GIFTS AND HOSPITALITY POLICY STATEMENT

DURIANE PROFESSIONALS SDN BHD's personnel are prohibited from receiving or asking for (soliciting) gifts from external parties. Under no circumstances may our personnel accept or offer gifts in the form of cash or cash equivalent, including gift certificates, loans, commissions, coupons, rebates, or any other related forms.

This policy applies to all DURIANE PROFESSIONALS SDN BHD's employees and directors (executive and non-executive), family members or agents acting for or on behalf of DURIANE PROFESSIONALS SDN BHD

DURIANE PROFESSIONALS SDN BHD requires employees and directors to abide by this policy to avoid conflict of interest or the appearance of conflict of interest for either parties in on-going or potential business dealings between DURIANE PROFESSIONALS SDN BHD and external parties as a gift can be seen as a bribe that may tarnish DURIANE PROFESSIONALS SDN BHD's reputation or be in violation of anti-bribery laws.

The only form of gift-giving allowed to external parties is a corporate gift. Any gift-giving or event of hospitality is subject to approval from top management and must fulfil the following conditions:

a) They are limited, customary and lawful under the circumstances.
b) They do not have or are perceived to have (by either the giver or the receiver), any effect on actions or decisions.
c) There must be no expectation of any specific favour or improper advantages from the intended recipients.
d) The independent business judgment of the intended recipients must not be affected;
e) There must not be any bribery/criminal intent involved;

The giving out of the gift and hospitality must be done in an open and transparent manner.

RECEIVING GIFTS

Gifts are NOT allowed if they are:

- ✓ illegal under local law or under laws with international effect
- ✓ unreasonable;
- ✓ often (5 or more times a year);
- ✓ requested;
- ✓ cash or cash equivalents;
- ✓ loans;
- ✓ personal services
- ✓ intended to influence business decisions eg during sensitive decision periods such as Tender Period
- ✓ per diem payments offered as an alternative to gifts, meals, lodging, entertainment or travel-related expenses (unless required by contract or local requirement regulation and/or supported by a professional institution)

You may keep all gifts worth RM150.00 or less, as a token of recognition.

For any gifts from any stakeholders (eg. Contractors or suppliers with ongoing projects) or any gifts exceeding RM150.00, you must register with the Management via Duriane@Work Portal for receipt of the gift.

RECEIVING HOSPITALITY OFFERS (REAL BUSINESS REASONS)

Offered hospitality is only acceptable where there are direct links to work arrangements and genuine business reasons to be shown, for example:

- ✓ attend or speak at a conference, with approval from the Management, which provides free awards, travel and accommodation;
- ✓ Work required due to representative of Professional Body, Non-Government Organization eg. IEM, TEEAM, ASHRAE etc.;
- ✓ take free training courses; or
- ✓ acceptance of a simple meal to enhance business relationships.

It is acknowledged that, in carrying out your duties, you will need to periodically maintain good relationships with current and future business partners and stakeholders and this may include, for example, lunch and simple dinner reception. This is acceptable where there are genuine business reasons.

The following are strictly prohibited:

- ✓ Factory Acceptance Test (FAT) where the Client is absent unless acknowledged and allowed by the client
- ✓ Factory Acceptance Test (FAT) where the travel period is unreasonable longer than the Testing Period required
- ✓ Any Factory Visit/Site visit from distributor, contractor/ supplier, customer, whether in name of Duriane Representative or Personal Capacity, should require declaration before acceptance. This excludes:
  - FAT, Factory Visit, Site visit required by work.
  - Training send by company that required Factory Visit/Site Visit.

OFFERING GIFTS AND HOSPITALITIES (REAL BUSINESS REASONS)

You must be aware of the value of all the gifts and hospitality offered and obtained from company funding, and expect that such funding will be used for legitimate purposes. It is deemed appropriate for you to give a gift not exceeding RM150.00.
It is acceptable to provide simple hospitality in the form of lunches and / or dinners to stakeholders and for genuine business reasons.

DECLARATION

If the value of Gifts or Hospitality offered by/received by you/your team exceeds RM150.00, given it is not in the prohibited list, you need to declare to the Management via Duriane@Work Portal with the following information:

- ✓ Date of receipt
- ✓ Receiver Name & Job Title
- ✓ Provider Name & Job Title
- ✓ Description of G&H
- ✓ Estimated Value
- ✓ Reason for G&H
- ✓ Acceptance Status

In the event that verification is impractical before offering/receiving, declaration must be made after. The register is an annual document and will be maintained on a calendar year basis and reported quarterly.

You should consult the Management for any guidance required under this Policy. In general, if you have any doubts about whether an item should or should not be declared, you are advised to declare it.

Monitoring of Registers will be reviewed quarterly by the Anti-Bribery Committee and the results will be brought to the attention of top management during Management Review Meeting.

FACILITY PAYMENT

It is prohibited to use facility payments in business dealings. Facilitation payments are payments or other provisions that are made personally to individuals who handle the process or decision, usually involving public servants. It is provided to guarantee or accelerate the performance of tasks or routine or administrative tasks.

You must reject to make a payment and report to the Management immediately if they encounter any request for a facilitation payment. In addition, if payments are made and staff are unsure, Management must be notified immediately, and the payment should be recorded accordingly.

Only if the safety of an employee is threatened, it is allowed to make payments. Employees must report the incident to the Management to record the details and keep a record of what they have paid.

DONATIONS AND SPONSORSHIPS, INCLUDING POLITICAL DONATIONS

As stated, Political Payments or "donations in the form" cannot be made by employees with company funds. Political payments classified as "Donations in the form" such as use of company facilities, resources, funds or premises for political activities such as rallies, campaigns, elections or political speeches are not permitted. In the event of a request from the government, political party, organization or their representatives, the Management must be consulted.

Employees are free to donate funds to any political party for their own good and the amount contributing to a political party is not limited by the company, provided the recipient has not direct/indirect influence on company business activities.

Employees participating in any political activities outside of office hours are prohibited from wearing company uniforms or related identities (cars, uniforms, etc.).

Vendors and business partners are also advised not to associate the company with any political donations or activities without the written approval of the Management.

CONFLICT OF INTEREST

Conflicts of interest arise in situations where there is a personal interest that may be considered to have the potential to interfere with the objectivity of performing the duties on behalf of the Company. All employees should avoid situations where their personal interests may conflict with their professional duties or obligations. Employees may not use their positions, official working hours, resources and assets of the Company, or any information available to them for personal gain.

In the event of a conflict, staff are required to declare it to the Management. Failure to do so may result in employment / service termination.

DEALING WITH GOVERNMENT OFFICIALS

Dealing with Government Official poses a greater bribery risk..

WHO IS A GOVERNMENT OFFICIAL (GO)?
• Officials or employees of government or government agencies. Example: Fire and Rescue Department of Malaysia, Royal Malaysia Police.
• Official or employees of companies wholly or partially controlled by a government. Example: Tenaga National Berhad (TNB), SYABAS, etc.
• Political party and any official of a political party.
• Candidate for political office (during local or national elections).

IT IS IMPORTANT KNOWING A GOVERNMENT OFFICIAL WHEN:
• Any gifts or hospitalities, to or form a GO, may create Conflict of Interest or high risk of bribery.
• A GO request any gifts or hospitalities at the sensitive period such as, during any submission, prior to any approval, may create Conflict of Interest or high risk of bribery. Please immediately report to the Management for concern and advise.