1. **Introduction**

IJM Plantations Berhad ("IJMPLT") 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 authorization 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 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 conflict of interest 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-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-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 authorizing anyone to provide any Gratification to a Government Official or any private individual or entity for the purpose of obtaining or retaining any improper advantage. "Gratification" and "Government Official" are defined in APPENDIX 1.

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

(a) are compliant with all applicable laws and regulations in all interactions and dealings with Government 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 authorize or tolerate any business practice that does not comply with this Code and/or all applicable anti-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-corruption laws in any way, the Third Parties make the appropriate practice adjustments to ensure compliance.
The Company takes any violation of anti-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.ijmplantations.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 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 hospitality and entertainment provided or received that would be perceived as lavish or excessive or may adversely tarnish the reputation of the Company; and
(g) 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
(h) 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 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 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 Chief Executive Officer & Managing Director (“CEO&MD”) or the Executive Director of the Company or the CEO&MD of IJM Corporation Berhad (“IJM”), the holding company.

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, 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, and are always publicly disclosed. All request for political contributions through Third Parties require approval from the CEO&MD of IJM.

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 advantages 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 them in 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, licenses, 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 circumstance where you may be forced to make a facilitation and/or extortion payment in order to protect your life, limb or liberty. In such situations, any payments made must be immediately reported to the Company's Compliance Officer.
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, such Third Party must immediately report 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 conduct can be found in the Company's Whistleblowing Policy, which is available on [www.ijmplantations.com](http://www.ijmplantations.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);

"Government 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 organization 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 organization;

(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 Government Officials if the Third-Party or their Personnel’s interactions with them are intended or have the effect of conferring Gratification on a Government Official.