



GIFTS & HOSPITALITY POLICY

P-TECH ENGINEERING SDN BHD's personnel are prohibited from receiving or asking for (soliciting) gifts from external parties. Under no circumstances may our personnel accept gifts in the form of cash or cash equivalent, including gift certificates, loans, commissions, coupons, rebates, or any other related forms.

This policy applies to all P-TECH ENGINEERING SDN BHD's employees and directors (executive and non-executive), family members or agents acting for or on behalf of P-TECH ENGINEERING SDN BHD.

P-TECH ENGINEERING SDN BHD requires employees and directors to abide by this policy to avoid conflict of interest or the appearance of conflict of interest for either party in on-going or potential business dealings between P-TECH ENGINEERING SDN BHD and external parties as a gift can be seen as a bribe that may tarnish P-TECH ENGINEERING SDN BHD's reputation or be in violation of anti-bribery and corruption laws.

The only form of gift-giving allowed to external parties is a corporate gift. Any gift-giving or event of hospitality is subject to approval from top management and must fulfil the following conditions:

- a) They are limited, customary and lawful under the circumstances;
- b) They do not have or are perceived to have (by either the giver or the receiver), any effect on actions or decisions;
- c) There must be no expectation of any specific favour or improper advantages from the intended recipients;
- d) The independent business judgment of the intended recipients must not be affected;
- e) There must not be any corrupt / criminal intent involved; and
- f) The giving out of the gift and hospitality must be done in an open and transparent manner.

Approved by,

A handwritten signature in black ink, appearing to read 'Ngeow Yew Heng', written over a dotted line.

Ngeow Yew Heng

MANAGING DIRECTOR