



**HSS ENGINEERS BERHAD**  
Registration No. 201501003232 (1128564-U)

### **Gift, Hospitality and Donation Policy**

The Board of Directors of (“**the Board**”) of HSS Engineers Berhad (“**the Company**” or “**HEB**”) has adopted this Gift, Hospitality and Donation Policy (“**this Policy**”) which is intended for the Company, its subsidiaries and associate companies (collectively referred to as “**the Group**”).

The Group is committed to conducting business transparently, honestly and with integrity. Hence, it is important that the Group conducts its business in accordance with applicable anti-bribery laws and anti-corruption laws.

Although the Group does not prohibit giving and receiving gifts and hospitality and the provision of donations, these must not be done with the intention of influencing decisions or gives to risks of perceived improper advantage to the Group and/or used as a scheme to conceal bribery.

This Policy is to be read in conjunction with the Group’s

- Anti-Bribery Policy;
- Whistle-Blower Policy;
- Board Charter;
- Code of Conduct and Code of Ethics of Directors;
- Terms of Reference of Board Committees of the Company; and
- Applicable internal processes and procedures of the Group.

This Policy applies to all directors and employees (permanent, contract, probationary and temporary) of the Group.

### **General Principles**

The giving and receiving any gifts and hospitality, and the provision of donations (including scholarships and Corporate Social Responsibility’s (“**CSR**”) initiatives) must comply with the following General Principles:

- (a) absence of intention to influence actions or decisions or judgment;
- (b) no expectation of any specific favour or improper advantages;
- (c) not create any conflict of interest;
- (d) must be performed in an open and transparent manner;
- (e) do not involve any corrupt or criminal intent or any other intention that might lead to a breach of this Policy and any other policy and procedure of the Group;
- (f) not in violation of any applicable laws and regulations, including those related to bribery; and
- (g) subject to compliance with applicable internal processes /procedures.

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### **Gifts and Hospitality**

In addition to the above General Principles, the following conditions must be fulfilled in respect of giving and receiving gifts and hospitality:

- (a) not in the form of cash or cash equivalent;
- (b) no recurring pattern which can be regarded as an indicator of inappropriate influence;
- (c) must not coincide with contract negotiations or decisions / assessments by recipient or during tender / procurement exercise;
- (d) the value and nature must be within general ethical boundaries (i.e. not lavish), and not unjustifiable or overly frequent; and
- (e) the value is not in excess of the authorised limit as prescribed within the applicable internal process / procedure.

Any gifts or hospitality or donations with a value in excess of the authorised limits will require approval in accordance with applicable internal process / procedure.

### **Donations (including sponsorships and CSR initiatives)**

Donations must:

- (a) not be in any form of contribution to any political parties, political party officials or candidates for political office;
- (b) be made only to beneficiaries that are licensed under the applicable laws / regulations and legitimate organisations which are legally permitted to receive public donations.

### **Government Officials**

Directors and employees in liaising with government officials need to be aware of the special status of government officials and there are governing principles / policies / process which regulates the giving and acceptance of gifts, hospitality and donations by government officials and those related to them.

Directors and employees of the Group must use its best endeavour to ensure that the Group is not in violation of any such principles / policies / process governing government officials.

### **Raising a Concern and Sanction**

Any director or employees of the Group, who knows of, or suspects, a violation of this Policy, is encouraged to whistle-blow or report the concerns without fear and reprisal through the mechanism provided by the Group's Whistle-Blower Policy.

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Any directors or employees of the Group who breaches this Policy will face disciplinary action which could result in dismissal for gross misconduct.

This Policy will be reviewed regularly to ensure that it continues to remain relevant and appropriate.

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(Approved by the Board of Directors on 27 February 2024)