KJTS GROUP BERHAD

(202201020004) (1465701-T)

(Incorporated in Malaysia)

GIFT AND DONATION POLICY

1. PURPOSE

1.1 The purpose of this Gift and Donation Policy is to establish guidelines and procedures for accepting, acknowledging, managing, and giving gifts and donations by KJTS Group Berhad. This policy ensures that all gifts and donations are used and given in a manner consistent with the mission, values, and goals of the organization.

2. GIFTS AND DONATIONS

2.1 **Acceptable Gifts**:

i. **Token Gifts and Promotional Items (such as pens, diaries, umbrella, fruits, flowers, hampers, t-shirts and etc.)**: Allowed if **worth less than RM200** and shared among team members or placed in common areas for everyone.

ii. **Token Gifts and Promotional Items (such as pens, diaries, umbrella, fruits, flowers, hampers, t-shirts and etc.):** Allowed if **worth more than RM200** and shared among team members or placed in common areas for everyone but must be declared using Gift Declaration Form.

iii. **Meals from Third Parties**: Allowed but if the meal exceeds RM200, it must be declared via the Gift Declaration Form.

2.2 **Giving Gifts**:

i. **Token Gifts and Promotional Items (such as pens, diaries, umbrella, fruits, flowers, hampers, t-shirts and etc.)**: Allowed if **worth less than RM400**.

ii. **Token Gifts and Promotional Items (such as pens, diaries, umbrella, fruits, flowers, hampers, t-shirts and etc.):** Allowed if **worth more than RM400 up to maximum RM1500** but must be declared using Gift Declaration Form.

2.3 Cash gifts are strictly prohibited

3. DECLARATION PROCESS

3.1 All declarations using Gift Declaration Form (KJTS-QHSE-FM-57) must be submitted to the Human Resources Department immediately.

4. DISPUTE RESOLUTION

4.1 Any disputes regarding this policy will be resolved by the Group Managing Director, whose interpretation and decision are final.

5. RELATIONSHIP WITH ANTI-BRIBERY AND ANTI-CORRUPTION (ABAC) POLICY

5.1 This policy should be read in conjunction with the KJTS Group's Anti-Bribery and Anti-Corruption (ABAC) policy.

5.2 All gifts and donations must comply with the ABAC policy to prevent any potential conflicts of interest or bribery.

5.3 Employees must ensure transparency and integrity in all transactions related to gifts and donations.

Lee Kok Choon

Signed by Group Managing Director
(Internal copy retained)