

 IHH Healthcare	Reference No	IHHHB/POL/RM/CG-ABCGHDSP
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DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)	

IHH HEALTHCARE BERHAD

**GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP
POLICY
 (“GHDS POLICY”)**

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Table of Contents

1.0	INTRODUCTION	3
2.0	OBJECTIVES	3
3.0	SCOPE	3
4.0	APPLICABILITY	4
5.0	DEFINITIONS	4
6.0	ROLES AND RESPONSIBILITIES	4
7.0	GHDS PRINCIPLES	4
8.0	GIFTS	5
9.0	HOSPITALITY OR ENTERTAINMENT	10
10.0	CORPORATE DONATION OR SPONSORSHIP	13
11.0	PUBLIC OFFICIALS AND GOVERNMENT OFFICIALS	15
12.0	INFORMATION, APPROVAL AND REGISTRATION	16
13.0	CONSEQUENCES OF NON-COMPLIANCE WITH THIS POLICY	17
14.0	RAISING CONCERN	17
15.0	INVESTIGATIONS	18
16.0	DOCUMENT CHANGES	18
	APPENDIX I: Definition	19
	APPENDIX II: Key Roles & Responsibilities	25
	APPENDIX III: GHDS Form Template	28
	APPENDIX IV: GHDS Register Template	31
	APPENDIX V: GHDS Reporting Template	32
	APPENDIX VI: Guide, Frequently Asked Questions (“FAQs”) and References	33

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

1.0 INTRODUCTION

In line with IHH Group’s desire to maintain a reputation for integrity in the conduct of its business operations, as per its Anti-Bribery and Corruption Policy (“ABC Policy”), IHH Group is committed to conduct its business with integrity and has a **zero-tolerance policy** against all forms of bribery and corruption and upholds all applicable laws in relation to anti-bribery and corruption. All IHH Group’s Employees are required to observe the highest standard of professionalism, honesty, integrity and ethics in all business relationships and comply with all laws and regulations.

2.0 OBJECTIVES

This Gifts, Hospitality, Donations & Sponsorship Policy (“GHDS Policy” or the “Policy”) is intended to regulate the acceptable practices for the giving and receiving of gifts, hospitality, donations and sponsorships (collectively referred to as “GHDS”) across IHH Healthcare Berhad’s (“IHH”) operations. It aims to establish a standard guideline to ensure the whole approach and process in managing GHDS is consistent group wide.

Gifts, hospitality and expenses are vulnerable to being used for bribery. They can be used as bribes on their own but they also pave the way for bribery by entrapping a person. An exchange of reasonable and modest gifts and hospitality, that is fully transparent, can make a positive contribution to strengthening business relationships.

IHH Group is politically neutral and as such does not give support to any political party, either in the form of direct financial support or through the use of its assets to support any candidate, incumbent or party.

3.0 SCOPE

This GHDS Policy does not set out all circumstances and rules as it aims to avoid situations where you would be placed under influence in your decision-making process during any business transactions. You are expected to always use professional judgement based on the principles set out in this Policy or defer to your line managers, the GIO, the Senior Management, your HR representatives or your Division Compliance Leads if you are uncertain of the correct course of action. It covers the prohibition from receiving or giving gifts, hospitality, donation and sponsorship without valid reason and/or justification.

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

4.0 APPLICABILITY

This Policy is applicable to all Employees (including Executive Directors) who have a duty to read, understand and apply it. This Policy is not applicable to (i) companies controlled by IHH which securities are publicly traded, and (ii) IHH’s joint venture companies, but such companies are mandated to either adopt this Policy through their own organizational bodies or adopt similar standards and principles set out in this GHDS Policy as appropriate in the respective jurisdiction.

5.0 DEFINITIONS

5.1 The terms used can be referred in **Appendix I** attached to this Policy.

6.0 ROLES AND RESPONSIBILITIES

6.1 The respective key roles and responsibilities of relevant stakeholders can be found in **Appendix II** accordingly.

7.0 GHDS PRINCIPLES

7.1 The IHH Group’s GHDS Policy is guided by the following GHDS **Principles**.

GHDS Principles	Description
(1) Appropriate and reasonable in value	Be reasonable in value. Not excessive or of such value that the activity could be seen as overly generous, designed to influence a business decision, putting undue pressure on the recipient, or creating the impression of a relationship of dependency. Specifically for gifts and hospitality, it must be appropriate to the official designation of the giver and the recipient of the benefit.
(2) Infrequent	The level of GHDS given to and/or received from a particular person/party must be appropriate in terms of its frequency and the occasion (for example, limited to festive seasons applicable to the recipient and corporate-related events of the recipient). Overly regular or frequent GHDS could be interpreted as overly generous or as a means to bypass controls set in relation to the value/threshold of benefits.

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

(3) <i>Bona fide</i> benefit	Given and received with the right intentions - to build goodwill or show appreciation, not as a way of persuading the recipient, to influence a business decision, or to obtain favourable treatment.
(4) Appropriate in timing, circumstances and permitted by relevant laws and policies	Given and received at the appropriate time and not designed to influence contract negotiations or decisions by the recipient on awarding projects or other commercial matters. Any GHDS (both given and received) should always be in line with applicable policies on the part of the recipient, and with prevailing public opinion; it should be in line with the IHH Group’s core values, must be permitted by law, by IHH’s policies, by the recipient’s policies and applicable laws and regulations. Common Courtesy is polite, basic and modest. Hospitality received or offered should not exceed common courtesy and should not raise a conflict of interest.
(5) Transparency	All GHDS are carried out in an open and transparent manner. It must be appropriately documented and reported in accordance with the guidelines.

7.2 Business courtesies are generally given to create goodwill. It may be a gift or service (whether in money or in kind) provided to or received from a business associate. Employees must be mindful that giving or accepting a business courtesy may create a conflict of interest or an appearance of a conflict of interest. Consideration **MUST ALWAYS** be given to:

- The value of the business courtesy;
- The circumstances surrounding the offer or acceptance of the courtesy;
- The nature of the business courtesy; and
- How such an offer or acceptance may be perceived.

8.0 GIFTS

8.1 Receiving Gifts (Inbound)

8.1.1 General Rule: At all times, acceptance of gifts (inbound) in the form of cash or cash equivalents is strictly prohibited. You are expected to be courteous when declining

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
	DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

gifts and whenever appropriate, to explain the application of this Policy and to thank the givers' goodwill.

Employees and/or their immediate family members will not solicit to receive gifts from current or potential suppliers, business partners or customers. All benefits received must be in accordance with IHH's Employees Code of Conduct.

8.1.2 Allowable Circumstances: You may receive gifts (inbound) that are aligned with GHDS Principles mentioned under **Section 7.0** above.

8.1.3 Without prejudice to this GHDS Policy, Employees are not encouraged to receive any form of gifts and hampers unless in certain circumstances where acceptance of gifts are allowed as follows:

- Invitations to social or corporate events;
- In the form of badges (plaques) or pennants or handicraft items produced by the organisation itself or printed materials related to the organisation intended for promotion (examples: diaries, calendars, pen drives, umbrellas, canvas/tote bags, etc);
- Gifts or goods that break down quickly or spoiled easily (perishable goods) and not durable such as food, drinks, fruits, vegetables, flowers and so on;
- Festivals gifts: accepted at invitational events (such as Hari Raya Aidilfitri, Chinese New Year, Deepavali, Christmas and others main festivities observed by the country/market) in the form of hampers sent to the office which must be shared with existing staff. If the gift is specifically addressed to an officer/Head of Department (HOD)/Unit, the recipient must declare it if it is not shared with other staff; and
- In the event that such gifts clearly display the business partners' or third parties company logos in order to maintain a good business relationships.

Acceptance of the following gifts (inbound) are generally acceptable:

- From a co-worker in conjunction with the exchange, promotion, new appointment, retirement, engagement, marriage of an officer or staff member;
- From their immediate family members, i.e., wife or husband, children including a son-in-law/daughter-in-law or legally adopted child, parents including parents-in-law and siblings including side of the wife or husband, relatives and friends in conjunction with birthday celebrations, engagements

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
	DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

and weddings of officers or staff or children, or any other occasion having to do with customs and religion; or

- Birth, marriage or childbirth gifts of staff.

8.1.4 Recording and Reporting: If an employee, after having exercised prudent and due care finds it impractical to return the gift (inbound), the employee must declare by submitting the GHDS Form as set out in **Appendix III** at their earliest practicable opportunity). The GHDS Form must be recorded by the Division Compliance Leads in the GHDS Register as set out in **Appendix IV**.

8.1.5 In the event the HOD approves the acceptance of the gift, he/she must also determine the treatment of the gift whether to:

- (i) Donate the gift to charity; or
- (ii) Hold it for departmental display; or
- (iii) Share with other employees in the department; or
- (iv) Permit it to be retained by the employee (if it is below or within the nominal value); or
- (v) Permit employee to buy-back the gift received (if it is above the nominal value) at the estimated commercial/market value to be ascertained by both HOD and Group Procurement recommended for approval. The estimated commercial/market value for gift buy-back **MUST BE** duly approved by both GCOO and GCFO; or
- (v) To specify any other course of action deemed appropriate, i.e., dispose or throw or burn etc.

In determining the above, the HOD is expected to exercise proper care and judgment in each case, taking into account the value of the gifts, the pertinent circumstances including the character of the gift, its purpose, the position / seniority of the person(s) providing the gift, the business context, reciprocity, applicable laws and cultural & customary norms.

8.2 Providing or Offering Gifts (Outbound)

8.2.1 Some business situations may call for giving Gifts (outbound). In such situation, any form of Gifts to be given must be compliant with this GHDS Policy and can only be given under the Company’s name.

8.2.2 Employees may offer or provide gifts to Third Parties, but subject always to the Group’s Limit of Authority (LOA) and Group’s Procurement Policy as follows:

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

- Promotional gifts bearing IHH’s logo (e.g., pens, mugs, diaries, lanyards etc. and is part of an approved marketing or promotional campaign);
- Gifts exchanged at a company-to-company level (e.g., for official events or launches);
- Gift that is a token of appreciation at an official function or public or company event (e.g., door gifts at conferences, open house, vendor or business partner awards, doctor appreciation, gifts honouring visitors or guests including government officials, etc);
- Gifts given as part of IHH’s Corporate Social Responsibility (CSR) programme; or
- Gifts offered in conjunction with any festive season or occasion provided that the value of such gifts does not exceed the nominal value.
- Gifts given to customers or patients as a form of customer service or customer retention / appreciation and in the ordinary course of business (e.g., VIP patients). Giving of such gifts shall follow the operating guidelines of the respective business unit. This includes giving of approved free of charge (FOC) services (e.g., free health screening, eye check-up, etc).

8.2.3 You are encouraged to only give corporate gifts with IHH’s company logo. Corporate gifts with the company logo are clearly for marketing purposes (brand reminders) and therefore pose a lower risk as inducement or bribery.

8.2.4 Gifts given can be sent to the recipient’s business or residential address (as the case may be) and be given in the name of the company e.g., IHH Healthcare Berhad or its entities. However, employees are discouraged to send the gift to the residential address of recipients as it may give rise to allegations of impropriety or undue influence (unless that is the registered principal place of business) or represented as being solely from an employee without reference to the relevant IHH Group entity.

8.2.5 Recording and Reporting: All requests for giving of gifts (outbound), must adhere to the GHDS Principles and/or the requirements contained within this Policy and it must be submitted via a GHDS Form as set out in **Appendix III**. An employee who wishes to present, deliver, or extend corporate gifts must state the nature of the business undertaking in the GHDS Register as set out in **Appendix IV** and supported with adequate justification for such incurrence.

8.2.6 In line with IHH’s ABC Policy, you are prohibited from using your personal funds, or using Third Parties to offer gifts (outbound) on your behalf. If it is unavoidable

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

that you incur out-of-pocket expenses when providing or offering gifts (outbound), you may make a claim for reimbursement so long as it is aligned with GHDS Principles mentioned under **Section 7.0** above. Whenever possible, seek guidance from your Division Compliance Leads before incurring such costs. Reference should also be made to IHH Group Employees’ Code of Conduct and Group’s Overseas Business Travel and Entertainment SOP.

8.2.7 All employees will be personally responsible for ensuring that their immediate family members do not accept gifts offered by external parties where such action is intended to circumvent this Policy.

8.3 For the purpose of this GHDS Policy, the following **TOKENS ARE NOT** considered gifts under this Policy:

- Annual calendars or diaries;
 - Souvenirs such as caps, umbrellas, mugs, key chains and stationeries; Business luncheon or dinner;
 - Promotional or Corporate event or Marketing gifts*;
 - Mementoes for participants or delegates or commemorative gifts**; and
 - Items with no material value.
- *Marketing Gifts - are gifts given during marketing, promotional and educational events by IHH Group in its ordinary course of business, in conjunction with IHH Group’s company mandate as a private healthcare service provider. As per the Group Procurement Policy, IHH Group is allowed to provide marketing gifts that is aligned to the GHDS Principles as stated in **Section 7.0** above.
 - **Promotional/Corporate/Commemorative Gifts - consist of souvenir items and corporate merchandises e.g., pens, mugs, diaries, lanyards as part of an approved marketing or promotional campaign, which are allowed provided that they meet the following criteria:
 - The items are attached with the external party’s company logo or IHH’s logo;
 - The value of the item given and received are modest and does not give rise to perception of impropriety, and is in adherence to recipient’s gift policy; and
 - Items are given at public and official events.

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

8.4 As a guide, the following are the **OCCASIONS** of non-business related or official corporate undertakings in which an Employee of IHH Group is permitted to accept the above-mentioned tokens gifts:

- Public functions;
- Official functions or gatherings;
- Trade fair, seminars, conference and exhibition stage performances or fund-raising/charity activities;
- An awareness campaign, anniversary celebration, product launching or promotion drive; Reception during official visits or tours;
- Corporate Social Responsibility (CSR) initiatives; and
- Festivals (such as Hari Raya Aidilfitri, Chinese New Year, Deepavali, Christmas and others main festivities observed by the country/market). The acceptance and provision of festive gifts are allowed provided always gifts are given and received during festive seasons such as food basket/hamper which are perishable (i.e., food, flowers), modest, and to be distributed/shared with all employees.

The lists above are non-exhaustive and are subject to review, addition, and deletion from time to time.

8.5 Misuse of Position: Accepting a prohibited gift offer may constitute misconduct, a breach of this Policy and/or breach of the relevant Employees’ Code of Conduct and may result in disciplinary action which may lead to termination of employment. In addition, if the gift was offered with the expectation of something in return, such as a preferential treatment, accepting it may constitute a bribe or another form of corruption and may lead to criminal prosecution.

8.6 Gifts regardless of the amount or whether it is declared or not; may be considered or perceived as a bribe if they are given or received with intent to secure a business or personal advantage and/or to influence decision making of the recipient. Employees are required to exercise proper care and judgement in the handling of gifts to not only safeguard IHH’s reputation but also to protect employees from any allegation of impropriety or undue influence.

9.0 HOSPITALITY OR ENTERTAINMENT

9.1 Hospitality is a friendly reception and treatment of guest. It may come in many forms, such as entertainment, meals, accommodation, recreation (leisure activities), etc.

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

9.2 IHH Group recognises that the occasional offering or acceptance of a reasonable and modest level of hospitality or entertainment in the normal course of business is a legitimate way to network and build good business relationships. The key is that the hospitality or entertainment received/given is not done in a way to influence the other person or create a conflict of interest.

9.3 The value and nature of the hospitality or entertainment must be appropriate for the circumstances and be provided in accordance with the law and local customs, and in an open and transparent manner. Prior to offering or accepting any hospitality, an Employee shall ensure adherence to that the GHDS Principles set in **Section 7.0** above.

9.4 Please refer to IHH Group Employees’ Code of Conduct on Mileage Reimbursement, Travel Expenses and/or Group’s Overseas Business Travel and Entertainment SOP on your entitlement and eligibility for claims on hospitality and entertainment in accordance with your job grade or job functions.

9.5 Receiving Hospitality or Entertainment (Inbound)

9.5.1 Employees are allowed to accept regular business entertainment of a reasonable nature such as meals on the condition that such entertainment:

- (a) Is for the purposes of networking to strengthen business relationships;
- (b) Does not influence any business decision; and
- (c) Is not intended to receive or give favourable treatment.

9.5.2 Hospitality that is **excessive, extravagant, lavish** or **frequent** given situational context, may appear inappropriate and cannot be taken as a business norm in the context of business occasion. Therefore, employees should politely and appropriately decline hospitality or entertainment that is extravagant, lavish or excessive.

9.6 Offering Hospitality or Entertainment (Outbound)

9.6.1 Employees may offer or provide hospitality in situations where it is legal, reasonable and appropriate and remains in the context of business.

9.6.2 Employees must also be sensitive to the recipient organisation’s hospitality or entertainment policy.

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

9.6.3 Any offering of acts of hospitality must consider the GHDS Principles and the following considerations:

- (a) The host must be present and should be the only one claiming reimbursable costs (splitting of invoices or expenses to circumvent the limits is not allowed);
- (b) The hospitality must not be solicited by the recipient and does not influence any business decision;
- (c) Entertainment claims shall be signed or paid for by the most senior IHH Group employee attending; and
- (d) Whether an offer of hospitality exceeds common courtesy depends on the circumstances (i.e., what is offered, by whom, to whom, when and why).

9.7 Meals: Employees may dine with and pay for meals provided it adhere to the GHDS Principles as stated in **Section 7.0** above.

9.8 Entertainment: “Adult” entertainment or any sort of event involving nudity or lewd behaviour; entertainment that the recipient knows it is not permitted to give, and entertainment that is otherwise prohibited by law which is considered to be inappropriate ought not to be accepted. Acceptance of entertainment provided by Third Parties for legitimate business purposes is allowed provided it adhere to the GHDS Principles.

9.9 Travel expenses: As a general rule employees are prohibited from giving or receiving travel expenses (travel, transportation, accommodation and incidental expenses) to or from any Third Parties or public officials, unless otherwise specified or approved by Senior Management. All travel expense is as per IHH’s Employees’ Code of Conduct on Travel Expenses, HR’s SOP on Business Travel, Entertainment and Expenditure which must be authorised in advance by the Employee’s HOD as per the Group’s LOA using a Travel Authorisation (TA) form. As soon as practicable, any deviation to the approved TA form requires a declaration to be made during the process of travel expenses claims, i.e., explanation of any provision or receipt of travel expenses to or from any Third Parties. As per HR’s SOP on Business Travel, Entertainment and Expenditure, generally, reimbursable travel expenses include meals, lodging and local transportation (e.g., ground transfer or airport pick-up services to/from airport, transport between event venues, taxi or ride hailing fees, etc) for all necessary and reasonable expenses incurred for legitimate

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

business travel purposes which include but is not limited to official events, travel cost for speaking engagement and investor roadshows.

10.0 CORPORATE DONATION OR SPONSORSHIP

10.1 Corporate donation or sponsorship are part of IHH Group’s commitment to society and a way of supporting worthy causes. Unfortunately, corporate donation and sponsorship can present as a risk of being misinterpreted as it involves payment made to a Third-Party without tangible returns and may be used as a deception for bribery. In order to minimise such risk, all requests for corporate donations or sponsorships must be in line with the country/market/group policies, procedures and/or standard practices, the GHDS Principles, and relevant guidelines on corporate responsibility (CR) or sustainability and the Group’s LOA which must be strictly adhered to.

10.2 Receiving Corporate Donation or Sponsorship (Inbound)

Any division or subsidiary associated with IHH Group may accept corporate donation or sponsorship from Third Parties if:

- Prior endorsement by the relevant Group or BU’s Corporate Communications department/unit (whichever is applicable) and approval by senior management has been obtained; and
- Such corporate donation or sponsorship received is free from the perception that favourable treatment was sought, received or given in exchange for the receipt of a business transaction.

10.3 Offering Corporate Donation or Sponsorship (Outbound)

IHH Group may offer corporate donation and sponsorship that should be made in line with the GHDS Principles in situations where it is permitted by relevant laws and the relevant country/market/group policies and procedures, reasonable, appropriate and remains in the context of business provided that such offering is free from the perception that favourable treatment was sought, received or given in exchange for the receipt of a business transaction. Employees must also be mindful of the recipient organisation’s corporate donation or sponsorship policy.

You cannot use your personal funds to make a corporate donation or pay for sponsorship on behalf of the Group. Additionally, it is strictly prohibited to request or allow a Third-Party to make a corporate donation on your or the Group’s behalf.

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

10.4 Charitable Donations or collaboration and Corporate Social Responsibility (CSR) Efforts

10.4.1 IHH Group takes its responsibilities to the wider community seriously and provides both financial and non-financial support (e.g., volunteerism) for recognised causes. It is therefore, essential that employees ensure that charitable donations, contributions, sponsorships or collaboration, community collaborations/benefits for external parties and CSR efforts are used for the purposes intended, that is to the benefit of the wider community or the cause which the charitable donation contributions, sponsorships or collaboration, community collaborations/benefits for external parties and CSR efforts is intended for and not as a cover for bribery or prohibited political payments.

10.4.2 Charitable donations, contributions, sponsorships or community collaborations/benefits for external parties and CSR efforts must be made in accordance with IHH’s Corporate Communications standard practices at group and country-level/market-level to ensure consistency and uniformity across the organisation. Appropriate due diligence as to the use of funds and the effectiveness of the receiving organisation in deploying funds to the intended charitable cause as well as checks on all charitable donations, contributions, sponsorships and community collaborations/benefits for external parties and CSR efforts and their bona fide standing shall apply.

10.4.3 Where possible, well recognised and organisations in good standing shall be selected. There ought to be proper measure in place to ensure that charitable donations, contributions, sponsorships or community collaborations/benefits for external parties and CSR efforts are not used as a subterfuge for misconduct. Unless secrecy or confidentiality is legally required, all charitable donations, contributions, sponsorships, or community collaborations/benefits for external parties should be publicly disclosed.

10.5 If there is any doubt regarding this Policy, it should be raised to the respective Division Compliance Leads.

10.6 Reporting and recording: All donations (including donation-in-kind) / sponsorship requests / offers are required to be submitted for evaluation to the respective entity or Country CEO via the GHDS Form as set out in **Appendix III** leveraging the GHDS Principles in **Section 7.0** and subject always to approval pursuant to the Group’s LOA. An employee who wishes to present, deliver, or extend donations (including donation-in-kind) / sponsorship must state the nature of the business undertaking in the GHDS Register as set out in **Appendix IV** and supported with adequate justification for such incurrence.

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

11.0 PUBLIC OFFICIALS AND GOVERNMENT OFFICIALS

11.1 Public Officials (PO), Government Officials (GO), individuals affiliated with Public Body or Politically Exposed Person (PEP) including foreign officials are generally prohibited from accepting Gifts or other advantages that might reasonably be seen to have been given to influence them in exercising their official power, duty or function. Therefore, the requirements for these individuals are more onerous and greater care needs to be taken when giving gifts and hospitality to such individuals.

11.2 In accordance with IHH’s ABC Policy, IHH Group do not make or offer monetary or in-kind contributions to political parties, political party officials or candidates for political office, including any non-governmental organisations (NGOs) affiliated with any political parties or political individuals, that either supports a political cause, or attempts to influence the passage or defeat of legislation and it may trigger registration and reporting requirement. All employees of IHH Group must not make any political donation and/or contributions to procure political influence for and or behalf of IHH Group.

In kind contributions exclude regulatory consulting invitations received from political parties, political party officials or candidates for political office, where IHH or any of its employees has been invited to participate as a subject matter expert to contribute relating to healthcare-related industry insights, sharing of best practices or other expertise in order to develop new or revise existing regulation or legislation relating to healthcare sector.

11.3 As additional measures, IHH Group’s funds or resources must not be used to make any direct or indirect political donations and/or contributions both financial and non-financial.

11.4 A gift may be appropriately extended to a PO/GO/PEP or individual affiliated to Public Body including foreign officials by submitting a GHDS Form as set out in **Appendix III**.

11.5 The overriding Principles when it comes to giving any government employee or public servants a modest gift or benefit is that the item MUST NOT be seen to amount to IHH attempting to secure an ‘unfair commercial advantage’ or unduly influencing the decision-making power of the individual with respect to any of IHH’s business. Please also refer to IHH’s Group Gift policy. There are only limited circumstances where a gift may be appropriately extended so as not to transgress IHH’s ABC Policy and GHDS Policy. These circumstances include:

- The giving of a corporate or brand reminder item of nominal value on an infrequent basis per the GHDS Principles stated in **Section 7.0** above;

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

- A gift of symbolic or TOKEN value which may be given to a public servant or government employees on a festive occasion or special holiday as stated above;
- If a public servant or government employee is a speaker or an active participant at IHH’s sponsored event, then it is appropriate to give the individual a nominal value “thank you” gift relevant to medical practice.
- Gifts or hospitality of more than nominal value may trigger disclosure obligations on the part of the GO/PO/PEPs or individual affiliated to Public Body including foreign officials receiving the Gift and GIO should be consulted before offering such a gift.
- Ceremonial gifts of greater value may be given to Senior GOs/POs/PEPs or individual affiliated to Public Body including foreign officials on the occasion of an official visit by IHH’s Senior Management or by invitation to an official IHH event, when approved in advance by the Group Corporate Communication and GIO.

11.6 If you are unsure about the appropriateness of such a gift offer to a PO/GO/PEP or individual affiliated to Public Body including foreign officials, you should always seek guidance from the Division Compliance Leads or Country CEO.

11.7 Reporting and recording: All gifts offer to PO/GO/PEP or individual affiliated to Public Body including foreign officials are required to be submitted for evaluation to the respective entity or Country CEO via the GHDS Form as set out in Appendix III leveraging the GHDS Principles in Section 7.0. An employee who wishes to present, deliver, or extend gifts to a PO/GO/PEP or individual affiliated to Public Body including foreign officials must state the nature of the business undertaking in the GHDS Register as set out in Appendix IV and supported with adequate justification for such incurrence.

12.0 INFORMATION, APPROVAL AND REGISTRATION

12.1 All GHDS given (outbound) or received (inbound) that exceed the monetary value defined in applicable policies and guidelines or the corresponding approvals granted, must be properly recorded and made available when requested by GRMC. The purpose and details of transactions must be fully documented and supported with sufficient supporting documents to substantiate their legitimacy.

12.2 Each Business Units (BUs) will be required to set a matrix of nominal value for gifts, hospitality, donation, sponsorship and expenses that will help in tailoring the programme

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

to cultures, varying economic differences, and country, market, sector and/or facility unit corruption risk.

12.3 Division Compliance Leads of the respective BUs shall maintain all GHDS Forms (inbound and outbound) and consolidate information from all forms into a register as set out in **Appendix IV**.

12.4 A summary of declarations and red flags identified shall be prepared by GRMC for the GIO to table it to the GCEO and the Board (if applicable). Any such red flags shall be considered for a corruption risk assessment and incorporated into the Group’s risk profile for tabling declarations and red flags involving GHDS as set out in **Appendix V**.

13.0 CONSEQUENCES OF NON-COMPLIANCE WITH THIS POLICY

Failure to comply with this Policy will result in severe consequences for Employees, including disciplinary proceedings that may result to dismissal or termination of employment. If the Board or IHH’s Senior Management or a believes that prima facie evidence of a criminal offence exists, it will refer the matter to the appropriate authorities.

14.0 RAISING CONCERN

If you observe or have reason to suspect any Employees have engaged in any wrong doings, please do speak up. First discuss it with your HOD or with your HR representative and if it is not resolved, do escalate your concern through the Group’s whistleblowing channels available via the website at <https://ihhspeakup.ethicspoint.com> or via the mobile site at <https://ihhspeakupmobile.ethicspoint.com> as prescribed in the Group’s Whistleblowing Policy. You may also contact the hotline numbers available at 1800814766 (Malaysia) or 800 852 3320 (Singapore). You are assured of confidentiality and no individual will be discriminated against or suffer any act of retaliation for reporting in good faith on violations or suspected violations of this Policy. **If in any doubt whatsoever that the GHDS constitutes a corrupt act, consult your line managers, the GIO, your HR representatives or Division Compliance Leads.**

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

15.0 INVESTIGATIONS

The GIO and GIA shall investigate any reported concerns promptly and confidentially with the highest level of professionalism and transparency consistent with the investigation procedures stipulated in IHH’s Whistleblowing Policy accordingly.

16.0 DOCUMENT CHANGES

This GHDS Policy and the GHDS guidelines shall be reviewed every three (3) years. It may be reviewed at a shorter interval in the event (i) the current management system is found to be inadequate or (ii) there is a change in laws and regulations, environment or circumstances in which the Group operates.

Any changes made shall be approved by the Board of Directors and notified to the relevant stakeholders accordingly.

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Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

APPENDIX I: Definition

Donation	Something that is given to a charity or organisation or individual, especially a sum of money or a provision of free of charge services or a contribution in kind.
Foreign public official	Defined as: (a) Any person who holds a legislative, executive, administrative or judicial office in a foreign country whether appointed or elected; (b) Any person who exercises a public function for a foreign country, including a person employed by a board, commission, corporation, or other body or authority that is established to perform a duty or function on behalf of the foreign country; and (c) Any person who is authorised by a public international organisation to act on behalf of that organisation such as the United Nations (UN). World Health Organisation (WHO), Organisation for Economic Co-operation and Development (OECD) or World Bank.
Gifts	A gift comprises of goods or discounts, cash money, free fares, shares, lottery tickets, travelling facilities, entertainment expenses, services, club membership, any form of commission, hampers, jewellery, decorative items and any item above the nominal value that is provided to or received from Third Parties with which any IHH Group does business or is actively considering doing business (e.g., vendors, consultants, customers).
Gratification	Defined as: (a) Money, donation, gift, loan, fee, reward, valuable security, property or interest in 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; and

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

	(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).										
Hospitality	Hospitality, includes but is not limited to, considerate care provided to or received from Third Parties. This may include: (a) Meals or refreshments; (b) The organisation of corporate events or recreational activities or leisure activities; (c) Entertainment of individuals; and (d) Travel and accommodation.										
Immediate Family Members	Generally, means parent, spouse, parents in-law, children (including adopted child), brothers, sisters and their spouses.										
Nominal Value	Shall means the limit sets or an upper limit for the values of gifts, hospitality, entertainment or expenses set that can be received or given. Of which such values being nominal and appropriate to general business practice. The financial limits and thresholds or monetary limits are proportionate in value to the markets in which the gift is being offered or taken. Each individual market should place a nominal value (“NV”) on gifts that can be received or given based on the following limits which serves as a guide. The Proposed NV as stated in this Policy ought to be adapted, localised to each market’s standard operating procedures on GHDS and be aligned to IHH Groups’ GHDS Policy in meeting local requirements within each individual market as follows: <table border="1"> <thead> <tr> <th>Types of benefits</th><th>Proposed Nominal Value (relevant to markets’ or BU’s currency)</th></tr> </thead> <tbody> <tr> <td> Gifts¹ (including commemorative, festive and corporate gifts) Please also refer to each markets/BUS Gifts SOP and policy on Overseas Business Travel and Entertainment accordingly. </td><td> USD 50 or approximately RM200 or SGD200 For example: <table border="1"> <thead> <tr> <th>Jurisdiction</th><th>Proposed NV</th></tr> </thead> <tbody> <tr> <td>IHH GROUP²</td><td>RM200 or SGD200</td></tr> </tbody> </table> </td></tr> <tr> <td> Hospitality³ (includes meals, entertainment and travel expenses) </td><td> Please refer to IHH’s Employees’ Handbook and Code of Conduct, group’s/markets’/BUs’ Overseas Business Travel and Entertainment SOP on entitlement </td></tr> </tbody> </table>	Types of benefits	Proposed Nominal Value (relevant to markets’ or BU’s currency)	Gifts¹ (including commemorative, festive and corporate gifts) Please also refer to each markets/BUS Gifts SOP and policy on Overseas Business Travel and Entertainment accordingly.	USD 50 or approximately RM200 or SGD200 For example: <table border="1"> <thead> <tr> <th>Jurisdiction</th><th>Proposed NV</th></tr> </thead> <tbody> <tr> <td>IHH GROUP²</td><td>RM200 or SGD200</td></tr> </tbody> </table>	Jurisdiction	Proposed NV	IHH GROUP ²	RM200 or SGD200	Hospitality³ (includes meals, entertainment and travel expenses)	Please refer to IHH’s Employees’ Handbook and Code of Conduct, group’s/markets’/BUs’ Overseas Business Travel and Entertainment SOP on entitlement
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Jurisdiction	Proposed NV										
IHH GROUP ²	RM200 or SGD200										
Hospitality³ (includes meals, entertainment and travel expenses)	Please refer to IHH’s Employees’ Handbook and Code of Conduct, group’s/markets’/BUs’ Overseas Business Travel and Entertainment SOP on entitlement										

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

		and eligibility for claims on hospitality and entertainment in accordance with the job grade or job functions
	Donation ⁴ or Sponsorship ⁵	To be aligned with Group’s LOA and each markets’/BUs’ LOA accordingly.
	¹ Limit per occurrence ² For IHH Group Employees that are based in either Malaysia/Singapore, the NV where they are based shall apply ³ Limit per recipient per occurrence ⁴ Including donations-in kind as per the LOA and charitable donations/contributions ⁵ Including sponsorship on promotional expense and community benefits or collaboration and CSR efforts	
Politically Exposed Person (PEP)	Generally defined as individuals who are or have been entrusted with prominent public functions by a foreign country, for example, Heads of State or of government, senior politicians, senior government, judicial or military officials, senior executives of state-owned corporations and important political party officials or persons who are or have been entrusted with a prominent function by an international organisation refer to members of senior management, i.e. directors, deputy directors and members of the board or equivalent functions. Domestic PEPs are individuals who are or have been entrusted domestically with prominent public functions, for example, Heads of State or of government, senior politicians, senior government, judicial or military officials, senior executives of state-owned corporations, and important political party officials. In summary, a PEP is an individual who holds prominent public functions in a government body or international organisation, either in Malaysia or Singapore or in any other foreign country. The immediate family members and/or close associates of these individuals are also considered PEPs.	
Public Official or Government Official	Generally, means any person who is employed by or is acting in an official capacity for a government, a department, agency or instrumentality of a government, regulator, or a public international organisation. This includes elected or appointed persons who hold legislative, administrative or judicial positions such as politicians, bureaucrats, civil servants, and judges. It also includes persons who perform public functions such as professionals working for public health agencies, water authorities, planning officials and agents of public international organisations such as the United Nations (UN) or World Bank. A “Public Official” also includes employees of government-owned or controlled businesses such as the manager of a state-owned public utility. The MACC Act defined it as:	

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

	Any person who is a member, an officer, an employee or a servant of a public body, and includes a member of the administration, a member of Parliament, a member of a State Legislative Assembly, a judge of the High Court, Court of Appeal or Federal Court, government officials which include local governments and any person receiving any remuneration from public funds, and, where the public body is a corporation sole, includes the person who is incorporated as such. Government Official (GO) means: (i) elected or appointed government officials (ii) any employee or person acting for and on behalf of a government official, agency, or enterprise performing a governmental function (iii) officers, employees, or agents of a government-owned or government-controlled entity for example all government-linked companies or Government-Linked Investment Companies. For purposes of this paragraph, Government means: (a) the Government of Malaysia; (b) the Government of a State; (c) any local authority and any other statutory authority; or (d) any department, service or undertaking of the Government of Malaysia, the Government of a State, or a local authority (e) any officer, employee, or person from a political party who has formally and publicly declared themselves as a running political candidate for an elected governmental position (f) an employee or person acting for and on behalf of a public international organisation (g) officers, employees, or agents of any private entities that are designated by the government to provide public services on an exclusive basis by virtue of a concession.
Public body	“Public body” means the state, regional or local authorities, bodies governed by public law and associations formed by one or several such authorities. Defined by the MACC Act as: (a) The Government of Malaysia; (b) The Government of a State; (c) Any local authority and any other statutory authority; (d) Any department, service or undertaking of the Government of Malaysia, the Government of a State, or local authority; (e) Any society registered under subsection 7(1) of the Societies Act 1966; (f) Any branch of a registered society established under section 12 of the Societies Act 1966;

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

	(g) Any sports body registered under section 17 of the Sports Development Act 1997; (h) Any co-operative society registered under section 7 of the Co-operative Societies Act 1993; (i) Any trade union registered under section 12 of the Trade Unions Act 1959; (j) Any youth society registered under section 9 of the Youth Societies and Youth Development Act 2007; (k) Any company or subsidiary company over which or in which any public body as is referred to in paragraph (a) – (j) has controlling power or interest; or (l) Any society, union, organisation or body as the Minister may prescribe from time to time by order published in the Gazette. Defined by the Public Sector (Governance) Act in Singapore as a body corporate established by a public Act for the purposes of a public function but excludes a Town Council established under Section 4 of the Town Councils Act 1988; “public service” means — (a) the Singapore Armed Forces; (b) the Singapore Civil Defence Force; (c) the Singapore Civil Service; (ca) the Singapore Judicial Service; [Act 33 of 2021 w.e.f. 14/01/2022] (d) the Singapore Legal Service; and (e) the Singapore Police Force; “Public Service Commission” means the Public Service Commission established under Article 105 of the Singapore Constitution.
Political donations / contributions	The donations or contribution of funds (including, but not limited to, cash, cheques, purchase orders, purchase cards or credit card purchases, and funding requests made to accounts payable), time, gifts (including door prizes and silent auction gifts), or resources to political activity, political party, or candidate.
Sponsorship	Sponsorship is generally a commercial activities or arrangement in which a sponsor provides a contribution in money or in-kind to support an activity in return for certain specified benefits. They can have a social purpose, such as supporting a local sports team, but the bulk of sponsorships are used to promote a company's reputation, brands, products and services. For anti-bribery purposes, sponsorship is commonly grouped with community contributions or corporate social responsibility (CSR) because the controls are similar.

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

Third-Party or Third Parties	External parties with whom the IHH Group has, or plans to establish, some form of business relationship. This may include, without limitation, agents, consultants, contractors, sub-contractors, suppliers, vendors, advisers, transaction counterparties, clients, joint venture or consortium partners etc. performing work or services for or on behalf of the IHH Group, patients, customers.
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Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

APPENDIX II: Key Roles & Responsibilities

Stakeholder/ governing body	Key Responsibilities
Approver or Head of Department (HOD)	Assess each request carefully and in case of any doubt, consult the Division Compliance Leads before taking a final decision
Board of Directors (BOD)	- Lead the IHH Group’s ABC efforts, demonstrating behaviour and conduct from the top - Approving this Policy and any amendments thereof to fulfil the Group’s legal and ethical obligations - Providing the necessary leadership, resources and active support for the implementation of this Policy - All directors in IHH Group including its subsidiaries should objectively discharge their duties and responsibilities at all times as fiduciaries in the interests of the company
Business Unit (BU)	Is referring to the country or market, i.e., IHH SG, IHH MY, IHH IN, etc. Which was previously known or referred to as “Division”.
Division Compliance Leads	- Key personnel identified within division or business unit (BU) to act as liaison for compliance related matters between Group and divisions or BUs. - Assuming primary and day-to-day responsibilities of implementing this Policy and the GHDS guidelines, and monitoring its use and effectiveness - Organise proper communication of this procedure within his/her area of responsibility and act in case of reasonable doubt/suspicion when a gift/entertainment might result in non-compliance with the procedure - Regularly reporting to the Country CEO / GRMC any issues and concerns concerning the implementation and effectiveness of this Policy and the related documents
Employees	- Reading, understanding and adhering to any GHDS guidelines, developed from time to time leveraging this Policy - Reporting any concerns, non-compliance or suspected corrupt activities in accordance with the IHH Group’s Whistleblowing Policy¹
GIA	Is the Group Internal Auditor.
GIO	Is the Group Head of Risk Management and Compliance who also function as Group Integrity Officer

¹ [https://www.ihhhealthcare.com/docs.htm?filepath=IHH/IHH%20WhistleBlowing_FINAL_1Jan2021\(R\).pdf](https://www.ihhhealthcare.com/docs.htm?filepath=IHH/IHH%20WhistleBlowing_FINAL_1Jan2021(R).pdf)

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

GRMC	- Is referring to the Group Risk Management & Compliance Department. - The Group Compliance Unit (GCU) within GRMC is the main point of contact for matters relating to this Policy and the GHDS guidelines - Responsible for the management, communication and enforcement of this Policy: Management includes the formulation of this Policy and related materials, such as the GHDS guidelines; management of internal stakeholders directly affected by this GHDS Policy; managing policy updates; and document management, including maintaining the document repository and version control Communication includes informing and educating both internal and external stakeholders on policies and procedures; conducting training; answering specific queries on the subject matter, and disseminating information on policy changes Enforcement includes monitoring and reporting on the level of compliance to GHDS materials by personnel; identifying areas of non-compliance; coordinating effective action, and providing reports to relevant stakeholders (internal and external) on enforcement issues and outcomes
Requestor or Recipient	- Strictly and consciously follow the steps and principles laid out in this GHDS Policy - Timely initiate the request to relevant Approver or Senior Management approval for any GHDS which requires such an approval as per this GHDS Policy.
Senior Management	- Includes the Managing Director (MD) / Group Chief Executive Officer (GCEO), Group Chief Operation Officer (GCOO), Group Chief Financial Officer (GCFO), Group Chief Strategy and Business Development Officer, Group Integrity Officer (GIO), Group Head of Risk Management and Compliance (GHRMC), General Counsel and Company Secretary (GC and CoSec), Group Chief Human Resources (GCHR), Country Chief Executive Officer (Country CEO), all Chief Executive Officers in the operations/business units and others. - Has the responsibility for spearheading the Group’s effort in fighting bribery and corruption within operations - To demonstrate behaviour and conduct from the top (i.e., by senior management and board) - Providing overall direction and support across operations to ensure a conducive control environment - Approving related frameworks, standard operating procedures and internal matrices and any amendments thereof (hereinafter referred to collectively as “GHDS guidelines”)

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

	• Ensuring those reporting to them is made aware of and understand this Policy and the GHDS guidelines • Establishing appropriate reporting channels for suspected and actual corrupt acts
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 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

APPENDIX III: GHDS Form Template

GHDS Form

Version:

1. EMPLOYEE DETAILS

Name	:	
Employee ID	:	
Entity	:	
Position/ Title	:	
Business Unit/ Department	:	

2. NATURE AND DETAILS OF BENEFIT¹

Date of Offer/ Receipt	:	
Nature of Benefit (<i>i.e., gift, hospitality, donations, sponsorship, etc. given/received</i>)		
Description of Benefit (<i>include sufficient details on item, venue, location and dates</i>)	:	
Estimated/Actual Value (RM) (<i>include the value of an item, cost per person and/or payment method</i>)	:	
Reason for Offering/ Accepting Benefit (describe any pending business (<i>e.g., agent, customer</i>) or existing contract obligations (<i>e.g., required site visit</i>))	:	
Others Involved in Exchange (<i>offerors, recipients, participants, etc</i>)	:	

¹ Please attach relevant supporting documents as deemed necessary, e.g., invoice, proof of request, receipt, email correspondences, meeting invites, etc.

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

3. DETAILS OF OFFEROR / RECIPIENT

- (a) Is the recipient a PO or GO or PEP or individual related to Public Body or foreign officials that may be considered as high-risk individual?

Yes	No

- (b) Details of offeror/recipient:

No.	Name and job title	Organisation	Relationship ²

² Please indicate the nature of the relationship with the offeror/recipient, for example, existing/potential supplier, agent, business partner, etc. Note: expenses may only be incurred for persons with a legitimate business reason to attend.

4. ADDITIONAL DETAILS (Applicable for donations and sponsorships request evaluation)

Summary of the beneficiary due diligence conducted	
Name and job title of the IHH Group officer who conducted the beneficiary due diligence	
Date of performance of beneficiary due diligence	
Additional remarks (if any)	

5. RECEIVER/OFFEROR'S CERTIFICATION

☐ Yes ☐ No	I have read and understood IHH's GHDS Policy. I have performed a self-assessment and based on my best knowledge, there is no conflict of interest in fulfilling my duties and responsibilities and there is no adverse impact to the reputation of IHH.
☐ Yes ☐ No	To the best of my knowledge and belief, the information provided in this form is true, accurate and complete.

Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

6. APPROVAL

Requested / Declared by (where applicable)	Reviewed / Verified by (where applicable)	Approved by (where applicable)
Name: Position/ Title: Date:	Name: Position/ Title: Date:	Name: Position/ Title: Date:

Please tick (✓) the following: (applicable to inbound gifts)

- ☐ A: To return gift to the person or party who gave the gift
- ☐ B: Allow staff to accept the gift (if it is below or within the nominal value)
- ☐ C: Allow the department to keep the gift; share it with others, hold it for department display etc
- ☐ D: Dispose the gift as appropriate, i.e., donate it to charity etc
- ☐ E: Permit employee to buy-back the gift received (if it is below if it is above the nominal value) at the estimated commercial/market value to be ascertained by both HOD and Group Procurement recommended for approval.
- ☐ F: Others: specify any other course of action deemed appropriate, i.e., dispose or throw or burn etc

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Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

APPENDIX IV: GHDS Register Template

Ref. No:	Date	Requestor / Employee details (Name, entity, job title and department)	Details of benefit received	Estimated / Actual value	Details of offeror/ recipient (Name, entity, job title and department)	Reason for benefit	Summary of donations and sponsorship request evaluation results	Request approved by

Note: The template suggested is not a fixed template that should be used indefinitely. Subject to GRMC's approval, the template can be customised to suit local requirements, rules, and regulations. It is an initial reporting template suggested to be integrated within the IHH Group's existing ABC programme operationalisation. This template may be refined in due course when more data is available or as the Group's ABC programme matures.

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Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)		

APPENDIX V: GHDS Reporting Template

Reporting period:

1. Details on benefit (by nature and value)

Nature of benefit	No. of items/ occurrences	Estimated / Actual Value
Gift	:	:
Hospitality	:	:
Donations	:	:
Sponsorships	:	:

2. Assessment of benefit

Key Risk Indicator	Details
Frequency and value of benefits	Monthly RM50 gift received from Mr. Ali, the IHH Group cleaning service provider. This gift is provided to Mr. Muthu, Admin Manager.
Timing of benefit	No issue notes, besides the above occurrence of gift to Mr. Ali
Benefits to/from high-risk parties	RM1,000 worth of wine was offered by a prospective supplier to the Business Development Manager.

3. Remedial actions

Key Risk Indicator	Details
Frequency and value of benefits	
Benefits to/from high-risk parties	

Tabled by: GRMC Department

Note: This is a suggestion template, and it is not a fixed template that should be used indefinitely. Subject to GRMC's approval, the template can be customised to suit local requirements, rules, and regulations. It is an initial reporting template suggested to be integrated within the IHH Group's existing ABC programme operationalisation. This template may be refined in due course when more data is available, or the Group's ABC programme matures.

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

APPENDIX VI: Guide, Frequently Asked Questions (“FAQs”) and References

It is not possible to predict every scenario. Fundamental to this Policy is the application of the GHDS **Principles** as set out in **Section 7.0** above.

This FAQ is not a “rule of thumb” guideline but aims to assist you in applying the right judgement when faced with a difficult situation involving GHDS. **If in any doubt whatsoever, consult; if it is a borderline case, do not do it.**

Gifts & Hospitality

1. Can I provide air travel/hotel accommodation to clients and/or public officials?

A: *Paying for travel and/or overnight accommodation for a Third-Party is prohibited unless special approval has been obtained. Notwithstanding this, such approval must be accompanied by a detailed justification that the offer is necessary, made with sound business reasons and not with any intent to bribe or undue influence. You are also required to ensure that the travel and overnight accommodation offered is commensurate with the invitee’s company travel and accommodation policies. You should also inform the invitee’s employer about the travel and overnight accommodation offered.*

2. Can I buy lunch or dinner for public officials?

A: *Public and Government Officials, individuals affiliated with Public Body or Politically Exposed Person (PEP) including foreign officials are generally prohibited from accepting Gifts or other advantages that might reasonably be seen to have been given to influence them in exercising their official power, duty or function and would be categorised as a high-risk individual concerning bribery and corruption. You should think about the GHDS Principles before doing this. You are allowed to proceed if you are confident that your offer is aligned with the GHDS Principles. After the event, you are required to provide full details of the event (e.g., name of the person(s) entertained, business purpose) when you submit your expense claim.*

3. During my meeting with public officials, we have ordered some refreshments to be consumed during the meeting break, do the same financial limits or nominal value under this Policy apply?

A: *This would be categorised as meeting refreshment and you should use the Expense Claim Form instead of the GHDS Form for such purposes. The financial limits or GHDS nominal value under this Policy will not apply in such a scenario.*

4. Can I combine gift and/or hospitality financial limits?

A: *For gifts, it is possible that multiple individuals at the IHH Group request approval for the same recipient. If there is any duplicate request to the same recipient, Division Compliance Leads will notify the requestors and it is the requestors’ discretion to consolidate the*

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

request or proceed individually. For hospitality, the financial limits will follow the host’s limit.

5. Can we provide gifts and hospitality to public officials during a tender period?

A: This could be seen as a form of gratification intended to influence decisions. You should think about the GHDS Principles before doing this. If you are satisfied with the appropriateness you may proceed but you should avoid discussing tender details. When in doubt, consult with the Division Compliance Leads.

6. I invited a customer for dinner and the customer ordered food/drinks above my hospitality (providing) limit.

A: Go ahead and pay for it first and then inform your superior at the earliest opportunity. In the future consider taking your customer to a restaurant that is generally within your hospitality (providing) limit and attempt to take ownership of ordering.

7. My supervisor invited several customers for dinner and as he was busy talking to them he asked me to pay for it.

A: When you submit your claims, they will be treated as a claim on behalf of your supervisor. The approval shall be sought from your supervisor’s superior.

8. Can I go to an open house at festival time?

A: Yes, attending an open house is a common occurrence and staff are permitted to do so provided the GHDS Principles are applied and that the hospitality is appropriate and given (or received) with the right intentions.

9. I don’t know the value of the gift I received, what should I do?

A: If you are not sure if the value of the gift you have received exceeds the financial limits and threshold or nominal value, you should treat it as if it exceeds the threshold.

10. I bulk-purchased items for a number of gifts; can I split the purchase price across the number of recipients?

A: Yes, if you purchased multiple items to give to many people you should divide the purchase price by the number of recipients.

11. My department has received a hamper. Can we keep it?

A: If the value of the hamper exceeds the financial limits and threshold or nominal value, you need to inform and consult your HR representative or Division Compliance Leads who will assess the appropriateness of the gift and advise if you can keep it; whether it should be shared/divided amongst staff members or whether to be disposed of by donating to charity, or other appropriate arrangements deemed fit in line with this Policy.

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
DOCUMENT TITLE	GIFTS, HOSPITALITY, DONATIONS & SPONSORSHIP (“GHDS POLICY”)			

12. A Third-Party asked me for a gift. What should I do?

A: *Think about the GHDS Principles. A gift is normally given to build goodwill or show appreciation and is generally unsolicited. If you are asked for a gift, think about whether the intention is appropriate and aligned with our ethical business values.*

13. My job grade does not authorise me to provide any gifts and/or hospitality. However, my supervisor wants me to buy gifts/provide hospitality to a customer.

A: *You should gently remind your supervisor that you are not authorised to provide any gifts and/or hospitality. However, if your supervisor insists, then your supervisor needs to secure the necessary approval from Country CEO / GRMC for gift giving. To provide hospitality, you will require to obtain the necessary approval from your HOD or Country CEO. However, such approval shall be in accordance with the financial limits and threshold or nominal value per person entertained.*

14. I’m inviting a public official for dinner. However, during dinner, he/she has brought along his/her immediate family members to the dinner. What should I do?

A: *Under these circumstances where it is deemed not practical or possible to decline the provision of hospitality, you are allowed to proceed with extending the hospitality. Subsequent to the event, you are required to make a declaration to your immediate superior at the earliest practicable opportunity and document the reason why it is not practical or possible to decline the provision of such hospitality to the public official’s immediate family members.*

15. A family member of a patient under my care is tipping me for caring for their immediate family member during their stay, can I accept? What should I do?

A: *No employee is allowed to accept tips from patient (or family). When tipping is offered, employees must politely decline with the explanation that the Company does not allow acceptance of such a gift. An employee who experiences difficulty in declining the tipping politely can rope in his/her supervisor to explain to the patient (or family) accordingly.*

Donations & Sponsorships

16. Can we give cash donations and/or sponsorship using cash?

A: *Using cash is strongly discouraged by the IHH Group. Try to explore options to donate in kind, non-cash. If cash is the best way, you should always adhere to the GHDS Principles and the LOA. Donations and sponsorships require approval by the CEO/COO/CFO and HODs before they are given, subject to the approved limit set out therein.*

17. Can we donate and/or sponsor a profit organisation?

A: *Donating and sponsoring a profit organisation is strongly discouraged by the IHH Group. Try to explore options to provide such donation/sponsorship to a non-profit*

 IHH Healthcare	Reference No.	IHHHB/POL/RM/CG-ABCGHDSP	Revision No	0
	Effective Date	1 June 2023		
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organisation, if possible. Where not possible, you should always adhere to the GHDS Principles.

18. What if the payee is an individual?

A: Payment to an individual is strongly discouraged by the IHH Group. Try to explore options to donate/sponsor to the related organisation, if possible. Where not possible, you should always adhere to the GHDS Principles.

19. Can we provide a wreath to employees and non-employees as a mark of respect?

A: Yes, as long as the amount is reasonable. If the wreath is for an employee, please contact HR. For others, please submit a request to HOD, via your HR representatives or Division Compliance Leads.

20. A local government authority asks us to sponsor two tables at a restaurant for a private function attended by their employees.

A: Sponsorships to entities related to government officials and their families are strongly discouraged by the IHH Group. Strong justification will be required for these kinds of activities.

21. Can we provide sponsorship and donations without all the details required in the request form?

A: All details in the form are helpful to evaluate the request. Where significant amounts of details are not available it will be difficult to perform an evaluation and provide approval.

References

- *Guidelines On Adequate Procedures Pursuant to Subsection (5) Of Section 17a Under the Malaysian Anti-Corruption Commission Act 2009* issued by National Centre for Governance, Integrity and Anti-Corruption (GIACC)
- The United Nations Handbook on Practical Anti-Corruption Measures for Prosecutors and Investigators.

IHH Documents

- IHH ABC Policy
- IHH Employee Code of Conduct Policy
- IHH Whistle Blowing Policy
- IHH Third-Party Code of Conduct Policy
- IHH Employee Handbook on E3: Conflict of Interest Policy & E7: IHH Political Activities Policy
- IHH Gifts Policy Framework (HR)