



**POLICY ON GIFT, ENTERTAINMENT,
CORPORATE HOSPITALITY,
SPONSORSHIP, CHARITABLE
DONATION AND POLITICAL
CONTRIBUTION**

**INDAH WATER KONSORTIUM SDN BHD
(Co. No: 199101001452 (211763-P))**



Contents

1. Purpose	3
2. Scope	3
3. Principles	3
4. Gifts	3
5. Entertainment & Corporate Hospitality	4
6. Sponsorship and Charitable Donations	4
7. Political Contributions	4
8. Exceptions to the Policy	4
9. Conclusion	5

1. Purpose

Indah Water Konsortium Sdn Bhd (“IWK”), as a service provider, pride ourselves on the relationships we have with our customers, vendors and suppliers we do business with, and the difference we make together in creating better experiences for the general public. One of our core values is ‘Integrity’ and this important core value applies to every aspect of our business.

We are committed to being honest, ethical and conduct ourselves with the highest degree of integrity at the workplace. In going about our business, we will avoid the perception of impropriety. Our Policy on Gift, Entertainment, Corporate Hospitality, Sponsorship, Charitable Donation and Political Contribution (“the Policy”) is not to seek advantage by giving or accepting any improper gifts, entertainment, corporate hospitality, sponsorship, donation or payments from any customer, supplier, potential supplier or any person that may influence our business decisions or transactions and nor must we do so as individuals. We do not tolerate any forms of corruption.

2. Scope

This Policy applies to all IWK employees and their family members.

3. Principles

We want our relationships with our customers, partners, vendors, suppliers, contractors and consultants to be a positive point of difference for IWK and to be a reflection of our core values.

All employees and senior management are expected to exercise proper judgment in handling gift, entertainment, corporate hospitality, sponsorship, charitable donation and political contribution activities and behave in a manner consistent with the general principles as set out in our Code of Conduct i.e.

- Consistently maintain the highest degree of integrity.
- Always exercise proper care and judgment.
- Avoid conflict of interest.
- Refrain from taking advantage of your position or exercising your authority to further your own personal interest at IWK’s expense.
- Comply with applicable laws, regulations and IWK’s policies and procedures.

4. Gifts

When dealing with existing or potential vendors/contractors on behalf of IWK, we must never give or accept any cash or services which has financial value or could be perceived as a reward or inducement for business.

This provision includes supplier-provided food, beverages (alcoholic/non-alcoholic), meals or any form of entertainment including sporting events.

5. Entertainment & Corporate Hospitality

Entertainment and hospitality can include any attendance at social events, functions or other occasions, business lunches and drinks or dinners, whether they include business purposes or not and whether received or offered.

IWK Employees must not demand for themselves or for others invitations to meals and events, presents, other payments, personal services or favours from the business partners.

6. Sponsorship and Charitable Donations

Requests for sponsorship and charitable donations can sometimes mask corruption activity. No charitable donations should be made if these could be construed as improperly influencing another party with whom IWK has business relationship with.

All sponsorships and charitable donations request must comply with the following criteria:

- Comply with the Sponsorship TOR and Event Management SOP as prepared by Corporate Communications Department (“CCD”).
- Contributions are allowed by applicable laws.
- Obtain all necessary internal and external authorisations.
- Be made to establish entities having adequate organisational structures to guarantee proper administration of the funds.
- Accurately stated in the Company’s accounting books and records.
- Not to be used as a mean to cover up an undue payment or bribery.

7. Political Contributions

IWK does not make or offer political contributions whether monetary or in-kind to political party officials or candidates for public office. IWK Employees may choose to make personal political contributions as appropriate within the limits established by local laws of their respective jurisdictions. IWK Employees must however make it clear that their political affiliations are those of their own.

8. Exceptions to the Policy

The following gifts shall be exempted from the prohibition under this Policy:

- i. 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 thereafter the said gift is treated as Company property),
- ii. Gifts from Company to external institutions or individuals in relation to the Company’s official functions, events and celebrations (e.g. commemorative gifts or door gifts offered to all guests attending the event),
- iii. Gifts from IWK to employees in relation to an internal or externally recognised Company function, event and celebration (e.g. in recognition of an employee’s service to the Company),

- iv. 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, trainings, career fairs, etc, and deemed as part of the company's brand building or promotional activities, and
- v. Gifts to external parties who have no business dealings with IWK (e.g. monetary gifts or gifts in-kind to charitable organizations).

9. Conclusion

Employees are required to professionally inform vendors, potential vendors and others of this Policy, and the reasons the Company has adopted the Policy. Employees should request that vendors respect our company policy and not offer or deliver any gift, entertainment, sponsorship, or political contribution to any of our employees, department, Unit Offices or Company, at any time, for whatsoever reason.

In the event an employee or department receives a gift, entertainment, sponsorship or political contribution:

- Where possible, to be returned to the vendor.
- Where it is not possible to return, to immediately declare the gift and the gift is to be donated to charitable organisation identified by IWK.

If any employee has questions about and/or needs clarification of any aspect of this Policy, the employee should check with the Integrity Unit and Governance or the Industrial Relations Section/Human Capital & Administration Department ("HCAD"). Any exceptions to the Policy may be made only with the permission of the company's Chief Executive Officer ("CEO").