

GIFTS AND HOSPITALITY GUIDELINES

“Third Parties” include any current or prospective supplier, contractor or customer of IOI Group, and any person with whom IOI Group does or may do business.

“Government Official” includes persons employed at any State local authority, statutory body, or a member of any political body or organisation.

“Head of Business Division” means the person heading up any particular division or key business unit in the IOI Group’s organisational structure.

GIFTS

Gifts include (but are not limited to):

- Tickets to sports, music or cultural events where IOI Group employees and representatives of the Third Party providing the tickets do not attend the event together.
- Merchandise (for example, gift baskets, wine, clothing, mugs, pens, collectibles and hospitality bags).
- Travel or lodging not associated with a business conference, meeting or event.
- Favourable terms or discounts on a product or service for the IOI Group employee’s benefit that are not otherwise available to all other IOI Group employees.

Gifts FROM Third Parties:

- IOI Group practices a **“No Personal Gift Policy”**. IOI Group employees may not accept any form of personal gifts from Third Parties.
- IOI Group employees are permitted however, to accept gifts from Third Parties in conjunction with the festive season, or other ceremonious occasion.
- All gifts received pursuant to above with a value of more than **RM500** must be recorded in the Gift Register. Any such gifts received shall be for the enjoyment and benefit of the IOI Group employee’s particular Unit or Department. The Gift Register Form is available at the link stated here:
<https://staging.ioigroup.com/intranet/form/giftregister>
- Gifts of cash or cash equivalents (such as gift cards, gift certificates or “ang pau” packets commonly offered in Asia) must never be accepted.
- IOI Group employees may not solicit gifts from Third Parties.
- When dealing with business associates and partners including from foreign countries, Head(s) of Business Division(s) may exercise their best judgment and discretion in accordance with the commonly accepted customs and practice.

Gifts TO Third Parties:

- IOI Group practices a **“No Personal Gift Policy”**. IOI Group employees may not offer any form of personal gifts to Third Parties.
- IOI Group employees are permitted however to give gifts to Third Parties in conjunction with the festive season, or other ceremonious occasion.
- Any gifts offered to any **Government Official** by IOI Group employees, or on IOI Group’s behalf, must comply with the relevant laws or policies applicable to the Government Official, and be approved by the Head of Department in advance.
- When dealing with business associates and partners including from foreign countries, Head(s) of Business Division(s) may exercise their best judgment and discretion in accordance with the commonly accepted customs and practice.

HOSPITALITY (MEALS & ENTERTAINMENT)

Hospitality includes (but is not limited to):

- Meals.
- Tickets to sports, music or cultural events where IOI Group employees and representatives of the Third Party providing the tickets attend the event together.
- Travel or lodging associated with a business conference, meeting or event.

IOI Group employees may offer or accept reasonable and appropriate meals and entertainment to, or from, Third Parties only for legitimate business purposes, and that complies with the following guidelines:

- Is infrequent.
- Is not solicited.
- Is not given (or appear to be given) as a bribe, pay off or kickback.
- Does not create the appearance (or an implied obligation) that the provider is entitled to preferential treatment.
- Is in good taste and occurs at a business-appropriate venue.
- Is moderate and appropriate in the context of the business occasion and your position at IOI Group.

Any hospitality offered to any **Government Official** by IOI Group employees, or on IOI Group's behalf, must comply with the relevant laws or policies applicable to the Government Official, and be approved by the Head of Department in advance.