



# Anti-Bribery and Corruption Manual





# Contents

<b>Introduction</b>	<b>1</b>
<b>Part 1: Application and definitions</b>	
<b>1.1 Application</b>	<b>2</b>
<b>1.2 Definitions</b>	<b>4</b>
<b>Part 2: Gift, entertainment and corporate hospitality</b>	
<b>2.1. "No Gift" Policy</b>	<b>5</b>
1. Receiving Gifts	7
2. Providing Gifts	9
3. Exceptions to the "No Gift" Policy	9
4. Providing Entertainment	10
5. Receiving Entertainment	11
6. Corporate Hospitality	13
7. Providing Corporate Hospitality	14
8. Receiving Corporate Hospitality	15
<b>Part 3: Dealing with Public Officials</b>	
<b>3.1 Dealing with Public Officials</b>	<b>17</b>
<b>3.2 Gentari Employees as Public Officials</b>	<b>17</b>
<b>Part 4: Corporate Social Responsibility (CSR), Sponsorship and Donations</b>	
<b>4.1 Sponsorships and Donations</b>	<b>19</b>
1. Due Diligence Checklist	21
<b>4.2 Education Sponsorships</b>	<b>23</b>
<b>Part 5: Political Contributions</b>	
<b>5.1 Political Contributions</b>	<b>24</b>
<b>Part 6: Facilitation Payment</b>	
<b>6.1 Prohibition on Facilitation Payments</b>	<b>26</b>
<b>6.2 Exception to Making Facilitation Payment</b>	<b>26</b>

## Part 7: Money Laundering

<b>7.1 Money Laundering</b>	<b>27</b>
-----------------------------	-----------

## Part 8: Dealing with Third Parties

<b>8.1 Dealing with Third Parties</b>	<b>29</b>
<b>8.2 Dealing with Contractors and Suppliers</b>	<b>31</b>
<b>8.3 Due Diligence Checklist for Contractors and Suppliers</b>	<b>32</b>
<b>8.4 Mergers, Acquisitions and Investment</b>	<b>32</b>
1. Due Diligence - Pre Acquisition	33
2. Due Diligence - Post Acquisition	33
<b>8.5 Joint Venture Partners</b>	<b>36</b>

## Part 9: Recruitment of Employees

<b>9.1 Recruitment of Employees</b>	<b>36</b>
-------------------------------------	-----------

## Part 10: Gentari Whistleblowing Policy

<b>10.1 Gentari Whistleblowing Policy</b>	<b>37</b>
<b>10.2 Procedural Matters</b>	<b>38</b>
1. Consequences of a Breach	38
2. How to make a Report on Any Breach	38
3. Further Clarifications	38
4. Registering Any Conflicts of Interests, Gifts and Corporate Hospitality	38

# Introduction

Gentari Group has adopted a zero tolerance policy against all forms of bribery and corruption. The Gentari Code of Conduct and Business Ethics (CoBE) sets out Gentari's core principles in this regard while the Gentari Anti-Bribery and Corruption Manual (hereinafter referred to as the "ABC Manual") elaborates upon those principles, providing guidance to employees concerning how to deal with improper solicitation, bribery and other corrupt activities and issues that may arise in the course of business.

This ABC Manual will apply not only to all employees and directors within the Gentari Group worldwide, but to our contractors, sub-contractors, consultants, agents, representatives, and others performing work or services for or on behalf of Gentari Group as well. In particular, the ABC Manual expressly prohibits improper solicitation, bribery and other corrupt activity not only by employees and directors but also by third parties performing work or services for or on behalf of companies in the Gentari Group.

This ABC Manual is not intended to provide definitive answers to all questions regarding bribery and corruption. Rather, this ABC Manual provides a basic introduction to how Gentari combats bribery and corruption in furtherance of the Group's commitment to lawful and ethical behavior at all times. Some of the guidelines are designed to prevent situations in which bribery and corrupt practices may take root.

If you have any doubt about the scope of applicable laws or the application of the Group's policies concerning the fight against bribery and corruption, you should contact your relevant Legal & Compliance Department immediately.

***"Always ask whenever in doubt"***

Adherence to this ABC Manual is essential, as it reflects Gentari's unwavering commitment to upholding the highest standards of integrity, ethical behaviour and professionalism in all its operations. The ABC Manual embodies Gentari's Shared Values and principles that are the cornerstone to how we do business.

Any conduct that contravenes the principles set out in this ABC Manual will be dealt with according to Part IV of the CoBE and other applicable local laws. Possible consequences include dismissal, fines and imprisonment. Moreover, the company may face damage to its reputation, financial losses, disbarment from business and other negative ramifications.

# Part 1: Application and definitions

## 1.1 Application

This ABC Manual is intended to apply to every employee of every Gentari group company worldwide. It is also intended to apply to every director (executive and non-executive) for those companies, except as otherwise stated in this Manual. Your failure to comply may have severe consequences for Gentari and may result in disciplinary action against you, or even your dismissal from Gentari, subject to the requirements of applicable law.

This ABC Manual applies to you in your capacity as a third-party conducting business with Gentari and Gentari requires the same level of integrity and business conduct from you, whether you are engaged as an agent, an intermediary, engaged to provide goods and/or services for, jointly with or on behalf of Gentari or as a counterparty in a business transaction with Gentari. "Third Parties" refer to both individuals and corporate entities including but not limited to director, officer, employee, agent, consultant, nominee, representative, licensee, adviser, sub-contractors, any service provider. Your failure to comply may have severe consequences for both Gentari and yourself, and may result in Gentari requesting you to take remedial steps to remedy a breach, or even suspending or terminating business relationship with you and seeking to enforce any other contractual right we may have against you for breaching this ABC Manual.

If you wish to direct your concerns regarding a Gentari department/ unit or employee, contractors, sub-contractors, consultants, agents, representatives, or other service providers, in lieu of contacting your Head of Department (HoD), Talent Department (Talent), Legal & Compliance Department (LCD) or Gentari contact person, you may also channel your concerns through the whistleblowing platform as per Part 10 of this ABC Manual.

This ABC Manual is prepared in both English and Bahasa Malaysia and may appear in other languages. In the event of any conflict, the English version will prevail.

This ABC Manual is implemented worldwide in a phased roll out, commencing with its entry into effect for Malaysian group of companies on 31 May 2024 ("Effective Date"). In that regard, it replaces the previous ABC Manual. Any misconduct committed before the Effective Date of this ABC Manual will be dealt with under the previous ABC Manual (or other applicable policies and terms and conditions of service) in effect for your company at the time of the misconduct.

If there is any conflict between the law and the rule or policy set out in this ABC Manual, you should comply with the law. However, if there is any conflict between the local custom or policy with this ABC Manual, you are called upon to comply with this ABC Manual. If you perceive that a provision of this ABC Manual conflicts with the law in your jurisdiction, you should consult with your HoD, Talent, the LCD, or your Gentari contact person (as the case may be) rather than disregard this ABC Manual without consultation.

This ABC Manual does not identify or set out every law, policy or procedure that may apply to you in the performance of your role. You are responsible for informing yourself concerning all laws and other Gentari policies and procedures that apply to you as a result of your role with Gentari. This ABC Manual does not constitute legal advice.

This ABC Manual does not and does not seek to address every situation you may encounter in the course of your employment and in conducting business with Gentari. Explanatory statements or examples set out under this ABC Manual may or may not be applicable to your situation / relationship / arrangement with Gentari and act to serve as guidance only. This ABC Manual is not a substitute of your own duty, responsibility, and accountability to comply with all laws applicable to you or your business, nor a substitute of your good judgment in exercising discretion and making business decisions.

Gentari reserves the right to modify, revise, cancel or waive any policy, procedure or condition without notice and without revision of the ABC Manual. Moreover, the provisions of the ABC Manual may be modified by Gentari to adapt them to local laws and conditions.

## 1.2 Definitions

References to “you” in this ABC Manual refer to any person to whom this ABC Manual applies. Where more specific references are used (such as “employee”), the more specific reference is intended.

For purposes of this ABC Manual, the following terms are defined:

- a) “family/household” includes your spouse(s), children (including step-children and adopted children), parents, step-parents, siblings, step-siblings, grandparents, grandchildren, in-laws, uncles, aunts, nieces, nephews, and first cousins, as well as other persons who are members of your household.
- b) “employee” means any person who is in the employment of Gentari including but not limited to executives, non-executives, secretaries, secondees and individuals on direct hire.
- c) “Gentari” or “Company” means Gentari Sdn Bhd (Gentari) and its subsidiaries and controlled companies. The expression “Gentari” or “Company” is used for convenience where references are made to Gentari companies in general. The companies in which Gentari has direct or indirect shareholding are distinct legal entities.
- d) “Third Parties” refer to both individuals and corporate entities including but not limited to director, officer, employee, agent, consultant, nominee, representative, licensee, adviser, sub-contractors, any service provider engaged to provide goods and/or services for, jointly with or on behalf of Gentari or a counterparty in a business transaction with Gentari.
- e) “Gentari contact person” means Gentari’s focal that can be contacted by any third-party having business dealing with Gentari.
- f) “Gift” includes but is not limited to money, movable or immovable property, vehicles, free fares, stocks, lottery tickets, travel facilities, entertainment, services, club memberships, any form of discount or commission, hampers, jewelry, ornaments, any gifts, souvenirs, other forms of gratification or anything of value.



# Part 2: Gifts, Entertainment and Corporate Hospitality

## 2.1 "No Gift" Policy

Gentari has adopted a "No Gift" Policy whereby, subject only to certain narrow exceptions, Gentari employees and directors (executive and non-executive), family members or agents acting for or on behalf of Gentari employees, directors or their family members and other associated persons are prohibited from, directly or indirectly, receiving or providing gifts.

Employees, directors and other associated persons shall avoid conflict of interest or the appearance of conflict of interest for either party in on-going or potential business dealings between Gentari and external parties as a gift can be seen as a bribe that may tarnish Gentari's reputation or be in violation of anti-bribery and corruption laws.

As set out in the Gentari Code of Conduct and Business Ethics (CoBE), a conflict of interest arises in a situation in which an individual is in a position to take advantage of his or her role in Gentari for his or her personal benefit, including the benefit of his or her family/ household and friends. This would undermine the duties of good faith, fidelity, diligence and integrity as expected by Gentari from its employees and directors in the performance of their duties and obligations.

It is the responsibility of employees and directors to inform external parties involved in any business dealings with Gentari that the Company practices a "No Gift Policy" and to request the external party's understanding for and adherence with this policy.

## "No Gift" Policy

Third Party Employee



*Gentari employees and directors and other associated persons are prohibited from, directly or indirectly, giving or receiving gifts to avoid conflict of interest or the appearance of conflict of interest.*

## 1. Receiving Gifts

The Company is very much aware that the exchange of gifts can be a very delicate matter where, in certain cultures or situations, gift giving is a central part of business etiquette. Despite acknowledging Gentari' "No Gift Policy", some external parties may still insist on providing gifts to Gentari employees, directors and/or their family members and other associated persons in certain situations which do not fall within the general exceptions.

Although the general principle is to immediately refuse or return such gifts, accepting a gift on behalf of Gentari is allowed only in very limited circumstances, whereby refusing the gift is likely to seriously offend and may sever Gentari's business relationship with the Third Party. However, in no circumstances may an employee, director or his/ her family/ household members and other associated persons accept gifts in the form of cash or cash equivalent.

In these limited circumstances, employees are expected to immediately record the gift in the Gentari specified declaration platform or any other form as provided by your Talent Department for submission to your HoD/ Corporate Division/ Business Division/ OPU (minimum GM level) who will then decide whether to approve the acceptance of the gift or require it to be returned. Directors should inform the Company Secretary, as soon as reasonably practicable, to seek his/ her advice when faced with a similar situation.

Even if it may appear disrespectful to refuse a gift from an external party, nevertheless, if there is a conflict of interest situation (e.g. bidding is in progress and the company that gave the gift is one of the bidders) then clearly the HoD / Talent Department/ LCD cannot approve the acceptance of said gift (in the case of directors, the Company Secretary would advise the same). In this situation, **the gift must be politely returned with a note of explanation about the Company's "No Gift" policy.**

In the event the HoD/ Corporate Division/ Business Division/ OPU approves the acceptance of the gift, he/she must also determine the treatment of the gift whether to:

- Donate the gift to charity; or
- Hold it for departmental display; or
- Share with other employees in the department; or
- Permit it to be retained by the employee.

In determining the above, HoD/ Corporate Division/ Business Division/ OPU are expected to exercise proper care and judgment in each case, taking into account pertinent circumstances including the character of the gift, its purpose, the position/ seniority of the person(s) providing the gift, the business context, reciprocity, applicable laws and cultural norms.



## Did You Know?

There are certain types of gifts which are never permissible and Gentari employees, directors and other associated persons shall immediately refuse if it involves the following:

- Any gift of cash or cash equivalent. Cash equivalent could be in the form of vouchers, discounts, coupons, shares and commission etc.
- Any gifts involving parties engaged in a tender or competitive bidding exercise.
- Any gifts that come with a direct/ indirect suggestion, hint, understanding or implication that in return for the gift, some expected or desirable outcome is required ("quid pro quo").
- Any gift that would be illegal or in breach of local or foreign bribery and corruption laws.

## 2. Providing Gifts

Generally, employees are not allowed to provide gifts to third parties with the exception of the Group CEO and any other officers identified in the gift and entertainment policy of the respective jurisdictions.

## 3. Exeptions To The "No Gift" Policy

- a) Although generally Gentari practices a "No Gift" Policy, there are certain exceptions to the general rule whereby the receiving and provision of gifts are permitted in the following situations:
- Exchange of gifts at company-to-company level (e.g., gifts exchanged between companies as part of an official company visit/courtesy call and thereafter the said gift is treated as company property);
  - Gifts from company to external institutions or individuals in relation to the company's official functions, events and celebrations (e.g. commemorative gifts or door gifts offered to all guests attending the event);
  - Gifts from Gentari to employees and directors and/or their family members and other associated persons in relation to an internal or externally recognised Company function, event and celebration (e.g. in recognition of an employee's/director's and other associated person's service to the Company);
  - Token gifts of nominal value normally bearing the Gentari or company's logo (e.g.t-shirts, pens, diaries, calendars and other small promotional items) or that are given out equally to members of the public, delegates, customers, partners and key stakeholders attending events such as conferences, exhibitions, trainings, trade shows etc. and deemed as part of the company's brand building or promotional activities; and
  - Gifts to external parties who have no business dealings with Gentari (e.g. monetary gifts or gifts in-kind to charitable organisations).

- b) Even in the above exceptional circumstances, employees and directors and other associated persons are expected to exercise proper judgment in handling gift activities and behave in a manner consistent with the general principles set out in
- Conscientiously maintain the highest degree of integrity.
  - Always exercise proper care and judgment.
  - Avoid conflicts of interest.
  - Refrain from taking advantage of your position or exercising your authority to further your own personal interest at the expense of Gentari.
  - Comply with applicable laws, regulations and Gentari policies and procedures.

#### 4. Providing Entertainment

Gentari recognises that providing modest entertainment is a legitimate way of building business relationships and as such a common practice within the business environment to foster good business relationships with external clients. As such, eligible employees are allowed to entertain external clients through a reasonable act of hospitality as part of business networking as well as a measure of goodwill towards the recipients.

In some countries, the act of hospitality through entertainment is a central part of business etiquette. However, this may not necessarily be the case in every country or in all circumstances as it may create a negative perception if observed or known by others despite selfless motives behind the entertainment provided.

Employees, directors and other associated persons should always bear in mind that this is an area where perception is often regarded as more important than facts and therefore you should always exercise proper care and judgment when providing entertainment to third parties especially when it involves Public Officials to ensure compliance with local anti-bribery and corruption laws.

Employees, directors and other associated persons are strictly prohibited from providing or offering to provide entertainment with a view to improperly cause undue influence on any party in exchange for some future benefit or result. Any acts of this nature, whether provided directly or indirectly through an intermediary, may be construed as an act of bribery and contrary to the general values and principles of the CoBE.

You are required to comply with the policies and procedures of your Talent Department, and maintain expenses within the limits of your entitlement, when carrying out entertainment activities.

As set forth in Part 2.2, Section 2.2.6 of the CoBE, any entertainment activities that would involve Public Officials shall require the prior approval of HoD / Talent Department in consultation with LCD.

Specific rules governing employees' conduct when dealing with Public Officials are set out in greater detail in Part 3 of this ABC Manual. Directors (executive and non-executive) are also expected to abide by the same rules.

## 5. Receiving Entertainment

Gentari recognises that the occasional acceptance of a reasonable and modest level of entertainment provided by third parties in the normal course of business is a legitimate way to network and build good business relationships.

However, it is important for employees and directors to exercise proper care and judgment before accepting entertainment offered or provided by a third party. This is not only to safeguard the Company's reputation, but also to protect employees and directors from allegations of impropriety or undue influence.

You are required to comply with the policies and procedures of your Talent Department in relation to receiving entertainment from third parties.

As set forth in Part 2.2, Section 2.2.5, paragraph 2 of the CoBE, in no event, however, may you or any of your family/household members accept entertainment in exchange for an exercise of non-exercise of your Gentari authority or otherwise to the detriment of Gentari.

In these limited circumstances, employees are expected to seek the approval of your superior before accepting the entertainment. Directors should inform the Company Secretary, as soon as reasonably practicable, to seek his/her advice when faced with a similar situation.



## Did You Know?

There are certain types of entertainment activities which are never permissible, and we should immediately refuse if it involves the following:

- Any entertainment that comes with a direct/indirect suggestion, hint, understanding or implication that in return for the entertainment provided some expected or desirable outcome is required (“quid pro quo”).
- Any entertainment activities that would be illegal or in breach of local or foreign bribery laws.
- Any entertainment activities that would be perceived as extravagant, excessive or may adversely affect the reputation of Gentari.
- Any entertainment activity that is sexually oriented or may otherwise tarnish the reputation of Gentari.



## 6. Corporate Hospitality

Corporate hospitality is generally defined as “corporate events or activities organised by an organisation which involves the entertainment of employees and third parties for the benefit of that organisation”. Third parties may include customers, potential customers, contractors, external companies and any other stakeholders with whom a business relationship, whether current, prospective or historic exists.

Corporate Hospitality covers corporate events and activities including but not limited to sporting events, tournaments, conferences, gala dinners or concerts.

Corporate hospitality is recognised as a legitimate way to network and build goodwill in business relationships. However, there is a fine line between what is considered to be legitimate against illegitimate forms of corporate hospitality. The question is whether there is any intention to influence or be perceived to influence the improper outcome of a business decision by providing the corporate hospitality.

Corporate hospitality would be illegitimate in the following situations:

- If it provides an advantage to another person if offered; or
- If it is given with the intention of inducing the person to perform a relevant function improperly; or
- If there is knowledge that acceptance of the advantage would in itself be improper performance.

Transparency International has advocated corporate hospitality arrangements/activities should conform to the following basic principles:

- Transparency, in that all corporate hospitality is reported and written approval is obtained, all records of which are properly kept;
- Proportionality i.e. the corporate hospitality must not be too excessive. In addition, the corporate hospitality must commensurate with the recipient’s official capacity and not provided in his/her personal capacity;
- Reasonableness in ensuring that the corporate hospitality is not excessive; and
- Bona fide, where the intention to offer and/or provide the corporate hospitality is done with good and legal intentions.

## 7. Providing Corporate Hospitality

Gentari recognises that providing corporate hospitality to its stakeholders be it through corporate events, sporting events or other public events, is a legitimate way to network and build goodwill in business relationships.

It is customary for Gentari to issue complimentary invitations in the form of passes, tickets or invitations to third parties for events organized or sponsored by Gentari, its Group Companies as well as events organised or sponsored by external organisations.

The following are some of the examples of Gentari providing corporate hospitality:

- any events sponsored or organised by Gentari;
- any events organised by external organisations for the benefit of that organisation or charitable events.

While providing corporate hospitality is a reflection of Gentari's courtesy and goodwill, the respective Heads of Department/Division must exercise proper care to protect the Company's reputation against any allegations of impropriety or the perception of bribery especially when the arrangements could influence or be perceived to influence the outcome of a business decision and are not reasonable and bona fide expenditures.

There should also be explicit, clear and internally transparent criteria to determine the selection of guests to be invited to a Gentari corporate hospitality event. Reasonable due diligence should be exercised, particularly when the arrangements involve Public Officials.

There are various local and international anti-bribery and corruption laws that impose strict restrictions on the value and level of entertainment and corporate hospitality to be accorded to third parties, particularly when it is offered to Government or Public Officials.

Gentari is committed to comply with applicable laws governing the provision of corporate hospitality to third parties, especially when it involves Public Officials, and therefore expect employees to undertake the following:

- to publicise and make clear the Company's policy on providing and receiving corporate hospitality;
- to obtain all necessary approvals for the issuance of complimentary tickets or passes to corporate hospitality events in accordance with the Gentari RAPID;
- to expressly notify the recipients in writing that all complimentary tickets or passes are NON-TRANSFERABLE (e.g. the terms and conditions for use to be printed on the tickets, passes or invitations). In the event that the recipients are unable to attend, he/she is expected to return the tickets or passes to Gentari.

The unauthorised transfer of tickets or passes to persons other than the named recipient may signify to others that the invitation was extended to the recipient in his/her personal capacity.

All expenses incurred to provide the corporate hospitality must be properly documented, receipted and recorded in the Company's records.

## 8. Receiving Corporate Hospitality

As a general principle, Gentari strictly prohibits employees, directors and other associated persons from soliciting corporate hospitality nor are they allowed to accept hospitality that is excessive, inappropriate, illegal or given in response to, in anticipation of, or to influence a favourable business decision, particularly from parties engaged in a tender or competitive bidding exercise (for e.g. contractors, vendors, suppliers etc.).

Notwithstanding the above, Gentari recognises that the occasional acceptance of an appropriate level of hospitality given in the normal course of business is usually a legitimate contribution to building good business relationships. However, it is important for employees, directors and other associated persons to exercise proper care and judgement before accepting the hospitality. This is not only to safeguard the Company's reputation, but also to protect employees and directors from allegations of impropriety or undue influence.

If you have any doubts on the appropriateness of a corporate hospitality offered by an external party for e.g. a contractor or supplier, you should either decline the offer or consult your HoD, Talent Department, the LCD, or your Gentari contact person. In the case of directors (executive and non- executive), you should seek the advice of your respective Company Secretary.



## Did You Know?

There are certain types of corporate hospitality activities which are never permissible, and we should immediately refuse if it involves the following:

- Corporate hospitality offered by parties currently engaged in a Gentari tender or competitive bidding exercise.
- Corporate hospitality offered that comes with a direct/indirect suggestion, hint, understanding or implication that in return for the corporate hospitality provided some expected or desirable outcome is required ("quid pro quo").
- Any corporate hospitality activities that would be illegal or in breach of local or foreign anti- bribery & corruption laws.
- Corporate hospitality which is excessive or may adversely affect the reputation of Gentari.
- Any corporate hospitality activities that are sexually oriented or may otherwise tarnish the reputation of Gentari.

# Part 3: Dealing with Public Officials

## 3.1 Dealing With Public Officials

A 'Public or Government Official' is defined in Part 2.2 Section 2.2.7, paragraph 8 of the CoBE which includes, without limitation, public or government official, any person having public official functions or acting in a public official capacity, candidates for public office, officials of any political party, and officials of state-owned enterprises other than Gentari.

Caution must be exercised when dealing with Public Officials as the laws of bribery and corruption in some countries are more stringent and provides for stricter punishments. Providing gifts, entertainment or corporate hospitality to Public Officials or their family/household members is generally considered a 'red flag' situation in most jurisdictions.

As stated in Part 2.2, Section 2.2.7, paragraph 3 of the CoBE, you are prohibited from paying for non-business travel and hospitality for any Government Official or his/her family/household members without permission from your HoD or the head of your operating unit in consultation with your LCD. Other Gentari policies and procedures on gifts, entertainment and corporate hospitality must also be abided by, copies of which can be obtained from your Talent Department.

If approval is obtained for you to provide gifts, entertainment or corporate hospitality to Public Officials, you must ensure that the gift, entertainment or corporate hospitality is not excessive, and must commensurate with the official designation of the Public Officials and not his personal capacity. You must also be aware of local laws governing the activity and to ensure compliance. You should seek guidance from your Talent Department or the LCD prior to providing any gifts, entertainment or corporate hospitality to Public Officials.

## 3.2 Public Officials in Other Jurisdiction

Under anti-bribery and corruption laws in some jurisdictions, Gentari employees may be considered Public Officials because Gentari is state-owned.



## Did You Know?

- We are prohibited from circumventing any laws or policies with regards to gifts and entertainment, even if it means that Gentari might lose out on business opportunities as a result.
- We must always be mindful of maintaining professionalism, and always keep abreast of changes to the local laws and company policies.
- We must ensure to not entertain or approve any requests by the Public Official to transfer the gift or entertainment to any third parties as this may be perceived as bribery.
- We are prohibited from providing gifts, entertainment or hospitality that are illegal or unduly dangerous, indecent, sexually oriented or disrespectful.
- We must not act on our own accord when providing gifts and/or entertainment to Public Officials and always consult your HoD, Head of OPU or the LCD.
- We are prohibited to conceal, alter, destroy, or otherwise modify any documentation that relates to entertainment or corporate hospitality accorded to Public Officials. All documentations (including invoices and receipts) must be properly recorded and kept at all times.

# Part 4: Sponsorships and Donations

As a responsible corporate citizen, Gentari is committed to contributing to the well-being of the people and nation in the countries where it operates. It is however important that all sponsorships and donations are made in accordance with Gentari policies and receive prior authorisation by Gentari Management or the Board.

## 4.1 Sponsorships and Donations

As set out in the CoBE, employees must ensure that all sponsorships and donations are not used as a subterfuge for bribery or used to circumvent or avoid any of the provisions of the CoBE, including in particular, the prohibition on bribery.

Gentari needs to be certain that all sponsorship and donations to any organization, charity, or beneficiary are not disguised illegal payments to Government Officials, and must ensure that the organization, charity or beneficiary does not act as a conduit to fund illegal activities in violation of anti-money laundering, anti-terrorism and other applicable laws.

In accordance with Gentari's commitment to contribute to the community coupled with its values of integrity and transparency, all sponsorships and donations must comply with the following:

- ensure such contributions are allowed by applicable laws;
- obtain all the necessary internal and external authorisations;
- be made to well established entities having an adequate organisational structure to guarantee proper administration of the funds;
- be accurately stated in the company's accounting books and records; and
- not to be used as a means to cover up an undue payment or bribery.

Examples of red flags to look out for are as follows:

- The proposed recipient/ organisation has affiliations with a Public Official or their relatives are involved;
- The contribution is made on behalf of a Public Official;
- There is a risk of a perceived improper advantage for Gentari in providing the sponsorship;
- There is a risk of a perceived improper advantage for external third party in receiving the sponsorship;
- The proposed recipient is based in a high risk country, the request comes from or involves a high risk country or the activity takes place in a high risk country; and
- The sponsorship or donation requires exchange of significant benefits that may be perceived as a bribe or unfair treatment.

Gentari requires employees to use good judgment and common sense in assessing the requests. When in doubt, employees should seek further advice from the LCD or escalate the matter to the Marketing & Strategic Communications Department to determine the authenticity of such requests.



## 1. Due Diligence Checklist

Before making a commitment to a SIA activity, sponsorship or donation requested by external stakeholders, you must first conduct proper due diligence to ensure that the requests are legitimate and that any red flags raised are resolved prior to committing the funds.

The request is evaluated against Gentari's Guidelines on SIA, Sponsorships and Donations and meets the following criteria:

- The request does not fall under the list of activities which Gentari does not support or contribute to (refer to the **Marketing & Strategic Communications Department** for more information);
- There is no risk of a perceived improper advantage for Gentari;
- The proposed recipient is a legitimate organisation and proper due diligence are made/ background checks; and
- The proposed recipient does not have affiliations with a Public Official.

If the request meets the above requirements and it is reasonably ascertained to be legitimate in nature, you can proceed to prepare a recommendation/memorandum seeking Management's approval as per the RAPID.

If the request comes from a high risk country (countries perceived to have high levels of corruption), or the proposed beneficiary is based in a high risk country, or the activity takes place in a high risk country or the proposed recipient is government owned or if a Government Official or their relative is involved and it is reasonably expected that a Gentari subsidiary may have business that could be influenced by that Government Official or the Government Official's agency, ministry or department, a memorandum must be sent to the Marketing & Strategic Communications Department for review as to whether or not the proposed investment/sponsorship or donation should proceed and if deemed necessary, the LCD should be consulted to ensure compliance with anti-bribery and corruption laws.



## Did You Know?

- We must not commit to provide any funds without first undergoing the proper processes and procedures to evaluate the legitimacy of the request.
- We must not circumvent any guidelines, rules or procedures put in place by making charitable contributions as a camouflage for illegal payments.
- We must not conceal, alter, destroy or otherwise modify any relevant information, which in the normal course of business, may raise potential red flags that would require additional investigation, particularly if it involves Public Officials. If you are unsure or have any concerns, please consult your HoD or Head of OPU, your Talent Department or the LCD. If the matter is still unresolved, ensure to escalate the matter further to the Marketing & Strategic Communications Department.

## 4.2 Education Sponsorships

Gentari may develop a sponsorship programme with the objective to provide educational opportunities to deserving students to enable them to realize their potential and to contribute to the growth of Gentari and the nation. The awarding of scholarships should be based on strict guidelines and due diligence to ensure that only the most qualified and deserving students receive the scholarship award. This is crucial to ensure that no element of corruption is involved in the giving out of scholarships.

The selection of sponsorship recipients should be based on approved criteria such as academic qualifications and assessment results. The process of selection should be transparent and the reasons for selection should be properly recorded.

If the sponsorships are to be awarded to foreign Public Officials or persons associated with foreign Public Officials caution must be exercised to ensure that the awarding of sponsorship would not violate any local laws and must be in compliance with the approved Gentari sponsorship policy and procedures.

# Part 5: Political Contributions

## 5.1 Political Contributions

Gentari and employees acting on behalf of Gentari are prohibited from making or offering to make any monetary or in-kind political contributions to political parties, political party officials or candidates for political office, politically linked organization, political campaigns, or any person or entity acting on behalf of the foregoing.

Payments to a government entity such as payments to a host country's federal treasury, as required by contract or law, are not prohibited, so long as they are made with due care to the government entity and not to any individual official.

The Company encourages employees to participate in the political election process by voting. Employees may choose to make personal political contributions, as appropriate within the limits established by law but under no circumstances should they make any representation that they are doing so on behalf of or with the support of Gentari. Under no circumstances, however, will any employee be compensated or reimbursed in any way by the Company for a personal political contribution.

Furthermore, charitable donations may not be used as subterfuge for prohibited political payments or to camouflage bribery.

Notwithstanding the foregoing, it is Gentari's policy to engage and communicate its views and position on issues of public interest that have an important impact on the Company.



## Did You Know?

- We are prohibited from using our position with Gentari to try to influence any other person (**whether or not employed by Gentari**) to make political contributions or to support politicians or their parties.

# Part 6: Facilitation Payment

## 6.1 Prohibition on Facilitation Payments

“Facilitation payment” is defined in Part 2.2, Section 2.2.2 of the CoBE as payments made to secure or expedite the performance by a person performing a routine or administrative duty or function. Offering, promising or requesting facilitation payments is just as prohibited as actually paying or receiving facilitation payments. Facilitation payments need not involve cash or other financial asset; it can be any sort of advantage with the intention to influence them in their duties.

Gentari prohibits accepting or obtaining, either directly or indirectly, facilitation payments from any person for the benefit of the employee himself or for any other person who is subject to the CoBE. The reason underlying this prohibition is that facilitation payment is seen as a form of bribery and corruption. This prohibition is clearly laid out in Part 2.2, Section 2.2.2 of the CoBE.

All persons subject to the CoBE must not offer, promise, give, request, accept or receive anything which might reasonably be regarded as a facilitation payment. If you receive a request or if you are offered facilitation payments, you must report it to your HoD/ Corporate Division/ Business Division/ OPU.

## 6.2 Exception to Making Facilitation Payments

However, there are certain situations or circumstances where you are faced with having to make facilitation payments in order to protect your life, limb or liberty. In dangerous situations like this, you are allowed to make payments but you must immediately report it to your HoD/ Corporate Division/ Business Division/ OPU and the LCD. Making facilitation payments in such a situation, is the only exception which can be used as a defence when faced with allegations of bribery and corruption.

# Part 7: Money Laundering

## 7.1 Money Laundering

Part 2.2, Section 2.2.8 of the CoBE defines money laundering as occurring when the criminal origin or nature of money or assets is hidden in legitimate business dealings or when legitimate funds are used to support criminal activities, including financing terrorism.

Gentari strongly objects to practices related to money laundering, including dealing in the proceeds of criminal activities.

Money laundering is a very serious crime and the laws governing this type of crime can have extra territorial effect, i.e. the application of the law is extended beyond local borders. The penalties for breaching anti- money laundering legislation are severe and can include extradition and incarceration in foreign jurisdictions.

To avoid violating anti-money laundering laws, employees are expected to always conduct counterparty due diligence to understand the business and background of Gentari's prospective business counterparties and to determine the origin and destination of money, property and services.

Counterparty means any party that Gentari is currently in a relationship with or intends to do business with in the future, either on a regular or once-off basis. Counterparties include but are not limited to customers, contractors, suppliers, consultants, agents, Joint Venture (JV) partners and any other business partners

A number of initiatives can be taken by the Company to strengthen anti-money laundering governance, they include the following:

- Adequate training and compliance programs should be conducted to ensure understanding and strict compliance to any internal anti-money laundering policies.
- Employees frequently involved in decision making process concerning counterparties particularly in matters on financial transactions should be properly acquainted with the applicable laws and regulations related to money laundering.
- Employees should be attentive to and report suspicious behaviour by customers, consultants and business partners using proper reporting channels and in-house experts on anti-money laundering should always be consulted.
- Convoluted payment arrangements such as payment in cash, payment to a third party, payment to account in other countries or upfront payment should be avoided.
- Periodic audits should be conducted and a process should be developed to follow all available accounting, record-keeping and financial reporting requirements applicable to cash and payments in connection with other transactions and contracts.



# Part 8: Dealing with Third Parties

## 8.1 Dealing with Third Parties

Gentari's dealings with third parties, which include contractors, suppliers, agents, consultants, JV partners, introducers/government intermediaries etc., must be carried out in compliance with all relevant laws and consistent with the values and principles of the CoBE. As part of this commitment, all forms of bribery and corruption are unacceptable and will not be tolerated.

Gentari expects that all third parties acting for or on its behalf to share the Company's values and ethical standards as their actions can implicate Gentari legally and tarnish the Company's reputation. Therefore, where we engage third parties, such as contractors, agents, intermediaries or JV partners, we are obligated to conduct appropriate counterparty due diligence to understand the business and background of Gentari's prospective business counterparties before entering into any arrangements with them to ensure that we are dealing with counterparties that subscribe to acceptable standard of integrity in the conduct of their business.

To help ensure that we only do business with third parties that share Gentari standards of integrity, we must do the following:

- Conduct due diligence to assess the integrity of Gentari's prospective business counterparties. Do not enter into any business dealings with any third party reasonably suspected of engaging in bribery and improper business practices unless those suspicions are investigated and resolved.
- All third parties are made aware of the Gentari Code of Conduct and Business Ethics (CoBE) and Gentari ABC Manual and our expectations of them.
- Continue to be aware of and to periodically monitor third party performance and business practices to ensure ongoing compliance.

If at any point during the due diligence exercise or in the dealings with a third party, there are conflicts of interest or “red flags” are raised, these warrant further investigation and must be sufficiently addressed before the engagement of the third party can progress.

Examples of common “red flags” involving third parties include:

- The transaction involves a country known for a high incidence of corrupt payments.
- Family, business or other direct or indirect link/ connection with Government or Public Officials.
- A reference check reveals a flawed background or a reputation for getting “things done” regardless of the circumstances or suggests that for a certain amount of money, he can fix the problem.
- Objection to anti-bribery representations and warranties in commercial agreements or negative response when told of such requirements.
- Convoluted payment arrangements such as payment in cash, payment to a third party or to accounts in other countries or requests for upfront payment for expenses or other fees.
- The third party requires that his/her identity not be disclosed as part of the business transaction.
- Inadequate credentials for the nature of the engagement or lack of an office or an established place of business.

Gentari requires its employees to use good judgment and common sense in assessing the integrity and ethical business practices of third parties and have provided the above as a guideline.

Employees should seek advice from the LCD whenever particular questions arise relating to third parties that the Company has appointed or is considering appointing.

## 8.2 Dealing with Contractors and Suppliers

In line with the general principles of the CoBE, Gentari is committed to uphold the highest standard of ethics and integrity in all aspects of its procurement activities.

Gentari OPUs should avoid dealing with any contractors or suppliers known or reasonably suspected of corrupt practices or known or reasonably suspected to pay bribes.

Gentari OPUs must ensure that all procurement activities are in line with the procurement policies and procedures that are applicable in your jurisdiction, which include:

- Due diligence of contractors and suppliers are undertaken before they are registered/ licensed with Gentari.
- Contractors and Suppliers are made aware of and understand the CoBE and that they will comply accordingly.
- All commercial contracts and Invitations to Bid (ITBs) incorporate the provisions relating to business conduct, conflict of interest and fighting corruption and unethical practices.
- In Malaysia, the general terms and conditions incorporate the provisions relating to business conduct, conflict of interest and fighting corruption and unethical practices.
- All commercial contracts with major contractors and suppliers to incorporate a provision where Gentari retains the right to audit third party compliance with the CoBE and Gentari ABC Manual provisions.

Gentari OPUs must conduct due diligence on prospective contractors and suppliers to confirm whether or not these external parties have in place anti-bribery programmes and that they will not engage in any improper practices.

Screening should be conducted on the company, its directors and top management and this can be done through the due diligence process and procedures as established in your jurisdiction. The scope and extent of the due diligence required will vary depending upon the circumstances of each proposed transaction.

Gentari OPUs should also monitor significant contractors and suppliers as part of their regular review of the performance of the third party. Gentari has the right to terminate their services in the event that these third party pay bribes or act in a manner which is inconsistent with the CoBE and ABC Manual.

If any red flags are raised, these issues must be resolved. If it is not possible then the company must be barred from being on the list of registered or licensed contractors/suppliers and/or disqualified from participating in any Gentari tender exercise. For further guidance on the implementation of the ABC Manual and the due diligence process applicable to contractors and suppliers as set out under Gentari Third Party Risk Management, please consult your respective Procurement Department and LCD.

### **8.3 Due Diligence Checklist For Contractors and Suppliers**

Gentari and its Group Companies, the procurement function must follow the following procedures when dealing with Contractors and Suppliers:

- Perform a risk assessment using a risk-based approach;
- Undertake due diligence on the third party depending on the level established by the risk analysis;
- Preparing and maintaining appropriate written documentation of the due diligence and risk assessment performed.

### **8.4 Mergers, Acquisitions and Investments**

Gentari must undertake due diligence in evaluating Mergers and Acquisition transactions and investments to ensure compliance with anti-bribery and corruption laws.

## 1. Due Diligence – Pre-Acquisition

- Anti-bribery due diligence is considered on a proportionate basis for all investments but on a risk-based approach, with the level of due diligence being proportionate to the investment and the perceived likelihood of risk of bribery.
- The level of anti-bribery due diligence for the transaction is commensurate with the bribery risks.
- Anti-bribery due diligence starts sufficiently early in the due diligence process to allow for adequate due diligence to be carried out and for the findings to influence the outcome of the negotiations or stimulate further review if necessary.
- The partners or board provide commitment and oversight to the due diligence reviews.
- Information gathered during the anti-bribery due diligence is passed on efficiently and effectively to the company's management once the investment has been made.

## 2. Due Diligence – Post Acquisition

- To conduct due diligence on a proportionate basis immediately after purchase to determine if there is any current bribery and if so, takes immediate remedial action.
- To ensure that the target company has or adopts an adequate anti-bribery and corruption programme equivalent to its own.
- Bribery detected through due diligence is reported to the authorities.



## Did You Know?

When conducting Anti-Bribery Due Diligence, we must consider the following:

- Has bribery taken place historically?
- Is it possible or likely that bribery is currently taking place?
- If so, how widespread is it likely to be?
- What is the commitment of the board and top management of the target company to countering bribery?
- Does the target company have in place an adequate anti-bribery programme to prevent bribery?
- What would the likely impact be if bribery, historical or current, were discovered after the transaction had completed?

## 8.5 Joint Venture Partners

In view of the possibility that Gentari may be held responsible for the illegal activities of its co-venturers, we need to ensure that JV in which Gentari has a controlling interest adopts the ABC Manual.

Where Gentari neither controls nor operates the JV or where Gentari holds a minority interest, we should:

- make reasonable efforts to influence the JV Partner to adopt the ABC Manual (or substantially equivalent standards and principles) and to comply with all applicable anti- bribery and corruption laws and to establish controls substantially similar to Gentari standards to prevent bribery;
- be alert to warning signs which may arise in the conduct of the business. Any such warning signs must be reported to the LCD and appropriate action to be taken; and
- require (or where this right does not formally exist, request) that the majority partner or JV entity to provide written representation of anti-bribery compliance on an annual basis.

# Part 9: Recruitment of Employees

## 9.1 Recruitment of Employees

Gentari, being a diversified business entity, provides equal opportunity for any qualified and competent individual to be employed by the company from various multicultural and multiracial background, sourced from both Gentari sponsorship programme and externally, local and internationally.

The recruitment of employees should be based on approved selection criteria to ensure that only the most qualified and suitable individuals are employed. This is crucial to ensure that no element of corruption is involved in the hiring of employees.

Subject to the requirements of applicable law, proper background checks should be conducted in order to ensure that the potential employee has not been convicted in any bribery or corruption cases nationally or internationally. More detailed background checks should be taken when hiring employees that would be responsible in management positions, as they would be tasked with decision-making obligations.

If you find or suspect that another person subject to this policy has violated or about to violate this policy or applicable law, whether deliberately or inadvertently, you must forthwith report the same, in writing, to your HoD/Corporate Division/Business Division/OPU or your Talent Department.



## Did You Know?

- Any candidate to be employed with family/household relationship to a Gentari staff or director would need to disclose the relationship, have it properly recorded and be made transparent.
- We should not conceal any information where there might be a conflict of interest. If you are unsure, please consult your HoD, Head of OPU, Talent Department or the LCD.



# Part 10: Gentari Whistleblowing Policy

## 10.1 Gentari Whistleblowing Policy

Gentari encourages openness and transparency in its commitment to the highest standard of integrity and accountability.

If you make a report or disclosure about any actual or perceived bribery or corruption in good faith, belief, without malicious intent, that a breach or violation as aforesaid may have occurred or may about to occur, you will be accorded protection of confidentiality, to the extent reasonably practicable, notwithstanding that, after investigation, it is shown that you were mistaken. In addition, employees who whistleblow internally will be also be protected against detrimental action for having made the disclosure, to the extent reasonably practicable.

If you wish to direct your concerns regarding a Gentari department/ unit or employee, contractors, sub-contractors, consultants, agents, representatives, or other service providers, in lieu of contacting your HoD, Talent Department, the LCD or Gentari contact person, you may also contact the following whistleblowing channel platforms:

- a) Online submission via <https://www.petronas.com/whistleblowing>
- b) Email to [whistle@petronas.com](mailto:whistle@petronas.com)
- c) In writing to P.O Box No 11646, Pejabat Pos Besar Kuala Lumpur

*\*Please also refer to our Whistleblowing Policy for further information.*

## 10.2 Procedural Matters

### 1. Consequences of A Breach

Adherence to this ABC Manual is critical to the smooth running of its business or enterprise and is for the common good of Gentari and its employees.

Any conduct which is not in accordance with the principles set out in this ABC Manual will be dealt according to Part IV of the CoBE and other applicable local laws.

### 2. How to Make a Report on any Breach

Any alleged or suspected improper conduct must be disclosed using the procedures provided for in the Gentari Whistleblowing Policy as adopted for your jurisdiction, a copy of which is available from your Talent Department.

### 3. Further Clarification

Should you require further clarification with regards to this ABC Manual, depending on the subject concerned, you should consult your HoD, Talent Department, the LCD or Gentari contact person.

You may also email your queries to [enquiries@gentari.com](mailto:enquiries@gentari.com).

### 4. Registering any Conflicts of Interests, Gifts and Corporate Hospitality

All conflicts of interests (potential or real) and matters related to giving or receiving gifts/ entertainment / corporate hospitality will be registered according to the policies and procedures of the respective Talent Department of the said Business or Operating Units. Please liaise with your Talent personnel for further information on the procedures for registration.



**For any queries  
on CoBE and ABC Manual,  
please contact us at:**

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