SUNWAY CONSTRUCTION

SUNWAY CONSTRUCTION GROUP BERHAD
Registration No. 201401032422 (1108506-W)

POLICY

GIFTS, ENTERTAINMENT AND HOSPITALITY POLICY

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Amendment Record

Pages	Issue / Revision	Revision Details	Issue / Revision Date
ALL	01/00	First Issue	14 Apr 2022
ALL	02/00	Updated clauses to include the official currency of the country in which the company operates as well as the link to report any form of giving / receiving	10 Mar 2025
ALL	02/01	1. Updated definition of "Public Official" to align with the definition in the Malaysian Anti-Corruption Commission (MACC) Act 2009 2. Clause 5, 7, and 9: Updated in relation to the value per pax and per occasion 3. Added Clause 19.5 – BOD approval for sponsorships > RM100,000. 4. Added Clause 18.0 - Policy Review	18 May 2026
Page 12	02/02	Clause 10.1 & 12.1: Updated to reflect inclusion of ABAC culture	24 Aug 2026

0.0 INTRODUCTION & PURPOSE

Gifts, Entertainment and Hospitality are usually assessed as high risk areas for bribery. Sunway Construction Group Berhad ("SCG" or the "Company") has adopted a "No Gift" policy whereby, all SCG employees are prohibited from, directly or indirectly, receiving or providing gifts, entertainment and hospitality subject only to certain narrow exceptions.

It is the responsibility of SCG employees and directors to inform any third parties involved in business dealings with SCG of the "No Gift" policy and to request all parties to understand, respect and adhere to the policy.

1.0 SCOPE

1.1 This Policy is to provide guidance to all SCG employees, including its directors and any third parties dealing with SCG, as to what constitutes appropriate forms of gift, entertainment and hospitality in the certain narrow exceptions as stated in clause 0.0 above.

1.2 In the event offering or giving of gifts, entertainment and hospitality is necessary, employees are expected to use good and professional judgement at all times.

1.3 All forms of gifts, entertainment and hospitality referred to in this Policy must comply with the principles laid out in the Sunway Construction Group Berhad's Anti-Bribery & Anti-Corruption ("ABAC") Policy

2.0 DEFINITIONS

Gift	Money, goods or services, which, if given appropriately, is a mark of friendship or appreciation. Gifts should be given without expectation of consideration or value in return.
Entertainment and Hospitality	Meals, drinks, lodging, travel or other expenses given to or received.
Business Unit (BU) Leadership Team	A member / team of management that is determined by the BU Head or Functional Head after consulting with the Profit Centre Manager (PCM).
Basic Rules	The basic rules on Gifts, Entertainment and Hospitality expenses*: ▪ **Bona fide**: Made for the right reason; if gift, entertainment or hospitality, it should be given clearly as an act of appreciation, if travel expenses then for a bona fide business purpose. ▪ **No obligation**: The activity will not create any obligation or expectation on the recipient.

	▪ **No undue influence**: The expenditure will not be seen as intended for, or capable of, achieving undue influence in relation to a business transaction or public policy engagement. ▪ **Made openly**: It will not be performed in secret and undocumented – if it is, then the purpose becomes questionable. ▪ **Legality**: It is compliant with relevant laws. ▪ **Accords with stakeholder perception**: The activity would not be viewed unfavourably by stakeholders were it made known to them. ▪ **Proportionate**: The value and the nature of the expenditure is not disproportionate to the occasion. ▪ **Conforms to the recipient's rules**: The gift, hospitality or reimbursement of expenses will meet the rules of code of conduct of the recipient's organisation. ▪ **Infrequent**: The giving or receiving of gifts, entertainment and hospitality is not overly frequent between the giver and the recipient. ▪ **Documented**: The expense will be fully documented including the purpose, approvals given and value. ▪ **Reviewed**: The records of entertainment and hospitality expenses and the effectiveness of the policy and procedures are reviewed by the Management. **Clause 4.3 of SCG's ABAC Policy*
Tender Processes	Any processes of tender such as request for tender, tender submission, envelope opening, tender evaluation, final selection, final negotiations and awards.
Conflict of Interest	A situation in where an employee has a private or personal interest sufficient to influence or appear to influence the objective exercise of his or her official duties as an employee or a professional.
Actual Value	Actual Value – Based on receipts / invoices.
Public Officials	Any person who is a member, an officer, an employee or a servant of a public body, including a member of the administration, a member of Parliament, a member of a State Legislative Assembly, a judge of the High Court, Court of Appeal or Federal Court, and where the public body is a corporation sole, includes the person who is incorporated as such.
Public Bodies	Includes the Government of Malaysia, State Government, any local and statutory authority, national or state department, registered societies, registered sports

	governing bodies, company or subsidiary of any public bodies.

3.0 GENERAL RULES ON GIFTS, ENTERTAINMENT AND HOSPITALITY

3.1 SCG employees are reminded that SCG has adopted a "No Gift" policy, whereby, all SCG employees are prohibited from, directly or indirectly, receiving or providing gifts, entertainment and hospitality, however, subject only to certain narrow exceptions, gifts, entertainment and hospitality is allowed.

3.2 SCG employees are required to abide by this policy to avoid conflict of interest or the appearance of conflict of interest for either party in on-going or potential business dealings between SCG and external parties as gifts can be seen as bribes that may tarnish SCG's reputation or be in violation of anti-bribery and anti-corruption laws. This includes participation in tender processes, on-going or potential business dealings between SCG and external parties. Under the conflict of interest circumstances, any gift, entertainment and hospitality offered by external parties must be immediately refused by the employee concerned.

3.3 SCG employees are responsible to check and understand any restrictions for gifts, entertainment and hospitality that has been set out by receiving company prior to offering a gift.

3.4 SCG employees are expected to exercise due care and diligence in accepting gifts, entertainment and hospitality. If the gifts, entertainment and hospitality places SCG under any obligation, or potential risk of an undue influence, then the employee must refuse and avoid it.

3.5 Value is not the only consideration. SCG employees must also take into account other factors which could be seen as an undue influence even if the gifts, entertainment and hospitality is of low value. In addition, SCG employees shall also take into account the frequency and cumulative value of exchanges with the same giver or recipient. It is not acceptable to keep offering gifts, entertainment and hospitality to the same recipient or receive repeating gifts, entertainment and hospitality from the same giver, even if each individual gifts, entertainment and hospitality is of low value.

3.6 The Business Unit (BU) Head or Functional Head and BU Leadership Team are responsible to exercise proper care and judgement in each case, taking into consideration pertinent circumstances, including the character of the gift, entertainment and hospitality, its purpose, the position(s) / seniority of the person(s) providing the gift, entertainment and hospitality, the business context, reciprocity, applicable laws and cultural norms.

4.0 EXCEPTIONS (LIMITED CIRCUMSTANCES AND SUBJECT TO APPROVAL)

4.1 Generally, all SCG employees must not give or receive gifts, entertainment and hospitality of any value unless it is legal, modest, reasonable and free of any intent, understanding or appearance that it will influence a business decision or government action. In appropriate circumstances, a modest gift, entertainment and hospitality may be a thoughtful gesture of appreciation that is legitimate to create goodwill and / or strengthen business and relationship.

4.2 Such courtesies are allowed if they are not lavish, and is appropriate and reasonable in the light of accepted business practices of the relevant businesses that SCG operates in and is not intended to improperly influence the decisions of the person involved and must also be in accordance to the Basic Rules (kindly refer to Clause 2, Definitions – Basic Rules).

5.0 GIFTS

5.1 SCG recognises the exchange of business courtesies, such as modest gifts during festive periods is customary and legitimate to create goodwill, and / or strengthen business relationships. The exchange of such courtesies are by way of hampers, beverages, food, flowers, souvenirs and / or any other modest gift(s).

5.2 During major festive periods such as Chinese New Year, Hari Raya Aidilfitri, Christmas, Deepavali or other festivals, exchange of modest and appropriate gifts are allowed, subject to the following approval process according to the value not exceeding RM500 per occasion (including all taxes), whichever relevant.

Value	Approver
RM500* per occasion and below	▪ Head of Department (HOD), or ▪ Project Director, or ▪ Project Person-in-Charge (PIC)
Above RM500* per occasion	▪ Business Unit (BU) Head, or ▪ Profit Centre Manager (PCM)

** The currency will be adjusted in accordance with the official currency of the country in which the company operates.*

** Per Occasion: Gratification offered for a group of people*

5.3 An employee who gives or receives a gift must obtain approval from the relevant approver as stipulated in the table above via this link: https://cloudapps.sunway.com.my/jw/web/userview/eGift_policy/swy_std_userview/_/run_process_giveReceive.

5.4 In deciding whether to approve on the giving, receiving or to decline, the approver is guided by the Basic Rules (as per Clause 2, Definitions – Basic Rules).

5.5 In the event the receiving of gifts is approved, the treatment options for the gifts are as follows:

a) Distribute and share the gift(s) with other employees; or
b) Any other methods which is deemed appropriate by the approver.

5.6 In circumstances whereby, the approver declines the acceptance of the gift, it must be politely returned to the sender, soonest possible, with an explanatory note on SCG's ABAC Policy.

5.7 In the absence of purchase receipt or invoices, the approver is responsible to anticipate the value of the gift offered after considering the type, nature, market value, design, quantity and quality of the gift.

6.0 OTHER EXCEPTIONS TO GIFT POLICY

6.1 Exchange of gifts within Sunway Group of Companies.

6.2 Gifts from Sunway Group of Companies to employees and their family members in relation to employee's welfare, any internally organised or recognised company functions, event and celebrations.

6.3 Gifts bearing Sunway's logo that are given out as part of brand building or promotional activities. Usually to members of the public, delegates, customers, participants of trade shows, campaigns and exhibitions.

6.4 Certain narrow exceptions as stated in clause 0.0 and in accordance to the Basic Rules (as per Clause 2, Definitions – Basic Rules).

7.0 ENTERTAINMENT AND HOSPITALITY

7.1 Every Business Unit (BU) will continue with its existing approval procedures in providing reasonable and appropriate meals, entertainment and hospitality to any third parties. However, it must be in compliance with the Basic Rules (as per Clause 2, Definitions – Basic Rules).

7.2 For receiving of entertainment and hospitality, the employee concerned is required to adhere to the following approval process according to the value not exceeding RM500 per pax (including all taxes), whichever relevant:

Value	Approver
RM500* per pax and below	▪ Self-empowerment
Above RM500* per pax	▪ Head of Department (HOD), or ▪ Project Director, or ▪ Project Person-in-Charge (PIC)

** The currency will be adjusted in accordance with the official currency of the country in which the company operates.*

7.3 Head of Department (HOD) / Project Director / Project PIC is required to identify group of employees who will be empowered to decide whether to accept or decline entertainment or hospitality. This is applicable for actual value not exceeding RM500 per pax (including all taxes) and below. The empowered employees are guided by the Basic Rules (as per Clause 2, Definitions – Basic Rules) and must exercise reasonable care and judgement in their decisions.

7.4 Although no pre-approval is required for receiving entertainment and hospitality that is RM500 per pax (including all taxes) and below, employees are expected to keep their HOD / Project Director / Project PIC informed of the said entertainment and / or hospitality.

7.5 If the entertainment and hospitality offered to the employee is above RM500 per pax (including all taxes) in value, the employee shall obtain

pre-approval from the relevant HOD / Project Director / Project PIC before deciding whether to accept of decline the offer.

7.6 For the purpose of this policy, the actual value of receiving entertainment and hospitality shall be based on per pax.

7.7 The actual value per pax is defined as follows:

Per Pax : Gift, entertainment and hospitality offered for an individual employee

The actual value of receiving entertainment and hospitality per pax shall be computed on the basis of the actual value per pax.

8.0 STRICT PROHIBITION

8.1 Notwithstanding the above, SCG employees are prohibited to offer or accept gifts, entertainment and / or hospitality from or to external parties if it involves the following:

a) Any gift of cash or cash equivalents. Cash equivalents are in the form of vouchers, discounts, coupons, shares, commissions and others.
b) Any act of soliciting gifts, entertainment and hospitality for work or non-work-related matters.
c) Any act of soliciting gifts, entertainment and hospitality for any organisation, individual or personal welfare, sports or community or religious events which defies the Basic Rules (as per Clause 2, Definitions – Basic Rules).
d) Any gifts, entertainment and / or hospitality, whether offered separately, as part of an activity, or in combination with other benefits.
e) Any gifts, entertainment and hospitality that would be illegal or in breach of local of foreign bribery and corruption laws.
f) Loans.
g) Any goods and services for the employee's personal benefit.
h) Gifts, entertainment and hospitality of any nature that might affect our business and decision makings.
i) Any gifts, entertainment and hospitality that comes with a direct / indirect suggestion, hint, understanding or implication that in return for the gift, some expected or desirable outcome is required.

8.2 The above list is not exhaustive and subject to further addition by the Company from time to time.

9.0 DEALING WITH PUBLIC OFFICIALS

9.1 Any offering of gifts, entertainment and hospitality to a Public Official must be approved based on the table below:

Value	Approver
RM1,000* (per occasion) and below	▪ Line Manager, or ▪ Head of Department (HOD), or ▪ Project Director, or ▪ Project Person-in-Charge (PIC)
Above RM1,000* (per occasion)	▪ Compliance Officer

** The currency will be adjusted in accordance with the official currency of the country in which the company operates.*

** Per Occasion: Gifts, entertainment and hospitality offered for a group of people*

9.2 The Line Manager/ HOD / Project Director / Project PIC must exercise proper care and judgement as well as observe the Basic Rules (as per Clause 2, Definitions – Basic Rules) when offering gifts, entertainment and hospitality to a Public Official.

9.3 The Line Manager/ HOD / Project Director / Project PIC must ensure that such gifts, entertainment and hospitality is not violating any existing laws of the country specifically anti-bribery and corruption laws.

9.4 SCG employees are prohibited from providing gifts, entertainment and hospitality to Public Officials or their family / household members in exchange for future benefits of results.

9.5 The Board of Directors reserves full decision-making power for all sponsorship exceeding RM100,000.00.

For clarity, sponsorship includes donations of cash and in kind, contributions and sponsorship to individuals (public officials included), organisation, statutory authority, local authority. public body or other bodies.

10.0 PROFIT CENTRE MANAGER, BU HEAD, HOD, PD AND PROJECT PIC

10.1 Profit Centre Manager (PCM), BU Heads, HODs, Project Directors (PDs) and Project PIC are to observe self-governance by applying the Basic Rules (as per Clause 2, Definitions – Basic Rules) on receiving or giving of gifts, entertainment and hospitality. As part of ABAC culture, in coming to a decision on the treatment of gifts, entertainment and hospitality, they are responsible to exercise proper care and judgement of each case.

11.0 MAINTENANCE OF ACCURATE RECORDS

11.1 All records of approval and any relevant supporting documents on receiving, giving, rejection, distribution and return of any gift, entertainment and hospitality must be kept by the Company.

11.2 It is important that the Company maintain a complete and accurate gifts, entertainment and hospitality records to fulfil their responsibilities to auditors, regulators and others.

11.3 The records must be produced as and when required by the audit department or by any other relevant authority.

12.0 RESPONSIBILITIES OF BU HEAD, HOD, PD AND PROJECT PIC

12.1 BU Heads, HODs, Project Directors (PDs) and Project PICs must lead by example in developing, maintaining and promoting ABAC culture at all levels within the Company. Their key responsibilities are:

a) Communicate the “No Gift” policy to our business partners, customers, colleagues and employees.
b) Ensure all employees are trained in Gifts, Entertainment and Hospitality Policy and its procedures.
c) Maintenance of accurate records to monitor all gifts, entertainment and hospitality given and/or received.
d) Take disciplinary action on non-compliance.
e) Encourage employees to report a concern or issues to the BU Head / HOD.
f) Respond promptly and effectively to concerns raised or when misconduct is discovered.
g) Notify Internal Audit Department (IAD) when you are aware of a violation or potential violation of the law or SCG’s ABAC Policy.

13.0 EMPLOYEE'S RESPONSIBILITIES

13.1 Comply with SCG's ABAC Policy and Gifts, Entertainment and Hospitality Policy.

13.2 Complete and submit the Employee Declaration Form on the ABAC Policy on an annual basis.

13.3 Obey all laws and regulations that apply to you.

13.4 Complete all required training to understand your responsibilities.

13.5 Voice out any concerns about work-related behaviour that may be a violation of the law of SCG's ABAC Policy.

13.6 Do not give, promise or offer any benefits including gifts, entertainment or hospitality to a government official without the necessary pre-approvals.

13.7 Cooperate fully in all internal and external audits and investigations.

13.8 When in doubt as to whether it is an acceptable gift, entertainment or hospitality, do consult your HOD, Project Director or Project PIC, whichever relevant.

13.9 Report to Internal Audit Department (IAD) if there is any violation or potential violation of the law or SCG's ABAC Policy.

13.10 Some questions that may guide our employees to decide whether to offer, accept or reject the gift, entertainment or hospitality are as follows:

a) Am I guided by the Basic Rules of SCG's ABAC Policy?
b) Would it potentially impact or influence business objectivity?
c) Am I to receive or give gifts, entertainment or hospitality frequently from or to a third party?
d) Is it more than the nominal value?
e) Is it modest, appropriate or reasonable?
f) Have I obtained approval as required by the Policy?

14.0 EMPLOYEE'S DECLARATION

14.1 All SCG employees shall certify in writing on an annual basis that they have read, understood and will abide by SCG's ABAC Policy. A copy

of this declaration shall be documented and retained by the Human Resources Department for the duration of the employee's tenure.

15.0 NON-COMPLIANCE

15.1 All employees are reminded that he/she will be subjected to stern disciplinary action, including dismissal as well as civil and criminal liability if he/she is found in violation of this Policy.

16.0 REPORTING OF POLICY VIOLATIONS

16.1 SCG employees who encounter actual or potential violations of this policy are required to report their concerns immediately to their BU Head, HOD, Project Director or Project PIC, whichever relevant, or reach out directly to the Head of Internal Audit Department (IAD) via our Whistleblowing platform as follows:

Email : whistleblowing.SCG@sunway.com.my
Direct Line : +603 5639 8033
Address : Head of Internal Audit Department - SCG
Level 4, Menara Sunway,
Jalan Lagoon Timur, Bandar Sunway,
47500 Selangor Darul Ehsan, Malaysia

17.0 EFFECTIVE DATE

17.1 The Policy is approved by the EXCO Members of Sunway Construction Group Berhad and effective as of 18 May 2026.

18.0 POLICY REVIEW

18.1 This policy shall be reviewed regularly, once in every three (3) years, or earlier if required, by changes in laws, regulations, standards, or circumstances to ensure its continued relevance. Any amendments must be approved by the EXCO Members of Sunway Construction Group Berhad and communicated to employees and stakeholders.

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