



VENDOR INTEGRITY PLEDGE (VIP)

Our company, _____ (Company Name) bearing Registration Number _____ (ROC – Registration of Company/ ROB – Registration of Business / Others), (hereinafter “**Vendor**” which includes its directors, officers and employees who intend to conduct Business Transaction(s)* with the SD Guthrie Berhad Group) hereby:

1. We have read and understood, and will uphold the standards of behaviour expected from the Vendor in the Vendor Code of Business Conduct of SD Guthrie Berhad Group (VCOBC) as like-minded business partner to SD Guthrie Berhad Group.
2. We are committed to ensure compliance with all applicable laws and regulations, including but not limited to, any law in relation to anti-corruption, anti-money laundering, human rights, trade, anti-competition and environmental protection in the conduct of our business and dealings with SD Guthrie Berhad Group. Should we become aware of any potential or actual breaches of legal or regulatory requirements in our dealings with SD Guthrie Berhad Group, we will promptly notify you and take appropriate measures to mitigate associated risks.
3. We hereby agree that:
 - a. In the event that we fail to uphold the expected standards of behavior outlined in the VCOBC resulting in any negative impact on the reputation, finances, and/or legal standing of SD Guthrie Berhad Group, SD Guthrie Berhad Group reserves the right to exercise its rights or remedies available to SD Guthrie Berhad Group under the terms of the VCOBC, applicable tender/contract or relevant laws and regulations.
 - b. Should any person attempt to solicit any bribe or benefit (monetary or otherwise) from the Vendor or other person connected to the Vendor either as an inducement or incentive to be selected or as a reward, gift or bonus for being selected in the Business Transaction(s)*, or where the Vendor has reasonable grounds to suspect any breach of the obligations in this VIP and the VCOBC, the Vendor will promptly report such conduct to SD Guthrie Berhad Group.

For and on behalf of the Vendor,

Yours sincerely,

Date :
Name of Company Director / Owner /
Authorised Signatory :
Position :
Name of Company :
Company stamp :

**Business Transaction(s) is (are) defined as Tenders, Quotations, Contracts, Letter of Awards and Purchase Orders.*



SD GUTHRIE BERHAD

VENDOR COBC

August 2024

SD GUTHRIE GROUP'S VENDOR CODE OF BUSINESS CONDUCT

At SD Guthrie Berhad Group, our success is not only measured by the results we achieve but also by how we achieve them. Behaving in an ethical manner is our responsibility and as such, the conduct of our Vendors is important to us. Therefore, it is vital that a specific Vendor Code of Business Conduct (Vendor COBC) be established to provide guidance to the Vendors on the required standards of behaviour when conducting work for SD Guthrie Berhad and its Group of Companies (the Group). The standards of behaviour are derived from SD Guthrie Berhad Group's Core Values and Business Principles.

In this handbook, the expressions "The Group" and "SD Guthrie" and "SD Guthrie Group" are used interchangeably to refer to SD Guthrie Berhad Group Companies in general. Similarly, the words "we", "our" and "us" are used to refer to SD Guthrie Berhad Group Companies including all of its Directors and Employees.

SD GUTHRIE GROUP'S CORE VALUES

Integrity

Uphold high levels of personal and professional values in all our business interactions and decisions.

Respect & Responsibility

Respect for the individuals we interact with and the environment that we operate in (internally and externally) and committing to being responsible in all our actions.

Enterprise

Seek and seize opportunities with speed and agility, challenging set boundaries.

Excellence

Stretch the horizons of growth for ourselves and our business through our unwavering ambition to achieve outstanding personal and business results.

SD GUTHRIE'S BUSINESS PRINCIPLES

The Group's foundation is built on the Core Values, which guide our actions and the way we conduct our business. This is applied in our Business Principles:

Health, Safety and Environment

Health and safety are important for our Employees and communities where we operate. We ensure our business operations are sustainable, by proactively addressing environmental challenges and respecting fundamental human rights, without sacrificing long-term economic value creation.

Compliance

Complying with all laws and regulations in the countries that we operate.

Working with Local Communities

Engaging with and contributing to local communities in a socially responsible manner wherever we operate, without compromising the benefits of any particular stakeholder.

Fair Business Practices

Ensuring that we promote fair business practices and compete in an ethical manner.

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DEFINITIONS

The definitions of the key terms used in this Vendor COBC are as follows:

TERMS	DESCRIPTIONS
Affiliate	A person or organisation officially attached to the Vendor.
Anti-bribery and Corruption Laws	Laws that prohibit the offer of money, goods or services to a person in order to persuade him to perform an action, in many cases illegal, in the interests of the person offering the bribe or corruption.
Anti-Money Laundering and Counter Financing of Terrorism Laws	Anti-Money Laundering and Counter Financing of Terrorism laws are designed to help prevent legitimate businesses from being used by criminals for this purpose, and to assist law enforcement agencies to trace and recover criminal assets and terrorist funding.
Antitrust Laws	Laws intended to promote free competition in the market place by outlawing monopolies.
Assets	Tangible or intangible resources controlled by the enterprise as a result of past transactions or event and from which future economic benefits are expected to flow to the enterprise. Such resources shall include buildings, sites, equipment, tools, supplies, communication facilities, funds, accounts, computer programmes, information, technology, documents, patents, trademarks, copyrights, know-how and other resources or property of the Group.
Breach	Behaviour that results in any form of disciplinary action against a person or persons.
Bribery & Corruption	<p>Definition includes but not limited to:</p> <ul style="list-style-type: none"> a) cash or in-kind e.g. money, donation, gift, loan, fee, reward, valuable security, property or interest in property being 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 <p>any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f).</p>

TERMS	DESCRIPTIONS
Business Partner(s)	Any party with which the Group has a commercial relationship with but is not in a position to exercise a significant or controlling influence over, such as Customers, Joint Ventures (non-controlling interest) and business alliances.
Cash Equivalent	An asset, such as property or stock, that has a realisable cash value equivalent to a specific sum of money, or an asset that is easily convertible to cash, for example, a Treasury bill.
COBC	Code of Business Conduct.
Competitors	Competitors are persons or entities that render the same or similar services or supply the same or similar products as the Group in any one or a number of business environments or geographical locations.
Confidential Information	<p>a) Any information in any form whatsoever not generally known, and propriety to the Group including but not limited to information relating to their processes, operations, trade, products, research, development, manufacture, purchasing, business, business prospects, transactions, affairs, activities, know-how, Intellectual Property, accounting, finance, planning, operations, customers data, engineering, marketing, merchandising and selling, proprietary trade information, payroll figures, personal data of Employees, customers' list, records, agreements and information, technical and other related information, and any books, accounts and records kept by the Group for the purpose of its business;</p> <p>b) All information disclosed to the Vendors or the Staff by a Director or an Employee or to which the Vendors or the Staff obtain access during performance of work or contract for the Group which the Vendors or the Staff have reason or ought to have reason to believe to be Confidential Information, shall be presumed to be Confidential Information and shall include (but shall not be limited to) price lists, business methods, customer history, records, information and inventions; and</p> <p>c) Any such information as described in (a) and (b) above which relate to any of the Group's suppliers, agents, distributors and customers.</p>
Connected Persons	<p>Connected Persons include the following:</p> <ul style="list-style-type: none"> • A Family Member; • A body corporate which is associated with business partner or official; • A trustee of a trust (other than a trustee for an employee share scheme or pension scheme) under which a business partner or official or a member of his/her family is a beneficiary; or • A partner of a business partner or official or a partner of a person connected with that business partner or official.
Contract	An agreement that legally obliges a party to do, or not to do, a certain thing. Examples of contracts include sales and purchase contracts, service contracts and others.
Counterparties	Consultants, agents, contractors and goods/ service providers of the Group who have direct dealings with the Group.

TERMS	DESCRIPTIONS
Customers	Customers include persons or entities to which the Group provides products or render services to and includes potential customers.
Directors	Directors include all independent and non-independent Directors, executive and non-executive Directors of the Group and shall also include alternate or substitute Directors, and any person performing or undertaking a director's role regardless of how the person is named.
"Employees" or "Group's Employees"	An individual who has entered into a contract of employment with the Group. This includes Employees on secondment to the Group's joint ventures, affiliates or associates, temporary staff, interns, industrial trainees and other similar attachments, as well as workers. Excludes independent contractors and consultants who are engaged for the duration of a specific task or assignment.
Ethics	Refers to standards of conduct, which indicate how to behave, based on moral duties and virtues arising from principles of right and wrong. Ethics involve two aspects namely the ability to distinguish right from wrong and the commitment to do what is right.
Family Members	Shall include the spouse(s), children (including step-children and adopted children), parents, step-parents, siblings, step-siblings, grandparents, grandchildren, in-laws, uncles, aunts, nieces, nephews, and first cousins, as well as other persons who are members of the household.
Fraud	A false representation of a matter of fact, whether by words or by conduct, by false or misleading allegation, or by concealment of what should have been disclosed, that deceive or is intended to deceive another person.
Free, Prior and Informed Consent or FPIC	The principle that a community has the right to give or withhold its consent to proposed projects that may affect the lands they customarily own, occupy or otherwise use. It implies informed, non-coercive negotiations between investors, companies or governments and indigenous peoples prior to the development and establishment of oil palm estates, timber plantations or other enterprises on their customary lands. This principle means that those who wish to use the customary lands belonging to indigenous or local communities must enter into negotiations with them.
"Group" or "SD Guthrie Group" or "SD Guthrie"	SD Guthrie Berhad and its Group Companies.
Intellectual Property	Proprietary business or technical information of value protected by patent, trademark, copyright, or trade secret laws.
Management	The Group Leadership Council members and other Employees with executive powers/decision-making authority over business operations.
Money Laundering	Money Laundering is the process of hiding the true nature or source of illegally obtained funds (such as from the drug trade or terrorist activities) and passing it surreptitiously through legitimate business channels by means of bank deposits, investments, or transfers from one place (or person) to another.

TERMS	DESCRIPTIONS
Political Party	A group of people organised to acquire and exercise political power.
Proprietary Information	Proprietary Information is information held by a person or entity concerning the know-how, trade secrets or other information of any kind, whether in printed or electronic format, including but not limited to Intellectual Property rights, technical information, business processes, sales forecasts, marketing strategies, customer lists or potential customer information, financial records or operations which is regarded as being confidential in nature (whether or not labelled as confidential) and belongs to and owned by the Group.
Public Officials	Including but not limited to officers, employees or any individuals acting on behalf of a government or public agency. It could also refer to officers, employees or individuals of international organisations, such as the United Nations, Trade Organisations, Trade Unions, NGOs and Industry Bodies. It also includes political officials or employees of political parties or candidates for political office and Heads of State. For the avoidance of doubt, public officials exclude Directors and Employees of the Group.
Staff	Staff shall encompass all personnel including senior management, managers, executives, non-executives and workers under the employment of the Vendors. This also covers temporary staff, interns and/ or any third party that the Vendor assigns to perform work for the Group.
Vendors	Vendors include suppliers, consultants, agents, contractors and goods/service providers of the Group who have direct dealings with the Group.

1. PURPOSE

The Vendor COBC handbook provides guidance on the standards of behaviour required from all Vendors of SD Guthrie.

2. SCOPE

This Vendor COBC applies to:

- All Vendors of the Group when conducting work for the Group.
- All Vendors' subsidiaries, Affiliates and all other parties that they have appointed to conduct work for the Group.

3. GENERAL PRINCIPLES OF THE VENDOR COBC

The Vendor COBC outlines the standards of behaviour required from the Vendors in relation to labour & human rights, environment, occupational safety & health and ethics & management practices.

The Vendor COBC is not an exhaustive document and does not address every possible situation. Vendors are obliged to familiarise themselves with and adhere to all applicable policies, procedures, laws and regulations of the countries in which they operate.

When there is a conflict between the provisions of the Vendor COBC and any other regulatory and legislative provisions, stricter provisions shall apply. However, if the local custom or practice conflicts with the Vendor COBC, Vendors are required to comply with the Vendor COBC.

The official text of the Vendor COBC shall be in the English language, and if there is a conflict with the translated version of the Vendor COBC, the English version shall prevail. If there is any ambiguity or doubts with regard to the above, Vendors shall consult the party in the Group whom they are contracting with for clarification and guidance.

4. RESPONSIBILITY AND COMPLIANCE WITH THE VENDOR COBC

Vendors are required to:

- Understand and comply with the Vendor COBC.
- Disseminate and educate their Staff, subsidiaries, Affiliates and all other parties that they have appointed to conduct work for the Group, to this Vendor COBC.

Vendors shall read and declare compliance with the Vendor COBC via the Vendor Integrity Pledge. Through this pledge, the Vendor commits that all its operations are subject to the provisions contained in this Vendor COBC. Depending on the business needs, further requirements may be imposed on the Vendors through a separate agreement or terms and conditions.

SD Guthrie may update the Vendor COBC periodically, to be aligned with current laws, regulations, and industry best practices.

We reserve the right to verify Vendors' compliance with the Vendor COBC and/or with the requirements set out in the business contracts between the Vendors and us to permit ongoing assessment of risk, as long as reasonable notice has been given to the Vendors to carry out such verification and within business hours (unless agreed otherwise).

In event of possible or actual non-compliance with the Vendor COBC, the Vendor shall promptly inform the Group and provide the necessary information, if any, and proceed to mitigate any risks that may arise. Violation of the Vendor COBC may jeopardise the Vendor's business relationship with the Group. Vendors may be subject to appropriate action(s) by the Group which may include suspension, termination up to and including blacklisting. Violation of the Vendor COBC that is related to criminal acts or such that is governed and regulated by law may result in prosecution after referral to the appropriate authorities.

5. LABOUR & HUMAN RIGHTS

The Group is committed to ensuring an ethical business conduct that protects the rights of Employees in our operations. When conducting work for the Group, Vendors and their Staff, subsidiaries, Affiliates and all other parties that they have appointed to conduct work for the Group are required to uphold respect for human rights including labour rights as outlined in our Human Rights Charter¹, by treating their Staff with respect, trust, honesty and dignity, and by providing a fair and ethical workplace. Vendors are also encouraged to have similar commitments within their business practices.

In the course of conducting work for the Group, Vendors are required to demonstrate the following standards of behaviours, where applicable:

5.1 Equal Opportunity and Non-Discrimination

We promote diversity and inclusion and will not tolerate any form of discrimination. Vendors are encouraged to provide equal opportunities to all of their Staff to ensure that employment-related decisions are based on relevant qualifications, merit, performance and other job-related factors and in compliance with all applicable laws and regulations. Vendors shall not discriminate against any Staff or Employees based on personal characteristics, such as gender, race, disability, nationality, religion, age or sexual orientation unless specific laws or regulations expressly provide for selection according to specific criteria.

5.2 Harassment & Violence

Vendors are required to promote an environment where all forms of harassment and violence are eliminated. Harassment and violence include (but are not limited to):

- Derogatory comments based on gender, racial or ethnic characteristics, and unwelcomed sexual advances.
- Any form of sexual harassment.
- Spreading of malicious rumours.
- Use of any forms of communication channels such as emails, voicemail or social media to transmit derogatory or discriminatory material.

5.3 Illegal Substances

The Group strictly prohibits the use or transfer of illegal drugs or other illegal substances in its workplace. Vendors shall ensure that such acts are not conducted by their Staff, while performing work for the Group.

5.4 Criminal Activities

Vendors shall ensure that none of their Staff, Affiliates or other parties assigned to conduct work for the Group are engaged or involved in any behaviour or activities that may be categorised as subversive or commit any wrongdoing, criminal or otherwise that is punishable

¹ SD Guthrie's Human Rights Charter is available on our website at www.sdguthrie.com

under the laws of the countries where the Vendors operate or carry out their businesses. This may include (but is not limited to) the use of business dealings/transactions with the Group as a cover-up for their criminal, subversive and act of wrongdoings.

5.5 Reasonable Wages, Benefits & Working Hours

Vendors shall provide fair and reasonable employment conditions for their Staff, Affiliates or other parties. Such employment conditions include, but are not limited to:

- Staff regardless of employment type paid according to national or industry minimum wage standards ensuring productivity targets and overtime work with consensus is compensated statutorily (where relevant).
- Complying with legal requirements on reasonable working hours, including holiday and leave entitlements.

5.6 Freedom of Association & Rights to Collective Bargaining

The Group respects the rights of Employees to join and form organisations of their own choice and to bargain collectively. Vendors are encouraged to grant their Staff the right to Freedom of Association and Collective Bargaining in accordance with all applicable laws and regulations. In the absence of formal representation, Vendors are encouraged to provide alternative means of Staff engagement and grievance remedy.

5.7 Eradication of Exploitation

The Group endeavours to eradicate any form of exploitation, forced or bonded labour, slavery, human trafficking and sexual exploitation by eliminating the need to retain identification documents, eliminating risk caused by debt bondage, avoiding contract substitution, withholding of wages and restriction of movement in line with applicable laws and regulations as well as the International Labour Organization (ILO) labour standards and conventions. The Vendors are expected to adhere to the above principles in their operations and activities.

5.8 Abolishment of Child Labour & Protecting the Rights of Children

The Group seeks to promote the well-being of children and safeguard them from any form of maltreatment or exploitation, including but not limited to child sex tourism, child trafficking, and child pornography. Vendors shall not employ anyone under the applicable minimum legal age in the countries they operate. For the work performed at our premises, the Vendors shall only send Staff of the minimum age of 18.

5.9 Respecting Community Rights & the Rights of Indigenous and Vulnerable People

The Group upholds the process of Free, Prior and Informed Consent (FPIC) and recognise that, in addition to applicable laws and permits tied to the land, the indigenous people and local communities have the right to give or withhold their consent to proposed projects that may affect the lands they customarily own, occupy or otherwise use.

Vendors must respect the land rights of these communities affected by their operations in adherence to this process. These communities shall be consulted to clarify the rights or claims which come along with the land titles, so that harmony can be maintained. When dealing with these communities on behalf of the Group, Vendors shall consult the party in the Group whom they are contracting with on any required decision-making or actions to be taken.

Vendors are also required to protect and respect the rights of vulnerable people such as marginalised groups, persons of different abilities and refugees.

6. ENVIRONMENT, OCCUPATIONAL SAFETY & HEALTH

The Group strives to provide a safe, secure and healthy working environment to our Employees in our operations to support the wellbeing of our communities. Vendors are required to create and maintain safe working environment and to comply with the Environmental and Occupational Safety and Health laws and regulations of the countries where they operate.

In the course of conducting work for the Group, Vendors are required to demonstrate the following standards of behaviours, where applicable:

6.1 Workplace Environment

Vendors shall provide a safe and healthy working environment for their Staff in order to prevent accident and minimise risks. As such, their Staff shall be provided with free and adequate protective equipment and tools to undertake their tasks safely. Any reports on unsafe equipment and tools, hazardous conditions and accidents must be acted upon immediately.

Vendors shall also ensure that their Staff use the protective equipment and tools that are provided to them, including those provided by the Group.

6.2 Decent Working & Living Conditions

Vendors shall ensure the working and living conditions for their Staff are provided with adequate housing with access to basic needs, where applicable, in line with national or industrial standards as well as applicable legal and regulatory requirements.

6.3 Emergency Preparedness

Vendors shall be prepared in handling emergency situations and adequately provide their Staff with all the necessary health and safety information (including training and awareness), equipment and facilities. Vendors shall ensure the following (not exhaustive):

- Written health and safety information, hazardous materials safety data sheets and warning signage are available, displayed and communicated in appropriate languages and forms that are understood by their Staff.
- Staff are adequately trained on safe working practices, accident procedures and emergency evacuation procedures.
- Staff are granted access to first aid equipment, medical facilities, fire exits, as well as fire-fighting and safety equipment.

6.4 Environmental Protection

Vendors are required to minimise health and environmental risk by utilising natural resources responsibly and reducing waste and emissions, where practicable. Vendors shall implement measures to prevent pollution and ensure that hazardous materials do not come into contact with the environment or are incorrectly handled or disposed.

Vendors shall also ensure that the Group's procedures regarding environmental protection are followed and in the absence of such procedures, they shall comply with the applicable laws and regulations pertaining to health and environment.

6.5 Climate Change Mitigation

As part of the Group's initiatives to achieve Net-Zero emissions across our entire value chain by 2050, the Group recognises the need to actively engage with the Vendors to reduce greenhouse gas emissions from their own operations and value chain in line with the goals of the Paris Agreement. The Vendors are encouraged to support the Group's efforts for managing, measuring, and minimising their greenhouse gas emissions in accordance with the Greenhouse

Gas (GHG) Protocol² or equivalent standards for their operations and supply chains.

The Vendors shall consult the party in the Group whom they are contracting with for further clarification or guidance, if required.

7. ETHICS & MANAGEMENT PRACTICES

Vendors are expected to uphold standards of ethical behaviour prescribed in this Vendor COBC and to comply with all applicable laws and regulations in conducting their businesses.

In the course of conducting work for the Group, Vendors are required to demonstrate the following standards of behaviours, where applicable.

7.1 Avoiding Conflicts of Interests

A conflict of interest arises when there is a personal interest that could be seen to have the potential to interfere with the objectivity in performing duties or exercising judgement.

Vendors must not use their positions as well as the Group's resources and assets for their personal gain or for the advantage of those they are associated with.

Vendors shall avoid conflicts of interests when dealing with or for the Group. Vendors who find themselves in actual or potential conflict are required to disclose it to the Group by completing the Vendor Conflict of Interest (COI) Declaration Form which is available on SD Guthrie Berhad Corporate Website as soon as the situation arises.

a) Dealings with the Group

In the event that the Vendor is related to any of the Group's Directors or Employees or their Family Members who have any substantial financial interest in a Vendors' business, the Vendor shall disclose such information to the party in the Group whom the Vendor is contracting with, except in the case where the Vendor is a public listed company and such financial interest is less than 5% in equity.

b) Dealings with a Director or an Employee of the Group

Vendors may have personal dealings with any of the Group's Directors or Employees or their Family Members. However, in such cases, Vendors shall ensure that these dealings are on an arms-length basis e.g. sales/purchases with terms which are not more favourable than those offered to the public.

c) Family Members and Close Personal Relationships

Any Vendor's Director or Staff who has a family relation or close personal relationship to the Group's Directors or Employees must disclose such relationship to the party in the Group whom the Vendor is contracting with in order to ensure that their appointment as a Vendor will not be partly or fully determined, influenced or supervised by the said Director or Employee of the Group. The Vendor shall fairly compete for any job awards based on their qualification, performance, skills, experience, pricing and other commercial offerings.

d) Support letters

Support letters are attempts to influence decision making in the Group by providing benefits or advantages to parties participating in tender exercises, projects or applications.

The Group views support letters as a form of conflict of interest and these are prohibited in our business decision-making process.

² The GHG Protocol Corporate Standard classifies a company's GHG emissions into three 'scopes'. Scope 1 emissions are direct emissions from owned or controlled sources. Scope 2 emissions are indirect emissions from the generation of purchased energy. Scope 3 emissions are all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.

The Vendors shall consult the party in the Group whom they are contracting with for further clarification and guidance, if required.

7.2 Guarding Against Bribery and Corruption

The Group takes a zero-tolerance approach towards bribery and corruption. As enforced by the local authorities in the countries where Vendors operate, the consequences of bribery and corruption are severe, and may include imprisonment for individuals, unlimited fines and debarment from tendering for public contracts.

Vendors shall not influence others or be influenced, either directly or indirectly, by paying or receiving bribes or kickbacks or any other measures that are deemed unethical or will tarnish the Group's reputation.

Vendors shall comply with all applicable Anti-bribery and Corruption laws and regulations in all countries where they operate.

The Vendors shall not, either directly or indirectly, promise, offer or give any bribe or an improper advantage (whether financial or otherwise) to any individual in the Group or any other individual representing the Group, as an inducement, incentive, reward, or bonus to be selected and/or for any other purpose connected to the Group's dealings.

The Vendors shall not directly or indirectly promise, offer, grant or authorise the giving of money or anything else of value, to Public Officials, officers of private enterprises and their Connected Persons to obtain or retain a business or an advantage in the conduct of business when carrying out the Group's dealing. These include:

- Commissions that Vendors have reason to suspect will be perceived as bribes or have reason to suspect will be used by the recipient to pay bribes or for other corrupt purposes; and
- Facilitation payments ('grease payments') which are regarded as payments to Public Officials to gain access, secure or expedite the performance of a routine function they are in any event obligated to perform. We do not allow facilitation payments to be made. Vendors must inform the party in the Group whom they are contracting with when faced with any request for a facilitation payment. If Vendors have made any payment which could possibly be misconstrued as a facilitation payment, the party in the Group whom they are contracting with must immediately be notified and the payment recorded accordingly.

In any event, Vendors who engage third parties in connection to the Services provided to or on behalf of the Group should conduct due diligence on such third parties to identify the risk of corruption. Vendors shall also promptly submit all relevant information that may be requested by the Group for these purposes.

Vendors must also refrain from any activity or behaviour that could give rise to the perception or suspicion of any corrupt conduct or the attempt thereof. Promising, offering, giving or receiving any improper advantage in order to influence the decision of the recipient or to be so influenced may not only result in contractual breach but also criminal charges.

7.3 Gifts and Corporate Hospitality

The Group adopts a **No Gift Policy** and prohibits any form or usage of corporate hospitality to influence business decisions.

Vendors must not offer gifts or corporate hospitality (including in the form of cash or Cash Equivalents) that is indecent or sexually oriented, or those otherwise that may put the Group in a position of conflict, with an intention to influence business decision or was otherwise intended or given with the expectation of gaining any advantage, or which may adversely affect the Group's reputation.

Vendors are required to comply with all applicable laws and regulations related to the corporate hospitality in all countries in which they operate. Any corporate hospitality offered must be legal, modest and reasonable provided that these do not become a regular feature that may influence business decision or adversely affect the Group's reputation. All corporate hospitality offered must be in line with the relevant policies and procedures of the Group and the Vendors shall consult the party in the Group whom they are contracting with for further clarification and guidance as required.

7.4 Donations and Sponsorships

Company donations and sponsorships are part of a commitment to society and a way of contributing to worthy causes. Unfortunately, even legitimate donations and sponsorships sometimes have the risk of creating the appearance of bribery and corruption.

In this regard, the Vendors shall not offer any donations or sponsorships to any third parties on behalf of the Group and shall avoid from having the appearance of making such donations and sponsorships.

7.5 Protecting Group Assets

Vendors may have access to the Group's assets in the performance of their services. Vendors are required to protect these assets against waste, loss, damage, abuse, misuse, theft, misappropriation or infringement of Intellectual Property rights and ensure these assets are used responsibly.

7.6 Accuracy of Records of Business Transactions and Financial Information

The Group is committed to ensuring the integrity of financial information for the benefit of stakeholders, including but not limited to the board of Directors, Management, shareholders, creditors and government agencies.

Vendors must ensure that all business records and documents for all transactions conducted with the Group are accurate, up-to-date, legible, readily identifiable and retrievable. All records shall be handled according to the appropriate level of confidentiality and conform to generally accepted accounting principles as well as to all applicable laws and regulations. Such records in connection with the transactions conducted with the Group shall be furnished or made available to the Group, as and when required, to facilitate verification or audit purposes.

Falsification of financial or any other records or misrepresentation of information may constitute Fraud and can result in civil and criminal liabilities for Vendors.

7.7 Proprietary and Confidential Information

Vendors are required to protect the Group's Proprietary Information and Confidential Information. Such information shall only be used by Vendors for the purposes authorised for use by the Group. Vendors shall not communicate or disclose such information in any manner to third parties unless such communication or disclosure is authorised by the Group or in cases where such information has become publicly available.

Vendors have an obligation to continue to preserve the Proprietary Information and Confidential Information even after their contractual obligations to conduct work for the Group have been completed or have ceased to take effect, unless such disclosure is required by order of any court of competent jurisdiction or any competent judicial, governmental or regulatory authority.

7.8 Insider Information, Securities Trading and Public Disclosure

As a public listed company, the Group is required to comply with various laws and regulations to make timely, full and fair public disclosure of information that may materially affect the market or its stock.

Vendors are not allowed to trade in securities or other financial instruments based on the information that is obtained in the performance of duties, if that information has not been reported publicly.

Vendors must also refrain from disclosing insider information to anyone, including their Family Members and friends, unless such disclosure is required by order of any court of competent jurisdiction or any competent judicial, governmental or regulatory authority.

Disclosure of material, non-public information to others can result in civil and criminal penalties.

7.9 Personal Data Protection

The Group respects the privacy and confidentiality of its Directors, Employees, Counterparties, Business Partners and Customers' personal data. Vendors are required to do the same by keeping personal data private and protected, unless access is granted for legitimate business purposes.

Vendors are required to comply with all applicable personal data protection laws in all countries which the Group operates. Appropriate measures must be taken when dealing with personal data in terms of collection, processing, disclosure, security, storage and retention.

7.10 Social Media

Vendors shall not utilise social media in any way where the activity may adversely impact the Group's reputation, and always seek the Group's consent for any usage of photograph or other media captured in the Group's sites, the Group's logo, copyright materials, trademarks, and personal data of the Directors and Employees. Vendors who are tasked to manage the Group's official social media accounts are responsible in ensuring that the management of the accounts, and the activities within, are in accordance with the Group's Social Media Policy and Guidelines. In such cases, Vendors are responsible to acquire a copy of the Group's Social Media Policy and Guidelines from the party in the Group whom they are contracting with.

7.11 Competition and Antitrust Laws

Vendors are required to comply with competition and antitrust laws that govern the countries in which they operate. Vendors shall not use illegal or unethical methods to compete in the market or collude with other Vendors in all business dealings with the Group. This includes without limitation:

- exchanging competitive information with Competitors;
- bid rigging (including an arrangement to submit sham bids);
- price fixing or terms related to pricing;
- market, territories or Customers allocations;
- adopting strategies to illegally exclude Competitors from the market, such as, without limitation anti-competitive bundling or predatory pricing or any other prohibited conduct that limits free and fair competition.

7.12 International Trade Laws

As a multinational company conducting business across the globe, the Group is subject to laws and regulations that govern international trade. Vendors whose line of work with the Group is impacted by these laws, are required to familiarise and comply with such applicable laws and

regulations, particularly in relation to (but not limited to) sanctions, import and export controls, and other trade barriers and import duties.

7.13 Dealing with Regulators, Government Agencies, Political Parties and International Organisations

The Group strives to build transparent and fair relationships with regulators, government agencies, Political Parties and international organisations. In this regard:

- Vendors shall direct any request for information on the Group by regulators and/or government agencies to the Group, subject to legal and confidentiality constraints;
- Vendors shall not make any direct or indirect political contributions on behalf of the Group and shall avoid from even having the appearance of making such contributions or expenditure to any Political Party, candidate or campaign on behalf of the Group; and
- Vendors shall comply with the applicable laws and regulations relating to their dealings with these parties in all countries in which they operate.

7.14 Anti-Money Laundering and Counter-Financing of Terrorism Laws

Vendors are required to comply with any Anti-Money Laundering and Counter Financing of Terrorism laws in all countries in which they operate. Vendors shall not be involved in Money Laundering activities, either directly or indirectly. Such activities include colluding with any of the Group's Employees to transfer or obtain illegal funds and using their work with the Group as a cover-up for their illegal activities and Money Laundering transactions.

Other activities may include, but are not limited to the following:

- Payments made in currencies that differ from invoices;
- Attempts to make payment in cash or Cash Equivalent (out of normal business practice);
- Payments made by third parties that are not parties to the Contract; and
- Payments to or accounts of third parties that are not parties to the Contract.

8. CONTACT US

Vendors who may have concerns about any actual or potential violations of the applicable laws and regulations including any provisions of this Vendor COBC, by any Director or Employees of the Group, anyone conducting work for the Group, or acting on behalf of the Group, shall report the matter to the Group using the following reporting channels:



Whistleblowing e-Form at [SD Guthrie Corporate Website](#)

(For operations in the Netherlands, should you prefer to report locally, you may lodge your report via the link provided at SD Guthrie Corporate Website)



Emails:

GAC Chairman: gacchairman@sdguthrie.com

Whistleblowing Unit: whistleblowing@sdguthrie.com



Calls to Toll Free Numbers (Malaysian Office Hours; GMT+8 hours):

Malaysia	1 800 22 3388
Indonesia	007 8036 01 5252
Thailand	1 800 011 933
Netherlands	0800 0220 028
South Africa	0800 993 820
United Kingdom	0808 2344 999

Calls to Hotline at: +6019 - 2797 553



Letters to Whistleblowing Unit at:

Whistleblowing Unit
SD Guthrie Berhad
P.O. Box 8068
Kelana Jaya
46781 Selangor, Malaysia