

IJM Anti-Bribery and Corruption System

The Malaysian Anti-Corruption Commission (Amendment) Act 2018 (“Act”), took effect from 1 June 2020. The deterrent effect of Section 17(A) is far-reaching and it prescribes a range of very punitive sanctions not only to the individual offender but deemed also on the commercial organisation and its management as well.

For IJM, anti-bribery and corruption is not only a legal obligation but also an ethical standpoint. Corruption is a threat to our business and the societies in which we operate. It can undermine legitimate business activities, distort competition, damage reputations and expose individuals to risks.

IJM Group have implemented this all-engaging Anti-Bribery and Corruption System Manual (“IJM-ABCS”) which seeks to uphold and promote integrity, honesty, and compliance in our business practices. The IJM-ABCS contains the principles that guides and provides clear guidelines to help us make ethical decisions. This manual also identifies practices which could potentially violate anti-bribery and corruption laws. Each of us needs to know, understand and apply these principles in our daily work and ensure that we hold ourselves to the highest standards of ethics and professional behavior in dealing with our customers, shareholders, business associates, third parties as well as towards each other.

With “Integrity” being one of IJM’s Core Values, our continued success relies on our employees upholding our values and conducting business with integrity every day. Beyond compliance with the law and regulation, integrity is a commitment that must guide our behavior in making the right choice when facing any situation. IJM’s reputation is one of its most valuable assets; one that is earned through the actions of our employees. Our stakeholders expect us to do the right thing and do things in the right way. However, like all reputations, all it takes is one questionable act to damage it. It is our responsibility within IJM to foster and protect the company’s reputation.

IJM-ABCS involves your individual commitment, no matter which level you are at in our workforce. Its effectiveness starts with your uncompromised mindset to comply with it with integrity. In line with our Group tagline “We Deliver,” let’s also make sure that “We Deliver with Integrity.”

The Board of Directors expect each of you to read the manual, be fully familiar with it and strictly comply with its requirements in carrying out your duties.

We appreciate your support in continuing to make IJM a great company.

IJM Anti-Bribery and Corruption System Manual

POLICY STATEMENT

IJM Corporation Berhad [Company No. 198301008880 (104131-A)] ("**IJM**") and its subsidiaries (collectively referred to as the "**Company**") are committed to conducting their business in a legal and professional manner, with the highest standard of integrity and ethics. The Company practices a zero-tolerance approach against all forms of bribery and corruption, and upholds all applicable laws in relation to anti-bribery and corruption.

1) Overview

The Company is committed to take reasonable and appropriate measures to ensure that its businesses do not participate in corrupt activities. In line with the Company's policy against all forms of bribery and corruption, the Company has put in place the Anti-Bribery and Corruption System ("**ABCS**") as a management system to consolidate various policies, procedures and processes in relation to bribery and corruption risks of the Company.

This Anti-Bribery and Corruption System Manual ("**ABCS Manual**") aims to set out the parameters, including the main principles, policies and guidelines, which the Company practices in relation to anti-bribery and corruption.

This ABCS Manual is not intended to provide answers to all possible situations that may arise in the ordinary course of business. Instead, this ABCS Manual is intended to serve as a reference and guide to all persons working for and with the Company in observing and complying with the applicable laws on anti-bribery and corruption.

2) Scope and Application

This ABCS Manual is applicable to all directors and employees of the Company including full-time or permanent employees, part-time employees, employees on probation, trainees and interns, employees on secondment and employees on fixed-term contracts (collectively referred to as "**Employees**"). It is also expected that all Third Parties such as contractors, sub-contractors, consultants, agents, representatives and other persons or entities performing work or services for or on behalf of the Company ("**Third Parties**"), comply with the relevant parts of this ABCS Manual when performing such work or services.

In the event of a conflict between this ABCS Manual and any applicable law, the applicable law shall prevail and all Employees and Third Parties shall comply with the applicable law.

3) Definition of "Bribery" and "Corruption"

"Bribery" and "corruption" refer to the *offering, promising, giving, accepting or soliciting of an undue advantage or gratification of any value which can be financial or non-financial, directly or indirectly, and irrespective of location, in violation of applicable law as an inducement or reward for a person acting or refraining from acting in relation to the performance of the person's duties.*

Bribery can occur directly or indirectly through a third party, and can take many forms including facilitation payments, kickbacks, favours, gifts, gratuities, hospitality, donation, preferential terms and

anything of value. Therefore, all Employees must practise due care in dealing with anything that may be perceived as a bribe.

4) ABCS Stakeholders

The Company recognises that all Employees play an important role in the ABCS to ensure compliance with all applicable laws. The Company's ABCS Stakeholders include but are not limited to the following:-

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| (a) Board of Directors; | (h) Corporate Strategy & Investment; |
| (b) Corporate Services; | (i) Business Development Unit; |
| (c) Top Management (as defined below); | (j) Accounts and Finance; |
| (d) Compliance Officer; | (k) Procurement |
| (e) Internal Audit; | (l) Legal & Contract Management; |
| (f) Human Resource and Administration ("HR"); | (m) Corporate Communications; and |
| (g) Risk Management Committee; | (n) Information Systems ("IS"). |

For the purposes of the ABCS, "*Top Management*" refers to the CEO & Managing Director, Deputy CEO & Deputy Managing Director, Chief Financial Officer, Heads of Division of the Company and Country Head of IJM India.

5) Gifts, Hospitality and Entertainment

The Company does not prohibit gifts, hospitality and entertainment offered and/or received in the normal course of business. However, it is important to note that certain gifts, hospitality and entertainment may cause improper influence, or appear or be perceived to cause improper influence. Such gifts, hospitality and entertainment may even be seen as a bribe and may tarnish the reputation of the Company.

Gifts, hospitality and entertainment that are usually acceptable

As a guiding principle, all Employees may offer and receive gifts, hospitality and entertainment provided that such gifts, hospitality and entertainment are appropriate, reasonable (not excessive) and are usually acceptable in the normal course of business. When determining whether such gifts, hospitality or entertainment are permissible, all Employees should take into consideration the following:

(a) Intention and timing

What is the intention of offering or receiving such gifts, hospitality and entertainment and when are such gifts, hospitality and entertainment being offered or received?

No gifts, hospitality and entertainment should be offered or received with the intention of influencing a party's objectivity in making a business decision. Any gifts, hospitality and entertainment that comes with a direct/ indirect suggestion, hint, understanding or implication that some expected or desirable outcome is required in return for the gifts, hospitality and entertainment is not allowed. Accordingly, gifts, hospitality and entertainment should not be offered or received immediately before or after, or during the negotiations of business decision.

(b) Transparency

Would you be embarrassed if your superior, colleague or anyone else becomes aware of the gifts, hospitality and entertainment offered or received?

All gifts, hospitality and entertainment offered and received should be made openly and not in secret.

(c) Frequency

How frequent are the gifts, hospitality and entertainment being offered or received?

All gifts, hospitality and entertainment offered and received should be made as an occasional occurrence and should not create any expectations. All gifts, hospitality and entertainment should be reasonable, appropriate and be justifiable in the normal course of business.

(d) Compliance with the other party's policies and rules

Are the gifts, hospitality and entertainment offered or received allowed by the other party's policies and rules?

All Employees should ensure that the gifts, hospitality and entertainment offered and received does not violate the other party's applicable policies and rules.

(e) Legality

Are the gifts, hospitality and entertainment offered or received illegal under any applicable laws?

All gifts, hospitality and entertainment offered and received must not be illegal under any applicable laws in the countries of both the offeror and recipient of such gifts.

Gifts, hospitality and entertainment that are strictly prohibited

Certain types of gifts, hospitality and entertainment are not permissible. As a guiding principle, the following gifts, hospitality and entertainment are **strictly prohibited**:

- (a) Gifts, hospitality and entertainment that are illegal or in breach of any laws, regulations or rules;
- (b) Gifts, hospitality and entertainment offered to a Public Official to facilitate or expedite a routine procedure;
- (c) Gifts, hospitality and entertainment involving parties currently engaged in a tender or competitive bidding process;
- (d) Gifts made in cash or cash equivalent i.e., anything that can be easily converted to cash;
- (e) Hospitality or entertainment that are sexually oriented;
- (f) Gifts, hospitality and entertainment provided or received that would be perceived as lavish or excessive or may adversely tarnish the reputation of the Company
- (g) Gifts, hospitality and entertainment that is a "*quid pro quo*", i.e., something offered in return of something else such as business advantage; and
- (h) Gifts, hospitality and entertainment that is paid for personally to avoid having to declare or seek approval.

Gifts, hospitality and entertainment that require prior approval

For gifts, hospitality and entertainment that are neither usually acceptable in the normal course of business nor strictly prohibited as stated above, such gifts, hospitality and entertainment may be acceptable with specific prior approval. Prior approval must be sought from the respective Head of Division/ Department (first level approval) and the divisional Compliance Officer (second level approval).

In observing the above guiding principles and in the spirit of transparency, ALL gifts, hospitality and entertainment received and/or offered shall be recorded in the Gift Register. The divisional Compliance Officer shall be primarily responsible over the Gift Register and have oversight over the gift process, including the maintenance of the Gift Register.

If ever in doubt as to whether a gift, hospitality or entertainment is allowed, the divisional Compliance Officer should be consulted.

6) Charitable Donations and Sponsorships

Charitable donations and sponsorships, whether in kind, services, knowledge, time, or direct financial contributions are allowed by the Company. However, the Company recognises that providing charitable donations and sponsorships can pose a bribery risk as it involves payments to a third party without any tangible return and this may be used as a cover up or route for bribery.

As such, all Employees must make sure that charitable donations and sponsorships are not used as a scheme to circumvent any prohibitions on bribery. No charitable donations and sponsorships shall be offered or made without prior approval of the Head of Division or the CEO & Managing Director.

For charitable donation and sponsorship requests exceeding RM 5,000, the request must be approved by the CEO & Managing Director.

For charitable donation and sponsorship requests up to RM 5,000, the request must be approved by the respective Head of Division.

All requests for charitable donations and sponsorships must be made in writing and must be furnished with supporting documents before such request is forwarded for approval.

The Company shall not make any charitable donation or sponsorship that comes with a direct/ indirect suggestion, hint, understanding or implication that some expected or desirable outcome is required (e.g., to secure a business deal, to influence a business decision-making outcome), or that is illegal or in breach of any applicable laws.

As a guiding principle, it would be advisable that all charitable donations and sponsorships adhere to the following whenever possible:

- (a) all charitable donations and sponsorships are made through respective division's corporate communication department; and
- (b) that all charitable donations and sponsorships are made through legitimate organisations such as those registered with the Registrar of Society or are in line with the Company's CSR programme and/or those that have been approved by the Company.

The records of all charitable donations and sponsorships shall be kept by the divisional Compliance Officer and to issue a notification to Risk Management & Integrity Department.

7) Political Contributions

The Company may make contributions to political parties or candidates in accordance and in compliance with all prevailing laws, provided that such contributions is not made as an attempt to influence any decision or gain a business advantage. All political contributions require approval from the CEO & Managing Director.

The records of all political contributions shall be kept by the Compliance Officer.

8) Facilitation Payment and Extortion Payment

Facilitation Payment

"Facilitation payment", often referred to as "*Duit Kopi*" is an illegal or unofficial payment or other gratifications given in return for services and benefits in which the payer is legally entitled to receive without making such payment.

It is important to note that facilitation payments do not necessarily involve cash or other financial assets, it may be in the form of any advantage with the intention to influence the recipients in carrying out their duties.

Facilitation payment usually occurs as a payment to a Public Official or any person who has the authority to grant the following which includes but not limited to certification, licences, permissions or permits, in order to secure or expedite such process.

Extortion Payment

Extortion payment is the demanding of a gratification, whether or not coupled with a threat if the demand is refused.

The Company strictly prohibits accepting or giving, whether directly or indirectly, any facilitation payments or extortion payments.

However, there are certain situations or circumstances whereby a facilitation and/or extortion payment are forced to be made in order to protect one's life, limb or liberty. In such situations, any facilitation payment and/or extortion payment made must be immediately reported to the respective Head of Division/ Department, the divisional Compliance Officer and Risk Management & Integrity Department.

9) Third Parties

The Company expects all Third Parties dealing with the Company to share our commitment to zero tolerance against all forms of bribery and corruption by complying with all applicable anti-bribery and corruption laws. It is the Company's policy to conduct appropriate and adequate due diligence on all Third Parties before entering into any formal arrangements.

All Third Parties will also be provided with the Code of Business Conduct for Third Parties [[SCHEDULE A](#)] and shall be required to comply with such code and all other relevant policies at all times during the subsistence of their contractual relationship with the Company.

10) Employees

It is the Company's policy that appropriate and adequate due diligence is conducted on all prospective employees. The type of due diligence conducted, whether basic or enhanced, will be based on the risk

profile of the position/ role. Appropriate training on the ABCS shall also be provided upon the commencement of employment.

During the course of employment, all Employees shall:

- (a) comply with this ABCS Manual, the Code of Conduct and Ethics for Employees [[SCHEDULE B](#)], and all other policies/ SOP/ guidelines in relation to the ABCS;
- (b) attend any trainings and annual refresher trainings on the ABCS;
- (c) declare any actual or potential conflict of interest through the Employee Conflict of Interest Declaration Form;
- (d) complete the Employee Integrity Pledge; and
- (e) comply with anti-bribery and corruption clauses incorporated in their employment contracts.

11) Whistleblowing

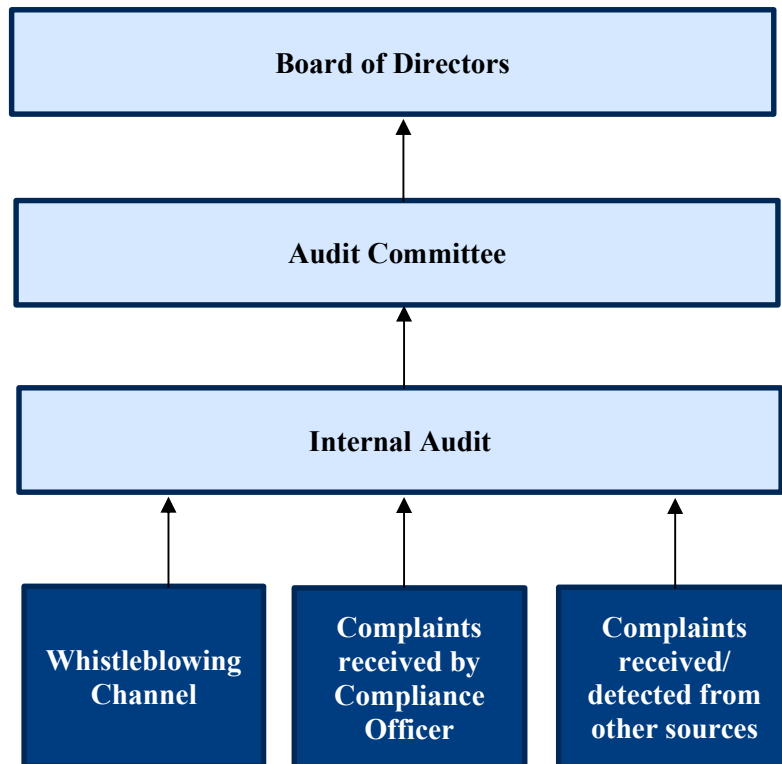
The Company encourages all its Employees, Third Parties, business partners, customers and members of the public to report any real and/or suspected bribery or corruption.

All reports, complaints or disclosure made shall be kept strictly confidential. Anyone who makes a report, complaint or disclosure in good faith and without malicious intent shall be protected from any retaliation and discrimination, regardless of the investigation outcome. The Company has established a whistleblowing channel, which is designed to facilitate and allow all Employees, Third Parties business partners, customers and members of the public to report any real and/or suspected bribery or corruption. The details and procedures can be found in the Whistleblowing Policy [[SCHEDULE C](#)].

12) Violation and Investigation

Any conduct which is non-compliant or in violation of this ABCS Manual and/or any applicable laws will be taken seriously and will be subject to disciplinary actions.

The investigation process is as follows:



13) Dawn Raid

All Employees shall understand and be familiarised with the proper procedures in relation to an unannounced site inspection by the enforcement authorities.

The Dawn Raid Policy [[SCHEDULE D](#)] sets out the procedures and roles and responsibilities of different stakeholders in the event of a dawn raid.

14) Record Keeping

Record keeping is integral to the ABCS as it serves as evidence that the Company has taken adequate measures and proper procedures in addressing corruption risks and issues.

All ABCS Stakeholders are responsible for keeping proper and up-to-date documentation in their course of complying with the ABCS. Such documents shall be maintained systematically in network shared folders for at least seven years.

15) Monitoring and Review

Audit

- (a) The Internal Audit Department shall carry out internal audit review of the ABCS regularly to evaluate the ABCS Stakeholders' compliance with the ABCS and to identify areas for improvement.
- (b) The findings of the audit shall be presented to the Audit Committee and to the Board of Directors for review.
- (c) A copy of the findings shall also be forwarded to the Compliance Officer for monitoring and further action, if necessary.



Risk Assessment

- (a) The Risk Management Committee oversees and facilitates risk assessment of bribery risks of the Company. A risk assessment in relation to bribery risks shall be conducted on a regular basis.
- (b) All ABCS Stakeholders shall record all bribery risks identified in the respective departments in the risk register.
- (c) A report on the risk assessment shall be presented to the Risk Management Committee, the Risk Management & Sustainability Committee and the Board of Directors for review.
- (d) The divisional Compliance Officer shall conduct a comprehensive risk assessment to assess the Company's exposure to bribery and corruption risk once every 3 years or when there is a change in law or circumstance of the business. Where necessary, such comprehensive risk assessment shall be carried out by an independent advisor.



SCHEDULES

No.	Document Name
A.	Code of Business Conduct for Third Parties
B.	Code of Conduct and Ethics for Employees
C.	Whistleblowing Policy
D.	Dawn Raid Policy

IJM Group

Code of Business Conduct for Third Parties

Title: Code of Business Conduct for Third Parties		
Effective Date: 20 April 2020	Version: 1.2	Updated: 20 April 2020
	Version: 2.0	Revised: 17 November 2022
	Version: 2.1	Revised: 21 February 2024

1. Introduction

IJM Group means IJM Corporation Berhad ("**IJM**") and its subsidiaries (collectively referred to as the "**Company**") is committed to conducting its business professionally, ethically and with the highest standard of integrity. This Code of Business Conduct for Third Parties sets out the principles and standards in which the Company expects its Third Parties (as defined below) to conform to in its course of conducting business with the Company.

The Company will not do business with any party who intentionally or continuously breach any applicable laws, and the Company will not require any of its Third Parties (as defined below) to perform any act which is prohibited by any applicable laws and/or this Code of Business Conduct for Third Parties.

2. Scope and Application

This Code of Business Conduct for Third Parties ("**Code**") shall apply to all vendors, suppliers, service providers, contractors, sub-contractors, consultants, agents, representatives and any other persons or entities who provide work, goods or services or act for or on behalf of the Company ("**Third Parties**"), including but not limited to their employees, affiliates or any other third parties or sub-contractors who have been engaged by the Third Parties to perform services for, or provide products to, or act for or on behalf of the Company (collectively, "**Personnel**").

This Code shall also apply to all Third Parties and their Personnel who provide work, goods or services or act for or on behalf of subsidiaries of the Company except any subsidiaries that have their own code of business conduct for third parties, in which case such Third Party and their Personnel shall comply with the code of business conduct for third parties implemented by the relevant subsidiary. With respect to each subsidiary of the Company, all references made in this Code to the Company shall mean the subsidiary.

This Code is intended to supplement and should be read in line with any existing policies, procedures and codes relevant to Third Parties.

The Company expects its Third Parties and their Personnel to have a continuing obligation to familiarise themselves with this Code and applicable laws in relation to conducting their business with the Company.

3. Company Assets

All Third Parties are responsible to protect all Company assets provided to you by the Company from any loss, damage, misuse, illegal use or theft. Company assets include, without limitation, to products and services, vehicles, access and/or security cards, equipment and facilities.

Third Parties must only use Company assets for official business purposes relating to the Company and to further the business interest of the Company. Usage for any other purposes require the prior approval of the Company.

The Company assets cannot be used for personal reasons. Third Parties must not remove any Company assets from the Company's premises, unless it is for business purposes relating to the Company and provided for under the Company's prior agreement with the Third Party and/or approval from the Company.

Any Company asset and/or property that has been removed from the Company's premises with the Company's prior authorisation must be returned as agreed and/or on demand, in good working condition.

Third Parties must only use software that is properly licensed as part of the Company's assets.

Third Parties must not:

- (a) download, duplicate or copy proprietary software belonging to and/or licensed to the Company into other devices without the Company's prior written approval; and
- (b) install unauthorised software or download non-work-related materials on Company assets.

4. Company Information

Company information refers to any and/or all information which is provided to Third Parties by or on behalf of the Company or is obtained by Third Parties pursuant to their business relationship with the Company. Company information includes, without limitation, any corporate, business, financial, marketing, operational, employees, customers, vendors, suppliers and customer information belonging to or licensed to the Company and intellectual properties belonging to or controlled by the Company, such as copyright and moral right, trade mark and service mark, trade dress, industrial designs, patents, trade secret, know how, methodology, technology and software.

All Company information is confidential information, regardless of its form and method of communication as well as whether or not such information is marked as "*Confidential*".

Third Parties must keep all Company information secure and only provide limited access to the Company information to their Personnel where necessary to execute their job functions in the course of business with the Company.

Third Parties must only use Company information strictly for business purposes involving the Company, and in the best interest of the Company. Third Parties must not use the Company information for any unauthorised purpose or reason.

The Third Parties must not remove storage devices containing Company information or licensed or copyrighted software from any location without the express and prior authorisation of the Company.

Third Parties shall not in any circumstance disclose Company information to any unauthorised third party without the Company's prior written consent.

Third Parties and their Personnel shall have the continuing obligation of confidentiality notwithstanding the termination, cessation and/or expiry of your employment or engagement with the Company. Any Third Parties and/or their Personnel found in breach of this obligation shall be dealt with seriously.

In the event of a conflict between the confidentiality obligations under any written agreement between the Company and the Third Parties and the confidentiality obligations under this Code, the confidentiality obligations under the written agreement shall prevail.

All information provided by Third Parties to the Company must be true, accurate and complete. In particular, financial records and accounts must accurately reflect all transactions and payments made, and conform to proper internal controls, mandatory accounting principles and any applicable laws.

Third Parties must process all documentation and records relating to their relationship with the Company in accordance with relevant document retention policies, applicable laws and all requirements imposed by the Company.

5. Dealing with Customers

The Company ensures that all its dealings with customers are conducted with the highest standard of integrity and professionalism. As such, the Company expects all Third Parties dealing with any

customers for or on behalf of the Company to practice the same standards of integrity and professionalism.

Third Parties must ensure that the content of any marketing or advertising materials relating to the Company or its affiliates are accurate and true and not misleading, false or inaccurate. Additionally, Third Parties must comply with all quality, health and safety requirements imposed by law, any regulatory bodies or the Company.

6. Dealing with the Media

In the event that Third Parties receive any queries from the media or other parties in relation to the Company, these queries shall be directed to the Company. Third Parties should inform the Company and obtain the Company's prior written approval before providing any information to the media or such other party, including any financial analysts and shareholders.

7. Conflict of Interest

All business decisions and actions undertaken by Third Parties must be made with the Company's best interest in mind and must not be motivated by any personal considerations or relationships.

All Third Parties must declare in writing to the Company of any actual or potential conflict of interest before making any of such decisions and/or actions, or as soon as such Third Party becomes aware of any actual or potential conflict of interest.

8. Health, Safety and Environment ("HSE")

The Company takes safety seriously. In line with this, all Third Parties must ensure a safe and healthy environment for everyone including the public, and comply with all applicable laws, the Company's policy, systems and processes that govern HSE.

As a general rule, Third Parties must in providing work, goods or services to the Company:

- (a) comply with all relevant Company policies and procedures relating to HSE; and
- (b) attend to any of the Company's HSE awareness briefing, if requested by the Company.

9. Anti-Bribery and Corruption

In line with the Company's commitment to conducting its business professionally, ethically and with the highest standard of integrity, the Company practices a zero-tolerance approach against all forms of bribery and corruption, and upholds all applicable laws in relation to anti-bribery and corruption.

The Company has put in place the Anti-Bribery and Corruption System ("ABCS") to consolidate and manage policies, procedures and processes in relation to bribery and corruption risks in the Company. Third Parties are expected to comply with the relevant ABCS policies, procedures and/or processes when providing such work, goods or services, or when acting for and/or on behalf of the Company.

As a general rule, when conducting business with, or for or on behalf of the Company, Third Parties are required to:

- (a) behave and act transparently, professionally and ethically in accordance with this Code;
- (b) undertake periodic assessment on corruption risk and where necessary, implement and maintain procedures and processes which are compliant with all applicable anti-bribery and corruption laws;

- (c) comply and ensure that their Personnel are aware of and will comply with all provisions set out in this Code and under any applicable anti-bribery and corruption laws;
- (d) conduct all necessary due diligence prior to engaging their Personnel or with any other third parties where services of such third parties are necessary to conduct business with, or for or on behalf of the Company; and
- (e) maintain accurate books and records relating to the Company's business.

This Code specifically prohibits all Third Parties and their Personnel from engaging in any corrupt activity whether directly or indirectly offering, promising, providing, or authorising anyone to provide any Gratification to a Public Official or any private individual or entity for the purpose of obtaining or retaining any improper advantage. "*Gratification*" and "*Public Official*" are defined in APPENDIX 1.

In dealing with any Public Official, Third Parties must ensure that they:

- (a) are compliant with all applicable laws and regulations in all interactions and dealings with Public Officials for or on behalf of the Company;
- (b) cooperate with reasonable requests for information from government agencies and regulatory authorities, and to consult with the Company before responding to any request. In this regard, all such information provided must be truthful and accurate; and
- (c) must not alter or destroy any documents or records in response to any investigation or other lawful request.

The Company will not authorise or tolerate any business practice that does not comply with this Code and/or all applicable anti-bribery and corruption laws. Therefore, all Third Parties are required to review their respective business practices on a regular basis and, if inconsistent with this Code, and/or any anti-bribery and corruption laws in any way, the Third Parties make the appropriate practice adjustments to ensure compliance.

The Company takes any violation of anti-bribery and corruption laws seriously. If any Third Party is aware of any actual and/or suspected incidents of bribery or corruption, such Third Party must immediately report such instances to the Company through the Company's whistleblowing channel, which can be found on www.ijm.com.

10. Gifts, Hospitality and Entertainment, Charitable Donations and Sponsorships, Political Contributions, Facilitation Payment and Extortion Payment.

10.1 Gifts, Hospitality and Entertainment

The Company does not prohibit gifts, hospitality and entertainment offered and/or received in the normal course of business. However, it is important to note that certain gifts, hospitality and entertainment may cause improper influence, or appear or be perceived to cause improper influence. Such gifts, hospitality and entertainment may even be seen as a bribe and may tarnish the reputation of the Company.

As a guiding principle, directors and employees of the Third Parties may offer and receive gifts, hospitality and entertainment provided that such gifts, hospitality and entertainment are appropriate, reasonable and acceptable in the normal course of business. When determining whether such gifts, hospitality or entertainment is permissible, directors and employees of the Third Parties should take into considerations the intention and timing, transparency, frequency, compliance with the other party's policies and rules and the legality of such gifts, hospitality and entertainment.

Certain types of gifts, hospitality and entertainment are not permissible. As a guiding principle, the following gifts, hospitality and entertainment are **strictly prohibited**:

- (a) Gifts, hospitality or entertainment that are illegal or in breach of any laws, regulations or rules;
- (b) Gifts, hospitality or entertainment offered to a Public Official to facilitate or expedite a routine procedure;
- (c) Gifts, hospitality or entertainment involving parties currently engaged in a tender or competitive bidding process;
- (d) Gifts made in cash or cash equivalent i.e. anything that can be easily converted to cash;
- (e) Hospitality or entertainment that are sexually oriented;
- (f) Hospitality and entertainment provided or received that would be perceived as lavish or excessive or may tarnish the reputation of the Company; and
- (g) Gifts, hospitality or entertainment that are a "*quid pro quo*", i.e. something offered in return for something else such as business advantage; and
- (h) Gifts, hospitality or entertainment that are paid for personally to avoid having to declare or seek approval for.

It is pertinent to bear in mind the broader context in which the gifts, hospitality and/or entertainment are offered or received. Any gifts, hospitality or entertainment that may appear or be perceived as influencing or compromising the judgment or objectiveness shall not be offered or received.

10.2 Charitable Donations and Sponsorships

Charitable donations and sponsorships, whether in kind, services, knowledge, time, or direct financial contributions are allowed by the Company. However, the Company recognises that providing charitable donations and sponsorships can pose a bribery risk as it involves payments to a third party without any tangible return and this may be used as a cover up or route for bribery.

As such, all Third Parties must make sure that charitable donations and sponsorships are not used as a scheme to circumvent any prohibitions on bribery. All request for charitable donation and sponsorship to the Company through Third Parties must be made in writing and must be furnished with supporting documents before such request is forwarded for approval from the Head of Division or the CEO & Managing Director.

The Company shall not make any charitable donation or sponsorship that comes with a direct/ indirect suggestion, hint, understanding or implication that some expected or desirable outcome is required (e.g. to secure a business deal, to influence business decision-making outcome), or that is illegal or in breach of any applicable laws.

10.3 Political Contributions

The Company may make contributions to political parties or candidates in accordance and in compliance with all prevailing laws, provided that such contributions is not made as an attempt to influence any decision or gain a business advantage. All political contributions require approval from the CEO & Managing Director.

The records of all political contributions shall be kept by the Company's Compliance Officer.

10.4 Facilitation Payment and Extortion Payment

Facilitation payment, often referred to as "*Duit Kopi*", is an illegal or unofficial payment or other gratification given in return for services or benefits in which the payer is legally entitled to receive without making such payment. It is important to note that facilitation payments do not necessarily

involve cash or other financial asset, it may be in the form of any advantage with the intention to influence the recipients in carrying out their duties.

Facilitation payment usually occurs as a payment to a public official, public body or any person who has authority to grant the following which includes but not limited to approvals, certification, licences, permissions or permits, in order to secure or expedite such process.

"Extortion payment" is the demanding of a gratification, including payments and other advantages, whether or not coupled with a threat if the demand is refused.

The Company strictly prohibits accepting or giving, whether directly or indirectly, any facilitation payments or extortion payments.

However, there are certain situations or circumstances whereby a facilitation and/or extortion payment are forced to be made in order to protect one's life, limb or liberty. In such situations, any payments made must be immediately reported to the engagement liaison of the Company of whom will report to the Head of Division, the divisional Compliance Officer and Risk Management & Integrity Department.

11. Fraud

Third Parties have the responsibility to recognise and report any fraud, falsification of records or other irregularities. Examples of irregularities include forgery or improper alteration to any documents; misappropriation, destruction or disappearance of funds, inventory, supplies or such other assets (tangible or otherwise); and improper handling or reporting of financial transactions; or false or misleading reports.

If any Third Party is aware of any actual and/or suspected irregularity or fraud, such Third Party must immediately report such instances to the Company through the Company's whistleblowing channel. Details are set out in paragraph 12 below.

12. Whistleblowing

The Company takes non-compliance to this Code and any applicable laws seriously. Any actual or suspected non-compliance must be immediately reported such instances to the Company through the Company's whistleblowing channel.

Details on the whistleblowing procedures, which enables Third Parties to raise concerns regarding actual or suspected unethical, unlawful, illegal, wrongful or other improper conducts can be found in the Company's Whistleblowing Policy, which is available on www.ijm.com.

13. Non-Compliance with This Code

Any violations and/or non-compliance with this Code shall be taken seriously and may result in, among others, termination of the Company's contract with the Third Parties. Additionally, Third Parties are subject to loss of access privileges, unsatisfactory performance evaluation, sanction, accountability in a court of law, civil, and criminal prosecution.

In the event of termination, the Third Parties shall not be entitled to any further payment or services, whichever applicable, regardless of any activities undertaken or agreements entered into prior to termination, and the Third Parties shall be liable for damages and/or remedies as available in law.

APPENDIX 1**DEFINITIONS****"Gratification"**

: includes but is not limited to:

- (a) money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;
- (b) any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
- (c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- (d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
- (e) any forbearance to demand any money or money's worth or valuable thing;
- (f) any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; or
- (g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f);

"Public Officials"

: means:

- (a) Any officer or employee, appointed or elected, of a local, state, regional, federal, or multi-national government or any department, agency, or ministry of a government;
- (b) Any individual who, although temporarily or without payment, holds a public position, employment or function;

- (c) Any officer or employee of a public international organisation such as the United Nations or the World Bank;
- (d) Any individual acting in an official capacity for or on behalf of a government agency, department, ministry, or public international organisation;
- (e) A political party, political party official, or any candidate for political office;
- (f) Any officer or employee of a state-owned or state-controlled entity, as well as entities that perform a government function (such as air or seaport, utility, energy, water, or power); or
- (g) Any member of a royal family (note that such individuals may lack formal authority but may otherwise be influential in advancing the Company's business interests either through partially owning or managing state-owned or state-controlled companies).

Note: Family members of any of the individuals listed above may also qualify as Public Officials if the Third-Party or their Personnel's interactions with them are intended or have the effect of conferring Gratification on a Public Official.

IJM Group

Code of Conduct and Ethics for Employees

Title: Code of Conduct and Ethics for Employees		
Effective Date: 20 April 2020	Version: 1.2	Updated: 20 April 2020
	Version: 2.0	Revised: 17 November 2022
	Version 2.1	Revised: 20 May 2024
Content Owner: Human Resource & Administration Department		

1. Introduction

IJM Group means IJM Corporation Berhad ("**IJM**") and its subsidiaries (collectively referred to as the "**Company**") are committed to conducting its business in a legal and professional manner, with the highest standard of integrity and ethics. The Company practices a zero-tolerance approach against all forms of bribery and corruption, and upholds all applicable laws in relation to anti-bribery and corruption.

In line with the Company's commitment, all Employees (as defined below) are expected to conduct themselves with regard to the highest standard of integrity and ethics.

2. Scope and Application

This Code of Conduct and Ethics for Employees ("**Code**") shall apply to all directors and all employees of the Company, including full-time or permanent employees, part-time employees, employees on probation, trainees and interns, employees on secondment and Employees on fixed-term contracts (collectively, "**Employees**").

This Code is not meant to cover all possible circumstances in which Employees may encounter in the course of work. The objective of this Code is to assist the Employees in defining ethical standards and conduct in the course of work.

In any circumstance which is not covered by this Code or in case of any doubt, Employees must refer to your immediate superior, Head of Division / Department or the HR Department for clarification or guidance. Directors must refer to the Chairman of the Board or the CEO & Managing Director.

3. Obligations

The Company is committed to doing business the right way, by acting ethically and consistently with this Code, its policies and all applicable laws, rules and regulations. Employees have a continuing obligation to familiarise themselves with applicable laws relating to their duties and responsibilities and the Company's policies.

New Employees must read and acknowledge this Code and its subsequent amendments as and when required after the initial acknowledgement.

Employees who are managers and/or managing/ engaging third parties, contractors, consultants and/or Employees positioned in the Company's premises, they have the additional responsibility of leading and being a positive example of this Code to their subordinates and ensuring all third parties, contractors, consultants and/or Employees positioned in the Company's premises comply to the Code too. Managers must also be aware of, and report any unethical or illegal business practices.

Employees must comply and observe this Code when working with the Company. In some instances (such as confidentiality obligations), Employees are also bound by it even after leaving the Company.

Employees must also observe all laws and regulations that govern all of the matters covered in this Code. In the event of a conflict between the content of this Code and any applicable law, the applicable law shall prevail and Employees shall comply with the applicable law.

Non-compliance with this Code will be treated seriously and may result in disciplinary action, including the possibility of suspension or dismissal, and if warranted, be subjected to legal proceedings. Violation of applicable laws may subject you to civil and/or criminal penalties imposed by regulatory authorities or courts, in addition to disciplinary action.

4. Workplace Culture and Environment

i) Equal Opportunity and Non-Discrimination

The Company upholds the principle of diversity of workforce, equal opportunity, non-discrimination and fair treatment in all aspects of employment, including recruitment and hiring, compensation and benefits, working conditions, training, rewards and recognition, career development and retirement. Employees must strive to create a workplace where everyone is treated fairly and equally. Employees cannot discriminate based on race, religion, gender, politics or disability. Employees must be fair to all, and strive to be seen as fair to all.

ii) Health, Safety and Environment ("HSE")

The Company is committed to providing a safe and healthy work environment to you. Safety is everyone's responsibility. Employees must ensure a safe and healthy environment for everyone including the public and comply with all related laws, the Company's policy, systems and processes that govern HSE. Employees must be appropriately trained and competent in the specified areas of HSE and apply the same to the discharge of their duties and responsibilities.

Employees must report any occupational incident (accident, hazard, unsafe act or condition) to your Head of Department. Employees are required to actively participate in related HSE programmes.

Employees who are managers and/or managing/engaging third parties, contractors, consultants and/or Employees working for the Company, shall have the additional responsibility to ensure that all comply with all HSE requirements.

iii) Harassment, Threats and Violence

It is the policy of the Company to promote a safe and healthy working environment that fosters mutual respect where all Employees irrespective of status or position are treated equally with respect, dignity and free from any form of harassment, threat, intimidation, violence, sexual harassment or any other inappropriate behaviour.

The Company practises zero-tolerance on all sorts of sexual harassment. The Employment Act 1955 defines sexual harassment as “any unwanted conduct of a sexual nature, whether verbal, non-verbal, visual, gestural or physical, directed at a person which is offensive or humiliating or is a threat to one’s well-being, arising out of and in the course of one’s employment”.

Any Employee who has been subjected to sexual harassment should immediately report the incident to the immediate superior and/or HR Department. All complaints or grievances will be investigated and appropriate action will be taken to stop such conduct and prevent future occurrences.

iv) Drugs, Alcohol and Prohibited Substances

Employees are expected to perform their duties and responsibilities free from the influence of any substance that could impair job performance or pose unacceptable safety risk to themselves or others. The Company therefore prohibits among others, working under the influence of alcohol, illegal drugs or controlled substances. In addition, the use, possession, distribution or sale of illegal drugs or other controlled substances in the workplace (other than for approved medicinal purposes) is strictly prohibited.

5. Company Information, Records and Assets

i) Data Protection

The Company has put in place policies governing the use of data. Employees shall comply with such policies and record, manage, store and transfer all personal data and records in compliance with applicable legal, tax, regulatory and accounting requirements.

"Personal data" refers to any information that relates directly or indirectly to an individual, who is identified or identifiable from that information or from that or other information in the Employees' knowledge and/or possession. Such information may include address, identification card number, passport number, email addresses and contact details, as well as any expression of opinions about that individual and any intentions of the data user in respect of that individual.

ii) Protection and Use of Company Assets and Resources

The Company provides its Employees a variety of resources and assets, which may include any licensed software for Employees to deliver their work. Employees shall safeguard and make proper and efficient use of the assets and resources in compliance with all applicable laws, company policies and licensing agreements, and take all necessary steps to prevent loss, damage, misuse, theft, fraud or destruction of the Company's assets and resources.

If Employees use the Company's assets and resources for personal use, it must not be used for any illegal reason or purpose, does not go against any specific rules or policies and must not have a negative impact on the Company, such as cost, safety, reputation or productivity nor distract the Employees from focusing on their duties and/or responsibilities.

Employees must not store or view or download or send any materials which are pornographic, sexist, racist or illegal in nature or which can create hatred or ill feelings.

Employees must not share usernames and passwords with anyone at all, nor allow access to systems through their own usernames and passwords, even if it is for work.

Employees must not duplicate copyrighted materials, copy the Company's proprietary software or install unauthorised software into the Company's assets.

iii) Records and Reporting

The Company has put in place the policies which sets out the time period to retain and destroy data and records, based on the specific statutory and regulatory requirements, some of which are specific to a particular business operations or functions. Employees are responsible to retain and store proper records in compliance with the Company policy, legal and regulatory requirements.

iv) Proprietary and Confidential Information

All Employees are required to exercise caution and protect the Company's confidential information and guard such confidential information against any unauthorised disclosure or use.

Employees are also required to protect any confidential information which third parties may have access to in the course of work. Confidential information includes, but are not limited to, data and technical know-how, business plan and budget, product design, customer list and information, information on current and future projects and work processes, and any non-published financial or other data.

In the event that any Employee knows of material information affecting the Company which has yet to be publicly released, the material information shall be treated as confidential information and must be held in the strictest confidence until it is publicly released.

Unless required by law or authorised by the Company, you shall not disclose confidential information or allow such disclosure or use confidential information for unauthorised purposes. This obligation continues beyond the termination of employment.

Employees must not share or discuss openly information which are not known in the public domain such as information on employees, customers, suppliers, business partners, technical information, data, knowhow and business information, marketing strategies, financial conditions and operations. These information should also not be used for any unauthorised reason and/or purpose.

Employees must not misrepresent, falsify, improperly amend or remove any information in the Company's records.

Employees must not access, copy, distribute, share or send out any customers' information without proper authorisation or other than through approved process.

6. Conflicts of Interest

- 6.1 Employees have an obligation to act in the best interest of the Company at all times. Employees are prohibited from using their position or knowledge gained directly or indirectly in the course of their duties and responsibilities or employment for private or personal advantage or for any unauthorised purpose. Conflict of interest is not only limited to direct financial interest but also include an indirect financial interest and non-financial interest.
- 6.2 This policy addresses the potential conflict of interest that is inherent in any family or other close personal relationships, but does not necessarily address all aspects of this topic. Business judgements must be free from bias, conflict of interest and undue influence of others. Employee must avoid conflict of interest in the Employee's business dealings and be transparent if the Employee has personal circumstances where a conflict might arise. Where there is a conflict, or a potential for one to arise, it must be managed effectively.

Acting in the Company's Best Interests

- 6.3 An Employee must avoid situations where the Employee's personal interests may, or may appear to, conflict with the interests of the Company. Many situations or relationships have the potential to create a conflict of interest, or the appearance of one. The most common ones are set out below.
- 6.4 Generally, a conflict of interest is a situation where an Employee's position or responsibilities within the Company presents an opportunity for the Employee or someone close to the Employee to obtain personal gain; or benefit (apart from the normal rewards of employment); or where there is scope for the Employee to prefer own personal interests, or of those close to the Employee, above the Employee's duties and responsibilities to the Company that may make it difficult to perform his or her role objectively and effectively. A situation will appear to be a conflict of interest if it provides an opportunity for personal gain or benefit, whether or not that gain or benefit is obtained.

Disclosing Conflicts of Interest

- 6.5 As soon as an actual or potential conflict arises, an Employee must disclose it to the HR Department via the Conflict of Interest Declaration Form. Additionally, Employees must fill out the declaration form, even if they have no conflict, by indicating "None". Directors are obliged to disclose it to the Company Secretary. Following the disclosure, the Employee's superior should engage with the Employee to assess if there is any potential risk to the Company associated with the actual or potential conflict.

Subsequently, the CEO & Managing Director/ Head of Division will review and sign off on the declaration. Steps to manage or mitigate identified risk may include adjusting the Employee's role, reporting line, or account responsibilities. If the superior or CEO & Managing Director/ Head of Division is uncertain about the need for mitigation measures, they should promptly seek advice from the HR Department.

- 6.6 The CEO & Managing Director will be notified of all potential conflict of interest declared. HR Department shall review, approve and resolve the situation in a fair and transparent manner. An Employee in such a situation cannot be part of the decision-making process or in any other form of influence relating to the conflict.

Directors and Key Senior Management

- 6.6A Directors and Employee who are considered as Key Senior Management, must disclose actual or potential conflict of interests as listed in clause 6.7 to 6.18, including interest in any competing business that he/she has with the Company before his/her appointment; and/or as and when such conflicts happen.

Key Senior Management is defined as the CEO & Managing Director, Deputy CEO & Deputy Managing Director, Chief Financial Officer, Heads of Division of the Company and Country Head of IJM India.

- 6.6B HR Department shall prepare and submit a Conflict of Interest report to the Audit Committee ("AC") for review, which should include the actual or potential conflict of interest and the measures taken to resolve, eliminate or mitigate such conflicts.
- 6.6C Following the review of the Conflict of Interest report by AC, AC shall disclose a summary of any actual or potential conflict of interest situation within the listed issuer or group that it has reviewed and the measures taken to resolve, eliminate, or mitigate such conflicts, in its AC Report in the annual report.

Family/ Close Relatives or Personal Relationships

- 6.7 An Employee must disclose a conflict of interest if the Employee has any family/ close relatives or someone with whom the Employee has an intimate/ romantic relationship with:
- i. working in the IJM Group; and
 - ii. to the best of your knowledge, working or performing services for, or having a material financial interest in, any competitor, supplier, customer or other business with which the Company has significant dealings.

For purposes of this Code, the term "family/ close relative" means:

- a) a spouse of the person;
- b) a brother or sister of the person;
- c) a brother or sister of the spouse of the person;
- d) a lineal ascendant or descendant of the person;
- e) lineal ascendant or descendant of a spouse of the person;
- f) a lineal descendant of a person referred to in paragraph (b);
- g) the uncle, aunt or cousin of the person; or
- h) the son-in-law or daughter-in-law of the person

The above is not an exhaustive list of family/ close relatives. If the Employee is unsure whether his/her relationship with an IJM employee or an employee of a competitor, supplier or customer constitutes a conflict of interest, the Employee must consult with the HR Department

- 6.8 **Intimate/ romantic relationships** between Employees in a direct or indirect reporting line can also lead to a conflict of interest, or the appearance of one. A direct reporting line is the Employee's manager and an indirect reporting line is all managers above the Employee's line manager up to the head of the Employee's function. If the Employee is in such a situation, the Employee should disclose the relationship.
- 6.9 Where there is no reporting relationship, management should keep the situation under review to prevent any unfairness or undue influence from arising.
- 6.10 If the Employee has direct or indirect business involvement with a family/ close relative or someone with whom the Employee has an intimate/ romantic relationship with a customer or supplier, management may need to make changes to the Employee's role or account responsibilities.
- 6.11 In the course of the Employee's work, the Employee must not have:
- i. the ability to hire, supervise, affect terms and conditions of employment, or influence the management of family/ close relatives or someone with whom the Employee have an intimate/ romantic relationship with; and
 - ii. any business involvement with family/ close relatives or someone with whom the Employee has an intimate/ romantic relationship with (or with any business the Employee holds a material financial interest).
- 6.12 Where there is a direct or indirect reporting line between two close relatives or two persons involved in an intimate/ romantic relationship in the same group of company or business unit, management must ensure neither has managerial influence over the other.
- 6.13 In some cases, an Employee may be required to resign if the conflict of interest cannot be negated. Should the Employee be found to be concealing such relationships, the Employee may also face disciplinary actions.

Political Affiliation

- 6.14 The Company is politically neutral. Employees may only be involved in political parties as passive, ordinary members. Holding any office or having any form of active participation in political parties' activities is not permitted.
- 6.15 If the Employee chooses to hold any office in political parties and/ or has any form of active participation in political parties' activities, the Employee must immediately resign from the Company.

Outside Employment and Dealings with Third Party

- 6.16 Employees must not work in any other trade, business, employment or directorship other than their employment with the Company, whether within or outside of working hours, without the prior written approval from the HR Department. Such work, if permitted, must not take a significant amount of time, should not be in agreed working hours, should not impact the Employee's performance or in any way interfere with the Employee's duties and responsibility to the Company. Some situations are never permissible, for example if they involve:
- i. a competitor of the Company; and
 - ii. a customer or supplier the Employee deal with in the course of work in the Company.

Activities Outside Office Hours

- 6.17 At no time does the Company wish to interfere in what an Employee does outside office hours. But it will, by appropriate action, officially prohibits any Employee's activities outside office hours when there is any form of indication that the Company's interests are being jeopardised. Such action will be taken in the following (or similar) circumstances:
- i. when activities outside office hours interfere with the Employee's duties and responsibilities during normal working hours;
 - ii. when such activities take up a substantial amount of the Employee's time, thought and effort, thereby rendering the Employee less capable of performing efficiently and productively;
 - iii. when the Employee's conduct reflects unfavourably on own-self, fellow Employees and the Company in general; and
 - iv. when activities outside office hours create a negative impact on the reputation of the Company.
- 6.18 In addition, an Employee shall not serve in any capacity, including but not limited to as trustee, officer or consultant in any charitable, volunteer, civil organisation or in any organisation which is similar in nature without prior written approval from the HR Department. Once approved, an Employee must be able to balance the approved activities outside office hours with the Employee's full-time employment with the Company.

7. Compliance with the Law

The Company will comply with all applicable laws, rules and regulation of the governments, commissions and exchanges in jurisdictions within which the Company operates. Employees are expected to understand and comply with the laws, rules and regulations that are applicable to their positions and/or work, including but not limited to the Anti-Money Laundering and Anti-Terrorism Financing Act 2001, Malaysian Anti-Corruption Commission Act 2009, Personal Data Protection Act 2010 and Competition Act 2010. The Company reserves the right to report any actions or activities suspected of being criminal in nature to the police or other relevant authorities.

8. Anti-Bribery and Corruption

In line with the Company's policy and zero-tolerance approach against bribery and corruption, the Company has put in place the Anti-Bribery and Corruption System ("ABCS") to consolidate and manage elements, policies, objectives and processes in relation to bribery and corruption risks in the Company. Employees are required to comply with the ABCS Manual and its corresponding policies. Please refer to the ABCS Manual, which can be found here portal.ijm.com for more information.

As a general rule, Employees shall not, directly or through any third parties, offer, give, solicit or accept any bribes in order to achieve any business or personal advantage for themselves or others or engage in any transaction that contravene any applicable anti-bribery or anti-corruption laws.

9. Gifts, Hospitality and Entertainment

The Company does not prohibit gifts, hospitality and entertainment offered and/or received in the normal course of business. However, it is important to note that certain gifts, hospitality and entertainment may cause improper influence, or appear or be perceived to cause improper influence. Such gifts, hospitality and entertainment may even be seen as a bribe and may tarnish the reputation of the Company.

- i. **Gifts, hospitality and entertainment that are usually acceptable**

As a guiding principle, all Employee may offer and receive gifts, hospitality and entertainment provided that such gifts, hospitality and entertainment are appropriate, reasonable and are usually acceptable in the normal course of business. When determining whether such gifts, hospitality and entertainment are permissible, all Employees should take into consideration the following:

a. Intention and timing

What is the intention of offering or receiving such gifts, hospitality and entertainment and when are such gifts, hospitality and entertainment being offered or received?

No gifts, hospitality and entertainment should be offered or received with the intention of influencing a party's objectivity in making a business decision. Any gifts, hospitality and entertainment that comes with a direct / indirect suggestion, hint, understanding or implication that some expected or desirable outcome is required in return for the gifts, hospitality and entertainment are not allowed. Accordingly, gifts, hospitality and entertainment should not be offered or received immediately before or after, or during the negotiations of business decision.

b. Transparency

Would you be embarrassed if your superior, colleague or anyone else becomes aware of the gifts, hospitality and entertainment offered or received?

All gifts, hospitality and entertainment offered and received should be made openly and not in secret.

c. Frequency

How frequent are the gifts, hospitality and entertainment being offered or received?

All gifts, hospitality and entertainment offered and received should be made as an occasional occurrence and should not create any expectations. All gifts, hospitality and entertainment should be reasonable, appropriate and be justifiable in the normal course of business.

d. Compliance with the other party's policies and rules

Are the gifts, hospitality and entertainment offered or received allowed by the other party's policies and rules?

All Employees should ensure that the gifts, hospitality and entertainment offered and received does not violate the other party's applicable policies and rules.

e. Legality

Are the gifts, hospitality and entertainment offered or received illegal under any applicable laws?

All gifts, hospitality and entertainment offered and received must not be illegal under any applicable laws in the countries of both the offeror and recipient of such gifts, hospitality and entertainment.

ii. Gifts, hospitality and entertainment that are strictly prohibited

As a guiding principle, the following gifts, hospitality and entertainment are **strictly prohibited**:

- (a) Gifts, hospitality and entertainment that are illegal or in breach of any laws, regulations or rules;
- (b) Gifts, hospitality and entertainment offered to a Public Official to facilitate or expedite a routine procedure;
- (c) Gifts, hospitality and entertainment involving parties currently engaged in a tender or competitive bidding process;
- (d) Gifts made in cash or cash equivalent i.e., anything that can be easily converted to cash;
- (e) Gifts, hospitality and entertainment that are a "*quid pro quo*", i.e., something offered in return for something else such as business advantage; and
- (f) Gifts, hospitality and entertainment that are paid for personally to avoid having to declare or seek approval for.

iii. **Gifts, hospitality and entertainment that require prior approval**

For gifts, hospitality and entertainment that are neither usually acceptable in the normal course of business nor strictly prohibited as stated above, such gifts may be acceptable with specific prior approval. Prior approval must be sought from the respective Head of Division/ Department (first level approval) and the divisional Compliance Officer (second level approval).

In observing the above guiding principles and in the spirit of transparency, ALL gifts, hospitality and entertainment received and/or offered shall be recorded in the Gift Register. The Compliance Officer shall be primarily responsible over the Gift Register and has oversight over the gift process, including the maintenance of the Gift Register.

If ever in doubt as to whether the gifts, hospitality and entertainment are allowed, the divisional Compliance Officer should be consulted.

10. **Insider Trading**

"Insider Trading" is a criminal offence and is prohibited under the Securities Industry Act 1983, the Companies Act 2016 and the Listing Requirements of Bursa Malaysia Securities Berhad. Sections 183 to 198 and 201 of the Capital Markets and Services Act 2007 contain relevant provisions prohibiting insider trading.

Employee is an "insider" if they have material information not available to the public, which would have an effect on the price or value of the Company's securities ("**Inside Information**"), and know or deemed to know that information is not generally available.

If any Employee are in possession of Inside Information, they are not allowed to trade in securities of the Company or another listed company if that information has not been made public. Employees are also prohibited from disclosing any Inside Information to any third party.

Employees must exercise due care when dealing, either purchasing or in the sale of shares of the Company in view of the implications under insider trading laws.

11. **Money Laundering**

Money laundering is a process by which persons or groups try to conceal the proceeds of illegal activities or try to make the sources of their illegal funds look legitimate.

Employees should always ensure that they are conducting business with reputable customers, for legitimate business purposes and with legitimate funds. Employees need to be mindful of the risk of the Company's business being used for money laundering activities and if they suspect money laundering activities, they should report it to their respective Head of Division / Department or the relevant person designated by the Company.

12. Fraud

Employees have collective responsibilities to detect and report fraudulent activities such as:

- (a) Forgery or alteration of documents;
- (b) Misappropriation, destruction or disappearance of funds, inventories, supplies or other Company's tangible or intangible assets;
- (c) Improper handling or reporting of financial transactions;
- (d) False, fictitious or misleading entries of reports; and
- (e) False or misleading statements to those conducting investigation of irregularities.

Suspected irregularities or corruptions must be reported in accordance with the Whistleblowing Policy immediately.

Employees are not to discuss their suspicions with anyone other than the investigation team.

13. Punctuality and Attendance

Employees must be on time to any event they are required to be part of, whether working hours or meetings or external events which are part of their duties and responsibilities.

Employees must get their Head of Division/ Department or such designated person's approval before leaving your workplace for personal matters.

If absent from work, Employees must tell their Head of Division/ Department or such designated person at the first available opportunity the reason for their absence. The Head of Division/ Department or such designated person however has the right to reject the Employees request and if so, they have to report to work immediately. Head of Division/ Department are required to exercise good judgment and, in such instance, balancing the needs of the Company and the individual.

14. Purchasing and Sourcing

All purchases must be made in the interest of the Company. Employees must practise equal treatment to all vendors, with due care on confidentiality, transparency and with no conflict of interest.

Any conflict of interest through relationships, business or others must be declared to the Employees' Head of Division/ Department, regardless of access to or not to tender or procurement-related sensitive information.

All monetary commitments on behalf of the Company must be within the Company's limits of authority.

If an Employee has tendered his resignation, such Employee shall no longer be allowed to make any commitment on behalf of the Company.

15. Competitors

As much as the Company wants to gain competitive advantage against its competitors, the Company will not use illegal or unethical methods to achieve such goal. The Company does not tolerate anyone who steals, procures, obtains or possesses any of its competitors' proprietary information or trade secrets. If Employees have obtained such information by mistake, immediately consult the Legal & Contract Management Department.

16. Media and Interactions

i. Social Media

Social media is a very fast changing area. Whilst the Company respects the Employees' rights to freedom of speech, they must be mindful of what is acceptable and what is not to be posted on social media. If Employees are officially posting on behalf of the Company, they must have been authorised to do so, and they must comply with applicable procedures and policies. If it is a personal post, Employees must not give the impression that they are posting on behalf of the Company, and they must be aware that their comments may implicate the Company even if they had posted it as a personal post.

Employees must not publish, post, release any materials or confidential information or participate in any forums that may harm the reputation of the Company.

Any posting which may potentially create an unpleasant working environment within the Company is not acceptable.

These requirements apply to postings done during or after working hours, regardless of whether Employees are using their own or the Company's equipment / devices.

ii. Media

If Employees receive any queries from the media, Employees shall direct them to the Corporate Communications Department. Employees are not to respond unless prior authorisation has been given.

Any requests from financial analysts shall be directed to the Investor Relations Department and any requests from shareholders shall be directed to the Company Secretary.

iii. Employee's Conduct with Internal Parties

The Company does not tolerate anyone using their ranks, seniority, race, physical size or gender to intimidate others. All conduct with internal parties must reflect the Company's values and employees are responsible to monitor and ensure effective controls are implemented in their respective area of work.

Employees who are supervisors shall have the added responsibility of managing their subordinates. They must make objective decisions and without any prejudice or discrimination.

iv. Employees' Conduct with External Parties

All Employees are representatives of the Company. As such, all Employees must at all times ensure business is done with the highest integrity and professionalism.

The Company does not condone anyone who offers, makes or demands unlawful payments to secure sales/ business. If any Employee receives any non-routine requests from the government or regulatory agencies, immediately check with the relevant departments handling the matter.

17. Responsibility over Your Security

All Employees must report any security incidents and/or any potential security related risks to their supervisor or Head of Department.

Employees ID tag and access into the Company's premises is for their use only and not to be shared. All Employees must always wear and display your Company ID tag within the Company's premises and report any losses immediately.

Employees who are supervisors and/or managing/ engaging third parties, contractors, consultants and/or Employees, they have the additional responsibility to ensure that all parties comply with all the security requirements as per this Code.

18. Whistleblowing Policy

The Company has put in place a Whistleblowing Policy, which can be found on www.ijm.com, to uphold the highest standards of professionalism, integrity and ethical behaviour in the conduct of its business and operations. The policy sets out procedures which enables employees and members of the public to raise genuine concerns regarding actual or suspected unethical, unlawful, illegal, wrongful or other improper conduct and also sets out the process for managing any action, intimidation or harassment against a whistleblower.

If Employees suspect of any possible violations of law or unethical conducts such as fraud, corrupt practices, misrepresentations or deliberate errors connected with our financial statements, any form of harassment or conflict between personal life and work or anything else that carries substantial risks to the Company and/or public health or safety and security, they must report it immediately.

The identity of the whistleblowers will be kept confidential when raising concerns or reporting any violations of this Code, unless required to be declared under the law.

19. Review of the Code

The Board shall monitor compliance with the Code and review the Code regularly to ensure that it continues to remain relevant and appropriate.

DIRECTOR/ EMPLOYEE DECLARATION FORM

To be signed and submitted:

- i. by the Director to the Company Secretary; or
- ii. by the Employee to the HR Department.

IJM Corporation Berhad Code of Conduct and Ethics

I, the undersigned, hereby declare that I have read and fully understand the contents of the Code of Ethics and Conduct and shall adhere to the guidelines and procedures stipulated in the Code of Conduct and Ethics.

In the event that I contravene or breach any of the provisions of the Code of Conduct and Ethics, I understand that disciplinary and/or legal actions can be taken against me.

(Signature)

Name as in NRIC :

NRIC No. :

Date :

IJM Group

Whistleblowing Policy

Title: Whistleblowing Policy		
Effective Date: 20 April 2020	Version: 1.2	Updated: 20 April 2020
	Version: 2.0	Revised: 17 November 2022
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Content Owner: Internal Audit Department		

1. Introduction

IJM Group means IJM Corporation Berhad ("**IJM**") and its subsidiaries (collectively referred to as the "**Company**") is committed to conducting its business professionally, ethically and with the highest standard of integrity. In line with good corporate governance practices and with the introduction of the Whistleblower Protection Act 2010, IJM has established a whistleblowing channel and the Board and Management of IJM encourages its employees, associates and members of the public to report any suspected and/or real misconduct, wrongdoings, corruption and instances of fraud, waste and/or abuse involving the resources of the Company.

2. Objectives

The objectives of this policy are to:

- provide and facilitate a consistent and systematic process for managing any actual or potential improper conduct;
- assist in ensuring that the misconduct, wrongdoings, corruption and instances of fraud, waste and/or abuse are identified and dealt with appropriately;
- encourage all employees, associates and members of the public to raise genuine concerns and complaints on suspicious circumstances as early as possible in the knowledge that their concerns will be taken seriously and investigated as appropriate and that their confidentiality will be respected;
- provide all employees, associates and members of the public with guidance as to how to raise those concerns; and
- reassure all employees, associates and members of the public that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

3. Who is a Whistleblower?

A Whistleblower defined as any person including but not limited to employee, consultant, contractor, vendor) or members of the public who makes a complaint of improper conduct(s) that has occurred within the Company.

The whistleblowing channel serves as a confidential trusted reporting channel and it is in line with the Whistleblower Protection Act 2010.

Only genuine concerns of any suspected and/or real misconduct should be reported via the whistleblowing channel. The complaint should be made in good faith with a reasonable belief that the information relating to the same is substantially true, and not for personal gain. A complaint can be made even if the Whistleblower is not able to identify a particular person to which the improper conduct relates to.

4. Protection

4.1 Anonymity

It is the Company's policy to offer the Whistleblower anonymity when reporting any suspected and/or real instances of misconduct, wrongdoing, corruption, fraud, waste and/or abuse. As such, the identity and particulars of the Whistleblower shall be kept confidential.

Where the Whistleblower has chosen to reveal his/her identity, written consent shall be obtained before such information is disclosed.

4.2 Assurance against Reprisal and/or Retaliation

Where the Whistleblower has chosen to reveal his/her identity, it is the Company's policy to provide assurance that the Whistleblower would be protected against reprisals and/or retaliation from his/her superior or Head of Division/ Department.

Additionally, it is the Company's policy that no disciplinary action will be taken against the Whistleblower as long as the report was made in good faith, i.e., without malicious intent.

4.3 Confidentiality

The Company shall treat all disclosures and reports as confidential information and will only reveal such information on a "need to know" basis or if required by law, court or relevant authorities.

Confidential information includes the following:

- (a) information about the identity, occupation, residential address, work address or whereabouts of the Whistleblower; and the person against whom the Whistleblower has made a complaint;
- (b) information disclosed by the Whistleblower; and
- (c) information that, if disclosed, may cause detriment to any person.

4.4 Immunity

In line with the Whistleblowing Act 2010, a Whistleblower shall not be subject to any civil or criminal liability.

Additionally, it is the Company's policy that all costs in relation to any legal liabilities or proceedings (whether civil or criminal) that may be brought against the Whistleblower shall be borne by the Company. The lawyer defending the legal action shall be appointed by the Company.

4.5 Other forms of protection

The Whistleblower shall also be protected against the following:

- (a) action causing injury, loss or damage;
- (b) intimidation or harassment;
- (c) interference with the lawful employment or livelihood of the Whistleblower, including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to the Whistleblower's employment, career, profession, trade or business or the taking of disciplinary action; and
- (d) a threat to take any of the actions referred to in paragraphs (a) to (c) above.

Where necessary, any person related or associated with the Whistleblower (e.g., immediate family members) shall be accorded with the similar protection as above.

4.6 Relocation

The Whistleblower may request for a relocation of his/her place of employment, subject to the discretion of the Company.

For the avoidance of doubt, the protection conferred above is:

- (a) not limited or affected in the event that the disclosure does not lead to any disciplinary action or prosecution of the person whom the disclosure of the improper conduct, wrongdoings, corruption, fraud, waste, and/or abuse has been made; and/or
- (b) however, restricted to the Whistleblower reporting the suspected and/or real misconduct, wrongdoings, corruption and instances of fraud, waste, and/or abuse involving the Company under this Policy.

5. Revocation of Protection

The protection under 4.1 to 4.6 above shall be revoked by the Company, if:

- (a) the Whistleblower himself/ herself has participated in the improper conduct, wrongdoings, corruption, fraud, waste, and/or abuse;
- (b) the Whistleblower willfully made his/ her disclosure, knowing or believing the information is false or untrue;
- (c) the disclosure is frivolous or vexatious;
- (d) the disclosure principally involves questioning the merits of government policy, including policy of a public body;
- (e) the disclosure is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or
- (f) the Whistleblower, in the course of making the disclosure or providing further information, commits an offence under the Whistleblowing Act 2010.

6. Scope of Misconduct

6.1 Improper Conduct

Any conduct which if proven, constitutes a disciplinary offence or a criminal offence.

6.2 Corruption

The Malaysian Anti-Corruption Commission Act 2009 provides that any person, whether on his/her own account or in conjunction with another person, if among others, he/she corruptly gives, promises, offers to any person for the benefit of that person or of another person, any gratification as an inducement to, or reward for, among others, any officer of a public body doing or forbearing to do anything in respect of any matter or transaction, actual or proposed or likely to take place, in which the public body is concerned, commits an offence.

In line with the Company's zero-tolerance policy against all forms of bribery and corruption, the Company has put in place the Anti-Bribery and Corruption System ("**ABCS**") as a management system to consolidate various policies, procedures and processes in relation to bribery and corruption risks of the Company. Any non-compliance with or violations of any ABCS policies, procedures and/or processes is taken seriously and constitutes a misconduct.

6.3 Fraud

Fraud is the act of making false representations of material facts, whether by words or conduct, by concealing information, or by making misleading statements in order to obtain some benefit or payment that would otherwise not exist.

Fraud includes (but not limited to) any questionable accounting practices or irregularities in the Company's reported financial statements and non-compliance with the Company's internal financial controls.

These acts may be committed either for the wrongdoer's benefit or for the benefit of some other party. These acts must have been committed knowingly, willfully and intentionally.

6.4 Waste

Waste is spending money or using resources on goods or services in excess of actual need. Waste does not necessarily produce a benefit, but is an act of poor management of funds.

6.5 Abuse

Abuse consists of practices that cause unnecessary costs to the Company. Abuse can be similar to fraud, except that it is not necessary to prove that abuse was performed knowingly, willfully and intentionally.

7. Procedure for Reporting

If a Whistleblower suspects or knows that improper conduct, wrongdoings, corruption, fraud, waste, or abuse has occurred, the Whistleblower is encouraged to contact the Internal Audit Department.

This can be done in writing, by telephone, fax or e-mail. The disclosure should be addressed to:

En. Yusri Bin Yunus
 Chief Audit Executive
 Wisma IJM, Jalan Yong Shook Lin
 46050 Petaling Jaya
 Selangor Darul Ehsan
 Malaysia
 Phone (Direct Line): +603-79858104
 Fax: +603-79521200
 Email: yusriy@ijm.com or ijmwb@ijm.com

The disclosure may also be made orally to an authorised officer, upon receiving the disclosure orally, the authorised officer shall as soon as it is practicable, reduce it into writing.

In the event that there is a need to contact someone other than the Chief Audit Executive, the Whistleblower may report directly to the CEO & Managing Director, Mr. Lee Chun Fai at cfllee@ijm.com, or the Company Secretary, Ms. Ng Yoke Kian at ngyk@ijm.com, or the Audit Committee Chairperson, Ms. Loh Lay Choon at lcloh001@gmail.com.

- 7.1** If the Whistleblower is unsure of the type of evidence needed by the Internal Audit Department to begin an investigation, the Whistleblower is encouraged to make use of the Report of Improper Conduct, Wrongdoings, Corruption, Fraud, Waste and/or Abuse Form provided in **APPENDIX 1** of this Policy.

A copy of the form can also be downloaded from the IJM website or the IJM Information Portal (iPortal) under the Internal Audit Department. The Whistleblower may wish to send this form via local postal service if you wish to remain anonymous. This form will aid you in providing adequate information to the Internal Audit Department so that they can begin investigations.

Note: Reporting directly helps us to gather the evidence necessary to validate your disclosure and to identify the nature of improper conduct, wrongdoings, corruption, fraud, waste, and/or abuse.

Reporting directly also helps us to recommend measures to prevent it from reoccurring and to improve the situation.

If the Whistleblower prefers to remain anonymous, he/ she may call the Chief Audit Executive (En. Yusri Bin Yunus) at 603-79858104 approximately fourteen days after the initial disclosure.

This enables the Chief Audit Executive to ask any follow-up questions that have arisen since the beginning of the investigation.

8. Procedure for Handling Reports

The Chief Audit Executive will maintain a record of the complaints and will track their receipt, investigation and resolution.

The Chief Audit Executive will seriously consider each disclosure and pursue it to the extent that the information received allows, and based on the evidence that is available.

- (a) Once your disclosure is received, the Chief Audit Executive will begin preliminary investigations to establish whether the disclosure has merit and can be substantiated.
- (b) Following the internal auditing standard of professional practice, the Chief Audit Executive will review the disclosure and determine if there is enough evidence to confirm that disclosure.

- (c) With this information, the Chief Audit Executive will do his/her best to draw an unbiased conclusion from facts given to him/her by the Whistleblower, or any other information gathered during the course of investigation.
- (d) If the case necessitates further action on the part of the HR Department, a copy of a summary report will be provided to the HR Department.
- (e) The Chief Audit Executive shall prepare a summary report and present it to the Company's Audit Committee on a quarterly basis. The report will maintain confidentiality to protect the Whistleblower's identity.

9. Flow Chart

The whistleblowing procedure can be summarised as follows:



APPENDIX 1**REPORT OF IMPROPER CONDUCT, WRONGDOINGS, CORRUPTION, FRAUD, WASTE
AND/OR ABUSE**

Type or complete in ink and return this form to:

En. Yusri Bin Yunus
Chief Audit Executive
Wisma IJM, Jalan Yong Shook Lin
46050 Petaling Jaya Selangor Darul Ehsan
Malaysia
Tel (Direct Line): +603-79858104
Fax: +603-79521200
E-mail: yusriy@ijm.com/ ijmwb@ijm.com

1. Name of the person(s) you are reporting:
2. Name of the division/ department in which that person works:
3. Please provide a summary of the alleged improper conduct, wrongdoings, corruption, fraud, waste and/or abuse that you are reporting:
4. Please attach a separate narrative, if necessary, as well as documentation to support your claim:
5. Provide information on relevant witnesses, if any, including email, telephone and/or the best way to get in touch with them.

Witness #1

Name:

Email:

Phone No:

Witness #2

Name:

Email:

Phone No:

Any additional information concerning these witnesses:

6. If possible, please provide dates (month, day, year) that the alleged activity occurred:
7. Please explain why you believe the person you are reporting has committed these acts knowingly, willingly and intentionally:
8. We would like to know how the alleged activities came to your attention (if you have not already done so in the summary); however, it is optional for you to report this:
9. Please provide any other information you may find relevant:
10. We will not document information concerning your name if you wish to remain anonymous; however, if you do not want to be anonymous, please provide your name, phone number and email:

Your Name:

Your Phone No:

Your Email:

*If you decide to remain anonymous, please contact us within two weeks of your report, as we may need additional information concerning the alleged activities reported by you.

Thank you.

IJM Group

Dawn Raid Policy – for Corruption Related Matters

(in the event of a raid by the Malaysian Anti-Corruption Commission)

Title: Dawn Raid Policy		
Effective Date: 20 April 2020	Version: 1.2	Updated: 20 April 2020
	Version: 2.0	Revised: 17 November 2022
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Content Owner: Compliance Officer		

1) Introduction

- i) IJM Group means IJM Corporation Berhad ("**IJM**") and its subsidiaries (collectively referred to as the "**Company**") are committed to conducting its business in a legal and professional manner, with the highest standard of integrity and ethics. The Company practises a zero-tolerance approach against all forms of bribery and corruption, and upholds all applicable laws in relation to anti-bribery and corruption.
- ii) This Dawn Raid Policy ("**Policy**") outlines the approach of the Company in dealing with dawn raids, in relation to corruption related matters in the event of raids by the Malaysian Anti-Corruption Commission. This Policy should be read together with the Company's various policies & guidelines, including the ABCS Manual and its corresponding policies. In the event that this Policy conflicts with other policies in the Company, then the most stringent provision shall apply.
- iii) If you have any queries, please do not hesitate to contact:
 - a. Chief Compliance Officer ("CCO")
 - Tel: 603-79858201
 - Email: cco@ijm.com
 - Or
 - b. Fax: 603-79521200
Email: ijmwb@ijm.com

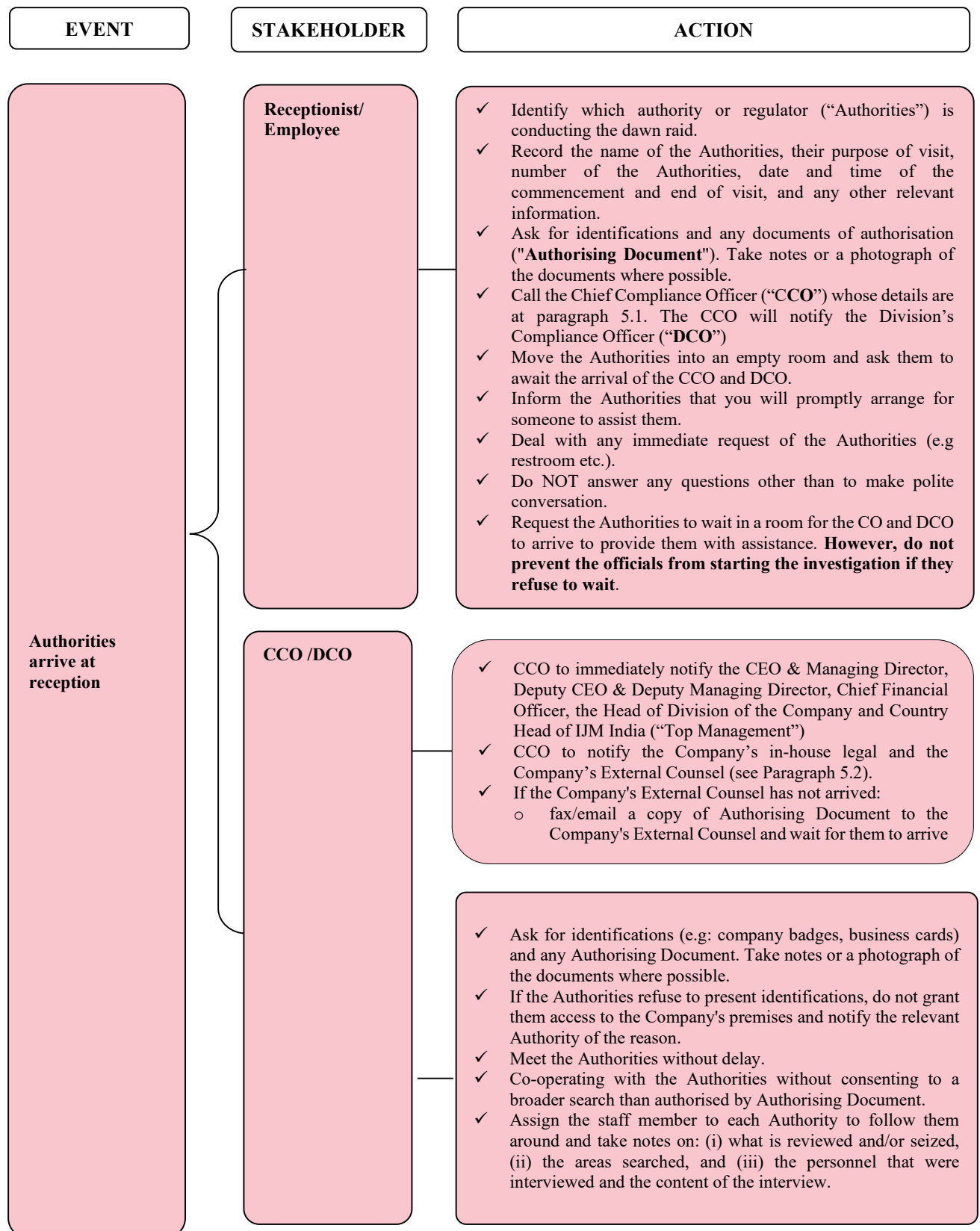
2) What is a "Dawn Raid"?

A "dawn raid" is an unannounced, surprise visit (usually first thing in the morning) by the Malaysian Anti-Corruption Commission. The purpose for their visit is to seize and obtain certain items or documents that are relevant to their investigation.

3) Compliance with this Policy

- i) The Dawn Raid Flow Chart in paragraph 4 breaks down a dawn raid into different events ("**Event**") and sets out the various actions and responsibilities of the relevant stakeholders in a particular Event.
- ii) All employees must comply with the Policy and are expected to cooperate fully with the officials as instructed by the CCO and as set out in this Policy.
- iii) Any violation of this Policy will result in disciplinary action as applicable.
- iv) Any or all violations to this Policy will be reported to the General Manager – HR Department.

4) Dawn Raid Flow Chart for Corruption Related Matters



EVENT	STAKEHOLDER	ACTION
Authorities want to seal premises / office / filing cabinet	CCO / DCO / Employees	<ul style="list-style-type: none"> ✓ Co-operate with these requests where practicable. ✓ Where compliance with the Authorities is not practicable, discuss an alternative arrangement with the Top Management. ✓ Co-operate and comply with the same if the Authorities insist on their requests.
Authorities want access to documents	CCO / DCO / Employees	<ul style="list-style-type: none"> ✓ Keep a record of the documents that have been inspected, copied, or taken away. ✓ Do NOT volunteer documents or information that is not requested. ✓ The Authorities may request to inspect or copy documents that are legally privileged. The Company's in-house Legal & Contract Management Department should be consulted. If not, observe the general rule in the Policy. ✓ Immediately notify the Authorities if there are any legally privileged documents. ✓ Show Authorities only enough to make clear that the document is privileged. ✓ If there is a question about the relevance of documents, those documents should be set aside before the inspection and refer them to the External Counsel. ✓ Do NOT allow the Authorities to: <ul style="list-style-type: none"> ○ review any legally privileged or personal documents. Inform External Counsel immediately. ○ inspect or seize documents for which they do not have authority.
Authorities ask questions about documents or their whereabouts	CCO/ DCO/ Employees	<ul style="list-style-type: none"> ✓ Answer the question, but do not offer information which has not been asked for. ✓ Take notes of questions asked and the answers given.
Authorities have technological requests	CCO / DCO / IS Department	<ul style="list-style-type: none"> ✓ Ensure that all technological requests are cleared by the Head of IS Department, e.g.: (i) request for access codes/ password; or (ii) review/ seize/ copy relevant business materials. ✓ Take detailed notes of all such technological requests, e.g. the name of the Authority and the request. ✓ If the Authorities copy documents from computer without reviewing them, the device on which such documents are copied should be sealed and signed by the Top Management and the Authorities.

EVENT	STAKEHOLDER	ACTION
Authorities want to search employees' private premises	Employees	<ul style="list-style-type: none"> ✓ Check for relevant Authorising Documents and Official Identification of the Authorities. ✓ Inform Top Management and External Counsel and request for the Authorities to wait for them before commencing the raid ✓ Co-operate with the Authorities and ensure actions comply with Authorising Documents
Authorities want to make on the spot interview/questioning	CCO / DCO	<ul style="list-style-type: none"> ✓ Do not provide false or misleading information. ✓ Limit answers to the scope of the question; objective facts; and/or your own actual knowledge.
	Employees	<ul style="list-style-type: none"> ✓ Employees are not obliged to answer questions not within the Authorising Document. ✓ Employees who do not have knowledge of underlying facts should decline, delay or postpone the interview and refer to CCO. ✓ Only state facts that are true to the employee's own actual knowledge. ✓ Note down in writing and communicate the content of interview to CCO.
Authorities about to leave	CCO / DCO	<ul style="list-style-type: none"> ✓ Request and ensure that CCO has a detailed list of all documents/items that have been seized or copied by the Authorities and annex such list to the Report.
After the investigation	CCO/ Top Management/ Legal & Contract Management Department	<ul style="list-style-type: none"> ✓ Brief the Company's Top Management on the conduct of the Dawn Raid and the proceedings, the anticipated actions against the Company or its affiliates. ✓ Keep a file of all documents and correspondence relating to Dawn Raid and the proceedings at the office and clearly mark such file as privileged documents. ✓ CCO to liaise with the Legal & Contract Management Department to discuss the Dawn Raid and any possible objections with the External Counsel and provide the External Counsel with all necessary documents and information.

5) Key Contacts

5.1 Chief Compliance Officer (“CCO”)

NAME	PHONE	EMAIL
Sonia Lim	603-79858201	cco@ijm.com

5.2 External Counsel

Firm: Wong & Partners

ORDER	NAME	POSITION	PHONE	EMAIL
Primary Contact	Chew Kherk Ying	Partner	603-22987933 012-23343612	KherkYing.Chew@wongpartners.com
Secondary Contact	Eddie Chuah	Partner	03-22987939 012-3209170	Eddie.Chuah@wongpartners.com