IOIPG Malaysia REIT
Management

**IOIPG REIT MANAGEMENT SDN BHD**
Company Registration No. 202501026083 (1627496-A)
(Incorporated in Malaysia)

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# ANTI BRIBERY AND ANTI CORRUPTION STANDARD OPERATING PROCEDURES

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**IOIPG REIT MANAGEMENT SDN BHD (202501026083 (1627496-A))**
**ANTI BRIBERY AND ANTI CORRUPTION STANDARD OPERATING PROCEDURES**

## 1. INTRODUCTION

IOIPG REIT Management Sdn Bhd ("Manager"), in its capacity as the Manager of IOIPG Malaysia Real Estate Investment Trust ("IOIPG REIT"), is the responsible entity of IOIPG REIT.

These Anti-Bribery and Anti-Corruption Standard Operating Procedures ("ABAC SOP" or "SOP") set out the processes for the implementation of the Manager's Anti-Bribery and Anti-Corruption Policy ("ABAC Policy").

This SOP is designed to ensure that all Employees and Business Associates understand the procedures to be followed in order to comply with the ABAC Policy. It must be read in conjunction with the ABAC Policy, Whistleblowing Policy, Code of Conduct and Business Ethics, and other relevant governance documents of the Manager.

## 2. ROLES AND RESPONSIBILITIES

Key roles and responsibilities include:

| Role | Responsibilities |
|---|---|
| Board of Directors ("Board") | • Provides overall oversight and approves the ABAC SOP. |
| Risk and Sustainability Committee ("RSC") | • Receives and reviews reports from the Compliance Officer on compliance, registers, and investigations pertaining to non-compliance with the SOP or the ABAC Policy.<br>• Provides recommendations to the Board. |
| Business Associates | • Sign the Integrity Pledge, comply with the Manager's ABAC Policy and SOP, and submit to due diligence and monitoring requirements. |
| Compliance Officer | • Responsible for the implementation, monitoring and reporting of compliance with the ABAC Policy and SOP.<br>• Maintains registers, oversees training, and manages reporting channels. |
| Employees | • Comply with this SOP and the ABAC Policy, complete forms, submit declarations, and report any suspected breaches in accordance with the procedures outlined herein. |
| Heads of Department | • Ensure that all Employees within their respective departments comply with the ABAC SOP and ABAC Policy and make the necessary declarations. |

## 3. PROCEDURES

3.1 Gifts and Hospitality

a) Employees must declare all gifts and hospitality using the Gift & Hospitality Declaration Form as set out in **Appendix A**. This includes documentation of approval based on the prescribed level of approval.
b) The declaration must be submitted to the respective Head of Department within five (5) working days of receipt or offer, or any gifts or hospitality exceeding the value of RM500. The relevant Heads of Department shall be accountable for assessing and justifying the basis upon which such gifts or hospitality are accepted. This includes ensuring that the acceptance is appropriate, does not give rise to any actual or perceived conflict of interest, and is consistent with the principles and requirements of the ABAC Policy.
c) The Head of Department is also responsible for maintaining adequate records and exercising proper oversight over gifts and hospitality received by themselves and their team members, and for taking appropriate action where acceptance may be questionable or non-compliant.
d) Gifts and hospitality, irrespective of value, must be entered into the Gift & Hospitality Register maintained by the respective Heads of Department in accordance with the prescribed format under **Appendix B**.
e) Cash or cash-equivalent gifts are strictly prohibited.

3.2 Donations and Sponsorships

a) Employees and Business Associates must not make or offer monetary or in-kind political donations or contributions to political parties or individual politicians or towards political campaigns or initiatives for or on behalf of IOIPG REIT.
b) All donation and sponsorship requests must be submitted using the Donation & Sponsorship Request Form as set out in **Appendix C**.
c) Due diligence must be conducted on the recipient organisation, including verification of legitimacy, purpose, and absence of political affiliations. The donation or sponsorship must also be aligned with the objectives of the organisation.
d) Approved requests, based on the prescribed level of approval, must be recorded in the Donations & Sponsorships Register.

3.3 Business Associates

a) Prior to engagement, Business Associates must undergo integrity due diligence conducted by the persons responsible for procurement or any other person designated by the Manager to procure goods or services. Any concerns or red flags (more particularly examples/ illustrations are set out in **Appendix H**) should be escalated to the relevant Head of Department as soon as possible.
b) The due diligence shall include:
   - Background checks - searches against the company registry, financial background, credit and insolvency searches (such as verifying bank account details), bankruptcy search against the directors and CTOS searches where necessary.
   - Conflict of Interest Declaration Form, as set out in **Appendix E**.
   - Sanctions and watchlist screening, where applicable.
c) Business Associates must sign the Business Associate Integrity Pledge as set out in **Appendix D** prior to appointment.
d) All contracts must include clauses requiring compliance with the ABAC Policy and SOP.

## 4. TRAINING & COMMUNICATION

a) All new Employees must undergo induction training on ABAC Policy and SOP within one (1) month of joining.
b) All Employees must undergo refresher training at least once every two (2) years.
c) Business Associates shall be informed of the ABAC Policy and SOP, and awareness sessions may be provided where appropriate.

d) The Training Attendance Records, as set out in **Appendix G** shall be maintained by the Human Resources Department or relevant person-in-charge that is assigned by the Manager to implement induction training pursuant to the relevant HR policies.

## 5. RECORD KEEPING

a) The respective Heads of Department shall maintain the following registers:
- Gift & Hospitality Register.
- Donations & Sponsorships Register.
- Business Associate Due Diligence Register.
- Conflict of Interest Register as set out in **Appendix F**.
- Training Attendance Records.

b) All registers shall be retained for a minimum of seven (7) years.

c) The Head of Legal and Compliance shall conduct periodic reviews of registers and report findings to the RSC.

## 6. REVIEW

This ABAC SOP shall be reviewed annually or earlier, where necessary, due to changes in laws, regulations, or business practices.

## APPENDIX A – GIFT & HOSPITALITY DECLARATION FORM

| Section | Details |
|---|---|
| Name of Employee | |
| Department | |
| Position | |
| Date of Receipt/Offer | |
| Description of Gift/Hospitality | (e.g. dinner, hamper, golf invitation) |
| Estimated Value (RM) | |
| Name of Giver/Host | |
| Organisation/Company | |
| Relationship with IOIPG REIT / the Manager | (e.g. vendor, tenant, consultant) |
| Circumstances of Offer/Receipt | |
| Employee's Declaration | I declare that the above information is true and correct. I confirm that the gift/hospitality was not solicited and that I will abide by the ABAC Policy and SOP. |
| Signature of Employee | |
| Date | |
| Reviewed By | Head of Department |
| Approval (if required) | Chief Executive Officer / Board of Directors |

## APPENDIX B – GIFT & HOSPITALITY REGISTER

| Date | Employee | Department | Description of Gift/Hospitality | Giver/Host | Organisation | Estimated Value (RM) | Approval Obtained | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

## APPENDIX C – DONATION & SPONSORSHIP REQUEST FORM

| Section | Details |
|---|---|
| Requesting Department | |
| Purpose of Donation/Sponsorship | |
| Name of Beneficiary Organisation | |
| Organisation Background | (brief description) |
| Amount Requested (RM) | |
| Due Diligence Conducted | ☐ Yes ☐ No |
| Findings of Due Diligence | (attach supporting documents if applicable) |
| Alignment with CSR Objectives | |
| Approval Recommendation | |
| Signature of Requesting Employee | |
| Date | |
| Reviewed By | Head of Legal and Compliance |
| Approved By | Chief Executive Officer / Board of Directors |

## APPENDIX D – BUSINESS ASSOCIATE INTEGRITY PLEDGE

I, the undersigned, pledge that I will not, either directly or indirectly, offer, promise, give, request, accept or receive any gratification or advantage as an inducement or reward for any improper act or decision in connection with my business relationship with IOIPG REIT and the Manager.

I acknowledge that I have read and understood the Manager's Anti-Bribery and Anti-Corruption Policy and SOP and agree to comply with them.

Signed by: _____
Name: _____
Designation: _____
Company: _____
Date: _____

## APPENDIX E – CONFLICT OF INTEREST DISCLOSURE FORM

| Section | Details |
|---|---|
| Name of Employee | |
| Department | |
| Position | |
| Date | |
| Nature of Potential/Actual Conflict | (e.g. family relationship, financial interest, external employment) |
| Parties Involved | |
| Employee's Declaration | I declare the above potential/actual conflict of interest. I undertake to refrain from participating in any decision-making process relating to the matter disclosed above. |
| Signature of Employee | |
| Date | |
| Reviewed By | Head of Department |
| Noted/Reviewed By | Compliance Officer / Audit Committee Chairman (in the case of key management personnel) |
| Action Taken (if any) | |

## APPENDIX F – CONFLICT OF INTEREST REGISTER

| Date | Employee Name | Department | Nature of Conflict | Action Taken | Reviewed By | Remarks |
|---|---|---|---|---|---|---|
| | | | | | | |

## APPENDIX G – TRAINING ATTENDANCE RECORD

| Date | Type of Training (Induction/Refresher) | Trainer | Employee Name | Department | Signature | Remarks |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |

## APPENDIX H – EXAMPLES OF RED FLAGS FOR BRIBERY AND CORRUPTION (*NON - EXHAUSTIVE*)

| Category | Red Flag Indicators |
|---|---|
| Gifts & Hospitality | • Business Associate offers unusually lavish or frequent hospitality.<br>• Gifts or entertainment are provided during a tender, contract renewal, or approval process.<br>• Gift or hospitality is offered to family members of Employees. |
| Donations & Sponsorships | • Donation request comes from an unfamiliar or newly established organisation with no clear track record.<br>• Sponsorship request is linked to a Public Official, politicians or government body.<br>• Beneficiary refuses to provide proper documentation or bank account details. |
| Business Associates | • Business Associate has no clear ownership structure or is reluctant to disclose ultimate beneficial owners.<br>• Business Associate requests unusually high commissions, rebates, or consultancy fees.<br>• Business Associate is recommended by a public official or insists on using a specific subcontractor without justification.<br>• Negative media reports, litigation, or regulatory sanctions are associated with the Business Associate. |
| Facilitation Payments | • Business Associate suggests that a small payment is needed to “smoothen” or “expedite” approvals.<br>• Requests are made for unofficial fees without receipts. |
| Conflict of Interest | • Employee has undisclosed financial interest in a Business Associate.<br>• Family members of Employees are employed by, or act on behalf of, a Business Associate. |
| Unusual Transactions | • Requests for payment in cash or to offshore accounts not related to the transaction.<br>• Invoices are vague, excessive, or unsupported by contracts or deliverables.<br>• Split invoices are used to avoid approval thresholds. |
| Public Officials | • Business Associate indicates that payments, gifts, or favours are needed to secure approvals from a Public Official.<br>• Engagement of consultants or intermediaries with close ties to Public Officials, without clear scope of work. |