

GIFT POLICY

AVANGAAD BERHAD (formerly known as E. A. TECHNIQUE (M) BERHAD) is committed to adopt zero-tolerance for any conviction with regard to bribery and corruption offences.

In line with the commitment mentioned above, AVANGAAD have implemented this Policy to prevent offering, provision or acceptance of gifts, hospitality and/or similar benefits where it is or could reasonably be perceived as bribery.

OBJECTIVES:

- This Policy is to establish uniformity in the gifting culture within the organisation and restrict any conflicts of interest.
- This Policy sets out the framework for the declaration of any gifts, hospitality and/or similar benefits and to protect parties involved from any allegation.

SCOPE:

- This Policy comprise of gift, hospitality, donations and other benefits in accordance with the procedures under this Policy.
- This Policy applies to all Directors and their immediate family members, Staff and their immediate family members, Crews and their immediate family members, Officer and their immediate family members, and subsidiaries of AVANGAAD.
- AVANGAAD stakeholders shall act accordingly with the applicable parts of this policy when dealing with, acting on behalf or in the name of AVANGAAD.

GIFT PROCEDURES

- All receiving or providing gift, hospitality, donations and other benefits are to notify to his/her Head of Department for further action, and record it in the ABMS Declaration Form. The complete ABMS Declaration Form shall be verified by the Appointed Person in accordance with the procedures provided under this Policy.
- This policy should be read together with AVANGAAD Code of Ethics (the "Code") and AVANGAAD Anti-Bribery and Anti-Corruption Policy ("ABC Policy").

VIOLATION

- Any violation against this policy shall constitute violation of the Code; and must be immediately reported to the Appointed Person in accordance with the procedures under this Policy for further action or the Whistleblowing.
- You are not only required to stringently comply with AVANGAAD Gift Policy but are required to comply with Gift Policy/Code of Conduct of the person(s) you are dealing with. In the event of any conflict between both policies, the stricter would apply.



Nasrul Asni Bin Muhammad Dain
Chief Executive Officer

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