation in social events, sporting events, functions, meals, or other occasions (whether they include a business purpose or not and received or provided) in connection with Mesiniaga.
- (d) **Hospitality** refers to any travel and accommodation received or provided by people who may have or facilitate the creation of a business relationship with Mesiniaga.
- (e) **Employee(s)** means any person whom Mesiniaga employs.
- (f) **External Party** means any individual directly or indirectly involved with Mesiniaga.
- (g) **Family/Household** refers to the employee's spouse(s), children, parents, and other household members.

\*\*\* Except to the extent that the context requires otherwise in this policy, words importing the singular number include the plural and vice versa.

### 4. RECEIVING GIFTS

- (a) Employees and members of their Family/Household are prohibited from receiving any Gifts, favours (monetary or non-monetary), or other forms of gratuities (monetary or non-monetary) from any External Party.
- (b) Any Gifts must be returned immediately with a note of explanation unless it falls under Exception in paragraph 7.

- (c) Gifts listed as Exceptions in paragraph 7 can be received at the Mesiniaga address only. Employees are prohibited from receiving such Gifts at their home addresses. Any Gifts sent to an Employee's home must be brought to the office.
- (d) Food-related Gifts will be shared with other Employees.

## **5. OFFERING GIFTS**

- (a) Employees cannot offer Gifts or favours to any External Party unless it falls under the Exception in paragraph 7.
- (b) Such Gifts must be delivered to the External Party's business address only. Gifts are strictly prohibited from being delivered to a home address.

## **6. ENTERTAINMENT AND HOSPITALITY**

- (a) Employees are allowed to receive an appropriate and moderate level of Entertainment and Hospitality from External Parties where there is a Business purpose in connection with Mesiniaga. This is recognised as a lawful way of creating goodwill and enhancing Business relationships.
- (b) Employees must be vigilant in determining the appropriateness of the Entertainment and Hospitality provided by an External Party to protect Mesiniaga's reputation from allegations of impropriety or undue influence.
- (c) The Family of Employees are strictly prohibited from accepting any forms of Entertainment or Hospitality that may influence the decisions made by the Employee.
- (d) Employees are permitted to entertain external parties reasonably and moderately in the context of building good business relationships with them while adhering to Mesiniaga's anti-bribery and corruption policy.

## **7. EXCEPTION**

- (a) Gifts that are token or commemorative and display the External Party's company/corporate logo are deemed part of fostering relationships, brand-building, and promotion. Gifts that fall under this Exception may include door gifts, keychains, pens, notebooks, umbrellas, mugs, calendars, or other small promotional items.
- (b) Gifts are exchanged as part of an official company-to-company relationship, where the item is then deemed company property. They are not exchanged with the intent to obtain or retain business for the company or to obtain or retain an advantage in the conduct of business for the company.
- (c) Festive Gifts are food in nature and are commonly exchanged as part of a festive holiday celebration such as Chinese New Year, Hari Raya Aidilfitri, Deepavali, Christmas Day or other holidays the locals celebrate.
- (d) Gifts to charitable organisations with no Business dealings with Mesiniaga or its External Parties.

**8. VIOLATION OF POLICY**

Violations of this policy may result in disciplinary action, including termination of employment. Please get in touch with the Human Resources Department if you have any questions or require clarification regarding this policy.