IJM PLANTATIONS BERHAD
Anti-Bribery and Corruption Policy

POLICY STATEMENT
IJM Plantations Berhad [Company No. 198501000955 (133399-A)] ("IJMPLT") 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
As part of the Company's commitment against all forms of bribery and corruption, the Company has established an anti-bribery and corruption system ("ABCS") to manage and consolidate various policies and processes in compliance with anti-bribery and corruption laws.

This anti-bribery and corruption policy ("Policy") forms part of the ABCS and aims to set out the parameters including the main principles, policies and guidelines, which the Company adopts in relation to anti-bribery and corruption.

2. Scope and Applicability
This Policy is applicable to all employees, including those who are full time, probationary, contract and temporary employees (collectively referred to as "Employees") as well as Directors of the Company. 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 this Policy.

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.
4. **Gifts, Hospitality and Entertainment**

This Policy 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 adversely tarnish the reputation of the Company.

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

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

(a) Any gift, hospitality or entertainment that is illegal or in breach of any laws, regulations or rules;

(b) Any gift, hospitality or entertainment offered to a Government 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) Any hospitality or entertainment that are sexually oriented;

(f) Any gift, hospitality or entertainment that is a "quid pro quo", i.e. something offered in return for something else such as business advantage; and

(g) Any gift, hospitality or entertainment that is 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 gift, hospitality and/or entertainment is offered or received. Any gift, hospitality or entertainment that may appear or be perceived as influencing or compromising the judgment or objectiveness of the recipient shall not be offered or received.

5. **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 Directors and Employees must make sure that donations and sponsorships are not used as a scheme to circumvent any prohibitions on bribery. All requests for donation and sponsorship must be made in writing and must be furnished with supporting documents before such requests are presented 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, or that is illegal or in breach of any applicable laws.

6. 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, and are always publicly disclosed. All political contributions require approval from the CEO.

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

7. Facilitation Payment and/or Extortion 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 asset, it may be in the form of any gratification with the intention to influence the recipients in carrying out their duties towards the payer’s advantage.

Facilitation payment usually occurs as a payment to a public official, public body or any person who has authority to grant certifications, licenses, permissions or permits, in order to secure or expedite such process.

"Extortion payment" is the demanding of a gratification, including payments and other benefits, 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 where a Director, an Employee or a Third Party may be forced to make a Facilitation and/or Extortion payment in order to protect his or her life, limb or liberty. In such situations, any payments made must be immediately reported to the Head of Division and the Compliance Officer.

8. Employees

The Company practices transparency and provides equal opportunity for any qualified and competent individual to be employed by the Company. As such, it is the Company's policy to conduct appropriate and adequate due diligence on all prospective employees, taking into consideration the risk profile of the vacant position/role.

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.
9. **Third Parties**

All Third Parties are expected to comply with this Policy, in line with the Company's commitment against all forms of bribery and corruption. It is the Company's policy to conduct appropriate and adequate due diligence on all Third Parties prior to entering into any formal arrangement.

Additionally, all Third Parties will be provided with the Code of Business Conduct for Third Parties and shall be required to comply with such code at all times during the subsistence of their contractual relationship with the Company.

10. **Whistleblowing**

All Employees, Directors, as well as Third Parties are encouraged to report any real and/or suspected bribery and corruption transactions. It is the Company's policy that all reports, complaints or disclosure made shall be kept strictly confidential. Anyone who makes a report, complaint or disclosure in good faith shall be protected from any retaliation and discrimination, regardless of the investigation outcome.

The provision, protection and procedure of the whistleblowing policy and mechanism can be found in the Whistleblowing Policy at [www.ijmplantations.com](http://www.ijmplantations.com).

11. **Non-Compliance and Investigations**

The Company treats any non-compliance and/or violations of this Policy and all applicable laws seriously. Any Employees or Directors found or reported to be non-compliant or in violation of this Policy 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 in criminal nature to authorities.