



**BINTULU PORT
HOLDINGS BERHAD**

DOC NO

**IMS-BPHB-
SOP-GLC-19**

REVISION

01

LEVEL III

ISSUE DATE

1 January 2026

STANDARD OPERATING PROCEDURE

NO GIFT

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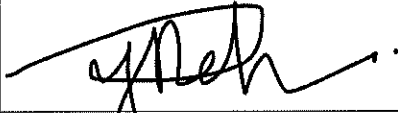

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Revision Record

| Revision No. | Details of Revision | Date |
|--------------|---------------------|----------------|
| 00 | Initial release | 1 January 2025 |
| 01 | First Revision | 1 January 2026 |

| PREPARED BY | REVIEWED BY | APPROVED BY |
|---|---|---|
|  |  |  |
| MODWIN BIN ROBIN | FARHANA ZAHEERA BINTI SHEIKH AKSAR | DAYANG FAZAH BINTI AWANG BUJANG |
| Senior Executive Integrity, Integrity & Compliance | Senior Manager, Governance, Integrity & Compliance Department | General Manager, Group Legal Counsel |

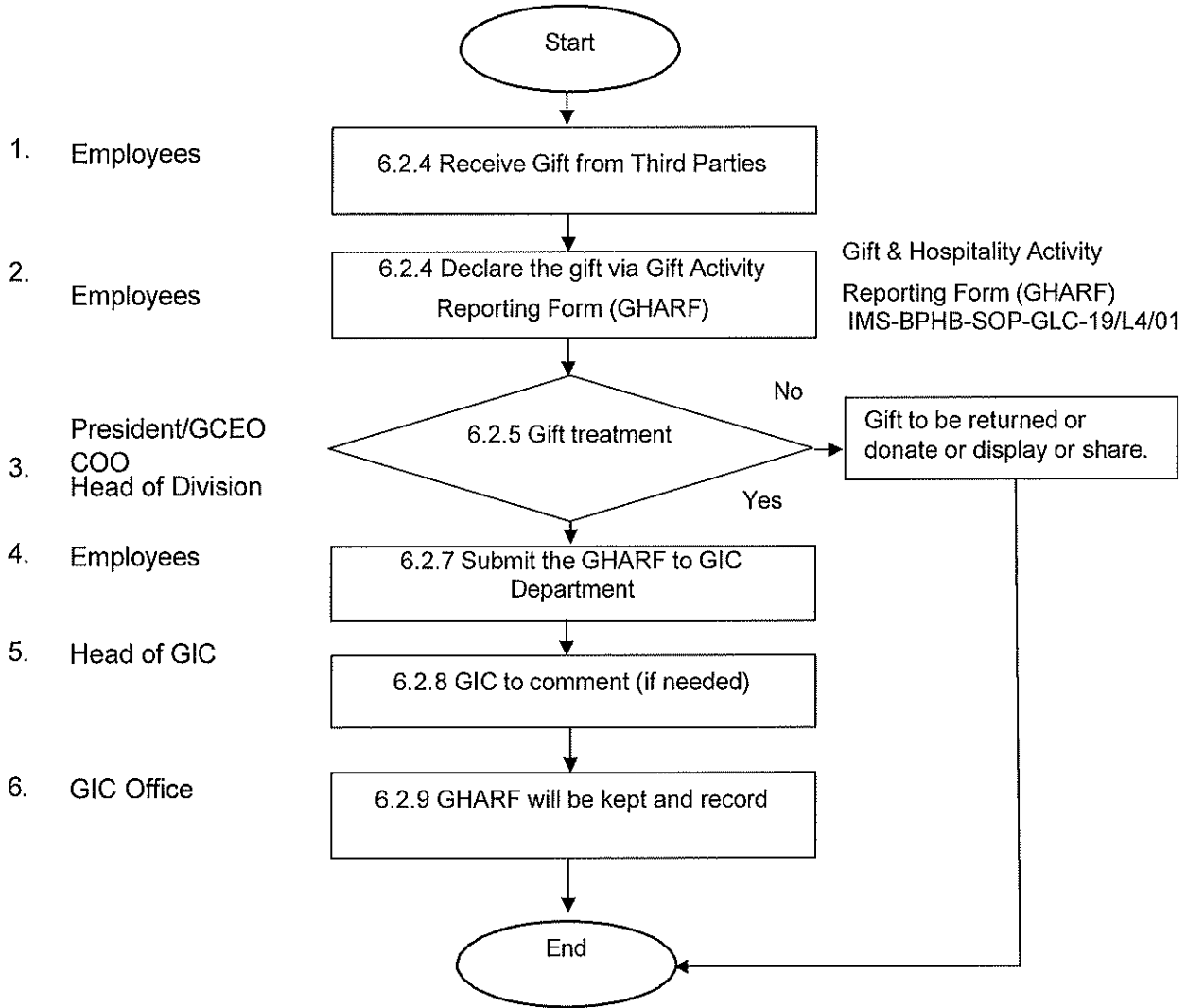
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**PROCEDURE FLOW CHART 1:
RECEIVING GIFT FROM THIRD PARTIES BY THE EMPLOYEES**

RESPONSIBILITIES

OUTLINE

INTERFACE



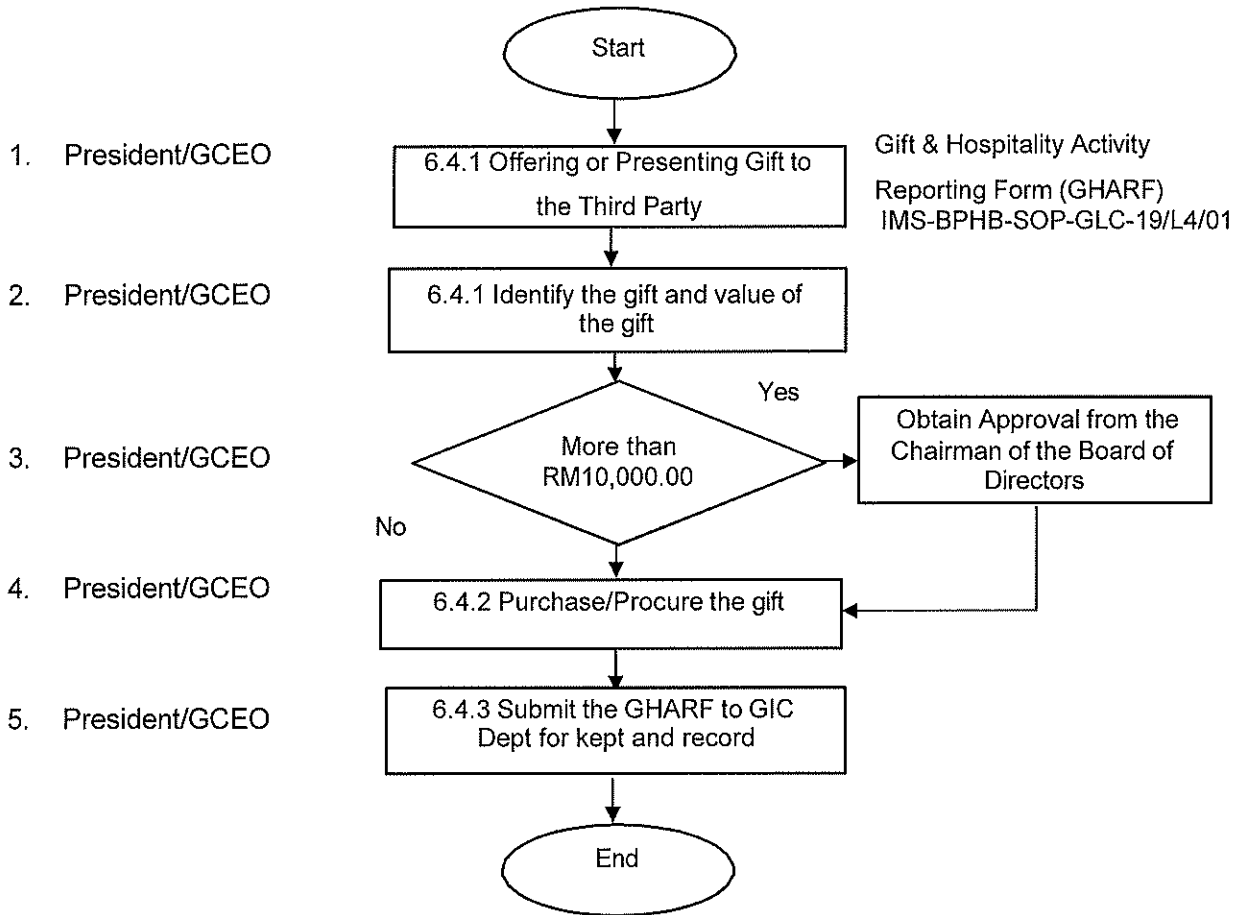
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**PROCEDURE FLOW CHART 2:
PROVISION OF GIFT TO THIRD PARTIES BY THE PRESIDENT/GCEO**

RESPONSIBILITIES

OUTLINE

INTERFACE



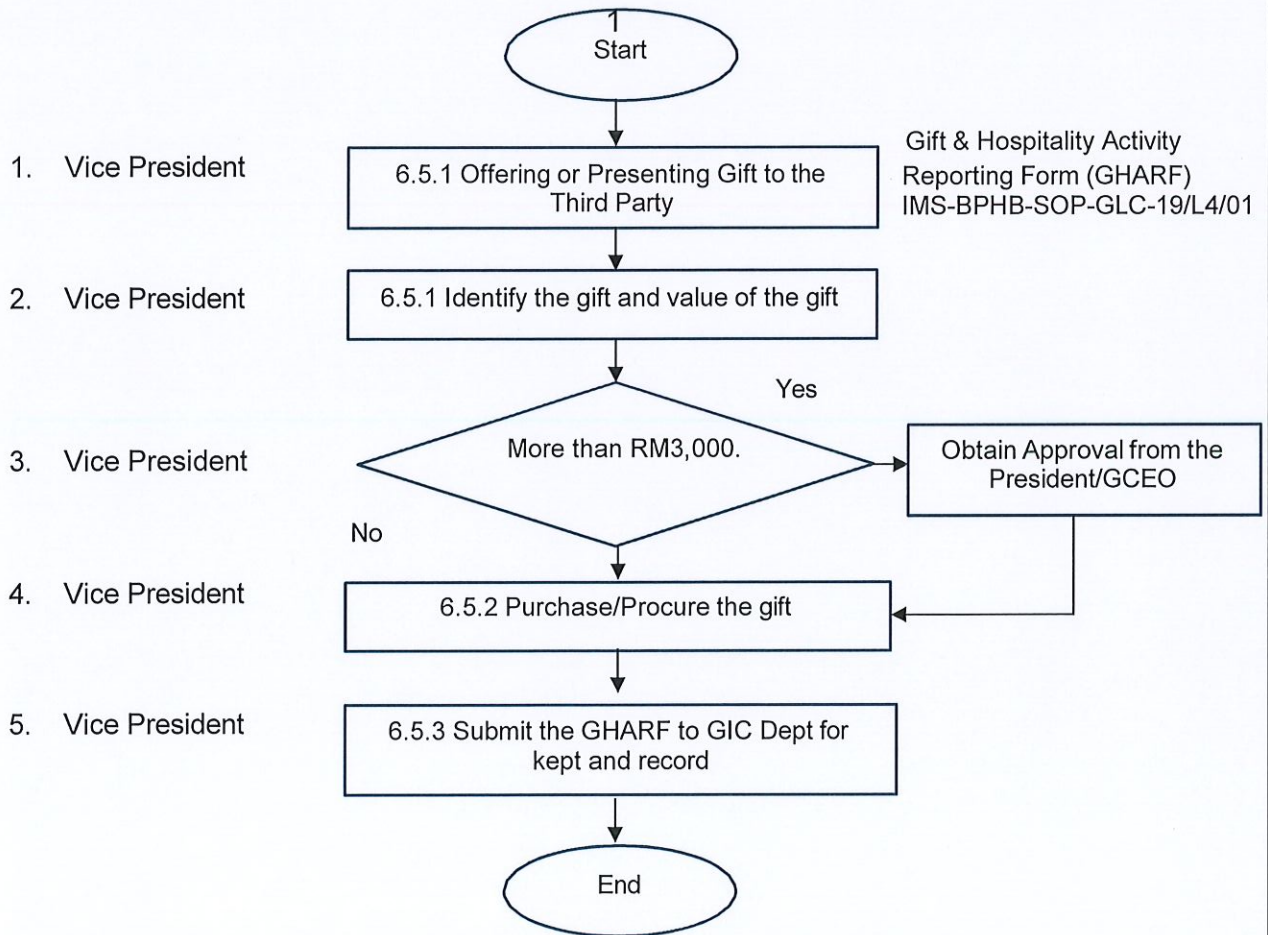
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PROCEDURE FLOW CHART 3:
PROVISION OF GIFT TO THIRD PARTIES BY THE VICE PRESIDENT

RESPONSIBILITIES

OUTLINE

INTERFACE



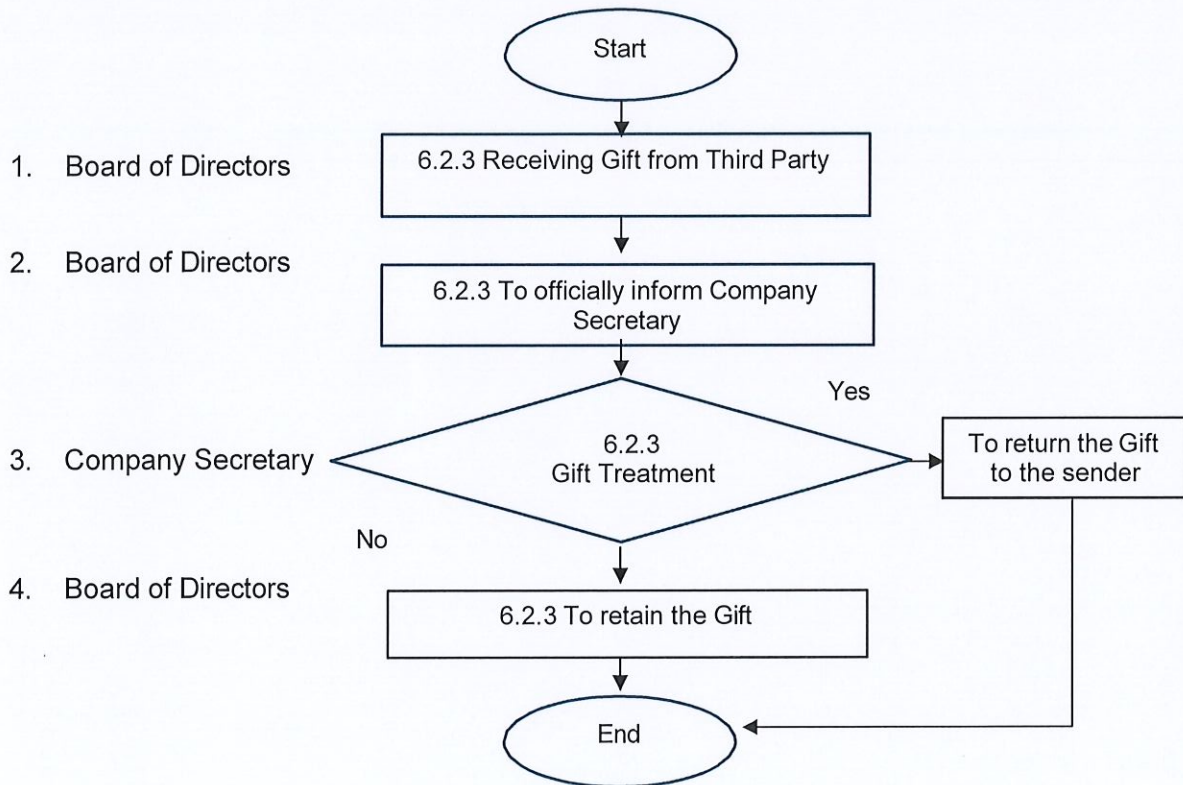
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**PROCEDURE FLOW CHART 4:
RECEIVING GIFT FROM THIRD PARTIES BY THE BOARD OF DIRECTORS**

RESPONSIBILITIES

OUTLINE

INTERFACE



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1.0 PURPOSE

The No Gift Procedure (hereinafter referred to as the “No Gift SOP”) is designed to preserve transparency, uphold integrity, and promote fair practices within the organization by prohibiting the giving or receiving of gifts. Aimed at avoiding perception of conflict of interest for either party involved in business dealings with BPHB Group, this No Gift SOP is established to provide guidance for providing and receiving gifts.

In so doing, the policy serves to protect the reputation of BPHB Group and nurture a culture of ethical behavior among its employees. In the context of this No Gift SOP, employees are expected to strictly adhere to these guidelines to ensure the organization's continued commitment to integrity and ethical standards.

2.0 SCOPE

This procedure is applicable to all employees and all associated persons such as contractors, subcontractors, consultants, agents, representatives who are performing works and services for or on behalf of BPHB Group and any other third parties who may come into contact in the course of doing business with BPHB Group are required to comply with “No Gift Policy” in its relevant part when performing such works or services.

3.0 DEFINITION

| | |
|--------------------|---|
| Business Associate | External party with whom the organization has or plans to establish some form of business relationship |
| BPHB Group | Bintulu Port Holdings Berhad |
| Director | Any person occupying the position of director of a corporation by whatever name called and includes a person in accordance with whose directors or instructions the majority of directors of a corporation are accustomed to act and an alternate or substitute director. |

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| Employee | Any person, irrespective of his occupation, who has entered into a contract of service with BPHB Group. |
| Family members | Husband or wife/wives, father, mother, brother, sister, grandfather, grandmother, father and mother in-law and legitimate children of the Employee and Directors. Children shall also include stepchildren and legitimate adopted children. |
| Gifts | Any token of appreciation and gratitude, honorarium, gift vouchers, cash, physical gifts or other items of nominal value. |
| Management Team | Includes, but is not limited to, the President, Group CEO, Vice Presidents, Senior General Managers, and General Managers heading a division. |
| Third Party(ies) | Person or body that is independent of the organization. |

4.0 REFERENCES

- 4.1 Malaysian Anti-Corruption Commission Act 2009
- 4.2 Whistleblower Protection Act 2010
- 4.3 ISO 37001 Anti-Bribery Management System (ABMS)
- 4.4 BPHB Anti-Bribery and Corruption Policy
- 4.5 BPHB Whistleblower SOP

5.0 ROLES AND RESPONSIBILITIES

| No. | Position | Roles and Responsibilities |
|------------|-----------------|---|
| 1 | Employees | Employees must not accept gifts from third parties unless permitted under the No Gift SOP. If offered a gift, they must politely decline or declare it in the Gift & Hospitality Activity Reporting Form (GHARF). Employees are responsible for exercising proper judgment, avoiding conflicts of interest, and maintaining integrity and transparency. |

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| 2 | Chairman of the Board of Directors | Approves gifts provided by the President/GCEO that exceed RM10,000. Ensures compliance with the No Gift SOP and upholds the organization's integrity in gift provision. |
| 3 | Board of Directors | Board members must declare any gifts received from third parties to the Company Secretary. They ensure transparency and adherence to the No Gift SOP. |
| 4 | President/GCEO | May provide gifts within RM3,000.01 to RM10,000.00. Must complete GHARF prior to providing gifts. Obtain Chairman's approval if the gift exceeds RM10,000. Submit GHARF to GICD for record-keeping and ensure compliance with the No Gift SOP. |
| 5 | Vice President | May provide gifts up to RM3,000. Must complete GHARF prior to providing gifts. Obtain President/GCEO approval if exceeding threshold. Submit GHARF to GICD for record-keeping and ensure compliance with the No Gift SOP. |
| 6 | Head of Division | Serves as approving authority for employees receiving gifts. Exercises proper judgment considering the gift's value, purpose, business context, laws, and cultural norms. |
| 7 | Head of GIC | Provides guidance or comments on proposed treatment of gifts. Monitors compliance with the No Gift SOP. Supports transparency and integrity in gift activities. |
| 8 | GIC Office | Receives GHARF submissions from employees, President/GCEO, and VP. Maintains records of all gift activities for 7 years. Monitors compliance with the SOP and supports integrity oversight. |
| 9 | Company Secretary | Receives gift declarations from Board members. Consults with GIC on appropriate treatment of gifts. Maintains official records of gift activities in accordance with policy. |

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6.0 PROCEDURE DETAILS

6.1 Conflict of Interest

- 6.1.1 BPHB Group is very much aware that the exchange of gifts, entertainment, corporate hospitality and dealing with public officials are central parts of business etiquette which must be exercised prudently.
- 6.1.2 All employees and directors shall ensure that gift activities are not connected to negotiations of bids, tenders, contract renewals, or any prospective business relationship that may influence or be perceived to influence business judgment.
- 6.1.3 There must be no conflict of interest, or any perceived conflict of interest, between Bintulu Port Holdings Berhad (BPHB), its employees and/or directors, and the sponsored individual, entity, or event.
- 6.1.4 BPHB strictly prohibits any employee or director, directly or indirectly, from providing any gifts in the course of his/her employment as a means to gain a personal advantage in any commercial transaction.
- 6.1.5 All forms of gifts, entertainment, and hospitality must, where practicable, comply with applicable laws, regulations, and BPHB policies, and must be exercised prudently to safeguard the integrity and reputation of the Group.

6.2 Receiving Gifts from Third Parties

- 6.2.1 Generally, employees are prohibited from directly or indirectly, receiving any gifts, kickbacks or guarantees in any form that may compromise an employee's judgement and decision making.

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6.2.2 Any gift offered must be politely declined and returned without offending or disrupting the business relations with the other party, with the explanation that acceptance of the gift is not permitted under the Group's policy.

6.2.3 Board of Directors who receive any gifts shall make an official declaration to the Company Secretary for record keeping. The Company Secretary, in consultation with the GICD, shall decide on the appropriate treatment in line with this Policy.

6.2.4 For employees, if the external party still insists on offering a gift, the employee shall immediately declare it in the Gift Activity Reporting Form (GHARF) to maintain transparency and uphold the organization's integrity. The approving authority for the gift recipient is as follows:-

| Gift Recipient | Approving Authority |
|---|---|
| Employees | Respective Management Team |
| Management Team | President/Group Chief Executive Officer |
| President/Group Chief Executive Officer | Chairman of the Board of Directors |

6.2.5 Employees shall seek approval from the Approving Authority for the following options regarding the receipt of gifts:

- a. Return the gift to the sender politely with a note of explanation about BPHB Group's "No Gift Policy": or
- b. Donate the gift to charity; or
- c. Hold it for display in the office; or
- d. Share it with other employees in the Division; or
- e. Permit it to be retained by the employee

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6.2.6 The Approving Authority is expected to exercise due care and proper judgment taking into account pertinent circumstance including the character of the gift, its purpose, the position/seniority of the person providing the gift, the business context, reciprocity, applicable laws and cultural norms.

6.2.7 Upon obtaining approval from the Approving Authority, the original GHARF shall be submitted to GIC and the respective division to keep a copy of the same.

6.2.8 Integrity and Compliance shall have the right to comment on the proposed treatment of the gift, if needed.

6.2.9 All reports in relation to this procedure shall be kept by the Integrity & Compliance for a period of seven (7) years.

6.3 Provision of Gifts

6.3.1 Generally, employees are prohibited from providing gifts, with the exception of the President/Group Chief Executive Officer (GCEO) and Vice President (VP) of BPHB Group, who are permitted to provide gifts within the thresholds outlined below:-

| Amount Range | Position |
|---------------------------|---------------------|
| RM10,00.01 above | Chairman |
| RM3,000.01 to RM10,000.00 | President/GCEO |
| RM3,000.00 and below | Vice President (VP) |

6.4 Provision of Gift by the President/GCEO

6.4.1 Before providing, presenting, or offering a gift to a third party, the President/GCEO must complete the Gift Activity Reporting Form (GHARF) and ensure the proposed gift's value does not exceed RM10,000.00 threshold. If the proposed gift exceeds this amount, prior approval from the Chairman of the Board of Directors is required.

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6.4.2 If the gift is within RM10,000.00 or approved by the Chairman of the Board of Directors, the President/GCEO may proceed with the purchase or procurement of the gift.

6.4.3 The President/GCEO's Office must submit the GHARF to the GIC Department for record-keeping.

6.5 Provision of Gift by the Vice President (VP)

6.5.1 Before providing, presenting, or offering a gift to a third party, the VP must complete the GHARF and ensure the proposed gift's value does not exceed RM3,000.00 threshold. If the proposed gift exceeds this amount, prior approval from the President/GCEO is required before proceeding.

6.5.2 If the proposed gift is within RM3,000.00 or approved by the President/GCEO, the VP may proceed with the purchase or procurement of the gift.

6.5.3 The VP's Office must submit the GHARF to the GIC Department for record-keeping.

6.6 Exceptions to the No Gift Policy

Although generally BPHB Group practices a "No Gift Policy," there are certain exceptions to the general rule whereby the receiving and provision of gifts may be permitted in the following situations:

- a. Exchange of gifts at the company-to-company level (e.g. gifts exchanged between companies as part of an official company's visit/courtesy call and thereafter the said gift is treated as Company's property); or
- b. Gifts to external parties who have no business dealings with the Group such as monetary gifts or gifts in-kind to charitable organisations, sporting events, educational institutions, community organisations or

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any other organisations or entities that fulfil the Group's Corporate Social Responsibility and philanthropic initiatives and objectives (e.g., donations, sponsorship, fund to schools, special events, etc.); or

- c. Gifts from the Group to external institutions or individuals in relation to official functions such as meetings, engagements, visits, events, celebrations, or as a token of appreciation and celebration;
- d. Gifts from BPHB Group to its Board of Directors, employees and/or their family members in relation to an internal or externally recognised company's function, event and celebration (e.g. in recognition of director's/employee's service to the company); or
- e. Perishable items, defined as goods with a limited shelf life that require timely consumption, may be accepted on an occasional basis as part of cultural, festive, or goodwill gestures. The items must be modest, commonly exchanged in social or corporate settings, and not considered luxury or high value. They should not create a conflict of interest or be intended to influence business decisions.
- f. Token of nominal value normally bearing company's logo (e.g. t-shirts, pens, diaries, calendars and other small promotional items) that are given out equally to members of the public, delegates, customers, partners and key stakeholders attending events such as conferences, exhibitions, training, trade shows etc. and deemed as part of the brand building or promotional activities;

6.7 Employees are expected to:

- a. Exercise proper care and judgement in handling gift activities;
- b. Conscientiously maintain highest degree of integrity;
- c. Avoid any conflict of interest;
- d. Refrain from taking advantage of position or exercising authority to further own personal interest at the expense of BPHB Group;
- e. Comply with all applicable laws, rules, regulations and BPHB

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Group's policies and procedures; and

- f. Declare the acceptance of gift in the GHARF.

6.8 In addition, gifts are not prohibited if the following requirements are met:

- a. Not intended to influence or reward business decisions or exchanged for favors or benefits.;
- b. Not a cash or a cash equivalent such as vouchers, discounts, coupons, commissions, shares, etc;
- c. Does not involve any corrupt and criminal intent;
- d. Taking into account the reason for the gift, it is of an appropriate type and value and given at an appropriate time; and
- e. Must be done in an open and transparent manner.

7.0 REVIEW AND REVISION

Any proposed amendments made to this No Gift Procedure shall be approved by the General Manager Group Legal Counsel and shall become enforceable from the date of said approval.

8.0 CUSTODIAN

The custodian of this No Gift Procedure is the Governance, Integrity & Compliance Department of Group Legal Counsel.

9.0 RETENTION PERIOD OF THE DOCUMENT

The Governance, Integrity and Compliance Department shall maintain and keep secure, safe and confidential all documentations in relation to the No Gift for a minimum period of seven (7) years.

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10.0 APPENDIX

10.1 IMS-BPHB-SOP-GLC-19/L4/01: Gift Activity Reporting Form (GHARF)

11.0 CONTACT INFORMATION

BPHB Group
Governance, Integrity & Compliance Department
Group Legal Counsel
Lot 15, Block 20, Kemena Land District
12th Miles. Tg. Kidurong Road
P.O Box 996, 97008 Bintulu,
Sarawak, Malaysia

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| BINTULU PORT HOLDINGS BERHAD LEVEL IV | DOC NO | IMS-BPHB-SOP- GLC-19/L4 |
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NO GIFT

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| APPENDIX NO. | SUPPORTING DOCUMENT |
| IMS-BPHB-SOP-GLC-19/L4/01 | Gift And Hospitality Activity Reporting Form |

Revision Record

| Revision No | Detail of Revision | Date |
|-------------|--------------------|----------------|
| 00 | Initial release | 1 January 2026 |



GIFT & HOSPITALITY ACTIVITY REPORTING FORM (GHARF)

REFERENCE NO.

DESCRIPTION OF GIFT / ENTERTAINMENT / CORPORATE HOSPITALITY PROVIDED

| No. | Type (Gift / Entertainment / Corporate Hospitality) | Quantity / Details | Date & Time Provided | Receiver / Beneficiary & Description | Reason for Providing | Actual / Estimated Value (RM) | Approving Authority Comment |
|-----|---|--------------------|----------------------|--------------------------------------|----------------------|-------------------------------|-----------------------------|
| | | | | | | | |
| | | | | | | | |
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SIGNING AND MANAGEMENT APPROVAL

MY SIGNATURE: By signing this form, I hereby certify that: -
 (1) I have read and understand the policies and procedures referred to in this document;
 (2) The information I have provided in this form is complete and accurate to the best of my knowledge;
 (3) I acknowledge my continuous obligation to complete and submit the *form* at any time during the year when there is any actual Gift / Entertainment / Corporate Hospitality / Sponsorship / Donation) received and provided; and
 (4) I understand that any misstatement or omission in this disclosure may be a violation of applicable policies and procedures and may subject me to disciplinary/legal action.

MANAGEMENT REVIEW: This form must be reviewed and signed by the President/GCEO, Vice President, or Chairman of the Board of Directors. President/GCEO, Vice President, or Chairman of the Board of Directors is responsible for assessing the disposition of the gift or item received/provided and ensuring the implementation of the stated policy.

| | |
|------------------------------|------------------------------|
| Recipient/Provider | Approval |
| SIGNATURE OVER NAME DATE: | SIGNATURE OVER NAME DATE: |

FOR INTEGRITY UNIT USE ONLY. DO NOT FILL THE PORTION BELOW

REMARKS:

| | |
|--|---|
| Head, Governance, Integrity & Compliance: | Governance, Integrity & Compliance Office: (for Safekeeping) |
| SIGNATURE OVER NAME DATE: | SIGNATURE OVER NAME DATE: |

ORIGINAL – Governance, Integrity & Compliance's Copy
DUPLICATE – Leadership Team/ Vice President/President/GCEO, or Chairman of the Board of Directors



GIFT AND HOSPITALITY ACTIVITY REPORTING FORM (GHARF)

REFERENCE NO.

To be filed and submitted to the Governance, Integrity & Compliance within **five (5) business days** after receiving or providing gift(s) or item(s) in value, pursuant to the No Gift Policy for Bintulu Port Holdings Berhad Group ("BPHB Group")

| | | | |
|--------------------|-----------|-------------------|-------|
| Name/Staff ID No.: | Position: | Company/Division: | Date: |
|--------------------|-----------|-------------------|-------|

DESCRIPTION OF GIFT / ENTERTAINMENT / CORPORATE HOSPITALITY RECEIVED

| No. | Type (Gift / Entertainment / Corporate Hospitality) | Quantity / Details | Date & Time Provided | Receiver / Beneficiary & Description | Reason for Providing | Actual / Estimated Value (RM) | Approving Authority Comment |
|-----|---|--------------------|----------------------|--------------------------------------|----------------------|-------------------------------|-----------------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

For Gifts:

- To be returned to its sender with a note of explanation about BPHB Group's No Gift Policy.
- To donate the gift to charity.
- To be held for display in the office.
- To be shared with other employees.
- To be retained by the employees.

Other: _____

For Entertainment / Corporate Hospitality:

- To be accepted
- To be declined

Other: _____