



PUNCAK NIAGA HOLDINGS BERHAD (416087-U)

INTEGRITY UNIT

GIFT POLICY AND PROCEDURES

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Prepared By:

A.SAMAD BIN A.HAMID
Integrity Officer
Internal Audit & Integrity Department

Reviewed By:

RAHIMAHTUL AKMAM HASSAN
Manager
Internal Audit & Integrity Department

Endorsed By:

AZLAN SHAH TAN SRI ROZALI
Managing Director
Puncak Niaga Holdings Berhad

GIFT POLICY AND PROCEDURES

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1.0 GENERAL RULE

- 1.1 As a general rule, Puncak Niaga Group practices a "No Gift Policy". All directors and employees of Puncak Niaga Group are prohibited from receiving or offering gifts from or to an external party (such as clients, suppliers, or government officials) in connection with the Company's business.
- 1.2 The responsibility lies with the individual to politely refuse and/or immediately return any gift that violates this policy, accompanied by a brief explanation of the Company's Gift Policy.

2.0 EXCEPTION TO THE "NO GIFT POLICY"

2.1 Receiving Gifts

- 2.1.1 It is recognised that certain token and non-token items may be exchanged as part of cultural tradition or normal business courtesies. Receiving a gift may be permitted only if it meets ALL the following criteria:

Scope	Criteria
Monetary Value	The fair market value of the gift must be nominal (not exceed RM300 of internal limit set by the Company).
Nature of Gift	It must be a non-cash, non-extravagant corporate promotional item.



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Scope	Criteria
Context	It is received openly, on a customary business or cultural occasion, a sign of bona fide corporate hospitality, business gratitude, or token of appreciation and not for the purpose of influencing a business decision or obtaining an unfair advantage.
Impartiality	Acceptance must not compromise the recipient's objectivity or create a perception of obligation or conflict of interest.

2.1.2 Example of situations whereby provision of gifts is permitted:

2.1.2.1 Exchange of gifts at the company-to-company level (e.g. gifts exchanged between companies as part of an official company visit / courtesy call and thereafter said gift is treated as company property;

2.1.2.2 Perishable item (e.g. fruits, festive cookies or delicacies offered during festive seasons);

2.1.2.3 Educational or Self-Development Material (e.g. books, publication, magazine); and

2.1.2.4 Token gifts of nominal value normally bearing company's logo or (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 etc. and deemed as part of the company's brand building or promotional activities.



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2.2 Providing Gifts

2.2.1 Providing gift to external party is generally prohibited but may be permitted subject to the following criteria: -

2.2.1.1 The gift is given in an open and transparent manner;

2.2.1.2 The gift is given as a sign of bona fide corporate hospitality, business gratitude, or token of appreciation;

2.2.1.3 The gift must be approved in advance by the Head of Division/Executive Director and/or Managing Director and/or the Executive Chairman;

2.2.1.4 The gift does not exceed RM1,000 in value to any individual stakeholder within a calendar year;

2.2.1.5 Under special circumstances and with the pre-approval of the Executive Chairman, the gift may be up to RM3,000 in value to a high-level stakeholder within a calendar year; and

2.2.1.6 Within a calendar year, should the value of gifts given to any individual stakeholder exceeds RM1,000 — or RM3,000 in the case of a single high-level stakeholder — the matter must be reported immediately to the Executive Chairman, Managing Director, EXCO, and the Board.



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3.0 DECLARATION AND APPROVAL PROCESS

3.1 To ensure transparency and compliance, all directors and employees must adhere to the following:

3.1.1 Receiving Gift: Any gift received with a fair market value exceeding RM300 or that is difficult to return must be immediately declared to the Integrity Unit and fill-up the "GIFT DECLARATION FORM";

3.1.2 Decision on Declared Gifts: Managing Director will determine the disposition of the gift, which may include returning it, donating it to charity, or displaying it as Company property; and

3.1.3 Providing gifts to external parties is generally prohibited. Any proposed gift requires prior approval from Head of Division/Executive Director and/or Managing Director and/or the Executive Chairman. Upon approval, the requester must submit a "GIFT DECLARATION FORM" to the Integrity Unit.

4.0 LIST OF EXHIBITS

4.1 Gift Declaration Form



PUNCAK NIAGA HOLDINGS BERHAD [199701000591(416087-U)]

GIFT DECLARATION FORM

For Integrity Officer Use Only	
Review regarding gift:	Acceptable [] Not Acceptable [] Justification:
For Management Use Only	
Decision regarding gift:	Acceptable [] Not Acceptable [] Justification:
Signature of the Managing Director of PNHB/Executive Chairman of PNHB: Date:

Remarks:

- i. Accepting or offering a gift may be permitted only if it meets all the permissible criteria.*
- ii. Any gift received with a fair market value exceeding RM300 or that is difficult to return must be immediately declared to the Integrity Unit*
- iii. Managing Director will determine the disposition of the gift, which may include returning it, donating it to charity, or displaying it as Company property.*
- iv. Providing gifts to external parties is generally prohibited. Any proposed gift requires prior approval from Head of Division/Executive Director and/or Managing Director and/or the Executive Chairman. Upon approval, the requester must submit a "GIFT DECLARATION FORM" to the Integrity Unit.*