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Classification: UNRESTRICTED

NO GIFT POLICY



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1. Introduction

1.1. Purpose

Theta Edge Berhad (TEB) is committed to conducting our business with the highest standard of integrity and good governance. We practice and adopt a “No Gift Policy” whereby all employees, including our immediate family members, are prohibited from giving and receiving gifts in any form (in terms of goods or services, in money or kind, business courtesy, or other benefits) in their dealings with relevant third parties. One element of our corporate values is integrity, and it applies to all of our business conduct.

This policy serves as guidance to maintain the ethical value and business relationship and avoid any conflict of interest.

1.2. Scope

The No Gift Policy shall apply to all employees of the Company and required to inform relevant third parties regarding this policy. This policy shall outline the scope of the document, the areas it covers, and any exceptions.

- a. We want our relationships with our relevant third parties to be a positive point of difference for the Company and reflect our core values.
- b. All employees of the Company are expected to exercise proper judgment in handling gift activities and behave in a manner consistent with the general principles as set out in Business Code of Conduct –
 - i. Consistently maintain the highest degree of integrity,
 - ii. Always exercise proper care and judgment,
 - iii. Avoid conflict of interest,
 - iv. Refrain from taking advantage of your position or exercising your authority to further your interest at the Company’s expense,
 - v. Comply with applicable laws, regulations, and the Company’s policies and procedures



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The No Gift Policy strictly prohibits the Company’s employees at all times to: -

- a. From soliciting and accepting any Gifts from; and
- b. From offering or granting any Gifts to any party (ies) which have direct or indirect business dealings with the Company, either to obtain or retain any advantages or benefits during the cause of business dealing or decision on behalf of the Company.

1.2.1 Gifts

“Gift” means anything of value, monetary or non-monetary items which are given to or by another person, including but not limited to cash, festival money packets (e.g., ang pau, duit raya), holidays expenses, club memberships, entertainment (e.g., karaoke, expensive dinner, massages), paid reimbursements and costs, discounts, commission and any form of advantage or benefits.

Any gifts received above the threshold value mentioned below shall require No Gift Policy Declaration within 24 hours of receiving to Integrity Unit in Organization Resilience Department (ORD) using the No Gift Policy Declaration Form in the Company’s Staff Portal via e-mail.

In the event of any of an employee or department receives a gift, the following action can be taken:

- a. Where possible, the gift is returned to the vendor.
- b. Where it is not possible to return the gift, immediately declare the gift within 24 hours by using the No Gift Policy Declaration Form and surrender to the No Gift Policy Desk monitored by Organization Resilience Department.
- c. the gift collected at the No Gift Policy Desk Conner is to be donated to charity/Orphanages identified by the Company.

If any employee has questions about and needs clarification of any aspect of this policy, the employee should check with the Integrity Unit in Organization Resilience Department.



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1.2.2 Meals

We may accept or offer reasonable hospitality such as business meals or refreshments provided during a business meeting for legitimate business reasons. The most senior person from the Company in presence shall pay for the business meals:

Business meals or refreshments worth less than **RM300 per pax** that fall within the following situations:

- a. It is business-related (e.g., business conference, meeting, or another legitimate business discussion);
- b. Venues, where we are invited to attend, are modest and should not contain elements of entertainment that could create negative public perception;
- c. Participate in the permissible social events** and celebratory events*** that may not improperly influence business decisions, such as

Social Events :

1. Appreciation Dinners
2. Festive Open Houses
3. Corporate Sports
4. Business Dinners
5. Networking Events

Celebratory Events :

1. Awards Ceremonies to celebrate success
2. Opening Ceremonies for a new project or facility
3. Company Anniversary

** Social Events do not include personal invitations to attend sporting events, concerts, or other entertainment events.

*** The events themselves may or may not be sponsored by TEB. The organizers of the events should exercise proper care to protect the Company’s reputation against any allegation of impropriety or the perception of bribery.



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1.2.3 No Gift Policy Exceptions

Although generally, TEB practices a “No Gift Policy,” there are certain exceptions to the general rule whereby the receiving and provision of gifts are permitted.

A gift that is worth less than **RM100 per item per pax**, where the **cumulative value in a year is less than RM500 per pax**, that fall within the following circumstances:

- a. Exchange of gifts at the company-to-company level (e.g., gifts exchanged between companies as part of an official company visit/courtesy call and after that, the said gift is treated as company property);
- b. Foods and beverages at a moderate price for project coordination, site visits, familiarization trips, and clients site meeting, including any other discretionary expenses about project delivery that has been budgeted and approved by the Company;
- c. Gifts from company to external institutions or individuals about the company’s official functions, seminars, customer’s discovery program, Company’s events and celebrations (e.g., commemorative gifts or door gifts offered to all guests attending the event);
- d. Gifts from the Company to employees about an internal or externally recognized Company function, event, and celebration (e.g., in recognition of an employee’s service to the Company);
- e. Token gifts of nominal value bearing Company’s logo (such as pens, notepads, planners, calendars, and other small promotional items) that are given out to employees, customers, delegates, students, and members of the public, attending events such as conferences, exhibitions, training, career fairs, etc., and deemed as part of the company’s brand-building or promotional activities;
- f. Gifts to external parties who have no business dealings with the Company (e.g., monetary gifts or gifts-in-kind to charitable organizations) in-line with the Corporate Social Responsibility (CSR) Framework of the Company;
- g. Issuance of privilege card/e-wallet Debit to build future rapport or as a token of appreciation issued to premium clients/customers category which can be used for an exchange in future business transactions that the Company determines; and



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- h. Employees are required to inform vendors, potential vendors, professionally, and others of this No Gift Policy and why the company has adopted the policy. Employees should request that vendors respect our company policy and not purchase and deliver any gift for our employees, department, Unit Offices, or Company, at any time, for whatsoever reason.

Any other exceptions to the No Gift Policy shall be made only with the permission and approval of the company's Group Chief Executive Officer.

1.3. Distribution/Target Audience

The policy shall apply to all employees and any other relevant 3rd parties who have established a business relationship with the Company, including but not limited to agents, consultants, suppliers, vendors, and any other service providers.

1.4. Review and Improvement

The policy shall be reviewed every three (3) years and when those changes were necessary to be adopted by the Company. All changes and amendments to the policy shall be governed by the Document Control Policy set forth by the Group.

1.5. Abbreviations

The detail of the abbreviations are as follows: -

ARMC	Board Audit Risk Management Committee
BOD	Board of Directors
EIO	External Investigation Officer
IO	Investigation Officer
NGP	No Gift Policy
ORD	Organization Resilience Department
TEB	Theta Edge Berhad

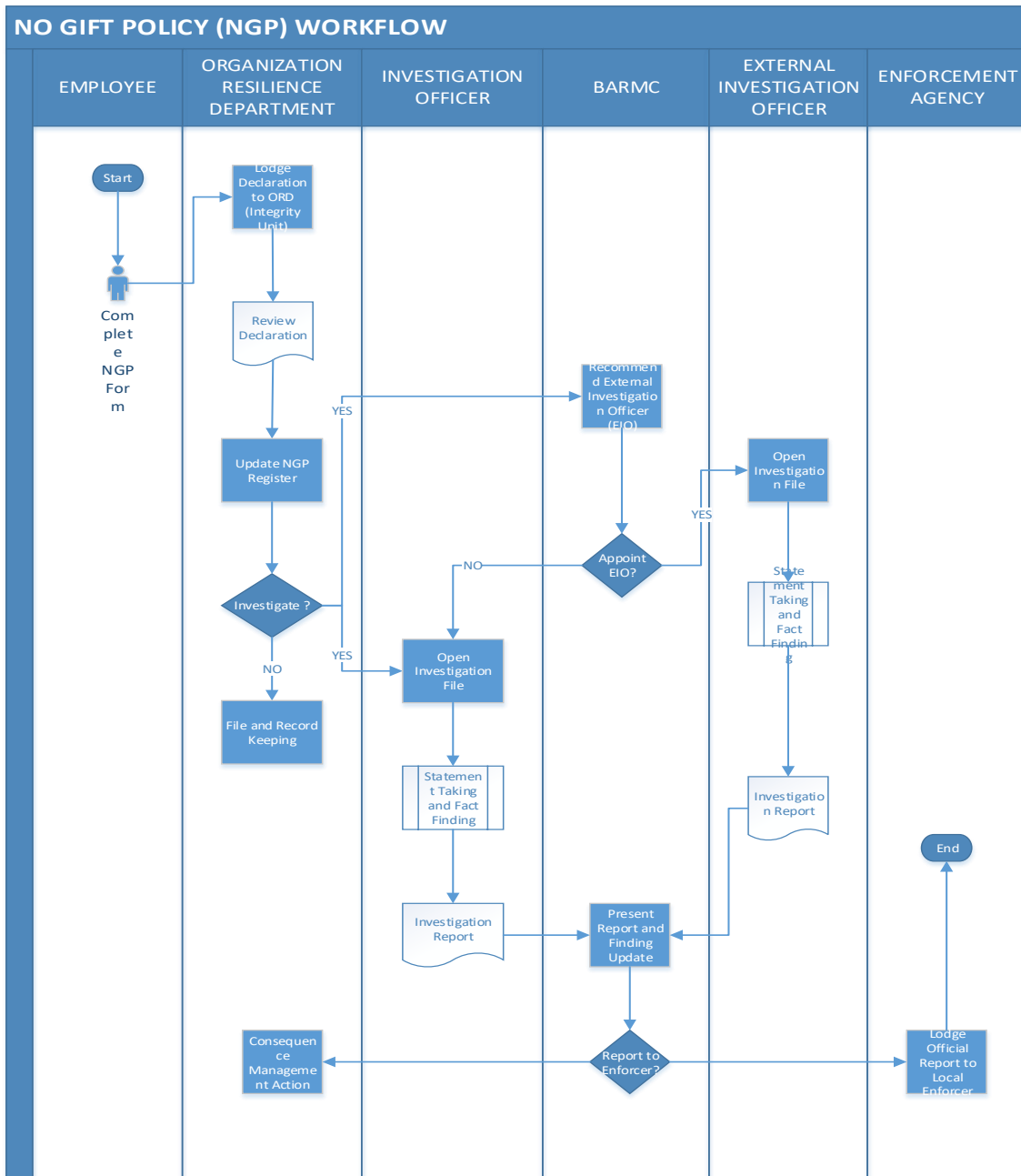
2. General Processes Requirements

2.1. Roles and Responsibilities

The table indicates the role and responsibilities of the relevant function and stakeholders: -

Employee	Under the Company's employment, permanent/Non-permanent employees (of all grades) shall be responsible for reporting any gift(s) received in the workplace and outside the office using the No Gift Policy Declaration Form.
IO/EIO	The designated officer appointed by the BARMC to conduct an investigation and prepare an investigation report to BARMC.
ORD	The ORL shall be the No Gift Policy (NGP) coordinator, and their roles are:- a) To review all gifts transactions within the Company and record all gifts received/surrendered for donations to the appointed charitable/orphanage agency. b) Determine the best possible approach for the investigation on matters about No Gift Policy; c) Maintaining due care and proper record of NGP registers and investigation documents under the scope of the NGP if safely kept in a locked and secured place; d) To present the investigation report to BARMC for consultation and approval on the outcome of the investigation, including follow through with the enforcement agencies.
BARMC	The BARMC is a member of the independent board that oversees the implementation of the NGP within the Company. Their responsibilities are: a) Guide the NGP investigation proceeding and decide whether the investigation is to be done internal or external; and b) Appointment of EIO to assist the internal investigation.

The detailed workflow for the No Gift Policy is depicted as below: -





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3. Records

Description of Records	Form Number	Responsibility
No Gift Policy Declaration Form	001	Organization Resilience Department

NO GIFT POLICY DECLARATION FORM

Date : _____

Name : _____

Department : _____

Email & Contact : _____

Please describe the circumstances and type of gifts received as defined in Theta Edge Berhad's No Gift Policy. This Form must be supported by the Photo of the Gifts received.

No	Description of Item Received	Quantity	Estimated Value	Received From (Vendors Name)	Date Received

I have reviewed and agree to abide by this policy currently in effect.

Signature : _____

I/C No. : _____