



A JCORP Company

CODE OF BUSINESS ETHICS (COBE)

MESSAGE FROM THE MANAGING DIRECTOR

Dear fellow employees,

At Johor Plantations Group Berhad ("JPG") and its Group of Companies, we believe that every successful business needs to be derived from absolute integrity and ethical culture. We are committed to maintaining the highest standards of integrity and professionalism in conducting our business.

Business integrity, formed from the values we put into practice, is an aspect that impacts our employees, customers, business partners, and other stakeholders. What you say, the way you act and treat others is critical to our success, reputation and brand. In our daily business operations, we are obliged to comply with the country's laws and adhere to JPG's policies, procedures, standards, and guidelines. Beyond that, we operate with high integrity and fairness, embedding these practices within our corporate culture. All of these elements are key to building trust and confidence in our brand.

In reflecting our commitment to uphold the integrity in our businesses, JPG has adopted the Code of Business Ethics ("COBE"). The COBE contains principles of integrity and ethics that will guide behaviour beyond mere compliance with laws and regulations. It will also act as a substantial guideline in making the right decisions when faced with difficult business choices.

I believe all of you are capable of making the right decisions, but it must be in line with the COBE. It is our responsibility to seek guidance from our superiors, peers, or from any other internal sources, to help us identify the appropriate solutions. The COBE applies to all employees and directors of JPG and its Group of Companies. Thus, it is our duty to read, understand, and abide by this COBE.

Furthermore, in seeking excellent results while adhering to the highest standards of business ethics, we expect our external stakeholders namely contractors, subcontractors, vendors, consultants, representatives, and others performing work for or on behalf of JPG to abide by the guidelines as stated in the COBE.

By publishing this COBE, I hope that all of you will familiarize yourselves with and be guided by our COBE. Together, we work as a team to ensure that our integrity is never compromised, making JPG a high-performing organization.



MOHD FARIS ADLI SHUKERY
Managing Director

TABLE OF CONTENTS

1.	Our Vision	5
2.	Our Mission	5
3.	Core Values	5
4.	Introduction	6
	4.1 Objective	6
	4.2 Scope	6
5.	Dealing with Compliance	7
	5.1 Compliance with Statutory and Regulatory Requirements	7
	5.2 Compliance with Company Policies and Procedures	7
6.	Dealing with Employment and Work Environment	7
	6.1 Core Labour Standard	7
	6.1.1 Employment of Children and Young Persons	7
	6.1.2 Employment Contract, Remuneration and Working Hours	8
	6.1.3 Forced and Bonded Labour	8
	6.1.4 Housing and Basic Amenities	8
	6.1.5 Rights of Employees	8
	6.2 Criminal Activities	8
	6.3 Drug at Workplace	9
	6.4 Grievances	9
	6.5 HIV/AIDS/Other Contagious Diseases at Workplace	9
	6.6 Outside Employment and Activities	10
	6.7 Occupational Safety and Health at Work	10
	6.8 Sexual Harassment	10
	6.9 Sustainability Development	11
7.	Dealing with The Company's Assets and Information	11
	7.1 Appropriate Use of Company's Assets and IT Equipment	11
	7.2 Corporate Social Responsibilities	12
	7.3 Conduct in Social Media	13
	7.4 Corporate Disclosure	14
	7.5 Media and Spokesperson	16
	7.6 Intellectual Property Right	16
	7.7 Integrity and Accuracy of Records	17
	7.8 Knowledge Management	17
	7.9 Documents Control Management	17
	7.10 Personal Data Protection	18

8.	Dealing with Corruption and Conflict of Interest	18
8.1	Bribery and Corruption	18
8.2	Conducting Due Diligence	19
8.3	Disclosures and Declarations	20
	<i>8.3.1 Anti-Bribery and Anti-Corruption</i>	20
	<i>8.3.2 Conflict of Interest</i>	20
	<i>8.3.3 Declaration of Assets</i>	21
8.4	Gift and Entertainment	21
	<i>8.4.1 Gift and Entertainment – Accepting and Giving</i>	21
	<i>8.4.2 Facilitation Payment</i>	23
8.5	Money Laundering	23
8.6	Referral Letter	23
8.7	Whistle-blowing	23
	8.7.1 Whistle-blowing Channels	23
9.	Dealing with Discipline	24

1. OUR VISION

To become the globally preferred producer of premium sustainable and traceable oils and fats.

2. OUR MISSION

By demonstrating total commitment to integrity, quality, sustainability, and innovation, we create an integrated value chain business that maximizes stakeholder returns.

3. CORE VALUES

Our Core Values are based on the focus group discussion and input from various levels of employees. Our enhanced Core Values are as follows:

Passionate

- To be tenacious and resilient.
- To strive for and practice the highest standards of quality and safety.
- To maintain a high level of skills and be equipped with up-to-date knowledge of specific and broad-range topics.
- To light your fire and that of others too! Be the best in class; act with honesty, openness, and excellence.

Synergistic

- To value differences.
- To seek better alternatives.
- To communicate using feed-forward concept.

Dynamic

- To think differently.
- To find moments of struggle.
- To hear what customers don't say.

Competitive

- To focus on the importance of continuous improvement.
- To benchmark against best practices.
- To adopt a customer-centric approach to be better than others in our industry.

4. INTRODUCTION

Johor Plantations Group Berhad (“JPG”) and its Group of Companies are committed to creating a culture that promotes the highest level of ethics and will continue to maintain it at all times in its business dealings. This Code of Business Ethics (“COBE”) is part of the corporate enhancement initiative. It is in line with the increasing need for good and effective corporate governance practices in the conduct of businesses.

The COBE will not only provide a moral compass to ensure that our behaviour is in line with JPG’s corporate values, but it also promotes legal compliance and procedural conformity.

It is the responsibility of every director and employee to understand and act in accordance with the policies, principles, and standards detailed in this COBE. The management reserves the right to initiate disciplinary and/or legal action against any director or employee found to be in contravention of the COBE.

4.1 OBJECTIVE

This COBE outlines the ethical principles that govern decisions and behaviour that you may encounter in conducting business dealings. The COBE is to guide you in achieving and retaining a high standard of business ethics and to display professional conduct while performing duties.

Although the COBE may not address every situation, it describes your responsibilities and JPG’s expectations of each individual to whom the COBE applies. It will help you to recognize situations that might lead towards a potential ethical issue and

guide you to decide on the next course of action.

4.2 SCOPE

This COBE is intended to apply to every employee of JPG and its Group of Companies. It is also intended to apply to every director, executive, and non-executive. Joint venture companies, in which JPG is a non-controlling co-venture, and associated companies are encouraged to adopt the COBE or similar principles and standards.

JPG also expects all business associates such as contractors, subcontractors, consultants, agents, government officials, customer representatives, and others performing work or services for or on behalf of JPG to comply with such standards, where relevant. Failure to comply with the principles and standards set out in this COBE may result in the termination of the non-complying party’s relationship with JPG and other adverse consequences.

If any law or regulation conflicts with a policy set out in this COBE, you should comply with the law with consultation from your Head of Department or Official in charge of the Operating Unit or Head of Governance Division or Legal Department.

5. DEALING WITH COMPLIANCE

5.1 Compliance with Statutory and Regulatory Requirements

JPG is committed to doing business the right way, by acting ethically and consistently with this COBE, its policies, and all applicable laws, rules, and regulations in the conduct of business and activities in countries where it operates.

You have a continuing obligation to familiarise yourself and at all times comply with the applicable laws relating to your job responsibilities.

5.2 Compliance with Company Policies and Procedures

JPG's policies and procedures are established as guidance for efficient and effective business operations. They are also to ensure that the business objectives are achieved in a timely and proper manner. If you require further clarification or believe any policies and procedures to be inappropriate or outdated, you may highlight your concerns to your Head of Department. Similarly, all Heads of Department should ensure that effective business and process controls are in place in their respective area of responsibility.

You shall strictly adhere to all policies and procedures of JPG. Failure to comply with the approved policies and procedures of JPG will be investigated and may lead to disciplinary action being taken.

Apart from observing JPG's policies and procedures, you are encouraged to adopt best practices, standards, and guidelines as they can drive strong governance and support a continuous improvement culture.

6. DEALING WITH EMPLOYMENT AND WORK ENVIRONMENT

JPG aims to provide a conducive, healthy, safe, and inclusive working environment where no one is exposed to unnecessary risks and at all times will treat everyone with respect, trust, dignity, and kindness.

JPG is also committed to developing employees' career paths, bringing about immediate and long-term benefits to the organization and other stakeholders, and ensuring a sustainable future. JPG will attract, develop, and retain qualified, creative, and innovative people, and strive to provide full meaning to the work and effort of all its people that is ultimately translated in terms of strong value contributions that will benefit the community and society at large.

JPG focuses on ensuring compliance with applicable principles and requirements including environmental and social standards. This includes our commitment towards zero-burning practices across our operation.

Thus, you shall conduct at all times responsibly, ethically, honestly, with integrity and respect for one another.

6.1 Core Labour Standard

JPG is dedicated to ensuring the rights of all employees including contract, temporary, and migrant workers are respected according to local, national, and ratified laws and best practices.

6.1.1 Employment of Children and Young Persons

You shall not knowingly engage in or support the use of child labour as defined by Malaysia's laws and laws of the countries

in which JPG operates and will provide adequate support to enable children of its employees to attend and remain in school until no longer a child.

You shall take appropriate action to prevent the use of such labour and they shall not be exposed to situations in or outside of the workplace that are hazardous, unsafe, or unhealthy.

6.1.2 Employment Contract, Remuneration, and Working Hours

JPG shall ensure that employees are given in writing, in a language that they understand with the description of the duties, rate of pay, working hours, leave and any other benefits of employment entitled to them.

JPG abides by the provisions of the Employment Act 1955 pertaining to working hours and rest day. Employees' normal working hours shall not exceed 45 hours a week. All employees shall be entitled to at least one day off every seven days working periods and overtime work shall be paid at premium rates as stipulated, and overtime work performed shall not exceed the limitations and/or permissible limit authorized.

JPG shall honour the agreed remunerations stated in the contract of service or Collective Agreement and payment will be made in a manner that is of convenience to the employees. JPG shall not make any deductions apart from the statutory deductions, from the employees' salaries unless they are legal and permitted. Details of payment will be clearly shown in the employees' payslips for their easy reference.

6.1.3 Forced and Bonded Labour

You shall not engage in or support the use of forced labour in all the operations and administrations. Forced labour is defined as "all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily".

6.1.4 Housing and Basic Amenities

JPG is committed to promoting sustainable economic growth, prosperity, and enhancing the livelihoods of its employees by ensuring the facilities, at least be at par with the minimum statutory requirements. Continuous and progressive reviews will be carried out each year to improve and enhance their condition.

6.1.5 Rights of Employees

JPG recognizes and respects the rights of employees to form and/ or join trade unions of their choice which are given due recognition by JPG.

You shall not engage in nor support discrimination in any form. You shall not support and will not engage in the use of corporate punishment, mental or physical coercion, and verbal abuse.

JPG shall recognize and respect the rights of employees and freedoms relating to reproduction and reproductive health that will include the right to make decisions concerning reproduction; free of discrimination, coercion, and violence as long as it is not against the law, rules and regulations of the country.

6.2 Criminal Activities

You shall at all times uphold the good name and reputation of JPG in all your business dealings. You shall not engage or be

involved in any behaviour or activities that may be categorised as subversive or commit any wrongdoing or crime including criminal breach of trust that is punishable under the laws of the country of which the business is conducted. You must ensure that JPG's property, facilities, products, and services are not being used for the purpose of financing or assisting criminal or terrorist activities.

6.3 Drug at Workplace

JPG does not compromise in aspects of misconduct or misuse, production, processes, ownership, distribution, or abuse of drugs or medication overdose.

JPG reserves the right to check and investigate any staff, workers, and /or things owned by them inside the workplace and ask any individual within the JPG premises to take a drug or urine test. For any employees who break the rule and are found guilty, disciplinary action(s) will be taken including immediate termination and leaving JPG's premises immediately, and suitable action will be taken.

6.4 Grievances

JPG recognizes the value and importance of full discussion in clearing up misunderstandings and preserving harmonious relations. Every reasonable effort shall be made both by the JPG and the employee to dispose of any grievances or complaints. The procedure is designed to ensure that there is a transparent process for ensuring stakeholders' grievances and complaints are dealt with fairly, consistently, and promptly.

The following is an indication of situations that could potentially stir up grievances:

Administrative and General Grievances

- Administration of policies, procedures and rules by the agency house, operating units, and departments
- Inequity of wages
- Job classifications
- Incentive systems
- Arbitrary rules by supervisor
- Unfairness of favouritism
- Layoffs
- Promotions
- Transfers
- Safety and health

The following are some examples of employee's complaints which fall into the category of management's prerogatives:

- Location of company's office or operation
- Selection and hiring of employees
- Size and composition of workforce
- Organizational structure
- Method of operations
- Quality requirements
- Determination of prices
- Sales practices and advertising
- Security requirements

6.5 HIV/AIDS/Other Contagious Diseases at Workplace

JPG recognizes the seriousness of HIV/AIDS/other epidemics and their impacts on the workplace and is committed in so far as is reasonable and practicable, to providing and maintaining a safe and healthy working environment including from the diseases aspect for all its employees and others who may be affected by JPG's activities.

You shall support efforts and comply with all measures implemented to reduce the spread of infection, minimize the impact of the diseases, and not discriminate or tolerate discrimination against employees or job

applicants on any grounds, including HIV/AIDS.

6.6 Outside Employment and Activities

You must dedicate your time and focus to the satisfaction of your employment or contract obligations to JPG. Thus, you shall not either directly or indirectly engage with the outside employment or business or service which is in conflict or may be perceived to conflict or compromise the proper performance or impair your ability to fairly perform your duties. You shall not use any properties or assets of JPG for your personal benefit or the benefit of others, other than for the benefit of JPG.

If you are invited to serve on any associations or bodies or councils or as an appointed or official representative of JPG, written approval from the management shall be obtained. Despite such approval being obtained, you must ensure at all times that your duties and obligations to JPG, and the best interests of JPG will not be compromised. All fees and/or remuneration that you receive in connection with such membership or involvement must be paid over to JPG. This restriction does not apply to social or community-related clubs.

If you are currently engaged with outside employment or business or service having or potentially having a conflict of interest, you must disclose them immediately as required by JPG's policies on Declaration of Assets and Conflict of Interest.

6.7 Occupational Safety and Health at Work

JPG aims to become a "Zero Fatality" organization and is committed, in so far as is reasonable and practicable, to providing and maintaining a safe and healthy working environment for all employees and other

parties who may be affected by our activities.

You must co-operate with those responsible for Occupational, Safety and Health (OSH) to ensure a healthy and safe working environment by:

- Familiarise yourself and comply with the applicable OSH legislations, regulations, and Codes of Practice.
- Act consistently with OSH policies and procedures.
- Know what to do if an emergency occurs at your workplace.
- Ensure the safety and health of others (fellow employees or external parties).
- Promptly report to the management any OSH related incidents or unsafe practices.

6.8 Sexual Harassment

JPG recognises that sexual harassment exists both within the workplace and in society at large. You shall eradicate all forms of sexual harassment in the workplace and whenever possible influence the behaviour of fellow employees in a wider social setting.

JPG wishes to maintain a safe and healthy working environment with strict tolerance for sexual harassment. You shall treat others irrespective of status, position, or sex with dignity and free from any form of harassment, humiliation, and intimidation of a sexual nature.

JPG has adopted the following definition of sexual harassment, derived from the Employment Act 1955, which means:

"Any unwanted conduct of a sexual nature, whether verbal, nonverbal, visual, gestural or physical, directed at a person which is offensive or humiliating or is a threat to his/her wellbeing, arising out of and in the course of his/her employment".

6.9 Sustainability Development

JPG embraces sustainable development principles and goals so that future generations will continue to benefit from today's actions.

JPG defines sustainable development as encompassing social responsibility, resource stewardship, appropriate environmental control, and the capacity to produce efficiently. It covers the environmental, social, and governance dimensions of its sustainable development.

The goal of sustainable development will be achieved by balancing the considerations for people, planet, profit, peace, and prosperity in all management decisions and operations. The implementation of a Sustainable Management System (SMS) will provide a framework to realize the goals.

Continual improvement on each important subject matter will always be the focus, particularly on social responsibility, resource stewardship, appropriate environment control and the capacity to produce efficiently.

JPG will ensure that our entire supply chain, both direct and indirect, adheres to the Group's No Deforestation, No Peat, and No Exploitation ("NDPE") commitments.

JPG respects the rights of indigenous and local communities in upholding Free, Prior, and Informed Consent ("FPIC") principles, and as a responsible corporate citizen will in its interactions with stakeholders, commit to make a positive contribution to the communities where it operates.

You must support and uphold the above principles by always acting in accordance with JPG's policies and procedures, and comply with the laws and regulations of the

country where it operates, in the conduct of business and operation activities.

References:

Core Labour Standard
Biodiversity Policy
Environmental Policy
Grievance Policy
HIV/AIDS Policy
Malaysian Sustainable Palm Oil (MSPO) Policy
Occupational Safety and Health (OSH) Policy
People Policy
Sexual Harassment Policy
Sustainability Policy
Workplace Drug Policy

7. DEALING WITH THE COMPANY'S ASSETS AND INFORMATION

7.1 Appropriate Use of Company's Assets and IT Equipment

JPG will provide you with an appropriate and adequate company asset in the performance of your job. The assets assigned to you are strictly to be utilized for work-related purposes and for the interests of the company only.

You are responsible for protecting business assets and shall not cause any damage to property whether belonging to JPG or to other employees located within the premises of JPG. You must not use such assets to commit any criminal acts, or any act of misconduct as determined by JPG or in any legislation or regulation applicable in the country in which JPG operates.

If you are found to have used your personal assets in performing JPG's business transactions or dealings, JPG reserves the right to secure the asset to obtain any information or data belonging to JPG for whatever purposes such as monitoring workflow or productivity, investigating or data gathering, if such need arises.

JPG's assets can be tangible or intangible. Tangible assets are typically physical assets such as land, buildings, vehicles, computer equipment, inventory, or cash. Intangible assets typically do not physically exist. Intangible assets cover but are not limited to intellectual property, such as patents, copyrights, trademarks, and trade secrets. Intangible assets may also include internet domain names, email, licensing agreements, service contracts, computer software, system applications, data, blueprints, manuscripts, joint ventures, medical records, or permits.

JPG's IT and communications systems are to be used for work and business purposes only. You must not employ JPG's IT and communications systems to:

- conduct fraud
- run your own business
- view, download, copy, illegally share, process, or post information in a way that infringes the relevant content provider's intellectual property rights
- send chain letters, make solicitations for money or gifts, or make personal offers to sell products, for charitable fundraising campaigns, political advocacy efforts, religious efforts, or private non-JPG commercial purposes
- commit "cybercrimes", such as spam attacks, hacking, IT sabotage, spying, and creating or sending viruses
- send malicious rumours or transmit derogatory or indecent materials
- engage in activities that could damage JPG's business or reputation

You must use JPG's IT and communications systems in a responsible and professional manner consistent with this COBE, social media policy, and other IT policies and procedures in effect from time to time.

You should not assume that any use of JPG's communications devices or systems is private. JPG may examine and monitor

your e-mails, communication, or internet usage, subject to the requirements of local laws and regulations.

If you discover or suspect any actual or potential theft, damage, misuse, fraud, embezzlement, improper usage, or any incident that could compromise the security, integrity, confidentiality, operation, or availability of IT and communications systems, you must immediately report to the management.

7.2 Corporate Social Responsibilities ("CSR")

CSR is deeply rooted in the values of JPG, as we have always sought to operate in a manner that is respectful of the needs of local communities while protecting the natural environment. Accordingly, JPG intends to carry on its business and affairs in a socially responsible, sustainable, and meaningful way while establishing and maintaining strong links with communities in the vicinity of our operations.

JPG has long supported various charitable organizations and worthy causes throughout the country. JPG's contributions to the community go beyond financial donations. JPG contributes and enriches the lives of its community and the broader society by giving back as much as it takes, thus creating value for all through CSR initiatives to project and build a positive brand to improve JPG's public image. All sponsorship and donation proposals shall be evaluated based on five main criteria:

- **Corporate Sponsorship**
Any CSR activities or programs organized that benefit the community and employees in terms of corporate sponsorship, i.e. Yayasan Johor Corporation, Waqaf Annur Corporation Berhad, NGOs, tax-exempted bodies,

and any special projects for the community or stakeholder benefits.

- **Community Development Initiatives**

Any CSR activities or programs organized that benefit the community and JPG's employees in terms of community development initiatives i.e. activities or programs related to awareness, disaster relief, entrepreneurship programs, and special events for social and community.

- **Education**

Any CSR activities or programs organized that benefit the community and JPG's employees in terms of education i.e. School Uniform Programme, Academic Excellence Award, and other general contributions to schools.

- **Environment**

Any CSR activities or programs organised that benefit the community and JPG's employees in terms of environment i.e. Tabung Bencana Banjir JCorp, Bakul Makanan, Wildlife Protection, etc.

- **Sports and recreation**

Any CSR activities or programs organized that benefit the community and JPG employees in terms of sport and recreation activities i.e., Persatuan Bola Sepak Negeri Johor Darul Takzim ("JDT"), Kelab Sukan dan Rekreasi Tiram ("KSRT") and programs initiated by JCorp's Group, i.e. JCorp Sports Carnival, Gemaputera, Sukan Badan Berkanun, etc.

In contrast, you shall not participate in activities or programs that JPG will not support as described below:

- Activities that go against its Corporate Values; (i.e.: any activities that harm or do not directly benefit JPG, shareholders, and other stakeholders).
- Relates to or is associated with political campaigns, candidates, or partisan; and
- Unregistered and untrustworthy society or organization.

7.3 Conduct in Social Media

JPG recognizes that there are legitimate businesses and personal reasons for using social media platforms. Therefore, JPG has also created its official social media platforms to communicate its business and social activities to the public. JPG acknowledges you to communicate through social media accounts. However, the following guidelines shall be observed:

7.3.1 JPG's official corporate social media accounts

- The Corporate Communication Department ("CCD") is responsible for all JPG's official corporate social media accounts.
- Only authorized employees in CCD are allowed to act as administrators to manage JPG's official corporate social media accounts.
- The administrator shall only publish the contents approved by the Head of CCD.
- The administrator may appoint any of the authorized employees to manage JPG's social media to ensure its presence is consistent and effective.

7.3.2 JPG's other official social media accounts

- The respective departments and business units are responsible for managing their official social media accounts.

- Only authorized employees from these departments and business units are allowed to act as administrators.
- The administrator shall only publish content that has been aligned with JPG's Corporate Identity Manual and approved by their respective heads.
- The administrator may seek guidance from CCD on content to ensure consistency and effectiveness.

7.3.3 Employees' social media accounts

- You are personally responsible for your communication on social media. You shall always be mindful of what you disclose about JPG and respect the law including laws governing defamation, discrimination, harassment, and fair use.
- You shall conduct responsibly when communicating on social media.
- You shall ensure your personal views or opinions do not affect JPG's reputation.
- Create personal social media accounts using your personal email accounts.

7.3.4 Responsible use of JPG's social media accounts

The employees, administrator, respective departments and business units SHALL NOT:

- i. Inappropriate Content
 - Share or spread inappropriate content or participate in activities that may bring JPG into disrepute.
 - Create or transmit any material that might be defamatory, or incur liability to JPG.
 - Post messages, status updates, broadcast, send, upload, or link to

any inappropriate content or other non-work/business-related matters.

- Send any offensive or harassing materials to others via social media.
 - Do not use your personal social media accounts to conduct official business on behalf of JPG.
 - Do not use JPG's logo to represent your account, unless specifically authorized to do so.
- ii. Confidentiality
 - Share, or link to any content or information owned by JPG that could be considered private and confidential information.
 - Share or link to data in any way that could breach JPG's Confidential Information.
 - iii. Copyright
 - Post or share material in breach of copyright or other intellectual property rights owned by third parties, unless permitted by them in writing.

7.4 Corporate Disclosure

The Corporate Disclosure Policy aims to ensure that communications to the public regarding JPG's corporate information are timely, accurate, complete, broadly disseminated, and in accordance with the regulations as stated in the Bursa Malaysia Securities Berhad ("Bursa Malaysia") Main Market Listing Requirements.

7.4.1 Authorized Spokesperson

Authorized spokespersons are persons authorized to make oral statements to the public/press or make oral statements in press conferences for and on behalf of JPG. The authorized spokesperson for the Group shall be the Chairman of the Board and Managing Director.

Nonetheless, the above-authorized spokesperson may delegate the authority to other officers or authorized persons, for a specific occasion/task and such delegation shall comply with JPG Media and Spokesperson Policy.

Unless otherwise specified in this Policy, the authorized spokesperson:

- i. Shall provide oral clarification on information which JPG has released to Bursa Malaysia but shall not comment on any material information which has not been released to Bursa Malaysia; and
- ii. Shall make oral statements to the media, investment community or other external parties.

Only authorized spokespersons, unless delegated to authorized persons, are authorized to release material information to the public, including the media, analysts, investors, or any other external parties, or represent JPG to carry out such responsibilities delegated to the authorized spokespersons.

The authorized spokesperson shall always exercise due care to ensure comments that may spur speculations or rumours are not made when communicating with the media, the investment community, or any other external parties.

7.4.2 Public Dissemination

JPG shall disclose material information in a manner which optimises the extent of dissemination to the public. No disclosure of material information shall be made on an individual or selective basis to the media, investment community or any other external party, unless such information has previously been fully disclosed to Bursa Malaysia.

JPG shall not disclose any material information to the media, investment community or any external parties, even on an embargoed basis, until it has provided the information to Bursa Malaysia.

7.4.3 Insider Trading

Section 188(1) of the Capital Markets and Services Act 2007 provides that a person is an "insider" if that person:

- Possesses information that is not generally available which on becoming generally available a reasonable person would expect it to have a material effect on the price or the value of securities; and
- Knows or ought reasonably to know that the information is not generally available.

Insiders shall:

- Not tip off or inform another person of material inside information, irrespective of whether such person intends to trade in JPG's securities based on such information; and
- Be prohibited from disseminating the material inside information to any other persons who are not made privy to the material inside information, except with the approval, until the material inside information has been fully disclosed to the investment community via announcement released to Bursa Malaysia.

7.4.4 Publication of Materials

Except with the written permission of JPG, you shall not publish or write any books or other works that are based on JPG's confidential information.

If permission is granted, it will be subject to the following conditions:

- The proposed publication will not be published in such a way as to state or imply that it has received official support backing or sponsorship from JPG; and
- The proposed publication will not, under any circumstances, bear the words "JPG's approved publication" or words to that effect that could be construed to suggest that the publication has been agreed to or approved by JPG.

JPG shall disclose material information in a manner that optimizes the extent of dissemination to the public. No disclosure of material information shall be made on an individual or selective basis to the media, investment community, or any other external party unless such information has previously been fully disclosed to Bursa Malaysia.

7.5 Media and Spokesperson

JPG recognises the important role of the media as a channel of communication with the public and will provide qualified representatives to speak on behalf of the organisation to disseminate timely and accurate information regarding its business, programmes and activities.

Other than the specified spokesperson(s), all employees, divisions, departments, and units are not allowed to:

- Offer any information or issue any statement to the media.
- Grant any interviews to the media, organise or participate in any media event or meet with the media under any circumstance.
- Respond to any media enquiries.

- Make comments officially or unofficially, in any form, unless with written permission from the primary spokesperson.

Any request from the media must be made through the CCD and recommended by the Head of CCD.

JPG's subsidiary companies are allowed to engage with the media to promote their products and services, subject to their own media and spokesperson policy or guidelines.

7.6 Intellectual Property Rights

Intellectual property can consist of different types ranging from logos and corporate identity to products, services and business processes that differentiate business offerings. If the intellectual property is not properly protected, it will cause consequences to JPG's businesses, including reputational and financial implications.

All employees are required to understand and comply with all intellectual property laws applicable to our business activities. Any unauthorised use of JPG's intellectual property is strictly prohibited. JPG also respects the intellectual property rights of others. You may not, either during or after your employment with JPG, use intellectual properties belonging to JPG for your personal gain and infringe any third party's intellectual property. Similarly, JPG's business partners shall not infringe JPG's and third party's intellectual property rights when having business dealing with JPG.

Unless otherwise agreed in writing by JPG, all rights in ideas, inventions, and works contributed, invented, created, developed, or designed by you during your employment with JPG, either alone or in conjunction with any person or at the

request or direction of JPG, will be vested in JPG.

7.7 Integrity and Accuracy of Records

JPG recognises that accurate and honest recording and reporting of financial and non-financial information are essential to the company's credibility and reputation. Accurate reporting also helps us to make quality and reliable decisions for our business and operations, which contributes to continued business success.

JPG has established and maintained procedures and controls to ensure the integrity of the records and information.

You are responsible to comply with all internal procedures and controls and ensure the integrity of business records and information. This includes the proposal paper, progress report, quality record, safety report, personnel record, and all documents related to financial information such as payments, claims, bills, invoices, financial statements, and etcetera. No unauthorised, false, improper, or misleading records or entries shall be made in the books and records of JPG.

You are also to ensure that any party dealing with JPG receives accurate, credible, and authorised information only.

7.8 Knowledge Management

JPG is dedicated to providing appropriate training and development for the entire workforce so that you will gain the necessary skills to reach your full potential. JPG will provide specialised, high-quality care and rehabilitation to vulnerable employees through a well-trained and supported working team.

Your individual training and development needs will be identified through a variety of methods. Internal training provided by JPG will be at no cost to you. External courses and professional qualifications may be fully or partly sponsored by JPG depending on the nature of the training.

You will be asked to provide feedback on the benefits and effectiveness of the training and to submit all the materials that you get from the training. Subsequently, you are encouraged to share the knowledge acquired from such training with your colleagues with the aim of building a learning organization, stimulating cultural change and innovation, and finally reducing the loss of know-how.

7.9 Documents Control Management

JPG documents and records are important corporate assets. Managing documents is the process of handling documents in such a way that information can be created, stored, categorized (topics), delivered or shared, reviewed, archived, and disposed of efficiently and appropriately.

You are responsible for controlling and maintaining documents and records in accordance with JPG's Document Control and Management Policy and Framework, and in compliance with applicable laws and regulations.

You should be familiar with the elements that constitute the uniform and effective establishment of document control and management as described below:

- i. DCM Framework
Describe five (5) elements in the document lifecycle from the establishment and development, communication, approval authority, document management, and revocation and disposal.

- ii. Document hierarchy pyramid
The general structure of the documentation in JPG.
- iii. Retention Period
The duration of time in which the documents should be retained before they are to be disposed of.
- iv. Review
The stage to ensure that when a process is changed, the actual process and the documentation of the changed process are synchronized.

You are prohibited from concealing, altering, modifying or destroying JPG's documents and records without appropriate written or electronic approval.

7.10 Personal Data Protection

JPG strives to protect confidential information and the privacy of personal data. The Personal Data Protection Policy describes how JPG collects and handles employee's information in accordance with the Personal Data Protection Act 2010.

You are responsible to take all reasonable steps to protect employees' personal data and ensure it is securely stored and prevent any unauthorized or unlawful processing of personal data and any loss or destruction or damage to the personal data.

References:

Corporate Disclosure Policy
Corporate Social Responsibility Policy
Document Control and Management Policy and Framework
Knowledge Management Policy
Media and Spokesperson Policy
Personal Data Protection Policy
Social Media Policy

8. DEALING WITH CORRUPTION AND CONFLICT OF INTEREST

8.1 Bribery and Corruption

JPG is obliged to uphold ethical principles and values and create a business environment that is free from corruption.

At all times, you must conduct activities and business dealings with the highest ethical standards to avoid any possibilities of corruption or improper conduct.

You must comply with the provisions of the Malaysian Anti-Corruption Commission Act 2009 ("MACC Act 2009"), JPG's policies and procedures, and any other relevant anti-bribery and anti-corruption laws as amended from time to time.

You must immediately report any improper conduct that is discovered, experienced, or genuinely suspected through the whistleblowing channels, as per **Section 8.7**.

Improper conduct is defined as conduct or action which is unlawful and/or in breach of the COBE, rules, regulations, guidelines, policies, and procedures, both written and implied.

Examples of improper conduct, among others, as stipulated in the MACC Act 2009 are tabulated below:

OFFENCE OF ACCEPTING OR SOLICITING GRATIFICATION

(Sections 16(a) & 17(a) of MACC Act 2009)

Solicits or receives or agrees to receive, from any person in any form of gratification as an inducement or a reward to do or not to do any act in relation to his official duties.

OFFENCE OF GIVING OR OFFERING GRATIFICATION

(Sections 16(b), 17(b) & 17(A) of MACC Act 2009)

- *Section 16(b) & 17(b)* – Gives or agrees to give or promises or offers to any person whether for the benefit of that person or of another person as an inducement or a reward to do or not to do any act in relation to his official duties.
- *Section 17A* - Gives, agrees to give, promises, or offers gratification for the Company's benefit.

OFFENCE OF DECEIVING THE EMPLOYER (FALSE CLAIM)

(Section 18 of MACC Act 2009)

- Using receipts, accounts, or any documents containing any statement which is false or erroneous, or defective and intended to mislead the principal.

OFFENCE OF USING OFFICE OR POSITION FOR GRATIFICATION

(Section 23 of MACC Act 2009)

- Any public officer who uses his office or position for any gratification, whether for himself, his relatives, or associates.

ATTEMPTS, PREPARATIONS, ABETMENTS, AND CRIMINAL CONSPIRACIES

(Section 28)

- Allowing or assisting a person to commit any of the given instances of improper conduct.

DETRIMENTAL ACTION

(Section 10 of Whistleblower Protection Act 2010)

- Detrimental action is taken against the informant or whistleblower, or persons closely associated with the informant or whistleblower.

FAILURE TO REPORT BRIBERY TRANSACTION

(Section 25)

- Any person who fails to report to the Commission or police officer:
 - *Section 25(1)* - Any person to whom any gratification is given, promised, or offered.
 - *Section 25(3)* - Any person from whom any gratification has been solicited or obtained, or an attempt has been made to obtain.

8.2 Conducting Due Diligence

Due diligence is a process that must be performed prior to making any consideration or refusal. It is a systematic and comprehensive measure taken and performed to evaluate, validate, or reject any proposed transaction that is of importance to the business and operations of JPG. It also acts as a mitigation and prevention measure against potential corruption.

You shall ensure that the due diligence process is adequately conducted on any transactions that may have a potential business and financial impact, particularly on:

- Recruitment and appointment of personnel who will hold strategic positions, i.e., Responsible Officers and directors of JPG.
- Recruitment but not limited to, the appointment of an employee who will hold positions that are exposed to more than a low risk of corruption, including redeployment, promotion, and transfer.
- Selection and appointment of agents, contractors, suppliers, vendors, service providers, and consultants in any purchases, sales, and procurement processes.

- Entering a joint venture, partnership, or business associates with any company, organization, and individual.
- Appointment of agents and individuals who have official dealings with, or on behalf of JPG.
- Any other transactions that require a certain level of assurance and the need to minimize risk exposure, such as the selection of customers and donation and sponsorship applicants.

8.3 Disclosures and Declarations

In ensuring the achievement of anti-bribery and anti-corruption objectives, you are responsible to make the following disclosures and declarations vary depending on your situation.

8.3.1 Anti-Bribery and Anti-Corruption

- Employees

You are responsible to understand and adhere to the Anti-Bribery and Anti-Corruption Policy and you shall:

- Upon joining JPG, make a declaration through the "Employee Integrity Pledge Form" to the Human Capital Division ("HCD").
- Not engage in or commit any corrupt offences under the MACC Act 2009 and any other relevant anti-bribery and anti-corruption laws.
- Not conduct any business practices or activities that would require or encourage yourself and others to commit such corrupt offences; and
- Work together with business associates, regulators, law enforcement agencies, and stakeholders to create a business environment which is free from corruption.

- Business Associates

JPG expects all business associates to refrain from bribery and corruption. To foster this aspiration, business associates are required to ensure that they:

- Shall read and declare their compliance with JPG's Anti-Bribery and Anti-Corruption Policy via the Vendor Integrity Pledge or Client Letter of Declaration Form.
- Shall not, either directly or indirectly, promise, offer, give, accept, or solicit any bribe or an improper advantage (whether financial or otherwise) to or from any person in JPG.
- Vendor shall comply with Vendor Code of Business Ethics ("VCOBE") and declare their criminal records (if any) during vendor registration.

8.3.2 Conflict of Interest (COI)

You should avoid any situation that involves or appears to involve, a conflict between your personal interests and the interests of JPG to avoid circumstances that might affect your judgment or impartiality in performing your duties.

You must make a declaration of conflict of interest in the following manner and situations:

Category	At Workplace	At the Meeting
What/ When to Declare	<ul style="list-style-type: none"> ▪ Upon joining JPG ▪ When you have a relative relationship with other employees within JPG. 	<ul style="list-style-type: none"> ▪ When you are the member of the Applicable Committee, you shall make a written declaration of your conflict of interest, at each meeting.
To Whom	<ul style="list-style-type: none"> ▪ HCD 	<ul style="list-style-type: none"> ▪ Company Secretary or Secretary of Committee
Make declaration using the Conflict of Interest Declaration Form	<ul style="list-style-type: none"> ▪ COI – Form A – Employee (One-off) ▪ COI – Form A1 (If there are changes) 	<ul style="list-style-type: none"> ▪ COI – Form B and/or B1 – Meeting

8.3.3 Declaration of Assets

You shall upon taking up the employment of appointment with JPG, make a declaration of your assets within Malaysia and abroad.

Such declaration shall include full particulars of all houses, land, stocks and shares, and other holdings in your name and of your spouse or your dependents. Subsequently, you shall update any changes in such holdings once a year or when there are any changes within fourteen (14) days of such changes via the "Assets Declaration Form".

8.4 Gift and Entertainment

JPG is very much aware that gift and entertainment can build goodwill, and in certain situations are a part of normal business etiquette. However, gift and entertainment can be a very delicate matter and can also create a perception of conflict of interest and could be subject to potential abuse.

8.4.1 Gift and Entertainment - Accepting and Giving

Table 1 provides you guidelines for accepting or providing gifts or entertainment in fulfilling your responsibilities on official matters.

You are required to record all the gifts and/or entertainment received and provided in an appropriate manner.

	Purpose	Value	Ability to influence	Recipient/ Giver	Recording
Allowable Circumstances	<ul style="list-style-type: none"> Branding or marketing the product or company Building relationship 	<ul style="list-style-type: none"> Of minimal value RM200 and below; and Not occur more than 3 times; and In the form of 3F (Foods, Fruits, or Flower) or Promotional item or Plaque In the event of uncertainty or the involved item is more than RM200, prior written approval from HOD shall be obtained 	<ul style="list-style-type: none"> Do not potentially influence business decision 	<ul style="list-style-type: none"> Employee Organization 	<ul style="list-style-type: none"> Full disclosure (recorded) in the Gift, Entertainment, and Facilitation Payment Register
Prohibited Circumstances	<ul style="list-style-type: none"> Giving in exchange for something in return (corrupt intention) 	<ul style="list-style-type: none"> Excessive, lavish and not proportionate Free fares and accommodations Illegal or violate by-laws, regulations, or JPG's policy 	<ul style="list-style-type: none"> Potentially influence business decision 	<ul style="list-style-type: none"> Employee with authority to influence business decision Spouse or person related to the employee that has authority to influence business decision 	<ul style="list-style-type: none"> Non-disclosure (Unrecorded)

Table 1 – Gifts and Entertainment Matrix

8.4.2 Facilitation payment

You shall not offer, promise, give, request, accept, or receive any facilitation payments to secure or expedite the performance or to achieve your business objectives.

You must report to your Head of Department or Official in charge of Operating Unit immediately when you encounter any request for a facilitation payment. If a payment has been made and you are unsure of the nature, the Head of Department or Official in charge of Operating Unit shall be notified and the payment must be recorded accordingly.

When you are in a situation where you have to make facilitation payments in order to protect life, limb, or liberty, you are allowed to make payments, but shall immediately report to the Head of Department or Official in charge of Operating Unit and record accordingly. Making a facilitation payment in such a situation is the only exception which can be used as a defence when faced with allegations of bribery and corruption.

8.5 Money Laundering

Money laundering is a process of converting cash or property derived from criminal activities to give it a legitimate appearance. It is a process to clean 'dirty' money in order to disguise its criminal origin.

JPG strongly objects to unethical practices related to money laundering, including dealing in the proceeds of criminal activities.

8.6 Referral Letter

JPG is devoted at all times, to treating others fairly and objectively in all business dealings.

If you receive any recommendation following a referral letter received, that recommendation shall not be used as a basis, merit, or qualification in considering a decision in JPG. Instead, you must always act in accordance with the provision of law, regulations, and this COBE.

You must ensure that the decision made is fair and not solely influenced by the referral letter received. You reserve the right to disregard the referral letter if it is deemed to be in conflict and contradicts with laws and procedures. Any referral letter received must be recorded, registered, and reported to your Head of Department or Official in charge of Operating Unit.

8.7 Whistle-blowing

JPG provides a channel through which improper conduct or wrongdoings can be reported. JPG assures that all the information and identity of the informant or whistle-blower will be processed confidentially and securely. JPG ensures that any complaints received will be processed and that appropriate actions which are effective and systematic will be taken.

"Improper Conduct" is defined in *Section 8.1*.

8.7.1 Whistle-blowing Channels

It is the duty of every employee and business associate to report any breaches or suspected breaches of this COBE.

You are required to immediately report any improper conduct that is discovered or genuinely suspected to the following channels:



- Whistle-Blowing E-Mail:
whistleblowing@johorplantations.com



- Whistle-Blowing E-Form:
<https://johorplantations.com/whistleblowing/>

- Write a report:



**Chairman
Board of Johor Plantations Group
Berhad**

Level 11, Menara KOMTAR
Johor Bahru City Centre
80000 Johor Bahru
Johor

Mail: **Mark Strictly Confidential**

- Write a report:

**Chairman
Board Audit Committee
Johor Plantations Group Berhad**

Level 11, Menara KOMTAR
Johor Bahru City Centre
80000 Johor Bahru
Johor

Mail: **Mark Strictly Confidential**

- Write a report or telephone or personally meet:



**Head of Integrity Unit
Johor Plantations Group Berhad
JPG Tiram Complex**

K.B 705 Ulu Tiram Estate
80990 Johor Bahru
Johor

Mail: **Mark Strictly Confidential**

Telephone: +607-863 1900

(Office Hours: 8.00 am to 5.30 pm / Sunday to Thursday)



References:

Anti-Bribery and Anti-Corruption Policy

Conflict of Interest Policy

Due Diligence Policy

Gift and Entertainment Policy

Referral Letter Policy

Whistle-Blowing Policy

9. DEALING WITH DISCIPLINE

JPG may take disciplinary action related to inefficiency, misconduct, or indiscipline among its employees. The severity of the response will depend on the seriousness of the inefficiency, misconduct, or indiscipline, as outlined in Section 14(1) of the Employment Act 1955:

- give you a written warning; or
- suspend you without pay for a period not exceeding 14 days; or
- dismiss you summarily; or
- impose any other punishment as JPG deems just and fit.

Before any disciplinary action is taken, you shall have the opportunity to be heard orally or in writing.

Where JPG institutes an inquiry, JPG shall inform you in writing stating the charge or charges levelled against you, the time, the date, and the location of the inquiry.

Pending the inquiry, JPG may suspend you for a period of up to fourteen (14) days at half of your basic salary. At the end of the inquiry, if you are found guilty of the charge or charges levelled against you, the salary so withheld will not be returned. However, if you are found not guilty, the salary so withheld shall be returned to you.

This COBE is a general reference for use in all the countries in which JPG conducts operations. It does not describe all applicable laws or JPG policies or give full details on any particular law or policy. It does not constitute legal advice. It does not constitute or create a contract of employment.

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If there are discrepancies between the translated version and English version, the English version will prevail.

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