

# GIFT AND ENTERTAINMENT POLICY

Johor Plantations Group Berhad (JPG) recognizes that despite their ability to build goodwill and as part of business etiquette, gifts and entertainment can be sensitive matters that can create a perception of conflict of interest or potential abuse. JPG has established this Policy to address these issues to protect its reputation and strengthen its practices of good corporate governance, integrity, and professionalism.

## **1. Accepting or giving of gift and/or entertainment**

- Employees are allowed to accept or provide any gifts and/or entertainment without approval from the Head of Department (HoD) provided the gifts or entertainment:
  - a) Is worth no more than RM200 per event and must not occur more than three times a year with the same person; and
  - b) In the form of perishable items such as food, fruits, or flowers; or,
  - c) In the form of a plaque or pennant or handcraft made by that individual/organization or any printed material which relates to that department/organization and is intended to promote the organization.
  
- Under certain circumstances an employee is allowed to accept or provide gifts and/or entertainment, subject to the approval from HoD or immediate superior (applicable for HoD) if:
  - a) An employee is uncertain as to whether the form, amount or value of the gift and/or entertainment received or provided is appropriate; or
  - b) In circumstances where it is difficult, impossible, or impractical for an employee to decline gift and/or entertainment, in which its acceptance is prohibited by this Policy.

## GIFT AND ENTERTAINMENT POLICY

### **2. Prohibition of accepting and giving of gift and/or entertainment**

2.1 Employees are prohibited from accepting or giving gift and/or entertainment in the following circumstances:

- a) If in connection with official matters, the amount or value is excessive, lavish, and not proportionate to the purpose of the gift and/or entertainment.
- b) Authorize their spouse or any other person to accept or give on behalf, either directly or indirectly, any gift and/or entertainment, from or to any association, individuals, or body corporate if:
  - The accepting or giving of such gift and/or entertainment is connected in any way with the employee's official matters; and
  - The form, amount, or value of the gift and/or entertainment is excessive or is not proportionate to the purpose of the gift and/or entertainment.
- c) Employees are prohibited from accepting free fares and accommodations from vendors, suppliers, or any third party in carrying out any official matters. All expenses on fares and accommodation for official matters shall be borne by JPG.
- d) Gift and/or entertainment that would be illegal or violate any law, regulation, or any JPG's policy.

2.2 Accepting and giving of gift and/or entertainment which become an offence:

- a) Gift and/or entertainment received or solicited or agreed to receive for himself or for any other person; or giving, promising or offering for the benefit of that person or of another person

## GIFT AND ENTERTAINMENT POLICY

with corrupt intention, as an inducement to or a reward for any person doing or forbearing to do anything in respect of any matter or transaction, actual or proposed or likely to take place, in relation to his/her official duties.

- b) The person who accepts or provides the gift and/or entertainment is associated with his/her official duties or his/her subordinate's official duties and such accepting or giving is not made in good faith.

### 2.3 Facilitation payments

- a) JPG adopts a strict policy of disallowing the use of facilitation payments in its business. Employees shall not offer, promise, give, request, accept or receive any facilitation payments to secure or expedite the performance by a person performing a routine or administrative duty or function.
- b) The employee shall decline from accepting or giving the payment and shall report to HoD immediately when they encounter any requests for a facilitation payment. In addition, if a payment has been made and the employee is unsure of the nature, the HoD shall be notified immediately, and the payment recorded accordingly.
- c) However, there are certain situations or circumstances where employees are faced with having to make facilitation payments to protect life, limb, or liberty. In dangerous situations like this, employees are allowed to make payments, but shall immediately report to HoD and record accordingly. Making a facilitation payment in such a situation is the only exception which can be used as a defense when faced with allegations of bribery and corruption.

## GIFT AND ENTERTAINMENT POLICY

### **3. Obligation to report bribery transactions**

- All employees are reminded of the provision of Section 25 of the Malaysian Anti-Corruption Commission Act 2009 on the responsibility to report to the nearest Malaysian Anti-Corruption Commission or Royal Malaysia Police if they were given, promised, offered, obtained, solicited, or an attempt has been made to obtain any gratification. It shall be an offence that could lead to a fine or imprisonment if an employee fails to report this transaction.