Kinergy

Kinergy Advancement Berhad
Kinergy Group
Kinergy/ the Group

Gift and Hospitality Policy

GIFT AND HOSPITALITY POLICY

Policy Statement

Kinergy Advancement Berhad and its Group of companies ("Kinergy" or **"the Group")** is committed to building trusted relationships while maintaining the highest ethical standards. This Gift and Hospitality Policy ("Policy") sets out the Group's commitment to conducting business with integrity, transparency, and professionalism. It provides clear guidance to all employees and stakeholders on the appropriate giving and receiving of gifts, entertainment, and hospitality to prevent conflicts of interest, safeguard our reputation, and ensure compliance with applicable anti-bribery and corruption laws.

1. Objectives

This Policy aims to:

i. Set out the Group's responsibilities and the responsibilities of those working for us for observing and upholding our stance against bribery and corruption when giving and receiving gifts and hospitality; and

ii. Offer guidance to employees on identifying potential bribery or corruption risks related to gifts and hospitality, and the steps to follow in managing such situations.

2. Scope of Application

This Policy applies to all operations, subsidiaries, projects, and joint ventures in which the Group exercises operational control or significant influence. It is binding upon all employees, directors, contractors, consultants, and third parties acting on behalf of the Group.

All employees, subsidiaries, divisions, business partners, and any individuals acting for or on behalf of the Group are required to comply with the Group's Anti-Bribery and Corruption Policy and Ethics and Compliance Whistleblowing Policy and its associated procedures.

3. Gift, Hospitality and Benefits

3.1 General Principle

Employees may occasionally be offered gifts, hospitality, or other benefits in the course of business interactions. While the Group values positive stakeholder relationships, employees must always act with integrity and avoid any situation that could create — or appear to create — undue influence, personal obligation, or a conflict of interest.

3.2 Prohibition on Soliciting Gifts

Employee must not, whether for themselves or for any connected persons, request, solicit, or encourage the provision of gift, hospitality, or any form of benefit related to their role or responsibilities within the Group

3.3 Conditions for Accepting Gifts or Hospitality

Employees must not accept gifts, hospitality, or other benefits unless they fall within the following categories:

i. Customary corporate gifts (e.g., festive tokens, company-branded items);
ii. Normal expressions of courtesy (e.g., modest refreshments at meetings); or
iii. Hospitality that is reasonable, proportionate, and does not compromise the employee's objectivity, judgement, or the Group's reputation.

Gifts or hospitality may only be accepted if:

- They are offered in good faith and support legitimate business relationships; and
- Their value does not exceed RM500 per occasion.

3.4 Declaration and Escalation Requirements

Any gift, hospitality, or benefit that:

i. Exceeds the RM500 threshold, or
ii. Raises any concern regarding integrity, independence, or reputational impact,

must be immediately declared to the Head of Human Resources Department for review and guidance. Employees must obtain confirmation before accepting or retaining such items.

4. Continuous Improvement and Transparency

The Group consistently monitors, reviews, and enhances its practices to ensure alignment with evolving regulatory requirements, industry standards, and best-practice frameworks. Kinergy reports its performance and relevant information through mandatory and voluntary public disclosures, ensuring accuracy, integrity, and transparency in communicating with stakeholders.

5. Feedback and Stakeholder Engagement

The Group recognises that transparency and accountability are essential in managing gifts, hospitality, and other benefits. The Group encourages internal and external stakeholders to provide feedback, raise concerns related to whistleblowing-related and practices via the Group's Whistleblowing email at whistleblowing@kinergyadvancement.com.

All reports and feedback are reviewed by Management and escalated to the Board of Directors, which ensures timely assessment, appropriate action, and the integration of valid recommendations into the Group's gift and hospitality management practices.

6. Review

This Policy is subject to periodic review and refinement to ensure ongoing relevance, effectiveness and alignment with emerging regulatory requirements, industry best practices and stakeholder expectations. This Policy was approved by the Management of Kinergy on 24th November 2025.