



# **IJM Corporation Berhad**

## **Anti-Bribery and Corruption Policy**

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Effective Date: 4 September 2025	Version: 1.0	Updated: 4 September 2025
Content Owner: Risk Management & Integrity Department		
Document Number: ABP-RMI-02		

## 1. Introduction

IJM Group means IJM Corporation Berhad ("IJM") and its subsidiaries (collectively referred to as the "Company") are committed to conducting its business professionally, ethically and with the highest standards 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.

This Procedure shall be read together with the Code of Conduct and Ethics for Employees, Anti Bribery Management System Manual and other related policies. In the event on any conflict or inconsistency between this Procedure and any other procedure within the Company, the more stringent provision shall prevail.

## 2. Policy Statement

The Company via its Anti-Bribery Management System ("ABMS") is aimed to prevent, detect and respond to bribery and ultimately act in the best interest of the company. We are committed to:

- (a) Comply with all relevant laws and regulations on anti-bribery and corruption, particularly the Malaysian Anti-Corruption Commission Act 2009 (Act 694).
- (b) Upholds the values of integrity, transparency, accountability and ethical behavior in the conducts of business dealings and operations.
- (c) Achieve Anti-Bribery Management System objectives and align with stakeholder needs and expectations.
- (d) Prohibit all forms of bribery and corruption in all business dealings and operations.
- (e) Establish an independent anti-bribery compliance function.
- (f) All employees must comply with the Anti-Bribery and Corruption Policy and Procedures, Code of Conduct and other related policies.
- (g) Promotes transparency and integrity by encouraging all employees and stakeholders to report misconduct or wrongdoing.
- (h) Conduct thorough investigation on any misconduct or wrongdoing and take appropriate action.
- (i) Continuously improve the Anti-Bribery Management System.

*As per the Anti-Bribery and Corruption Policy Statement, ABM-001 which was approved by the Board on 4 September 2025, with signing authority delegated to the GCEO & MD and the CEO of Division.*

## 3. Scope and Applicability

This Anti-Bribery and Corruption Procedure shall apply to all Directors and Employees of the Company, including full-time or permanent employees, part-time employees, employees on probation, employees on secondment and employees on fixed term-contract, trainees and interns (collectively referred to as the "Employee").

## 4. 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.*

## **5. Gifts, Hospitality and Entertainment**

This Policy & Procedure 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? Is it being offered at a time that could affect business negotiations or decisions?*

Gifts, hospitality, and entertainment must not be offered or accepted with the intention of influencing a party's objectivity in making business decisions. Any such benefits that carry a direct or indirect suggestion, expectation, or implication of a favorable outcome in return are strictly prohibited. In addition, gifts, hospitality, and entertainment must not be offered or received immediately before, during, or after the negotiation of any 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 transparent manner.

#### **(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 tarnish the reputation of the Company;
- (g) Gifts, hospitality and entertainment that are a "*quid pro quo*", i.e., something offered in return for something else such as business advantage; and
- (h) Gifts, hospitality and entertainment that are paid for personally to avoid having to declare or seek approval for.

***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 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 of RM 5,000 and above, the request must be approved by the CEO & Managing Director.

For charitable donation and sponsorship requests below 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 donation or sponsorship that comes with a direct or indirect suggestion, hint, inducement, 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:

all charitable donations and sponsorships are made through respective division's corporate communication department; and

- (a) 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.
- (b) 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.

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## 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 are not made as an attempt to influence any decision or gain a business advantage. All political contributions require approval from the GCEO & Managing Director.

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

## 8. Facilitation Payment and/or 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 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 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, licenses, 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 circumstance 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 and/or extortion payment made must be immediately reported to the Head of Division/Department, the divisional Compliance Officer and Risk Management & Integrity Department.

## **9. Employees**

All Employees shall be provided with the Code of Conduct and Ethics for Employees and shall be required to comply with such code. In addition, all Employees shall undertake the Integrity Pledge, declare any actual or potential conflict of interest, and comply with the IJM-ABCS incorporated in their employment contracts. Appropriate training and communication in relation to anti-bribery and corruption shall also be provided to all Employees on a continuing basis.

*Refer to Conflict of Interest Policy, ABP-RMI-04*

## **10. Third Parties**

The Company expects all Third Parties dealing with the Company to share its 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 arrangement.

All Third Parties will be provided with the Code of Business Conduct for Third Parties 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.

## **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 and 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 at [www.ijm.com](http://www.ijm.com).

## **12. 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 Procedure sets out the procedures and roles and responsibilities of different stakeholders in the event of a dawn raid.

## **13. Non-Compliance and Investigations**

The Company treats all non-compliance and/or violations of this Procedure and all applicable laws seriously. Any Employees found or reported to be non-compliant or in violation of this Procedure or any applicable laws may be subject to disciplinary action, including termination of employment.

The Company reserves the right to report any action or activity suspected to be criminal in nature to the authorities.

## **14. Review**

This Procedure shall be reviewed at least once in every three (3) years or as when necessary.