DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA

COBE

CODE OF CONDUCT AND BUSINESS ETHICS - Guide

Dewan Filharmonik PETRONAS (DFP) Code of Conduct and Business Ethics (CoBE) - Guide is intended as a more in-depth explanation of the provisions of the Code, with examples. It does not describe all applicable laws or DFP policies or give full details on any particular law or policy. It does not constitute legal advice. It does not constitute or create a contract of employment. DFP reserves the right to modify, revise, cancel or waive any policy, procedure or condition without notice and without revision of the Code. Moreover, the provisions of the Code may be modified by DFP to adapt them to local laws and conditions.

Contents

What is this Guide About?

This guide provides a brief and easy-to-understand introduction to the DFP Code of Conduct and Business Ethics (the "Code" or "CoBE"). It is not a substitute for reading and complying with the Code and other policies of the DFP that apply to employees and trustees in the performance of their duties, or to Third Parties engaged by DFP; to provide goods and/or services for, jointly with or on behalf of DFP or a counterparty in a business transaction with DFP; or as part of a contingent workforce such as interns, temporary employees, apprentices, proteges, gig workers and volunteers.

You are responsible for reading, understanding and complying with the Code, policies and procedures and all applicable laws and regulations. Make sure you know the rules that apply to you. You are expected to seek guidance when needed.

The Code, together with country supplements that adapt it to local conditions in particular jurisdictions, can be found online at www.dfp.com.my.

Certain company guidelines and policies are intended for internal use and are available to employees through the DFP Shared Drive or from the Human Resource & Administration of Finance & Corporate Services Department. External parties may request relevant documents, where applicable, through the Company.

The standards set out in the Code, as adapted in some cases to local conditions through country supplements, are intended to apply in DFP.

All DFP employees, trustees, contingent workforce members and Third Parties are subject to the laws and regulations of the country where they work.

Please be sure to contact your Head of Department, your Human Resource & Administration and Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department or other DFP contact person if you are unclear about which laws and regulations apply to your activities and how they interact with the Code and other DFP policies.

How Do You Use the Code?

The Code does not address every possible workplace situation or list all of DFP's policies. Common sense and attention to DFP's core values and its commitment to legal and ethical behaviour should guide everything we do, whether or not a situation is addressed specifically in the Code.

To use the Code, you should:

- Read through the entire Code. This guide is a useful introduction, but there are details set out in the Code that are not covered here.
- Consider how the Code applies to you and how it would apply to situations you have come across in the past or may encounter in the future.
- Consider the questions and answers in this guide and use them as a starting point for exploring other questions you might have about the Code.
- Don't assume that management knows about or accepts behaviour that is inconsistent with the Code. Be alert and ask questions.
- For the purposes of this Code, any reference to approval by the Head of Department means the head of a department holding the position of Head or above. Any reference to approval by the Chief Executive Officer means the Chief Executive Officer of the Company.
- Raise your uncertainties to your Head of Department or your Human Resource & Administration and Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department or other DFP contact person. A key goal of the Code is to allow you to manage legal and ethical risks by informing yourself about the laws and policies relevant to your work.

Our Responsibilities as DFP Employees and Trustees

All DFP employees and trustees are responsible for upholding the highest standards of conduct when acting on DFP's behalf. As DFP sets out to deliver on its purpose "*To promote the premier iconic hall with diverse music and cultural offerings to create unique experiences for all*," the CoBE will become even more important as an essential reference on how we deliver excellence in this organisation. DFP expects all employees to act with integrity in everything they do.

Beyond conducting yourself with integrity, you are responsible for helping protect DFP from legal and ethical risks, including misconduct by other DFP employees, trustees, or Third Parties with whom we engage. The Company benefits when risks are identified early, before they become more significant. If you believe that a colleague, a trustee or a third party has violated, or may be about to violate, the Code, any other DFP policy or procedure, or any applicable laws relevant to your work, you have a duty to report your concerns to DFP.

In principle, employees should feel comfortable discussing any matter with their immediate superiors, but in some cases that might not be practical or appropriate. In those cases, you may raise your concern through the accessible channels for reporting concerns and grievances as provided by the Company. Please refer to DFP websites for the relevant reporting channels.

To further empower individuals to speak up, DFP has established a dedicated whistleblowing email as a secure and accessible reporting channel. This channel enables individuals to raise potential compliance or ethical concerns to management in a structured manner, while ensuring protection against retaliation for reports made in good faith and without malicious intent.

Local laws may affect how whistleblowing procedures operate. For example, you may be required to use locally mandated reporting channels in accordance with applicable legislation.

For further information, please refer to DFP Whistleblowing Policy available on DFP website. Whistleblowing reports may be submitted via email to whistledfp@dfp.com.my

Core Values and Culture

Adherence to the principles of discipline, good conduct, professionalism, loyalty, integrity and cohesiveness is critical to the success and well-being of DFP. In this regard, DFP is committed to the highest standards of integrity, openness and accountability in the conduct of the DFP's business and operations. Our General Business Principles reflect this commitment.

All DFP employees and trustees have the duty to act with good faith, fidelity, diligence and integrity. More particularly, DFP expects that you will:

- strive towards a high standard of professionalism.
- Always give your undivided loyalty and devotion to DFP at all times and on all occasions.
- serve with honesty and integrity, goodwill and courtesy.
- display cohesiveness based on oneness of purpose together with a caring attitude for individual.
- uphold the duty of care for the interests and reputation of DFP.
- display a high sense of discipline, cooperativeness and diligence in carrying out your duties.
- act consistently to maintain DFP's confidence and trust in you.
- Promote creativity and new approaches in the course of carrying out your work.
- comply with applicable laws, regulations and DFP policies and procedures.

It is contrary to DFP's objectives and its approach for you to feel encouraged or pressured to violate a law or policy, even if a violation would improve financial or operational results, obtain business opportunities or help achieve a key performance indicator. If you are being asked by someone at DFP to do something that you think is wrong or inappropriate, or that you would be afraid or ashamed to see appear in tomorrow's newspaper, you should take steps to address the situation by speaking directly with your immediate superior or someone else within the organisation who can provide you with appropriate guidance.

The following pages of this guide provide practical examples of how to best adopt DFP's values and culture.

QUESTIONS AND ANSWERS

- We engage contractors and service providers to support DFP's operations, such as event management, technical services, facilities management, or other activities. I heard from one of the contractor's competitors that the contractor may be violating certain local legal requirements. I have the impression that the relevant requirements are not enforced and that the contractor is probably saving us some money if it is violating the requirements. Should I be concerned?

  RESPONSE: *Yes, you should. DFP expects contractors and other parties acting on DFP's behalf to respect the law and generally to adhere to the principles set out in the Code. In some cases, DFP could be held liable for violations by its contractors, but setting that aside, DFP expects the people who perform work for the Company to act with propriety and integrity. You should make a report to your immediate superior or to another relevant point of contact within the Company. You may also choose to direct your concerns via the available DFP whistleblowing channels.*

- One of our consultants tells me that we should ignore a legal requirement in a country in which we do business because that requirement is never enforced. Can I rely upon his advice?

  RESPONSE: *No. DFP's policy is to comply with applicable laws in the jurisdictions in which the Company operates. You should consult with your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department or other personnel responsible for compliance matters for guidance.*

- Our supplier is upset that their payment is delayed and they are threatening to stop supplying us the goods if we do not expedite payment. My superior told me to request the supplier to split the claim into a few invoices so the amount is within my boss' approval threshold. I am not sure if this is right but my boss convinces me that we should be creative in coming up with solutions to ensure business is not disrupted.

  RESPONSE: *Fragmentation of claims is a breach of CoBE and may have the effect or result of circumventing or frustrating DFP's controls, policies or procedures. Creativity and new approaches must be exercised strictly within DFP's established policies and procedures.*

CONFLICT OF INTEREST

A conflict of interest generally arises when you are in a position to take advantage of your role at DFP for your personal benefit, including the benefit of your family/household and friends, by placing your personal, social, financial or political interests before the interests of DFP. You are expected to avoid conflicts of interest and situations that have the potential to create conflicts of interest. Even the appearance of a conflict of interest can be damaging to you or DFP. In particular, the use of a DFP office position, confidential information, assets or other resources for personal gain or benefit, or for the advantage of others with whom you are related or associated, is prohibited.

In some limited situations, a conflict of interest that has been fully disclosed to DFP may be tolerated. Any potential conflict of interest shall be endorsed by the Head of Department in consultation with the Human Resource & Administration of Finance & Corporate Services Department, the relevant company secretary (in the case of trustees) or your DFP contact person (in the case of Third Parties).

Failure to fully disclose the nature and scope of a conflict of interest as soon as you are aware may result in disciplinary action or consequence management against you, whether or not such potential or actual conflict results in tangible or intangible damage to DFP. When in doubt, you should disclose your potential conflict and consult with your Head of Department or Human Resource of Administration of Finance & Corporate Services Department about the issue.

What are some common examples of conflicts of interest?

Conflicts of interest may include:

- Having a financial or other business interest in a supplier, contractor, competitor or customer at the same time that you are involved in DFP's decision-making process relating to, or of relevance, to them.
- Having a financial or other business interest in a transaction in which you know DFP is involved or plans to be involved.
- Giving a third party confidential DFP information in order to give them an advantage in their dealing with DFP.
- Transacting for your own account with DFP clients, suppliers, contractors or vendors on terms other than those freely available to the general public.
- Personally receiving fees, commissions or other items of value from a supplier, contractor, competitor or customer (other than in very limited circumstances).
- Using your position or influence in the hiring, supervising, managing, or career planning of any of your relatives at DFP or at entities providing services to DFP.

- A third party recommending or influencing DFP to award work to a company in which the third party's employee, trustees, or their family member has a financial or ownership interest, without previously disclosing the relationship to DFP.
- A third party's representative participating in DFP project, evaluation, or negotiation while simultaneously holding a role (formal or informal) in another organisation that stands to benefit from DFP's decisions, without previously declaring this dual role.

A conflict of interest situation can arise out of your interests and dealings, or out of the interests and dealings of your family members, associates or anyone else with whom you have a personal or business relationship.

While it is impossible to list every situation that might create a conflict of interest, you are encouraged to apply the general principles and use good judgment to guide your actions. When in doubt, ask your superior or your Human Resource & Administration of Finance & Corporate Services Department about how best to address a potential conflict of interest.

All employees are required to declare any actual or potential conflict of interest in accordance with the Company's declaration form as required by your Human Resources & Administration of Finance & Corporate Services Department or local policies

QUESTIONS AND ANSWERS

- My first cousin is a director and part owner of a small paper company that supplies paper to DFP. Should I report that?

  RESPONSE: *Yes. You should disclose any situations where you become aware of your family members having interests in companies conducting business with DFP, as this may be perceived as a conflict of interest. Please contact your Human Resources & Administration of Finance & Corporate Services Department for the appropriate platform for disclosure.*

- My brother owns a business that supplies musical instruments and related equipment and he is interested in exploring a potential business opportunity with DFP. I am currently working in the department that handles the marketing activities of DFP. Can my brother pursue his interest in becoming a DFP dealer?

  RESPONSE: *Yes, your brother may pursue his interest to have a business relationship with DFP. However, you must disclose this familial relationship to your immediate superior. Any instances of conflict shall be endorsed by the Head of Department in consultation with the Human Resource & Administration of Finance & Corporate Services Department. Furthermore, to maintain transparency and uphold ethical standards, you are required to abstain from participating in any evaluation and decision-making processes related to your brother's potential business dealings with DFP.*

- My close friend has recently been appointed as the CEO of a company that, coincidentally, happens to be one of our customers. I am responsible for conducting negotiations with that company. Is there any issue with me continuing to negotiate with them?

  RESPONSE: *You must disclose the relationship to your immediate superior for an assessment of any potential conflict of interest. Based on this evaluation, a decision can then be made regarding whether you are permitted to continue with the negotiation, whether certain controls should guide your engagement going forward, or whether it would be more appropriate for you to recuse yourself from engagement with that company or individual. Any instances of conflict shall be endorsed by the Head of Department in consultation with the Human Resource & Administration of Finance & Corporate Services Department.*

- I would like to help my niece get a job at DFP. Is that a problem?

  RESPONSE: *You may direct your niece to the relevant hiring office at DFP and you should fully disclose to your Human Resource & Administration of Finance & Corporate Services Department that the applicant is your niece. You must also refrain from taking part in the hiring process or influencing the decision to hire your niece.*

- I have no way of knowing what business deals my uncles and cousins may be entering into and whether they are going to have ownership interests with a privately held entity that does business with DFP. Am I in trouble?

  RESPONSE*: DFP expects its employees to inform themselves of situations in which a conflict of interest arises or may arise because of the business dealings of their close relatives. If you become aware of such situations, you should report them promptly.*

- I prefer working with a certain contractor because they do good work and are easy to deal with. I think DFP would benefit from hiring them. To help them, can I give them tips on how to prepare their bid so they have an advantage, even if I do receive any payment, as I believe it will benefit DFP. This should be fine without declaring it, right?

  RESPONSE*: No. You may not give any undue advantage to an external party in its dealings with DFP. It does not matter that you will not benefit personally. It also does not matter if, on balance, DFP is not harmed. DFP policies and procedures with regard to procurement must be followed in order to maintain the integrity and transparency of the DFP procurement activities.*

- I have been asked to serve on the board of directors of a company outside DFP that has no business dealings with DFP. I know of no business between the company and DFP. Am I permitted to accept this position?

  RESPONSE*: The appointment of an employee as a board member in an external company is strictly limited to nominations made by the Company. Involvement as a board member in a family-owned company is permitted for only one entity and is subject to prior written approval from your Head of Department. For further information on the approval process, please contact your Human Resource & Administration of Finance & Corporate Services Department.*

- I am currently supervising a vendor responsible for event management services for DFP events and they have consistently delivered excellent results. As my daughter is getting married, I intend to engage the same vendor, who has offered me a significant discount for their services. I know I will not be able to get the same favourable terms elsewhere. May I engage this vendor in my personal capacity?

  RESPONSE*: No, you cannot directly or indirectly enter into personal transaction with a vendor of the company with whom you had, currently have or may potentially have official dealings on behalf of DFP.*

  If such situation is unavoidable, you must obtain written approval from your Head of Department in consultation with Human Resource & Administration of Finance & Corporate Services Department. You must not proceed until such permission is granted. Human Resource & Administration of Finance & Corporate Services Department must evaluate, *among other issues, whether your discount is related to your position as a DFP employee and whether such a discount is offered more generally to individuals not affiliated with DFP.*

- My husband runs a small family business selling second-hand cars. I am not involved in the day-to-day operations of the business, but I do have 40% shares/equity in the company. Am I required to declare my shareholding even though the business does not directly compete with DFP or have any business dealings with the company?

  RESPONSE: *You are encouraged to declare to DFP through the appropriate platform your interests in other commercial enterprise including in privately held entities to avoid any potential conflict of interest situation even though the likelihood of any dealings with DFP may be remote.*

- Can I buy a used car from the owner of a registered DFP's contractor with whom I currently have no official dealings with?

  RESPONSE: *You must obtain written approval from your Head of Department in consultation with the Human Resource & Administration of Finance & Corporate Services Department and must not proceed with the transaction until such permission is obtained. Furthermore, the car must be purchased at market value, under terms that are readily available to the general public.*

- My friend works for a contractor company registered with DFP but I have no official dealings with him. Can I go on holiday with him on a personal capacity?

  RESPONSE: *You must disclose your intention to go on holiday with your friend to your Head of Department through the appropriate platform, as this situation may be perceived as a Conflict of Interest. Employees are responsible for avoiding any perceived, potential or actual Conflict of Interest situations. Any instances of conflict shall be endorsed by the Head of Department in consultation with the Human Resource & Administration of Finance & Corporate Services Department.*

- I am aware that a law firm advising DFP on regulatory matters has now been approached by a competitor to represent them in a litigation case against DFP. Is this a conflict of interest situation?

  RESPONSE: *Maybe. This situation presents a potential conflict of interest. In its regulatory capacity, the law firm may have access to confidential and sensitive information about DFP that could compromise DFP's position in the litigation. Even if the teams advising each party are different, the risk of information leakage or perceived bias remains and the law firm must conduct a thorough analysis of its ability to represent both parties at the same time, including through a firewall between teams. DFP expects its external advisors to act with integrity and avoid any engagement that could create a conflict of interest. The matter should be escalated to your Human Resource & Administration of Finance & Corporate Services Department immediately to address the issue with the law firm and determine appropriate next steps.*

Fighting Corruption and Unethical Practices?

SOLICITATION, BRIBERY AND CORRUPTION

DFP has zero tolerance for corruption in all of its forms. DFP is fully committed to fighting corruption and unethical practices in the course of conducting its business. As a result, the Code prohibits DFP employees, trustees, contingent workforce and their family/household members from directly or indirectly soliciting, accepting or offering bribes to or from public officials or private individuals, even if it means lost business opportunities.

DFP's Third Parties including its contractors, sub-contractors, consultants, agents, representatives and others acting for or on behalf of DFP are expected to comply strictly with DFP's policies prohibiting improper solicitation, bribery and corruption, including making facilitation payments.

Corruption is the abuse of entrusted power for private gain. This includes, but is not limited to offering, promising, authorizing, giving, receiving, accepting or soliciting of any item of value, any undue advantage, gratification, financial or otherwise, in order to influence the actions of a person in a position of authority or trust. Examples of corruption include bribery, nepotism, conflicts of interest and other conduct that undermines integrity, transparency and fair competition.

Even the appearance of conduct constituting corrupt activity may be very damaging to DFP and must be avoided.

In this regard, the Code and the DFP Anti-Bribery and Corruption Manual ("ABC Manual") sets out guidance concerning the giving and acceptance of gifts and entertainment.

GIFTS AND ENTERTAINMENT

DFP has adopted a "No Gift" Policy whereby, subject to certain exceptions as provided in the DFP ABC Manual, DFP employees and trustees, their family/household members or agents acting for or on behalf of DFP are prohibited from, directly or indirectly, receiving or providing gifts.

In situations where you are genuinely unable to decline a gift or entertainment, you shall comply with DFP's procedures governing the receipt of gifts and entertainment.

You may be directed to turn a gift over to DFP, donate it to charity, or return it. As a general matter, the situations in which you will be permitted to accept and retain a gift are extremely limited.

DFP employees, trustees, contingent workforce and their family/household members are not permitted to solicit gifts or personal favours from DFP's contractors, sub-contractors, suppliers, consultants, bankers, dealers, customers or other parties having business dealings with DFP, whether actual or potential. You should never accept gifts or entertainment in exchange for the exercise or non-exercise of your authority or otherwise to DFP's detriment.

DFP's Third Parties are strictly prohibited from providing, or offering to provide, any gift, entertainment, or anything of value to public officials or any other persons on behalf of DFP for the purpose of obtaining or retaining business or securing any improper advantage. This same prohibition applies to the receipt of any gift, entertainment, or anything of value. Nor may DFP trustees and employees take any action indirectly (through a third party) that would be prohibited if performed directly.

If you have questions about gifts or entertainment, please consult your Head of Department, Human Resource & Administration and Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department, or your DFP Contact Person for guidance.

If you, in your capacity as an employee or trustees, are authorised under DFP policy to provide gifts or entertainment, you may do so only if it serves a legitimate business purpose and only in accordance with DFP policies and procedures on gifts and entertainment that are applicable to your jurisdiction.

You have an obligation to inform yourself of the relevant policies and procedures. You shall not, in any case, provide gifts or entertainment that are illegal, unduly dangerous or indecent, sexually oriented or inconsistent with DFP's commitment to mutual respect or for the purpose of improperly influencing someone to act in DFP's interest. No gifts of cash or cash-equivalents (e.g., gift cards) may be given and you should not pay for entertainment or a gift personally in order to avoid having to seek pre-approval or to circumvent company policies and procedures.

The Code and DFP ABC Manual provides additional guidance for any gifts or entertainment to be provided to public officials.

Generally, even if you are authorised to provide gifts and entertainment, you may not offer gifts or hospitality, including travel related expenses, to public officials and/or their family members without DFP's specific approval. You may not pay for any non-business related travel and hospitality for any public officials or his or her family.

Except where expressly approved by DFP, you must also not offer or provide gifts or anything of value to any person if you know or suspect that a public officials or his or her family may be the indirect beneficiary or recipient. Under no circumstances may gifts or hospitality be offered to a public officials as an inducement or reward for taking, or refraining from taking, any act in relation to DFP's affairs of business. Again, you have the responsibility to inform yourself of the DFP's policies and practices on gifts and entertainment applicable to you.

DFP strongly opposes money laundering, terrorism financing and the misuse of the financial system to disguise the origins of illicit funds and any other activities that involve dealing in the proceeds of criminal activities.

EXCEPTION TO MAKING FACILITATION PAYMENTS

There may be situations or circumstances where you are faced with having to make facilitation payments in order to protect your life, limb or liberty. If faced with this kind of extortion and if there is no alternative, a payment may be made. In such event, you must immediately report it to your Head of Department and Planning & Finance of Finance & Corporate Services Department as soon as possible. The payment must be recorded accurately in DFP's books and records.

ANTI-MONEY LAUNDERING AND COUNTERPARTY DUE DILIGENCE

DFP is committed to adhering to all applicable anti-money laundering ("AML") laws throughout its business dealings, including preventing its operations from being used for money laundering and terrorism financing, assessing suspicious transactions and maintaining robust due diligence procedures.

DFP strictly opposes any practices related to money laundering, which involves concealing the criminal origin or nature of money or assets through legitimate business transactions, or using funds to support criminal activities, including the financing of terrorism or financing related to the proliferation of weapons.

All DFP employees, trustees, contingent workforce and Third Parties acting on behalf of DFP are expected to conduct appropriate counterparty due diligence, report any red flags or unusual transactions and cooperate with relevant authorities as required.

When engaging with Third Parties, you are expected to:

- Conduct appropriate counterparty due diligence to understand the background, legitimacy and business practices of the third party, including (where relevant) the origin and destination of funds, properties and services.
- Be alert to suspicious or unusual transactions, including those that appear inconsistent with normal business practices or raise concerns about potential bribery, corruption, or any other criminal activities.
- Avoid dealing with any party whom you know or suspect to be involved in criminal activities or the proceeds of crime.

Generally, however, two clear warning signals of possible issues are:

- Irregularities in the way payments are arranged and effected, such as:
  - Requests for payments to be made to other parties with no clear connection to the transaction;
  - Payments made from or to accounts in unrelated jurisdictions;
  - Overpayments followed by requests for refunds;
  - Payments made using complex or opaque structures with no clear business rationale; or
  - Use of multiple small transactions (structuring) to avoid reporting thresholds.

- Customers who appear to lack integrity in their dealings or who are linked to illicit operations, such as:
  - Providing incomplete, inconsistent, or suspicious information during Know Your Customer ("KYC") due diligence;
  - Refusing to provide beneficial ownership details;
  - Having connections to known criminal activities or entities; or
  - Exhibiting unusual concern about reporting or regulatory requirements.

We continuously enhance our policies, controls and training to align with all applicable laws and regulations on anti-money laundering, counter-terrorism financing and counter-proliferation financing.

If you are ever uncertain whether a transaction or third-party behaviour appears suspicious, seek guidance immediately from your Head of Department, or Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department. Acting early and responsibly is essential to protecting DFP from legal, financial and reputational risks.

QUESTIONS AND ANSWERS

SOLICITATION, BRIBERY AND CORRUPTION

- The son of a vendor of services to DFP owns a car dealership. Upon learning that I am looking to purchase a new car, the vendor offers to have his son provide me with a significant discount on a new car. I would not be able to find nearly as good a price at any other dealership. May I accept the offer?

  RESPONSE*: No. This is an improper personal benefit prohibited by the Code. Accepting the discount could give rise to the appearance of bribery and would also run contrary to the DFP conflicts of interest policies.*

- A consultant has offered to "make some problems go away" in a foreign licensing proceeding if we pay him four million Euro for consultancy services. There are rumours that the consultant has paid bribes in the past. We would really like to overcome the licensing problems. Can we hire the consultant?

  RESPONSE: *You should consult your Head of Department, or Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department with a view to confirming that the consultant's contacts and methods are aligned with DFP's policies and applicable law. There are "red flags" here that strongly suggest this engagement may need to be avoided.*

  Consultancy services can be legitimate and valuable, but a vague description of services, the offer of a "fix" and the rumours are all warning signals that corrupt practices may be involved.

  Consultants, agents and other Third Parties should never be engaged for the purpose of indirectly effecting bribes or otherwise circumventing applicable laws or DFP's policies and procedures. DFP may be liable under national and international anticorruption laws for actions taken by Third Parties on its behalf.

- A junior-level bureaucrat in a foreign country is holding up the release of some equipment that we need in our operations. He says that if we pay him a special processing fee in cash he will issue a permit to release the equipment. The amount of the fee is trivial compared to the value of the equipment to our operations. May we pay the fee?

  RESPONSE*: No. DFP's policy is that bribes are prohibited irrespective of the value. The request for the facilitation payment should be reported to your Head of Department or your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department. If the fee were imposed by the foreign country as a governmental charge, that would potentially be different, but care should be taken to pay governmental fees through appropriate channels and to ensure that they are properly documented (e.g., with official receipts).*

- What does it mean to provide documents that are false or contain false details?

  RESPONSE: *It means submitting receipts, invoices, or other documents, including travel and entertainment expense reports, that are inaccurate, altered, insufficiently descriptive, or fabricated with the intention to mislead or deceive DFP or conceal the true nature of a transaction, such as in the preparation of books and records, including financial statements.*

- Can I submit a corrected invoice if there was a genuine mistake in a third-party document?

  RESPONSE*: Yes, but you must immediately notify your Head of Department and the relevant DFP department processing the invoice. Correcting genuine mistakes is acceptable; deliberately altering documents to deceive is not.*

- A colleague carpooled with you to an outstation meeting. Later, he asks you for copies of your toll receipts so he can also claim travel reimbursement for the meeting. What should you do?

  RESPONSE: *You must not provide duplicate or false receipts for reimbursement purposes. Each employee should only claim expenses they actually incurred and in accordance with the applicable Company policy on business travel. Since your colleague carpooled with you and did not incur any travel costs, he is not entitled to claim travel reimbursement. You should explain this to him, as he may not be aware of the policy and remind him that knowingly submitting or requesting false claims would constitute a breach of the CoBE, which may result in disciplinary action.*

- What constitutes abuse of position or authority?

  RESPONSE: *Using your role, influence, or decision-making power for personal gain or to benefit relatives, friends, or associates, rather than in the interest of DFP.*

- What if I unintentionally benefit a friend or family member in a decision I make? I cannot keep track of all the business activities of my relatives and whether they provide goods or services to DFP.

  RESPONSE: *DFP recognises that employees cannot be expected to have full visibility over the private business dealings of their family members at all times. However, once you become aware that a decision you are involved in could potentially benefit a relative, friend, or associate, you must take immediate steps to avoid a potential or actual conflict of interest.*

  This includes disclosing the situation promptly to your Head of Department in consultation with your Human Resource & Administration of Finance & Department and recusing yourself from decision-making where necessary.

Early disclosure ensures transparency, protects your integrity and allows DFP to implement appropriate safeguards and controls to manage the situation. Even unintentional conflicts must be handled proactively to maintain trust and compliance with the CoBE.

GIFTS AND ENTERTAINMENT

- Knowing that I love football, a contractor with whom I do business has offered me four tickets to see the World Cup finals. Each ticket has a face value of $250, but they are selling online for over $1,500. May I accept the tickets, or at least purchase them at face value?

  RESPONSE*: DFP has adopted a "No Gift" policy. Consequently, accepting tickets for free from a contractor is not permissible. With regard to purchasing tickets, they must be acquired at their market value, under terms that are readily available to the general public. Before entering any such transaction, you must obtain written approval from your Head of Department in consultation with Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department.*

- A customer has presented me with a very expensive gift. In his home country, it is considered extremely impolite to reject a gift and doing so might irreparably harm our business relationship. What should I do?

  RESPONSE*: You are required to comply with the procedures of DFP Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department relating to the receipt of gifts and entertainment, whether this means filling in the applicable declaration form, once you are back at the office and consult your Head of Department who will then decide whether to endorse the acceptance of the gift or require it to be returned.*

  In some circumstances it may be possible to accept the gift as company property, rather than as a personal gift and then display in a place where it could be enjoyed by everyone. If the gift is offered on condition of (or with the obvious expectation of) some concession or favour in exchange, you are required to refuse the gift and politely return it with a note of explanation about the Company's "No Gift" policy. It must be clear to the third-party and to anyone else that no individual has gained personal advantage from the gift.

- I have a meeting scheduled with a client and I am aware that he is fond of smoking cigars. Am I allowed to buy cigars as a token of appreciation for taking time out of his busy schedule to meet with me?

  RESPONSE*: The general principle remains that DFP employees and trustees are prohibited from giving or receiving gifts to avoid a conflict of interest. However, if gifts are to be given, it must fall within the general exceptions provided under the No Gift Policy as stated above. Gifts of cigars are not permitted as it is deemed as a personal gift and does not meet the criteria set out under the permitted exceptions.*

- The head of the purchasing department at one of our major customers has asked whether we could arrange an all-expenses paid golf outing for some members of his team and some of our personnel to secure the renewal of an expiring contract. Can we accommodate this request?

  RESPONSE*: No. Arranging the all-expenses paid golf outing in this situation may be perceived as "anything of value" and could expose DFP to potential corporate liability offence under Section 17A of MACC Act 2009 or other applicable anti-bribery and corruption laws. While normal business entertainment intended for the purpose of networking and relationship building is generally acceptable, it must be properly authorised and caution should be exercised to avoid any perception that it is offered in exchange for an improper favour or advantage. You should consult your Head of Department, Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department for further guidance.*

  You should consult your Head of Department, Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department for further guidance.

- I went out to dinner with a contractor who is interested in bidding on a DFP project. The event was purely social; we did not discuss the project. When I came home, I found an envelope with $2,000 in cash in my jacket pocket. I have no idea how it got there. Now what do I do?

  RESPONSE*: Contact your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department immediately. It seems very possible that it was an attempted bribe or an effort to compromise you. You should follow your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department instructions.*

- We had a team dinner at a nice restaurant to celebrate the completion of a big project. My superior asked me to pay for the dinner using my personal credit card and to claim it under entertainment expenses (my entitlement is $2,000 per occasion) assuring me that he would approve it. Would I be in breach of the CoBE and applicable company policies if I follow his instructions?

  RESPONSE*: As set out under Planning & Finance of Finance & Corporate Services Department's Staff Advance & Claim Work Procedure Guidelines, the entertainment entitlement is only for the purposes of entertaining our external clients and counterparts and shall not include other DFP employees, unless the employees are part of the function to entertain the client or external counterpart.*

  Expenses for internal team dinners shall be claimed under company meetings and not using an employee's entertainment eligibility expenses. By claiming it under entertainment expenses, you would be in breach of the CoBE and the Company's Staff Advance & Claim Work Procedure Guidelines.

- My team was invited by our contractor to attend a “buka puasa” (iftar) event during the month of Ramadan. Can we attend the event?

  RESPONSE*: DFP recognises that the occasional acceptance of a reasonable and modest level of entertainment provided by Third Parties in the normal course of business is a legitimate way to network and build good business relationships. In the month of Ramadan, such invitations would be common. However, obtaining approval from your Head of Department, in consultation with your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department, is required. In principle, we must exercise proper care and judgement before accepting any entertainment offered by a third party.*

- My department is organising a company function and we are planning to provide tokens of appreciation to the speakers and door gifts to the participants during the event. Are we allowed to do so?

  RESPONSE*: The giving of gifts as a token of appreciation to speakers and participants during official company functions or events is permissible as it falls under exceptions to the general rule in the “No Gift” policy. However, you must ensure that the door gift is reasonable and modest in nature or value, preferably clearly branded with the DFP logo. Approval from your Head of Department is required before proceeding with such arrangements.*

- Can I accept a door gift from an external company during their official function?

  RESPONSE*: Yes, you may accept the door gift, provided it is offered to all guests attending the event, as permitted under the exceptions to the “No Gift” policy. However, the value of the door gift must be reasonable and nominal in value. If you are unsure about the appropriateness of the gift, please consult your Head of Department, your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department.*

- Can I accept corporate hospitality or entertainment offered by any other key stakeholders engaged in business dealings with DFP?

  RESPONSE*: Yes, DFP recognises that the occasional acceptance of a reasonable and modest level of corporate hospitality or entertainment provided in the normal course of business is a legitimate way to network and build good business relationships. Proper care and judgment must be exercised by DFP employees and trustees before accepting.*

  The principles of transparency, proportionality, reasonableness and good faith must guide your decisions. Acceptance of hospitality or entertainment must never create a perception of conflict of interest or improper influence in the performance of your duties. Please remember to complete the Declaration Form, or any other applicable declaration as required by your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department or local policies. This self-declaration process is an important safeguard intended to protect you and DFP from potential allegations of impropriety or unethical behaviour.

- I was invited to attend a conference organized and sponsored by the external party. Can I attend?

  RESPONSE*: It is a common practice for companies organizing or sponsoring conferences to provide complimentary delegate passes to their clients and key stakeholders. Such sponsorships are recognized as corporate hospitality. DFP recognises that the occasional acceptance of an appropriate level of hospitality given in the normal course of business is usually a legitimate contribution to building good business relationships. However, it is important for you to exercise proper care and judgement and obtain proper approval from your Head of Department before accepting the invite. This is not only to safeguard the Company's reputation, but also to protect employees from allegations of impropriety or undue influence.*

- I am responsible for purchasing office supplies for my department. A vendor has offered to give me a share of the payment DFP makes to his company if I agree to over-purchase printer cartridges. What should I do?

  RESPONSE*: No, this is not acceptable. This is an example of a kickback and abuse of power —where a DFP employee receives or is promised a personal benefit in exchange for using their position to influence a company decision, without disclosing it. Accepting or agreeing to such a deal is a serious breach of the CoBE. You must immediately report this incident to your Head of Department or DFP Whistleblowing Channel.*

- I heard from credible sources that a DFP contractor colluded with a supplier to inflate the price of certain materials billed to DFP. They allegedly agreed to secretly split the extra amount between themselves, without DFP's knowledge. I have no direct evidence—should I still raise a concern?

  RESPONSE*: Yes. This is potentially an arrangement to make secret profits to the detriment of DFP and is strictly prohibited. Third Parties working for or on behalf of DFP must never receive undisclosed benefits—financial or otherwise—through inflated pricing or manipulation of commercial terms. Such conduct breaches DFP's expectations of integrity and transparency and may constitute fraud. Even without direct evidence, you must promptly report the matter to your superior or through DFP Whistleblowing Channel so it can be properly investigated.*

- An existing supplier wants to market and introduce their new product to DFP. They have offered to host and sponsor a dinner in conjunction with DFP functions to showcase the product. Can we accept their offer?

  RESPONSE: *Generally, DFP strictly prohibits employees and trustees from soliciting corporate hospitality nor are they allowed to accept hospitality that is excessive, inappropriate, illegal or given in response to, in anticipation of, or to influence a favourable business decision, particularly from Third Parties.*

To mitigate any potential negative perception that DFP is leveraging its relationship with the supplier to host the dinner and receiving benefits from the relationship, DFP should make clear that the dinner has a business purpose relating to the launch of a new product. Acceptance should only proceed after obtaining the necessary reviews and approvals in accordance with DFP's policies and procedures.

- Can DFP organize a buka puasa/iftar session for our stakeholders?

  RESPONSE*: Yes, DFP recognises that providing corporate hospitality to its stakeholders through corporate events during holidays such as iftar is a legitimate way to network and build good business relationships.*

  While providing corporate hospitality is a reflection of DFP's courtesy and goodwill, the respective Head of Department must exercise proper care to protect the Company's reputation against any allegations of impropriety or the perception of bribery, especially when the arrangements could influence or be perceived to influence the outcome of a business decision and are not reasonable and bona fide expenditures. There should also be explicit, clear and internally transparent criteria to determine the selection of guests to be invited to the event. Reasonable due diligence should also be exercised, particularly when the arrangements involve public officials other than DFP employees and trustees.

- Is it permissible to provide cash as a token of appreciation to internal staff to thank them for their contribution in participating or organising a DFP event?

  RESPONSE*: Although the provision of cash to internal staff is not prohibited, consider offering vouchers, such as 'Mesra' or 'Setel,' or other gifts related to DFP corporate merchandise, as a gesture of appreciation. Please ensure that the value of the gift remains reasonable and modest and avoid any items that may be inconsistent with the Company's commitment to mutual respect and ethical conduct.*

- We plan to give out vouchers/concert tickets worth RM500 as prizes for an HSE competition involving our contractors. Would this be in violation of the DFP No Gift Policy?

  RESPONSE: *Upon securing approval from the relevant Approving Authority to organise the HSE competition, the latter will be recognized as an official Company event. The distribution of RM500 vouchers as prizes will fall within the exceptions permitted under Part 2A(iii) of the ABC WPG.*

- We have been instructed by the host authority to attend a meeting in London with a contractor to discuss certain matters relating to an ongoing tender. Is it permitted under the CoBE or ABC WPG to accept the contractor's offer to pick up the cost for our travel expenses? The contract is based on single sourcing instead of competitive bidding and at the moment parties are still at the tendering stage and the contract award has yet to be issued.

RESPONSE*: No. As a general principle, you are not permitted to accept gifts, entertainment and corporate hospitality, including travel related expenses, from parties engaged in a tender or competitive bidding exercise (e.g., contractors, vendors, suppliers, etc.). This prohibition is in place to avoid the perception of the gift, entertainment and corporate hospitality being given in response to, in anticipation of, or to influence a favourable business decision, for instance in the award of a contract. In such situations, DFP is responsible to bear the travel expenses to safeguard the Company's reputation and protect employees from potential allegations of impropriety or undue influence, in line with the principles set out in our CoBE and* ABC WPG*.*

- Is it permissible for DFP to provide corporate hospitality to members of the media by hosting an appreciation event?

  RESPONSE*: DFP recognises that extending corporate hospitality, such as through media engagements, can be a legitimate and valuable means to foster goodwill, strengthen stakeholder relationships and enhance the Company's reputation. While such hospitality is often a reflection of DFP's courtesy and goodwill, it must be managed with due care, transparency and accountability.*

  The respective Heads of Department must exercise proper care to protect the Company's reputation from any allegations of impropriety. This includes exercising sound judgment when considering the reasonableness of expenditures, managing complete and accurate records and documentation to support transparency and mitigate the risk of any actual or perceived impropriety.

- Is it permissible for DFP to purchase a corporate club membership for the CEO of DFP?

  RESPONSE*: Kindly consult your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department to advise on the relevant company policies and procedures governing the matter.*

  If the purchase of a Corporate Club Membership is intended for external stakeholders such as government or public officials with whom DFP has dealings, this is a "red flag" and may be perceived as being given with the intention of inducing the person to perform or not perform a relevant function, e.g., when Company A is applying for a license and the corporate club membership is given to the person who has the authority to approve the application or has the authority to expedite the application process. This is strictly prohibited under the CoBE and ABC Manual.

PUBLIC OFFICIALS

- I am invited to attend a dinner organized by a government agency. I represent the Company for the monthly meetings held by the agency. Can I attend this dinner?

  RESPONSE: *Yes, you may attend the dinner subject to the approval by your Head of Department.*

- Is it permissible to purchase merchandise or tokens of appreciation from DFP merchandise items, with a value of RM250 per person, to be given as gifts to attendees of DFP's programmes or external speakers, including public officials?

  RESPONSE*: Gifts of nominal value bearing the DFP logo, given out as door gifts or tokens of appreciation, falls under the exceptions provided under the ABC WPG. Employees are however still required to obtain permission from their Head of Department in consultation with the Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department.*

  The terms "government official" and "public official" are used interchangeably in the CoBE and ABC Manual.

  A "public" or "government official" as defined in the CoBE includes, but is not limited to, candidates for any public office, officials of any political party and officials of state-owned enterprises. It may also include an officer or employee of a public international organization (for example, the United Nations or the World Bank).

  Caution must be exercised when dealing with such officials. Employees are required to obtain permission from their Head of Department in consultation with Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department. Heads of Department must also exercise proper care and judgment when coming to a decision.

- Is sending "get well soon" flowers or fruit basket to a public official in violation of DFP No Gift Policy?

  RESPONSE: *While DFP typically adheres to a 'No Gift' Policy, the gesture of sending 'get well soon' flowers to our stakeholders, including public officials, is not explicitly prohibited. This act can be considered a courteous expression within the context of networking. However, in doing so, you must ensure adherence to the following guidelines:*

  - *Conscientiously maintain the highest degree of integrity;*
  - *Always exercise proper care and judgment;*
  - *Avoid conflicts of interest;*
  - *Refrain from taking advantage of your position or exercising your authority to further your own personal interest at the expense of DFP;*
  - *Comply with applicable laws, regulations and DFP policies and procedures, including to accurately record the transaction in the company's books and records.*

- I was invited for an impromptu golf outing by a public official and he asked me to pay for a new golf attire as he did not pack any golf attire for his trip. Can I pay for the official's golf attire which will cost approximately RM3,000?

  RESPONSE*: By exercising good judgment, you are more likely to make the right decision. In this scenario, it should be immediately clear that golf attire worth RM3,000 would be considered a lavish gift and does not meet the criteria for permitted exceptions under the DFP No Gift Policy.*

  Additionally, employees are prohibited from using their entertainment expense entitlements to purchase gifts, as this would constitute a breach of company policy. Similarly, providing a gift using personal funds to avoid seeking pre-approval or circumvent DFP policies is strictly not allowed.

  In such situations, the employee should politely decline and explain to the official that making the purchase would be a violation of the CoBE and ABC WPG.

- A government official whom we frequently liaise with has asked whether we could arrange for a golf outing for some members of his team and some of our personnel? Can we accommodate him?

  RESPONSE: *Organising golf games is recognised as a legitimate way to network and build goodwill in business relationships and is generally unobjectionable, but it must be appropriately authorized and conducted with care and transparency to avoid any perception that the hospitality is being offered in exchange for an improper favour or advantage.*

  Where the hospitality involves public officials, additional caution is required. You must first obtain confirmation from your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department that such hospitality is permitted under applicable anti-bribery and corruption laws and that it complies with DFP's internal policies and procedures. Proper documentation, a clear business justification and prudent judgment are essential to safeguard both DFP and its employees from the risk of reputational or legal exposure.

- Given the recent arrival of the new Ambassador to the Malaysian Embassy here, we are considering organizing a meeting, potentially over lunch, to facilitate introductions. We would like to host lunch for networking purposes with no intention of seeking business advantage or personal gain. Our objective is to continue to foster good relations with the Malaysian Embassy, a key stakeholder in the country. Is this permitted under the CoBE and ABC WPG, in relation to dealings with public officials?

  RESPONSE: *If approved to host the lunch by the Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department, you must ensure that the hospitality provided is reasonable, modest in value, not excessive and proportionate to the official designation of the public official and not his/her personal capacity. Proper care and judgment must be exercised to avoid any perception that the hospitality is offered in exchange for a future* *benefit or outcome. All related documentation (including invoices and receipts) must be properly recorded and stored.*

ANTI-MONEY LAUNDERING AND COUNTERPARTY DUE DILIGENCE

- A customer wants to use cash to pay for a $25,000 purchase from DFP. Should I report this within DFP?

  RESPONSE*: Yes. Such a large cash payment seems suspicious. It may be a sign of money laundering activity.*

- A customer has advised us that it intends to overpay us on an invoice and then wants to have the excess money wired back to a different account. Should we respect this request?

  RESPONSE*: It should be reported to your Head of Department. (or, if that is not practicable, your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department). At the very least, it should be flagged because it may be money laundering, embezzlement or some other improper activity.*

- A supplier has asked us to divide a payment into two payments, with one payment going to a company we have never heard of and that is not mentioned on the invoice. Is that OK?

  RESPONSE: *Confer with your Head of Department. This request might be a sign of an effort to illegally evade taxes, embezzle funds, circumvent exchange controls or engage in other illegitimate activity.*

- A customer overpaid an invoice and now wants the money wired back to an account different from the account from which the payment came. Can we do that?

  RESPONSE: *Confer with your Head of Department. This request might be part of an effort to launder money. The request should be appropriately investigated before any transfer of funds is made.*

- We have learned that one of our third-party agents has been buying oriental carpets from a company controlled by an important government official and reselling them. The governmental official has authority over our business. We are not involved in the transactions. Should we be concerned?

  RESPONSE*: Transactions with a government official in merchandise that is difficult to value (such as carpets and artwork) can be a corruption "red flag". One method for effecting bribes or laundering money is to buy collectibles from a government official at an inflated price and reselling them at a loss. You should report the situation to your Head of Department for further investigation. One possible response would be to remind the agent of DFP's policies* *concerning bribery and corruption and to enquire into the commercial logic of the transactions.*

- A new overseas supplier offers a competitive price and promises fast delivery for equipment and services required by DFP. However, due diligence reveals that the company is located in a jurisdiction under UN sanctions and its ultimate beneficial owner is linked to a blacklisted entity suspected of financing militant groups. Should we proceed?

  RESPONSE: *No. DFP must not engage with any party linked, directly or indirectly, to terrorism or entities subject to sanctions. Proceeding with such a transaction may expose DFP to terrorism financing risk and severe regulatory, financial and reputational consequences. All employees, trustees, contingent workforce and Third Parties must ensure robust due diligence is carried out and must escalate to the relevant authorities if red flags emerge. When in doubt, consult your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department*

International and National Trade

COMPETITION LAW

DFP is committed in conducting its business activities in full compliance with applicable competition laws and to compete vigorously and independently at all times. Therefore, as DFP employee, you must individually ensure that your actions towards business partners (e.g., customers and suppliers), competitors and enforcement authorities reflect fair and proper business practices and are in compliance with competition laws. DFP will not tolerate violation of competition laws. In case of doubts/uncertainties concerning the compliance of your activity with competition law rules, you must contact your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department.

SANCTIONS AND EXPORT CONTROLS

Many countries restrict or prohibit the import or export of certain products and technologies. You must comply with DFP's policies and procedures relating to them, including the DFP Sanctions and Export Control Policy and DFP Sanctions and Export Control Guideline.

Specifically, when faced with any issues relating to export and import control, as well as economic sanctions, you must ensure that you conduct the necessary due diligences to mitigate any associated risks relating to the same. You may refer to the basic checklists as encapsulated in the DFP Sanctions and Export Control Guideline for reference.

Questions or concerns in this regard should be raised with your Head of Department, or Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department.

QUESTIONS AND ANSWERS

COMPETITION LAW

Please note that the following questions and answers are based on general competition law principles that tend to apply globally, or in places that have not enacted competition laws. Furthermore, competition laws may differ in some respects from jurisdiction to jurisdiction.

- A performing arts industry association is organising a survey among several arts organisations, including DFP, regarding ticket prices, artist fees, production costs, venue charges, sponsorship arrangements and future programme plans. The document summarising the survey results is later distributed to the association's members. What are the possible consequences?
- **RESPONSE***: The exchange of commercially sensitive information among competitors or industry participants is prohibited, regardless of whether the information is exchanged directly or through a third party. However, surveys that only concern historical information and present results in an aggregated and non-identifiable format may be permissible. Any participation in industry surveys involving potentially sensitive information must be assessed carefully on a case-by-case basis. Employees should be aware that they may be considered to have participated in an inappropriate exchange of information not only by providing such information but also by receiving or using information obtained through such surveys, even if they were unaware that the exchange could constitute a competition law concern. Please consult the Head of Department, your Governance, Risk, Regulatory Compliance Department if there is any uncertainty before participating in such surveys.*

- Two competitors discuss their recent relationships with certain customers, e.g., status of the negotiations, demands raised in annual negotiations, customers' needs and willingness to pay, etc. What are the possible consequences?

  RESPONSE*: Even if participants either (i) do not reach a common understanding, or (ii) do not effectively implement any potential agreements, such an exchange of information may be illegal, as each competitor could (in theory) carry out its own strategy in the relationships with the customers having in mind the commercial intentions/strategies of the other competitor.*

- I have been asked to gather information on competitors' ticket prices, venue rental rates, or performance fees to help DFP remain competitive. I asked an event organiser or business partner to provide copies of other performing arts organisations' pricing information as soon as they receive it. The organiser agreed but requested copies of DFP's ticket pricing, discounts and commercial terms, explaining that similar requests had been made by other organisations. What should I do?

  RESPONSE*: Generally, you should not request a competitor's confidential pricing or commercial information from an event organiser, promoter, venue, or other third party. Obtaining a competitor's price list from your event organiser does not necessarily constitute* *a competition law violation. However, if the information shared by the event organiser reflects confidential, future, or non-public pricing, competition authorities may infer an intent to collude. Moreover, the facts described here provide strong evidence of a price information exchange system, which may constitute an infringement of competition law and even lead to price-fixing charges. You should consult with your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department for further guidance.*

SANCTIONS AND EXPORT CONTROLS

- Can DFP enter into transactions with comprehensively sanctioned countries or territories (i.e., North Korea, Iran, Cuba and the Crimea, Donetsk and Luhansk regions of Ukraine)?

  RESPONSE*: Pursuant to DFP Position on Sanctions, transactions or activities with comprehensively sanctioned countries or territories i.e., North Korea, Iran, Cuba and the Crimea, Donetsk and Luhansk regions of Ukraine) shall be avoided. Should there be any compelling reason to pursue the transaction with any of the comprehensively sanctioned countries, it should only be undertaken with prior discussion with your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department and after obtaining the required approval from the respective approving authority.*

- The DFP Position on Sanctions prohibits any dealings or transaction with comprehensively sanctioned countries or territories. Pursuant to that, can foreign nationals from North Korea, Iran, Cuba or the Crimea, Donetsk and Luhansk regions of Ukraine be hired as an employee in DFP?

  RESPONSE: *The hiring of foreign nationals from sanctioned countries or territories as an employee in DFP may be subject to certain sanctions and export control restrictions. The hiring may be permissible depending on a variety of factors, e.g. the actual scope of work to be undertaken, the country of residency, the actual work location and the currency for salary payment. Please consult your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department for further assessment.*

- I have received a request to process a payment for the purchase of an equipment from a counterparty. When processing the payment, it has come to my attention that the counterparty was just recently sanctioned. What should I do? Do I continue to process the amount due and payable to the sanctioned counterparty?

  RESPONSE: *No, you should suspend the processing of payment and contact your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department as soon as possible.*

  As per DFP Position on Sanctions, transactions or activities with a sanctioned entity shall be avoided. Should there be any compelling reason to pursue the transaction with the sanctioned entity, it should only be undertaken with prior discussion with your Governance, *Risk, Regulatory Compliance of Finance & Corporate Services Department and after obtaining the required approval from the respective approving authority.*

- What are the steps to be taken to ensure compliance with export controls?

  RESPONSE: *To ensure compliance with export controls, the following steps needs to be taken:*

  a) The first step is to identify the product that you are importing or exporting. You need to consider whether the products are subject to export controls, which in some cases may require technical analysis.

  b) The second step is to identify the destination country of the product.

  c) The third step is to ascertain the recipient of the product as well as the end user of the product.

  d) The fourth step is to determine whether the product requires authorisations from any governmental authority under the relevant export control laws and regulations, based on the product, destination country and the end user,

  e) The last step is to check for any red flags indicators when screening the counterparties.

  Please consult your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department if you require any further assistance.

Assets of DFP

As DFP employee, you have access to and control over facilities and resources belonging to DFP. Those facilities and resources are provided to you on the basis that they will be used to further the interests of the businesses of DFP. It is your responsibility to safeguard those assets, taking all necessary steps to prevent loss, damage, misuse or theft. DFP assets may not be misused, taken, sold, lent, given away or otherwise disposed of, or used for personal purposes, except in accordance with appropriate authorisation from DFP.

QUESTIONS AND ANSWERS

- One of our contractors is, I think, taking home boxes of DFP office supplies after hours. I have to work closely with that contractor and if I say something there could be major upset. What should I do?

  RESPONSE: *Taking DFP office supplies (or any other DFP resources) for personal use without proper authorisation is theft, pure and simple. You should report your suspicions to your immediate superior. DFP will deal with any consequences that result from your report. If you fail to report thefts, you will be violating the Code and may yourself become subject to disciplinary action.*

- One of my colleagues is using his office computer to surf the Internet all day. Should I do something?

  RESPONSE: *DFP computer and telecommunications systems are for business use only. Occasional personal use is tolerable as long as it is limited, does not detract from work performance and is otherwise consistent with DFP policies of acceptable behaviour. From the question, it sounds as if your colleague may be misusing company facilities and also not doing his job. Although one of our objectives is to have a collegial work environment, we expect our employees to spend their time working. If you do not feel comfortable addressing the issue with your colleague directly, you should raise your concern with your immediate superior or your Human Resource & Administration of Finance & Corporate Services Department.*

- My son is moving to a new apartment this weekend. He needs a van to help move his things. I have access to a DFP fleet van that will just be sitting idle in the parking lot over the weekend. There would be no harm to lending the van to him, would there? He'll pay for the gas and if he damages the vehicle, he will see that it is repaired.

RESPONSE: *As a general matter, company property is for the company's legitimate business uses only and not for personal use. There can be insurance and liability complications, among other things, with the use of company property for private purposes. Any use of company property for private purposes is subject to prior approval with the respective unit responsible or your Human Resource & Administration of Finance & Corporate Services Department.*

- I saw some old office equipment and event materials that are no longer being used in the company premises. After 2 weeks, it is still there and I think that it is intended to be disposed of. Can I take these items for personal use or sell them to a recycling centre? I am planning to donate the proceeds from the sale to the Company's Musolla fund.

  RESPONSE: *Regardless of your intent, taking out Company assets without appropriate authorisation from the Company is a breach of CoBE. Disposal of Company assets must comply with asset disposal guideline.*

- There are a few old computers and monitors in my department which are no longer in use and kept in the filing room for quite some time. I saw an advertisement by a local library requesting for donations of computers. Can I donate the unused Company computers and monitors to them?

  RESPONSE: *DFP assets regardless of the condition cannot be given away or donated without appropriate authorisation from the Company. If you have any questions in this regard, please consult your Head of Department and your Human Resource & Administration of Finance & Corporate Services Department.*

- My former colleague is now working in a new Company and has requested to borrow musical instrument from us due to delay in getting their own instrument. We have more than sufficient instrument inventory and she has promised to return it when her company get their instrument. Is there a problem if I lend her the instrument?

  RESPONSE: *The use of your position in DFP and DFP's assets and resources for personal gain or for the advantage of others with whom you are related to or associated with is prohibited.*

  DFP assets cannot be lent or given away without appropriate authorisation from the Company. Please consult your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department.

Financial Integrity

DFP's books and records must be prepared accurately and honestly. Fair and accurate books and records are essential to managing the company's businesses correctly and to maintaining the integrity of the company's financial reporting and disclosure.

You are required to comply with all laws, policies and procedures established from time to time to safeguard and support the integrity and accuracy of DFP's financial reports and records, financial resilience, capital efficiency, reputable credit rating, strong financial discipline and related governance.

You must provide accurate and complete information to personnel responsible for financial reporting, financial forecasting, or audits. This requirement bars any inaccurate records, including cheating on travel or entertainment expense reports, job logs, or time sheets, or making other dishonest or misleading entries.

In particular, the Code specifies that you may not:

- Conceal, alter, destroy, or otherwise modify DFP records or documents other than in accordance with established ordinary course procedures or in accordance with internal procedures on document retention (and in no case impede or frustrate an investigation or audit or conceal or misstate information);
- Intentionally make a false, misleading or insufficiently detailed entry in a record, report, file, or claim (including travel and entertainment expenses reports);
- Establish accounts, companies, or arrangements that may have the effect or result of circumventing or frustrating DFP's internal controls, policies, or procedures;
- Fail to cooperate fully and truthfully with internal and external audits authorised by DFP; or
- Engage in any scheme to defraud anyone of money, property, or services, or undertake any action that would harm DFP's reputation.

TAX

DFP is a responsible taxpayer who complies in good faith all applicable tax laws and regulation.

This commitment reflects our integrity, accountability and respect for the rule of law—values that are core to our business conduct. DFP employees, trustees, contingent workforce and Third Parties acting on our behalf must understand and comply with local tax obligations and ensure that all tax-related matters are handled with transparency, accuracy and in compliance with applicable laws.

Depending on the jurisdiction, DFP may be subject to various forms of taxation that fall under direct or indirect tax and also disclosure and reporting requirements enacted under taxation laws and regulations, including, but not limited to:

(a) Direct Tax: Taxes levied/ imposed directly on individuals, corporations or legal entities by the government or relevant tax authorities based on income, profit, wealth, or property in accordance with tax laws, legislations or regulations of a jurisdiction. This includes, but is not limited to, Corporate Income Tax (CIT).

(b) Indirect Tax: Taxes/ Charges/ Duties/ Levies on goods and services in accordance with tax legislation or regulations of a certain jurisdiction, including but not limited Service Tax.

Non-compliance with tax laws can expose DFP and its personnel to serious legal and financial consequences, including:

- Fines and penalties;
- Loss of business licenses or permits;
- Reputational damage;
- Regulatory sanctions or criminal liability; and
- Disqualification from tenders or public projects.

Moreover, accurate and timely tax reporting and payment are essential for maintaining trust with governments, host communities and our stakeholders. This trust is fundamental to securing and sustaining DFP's license to operate.

As a DFP employee trustess, you are responsible for the following:

- Ensure that all tax filings and payments under your purview are timely, complete and accurate.
- Maintain and retain clear and accurate documentation and records that support all tax filings and calculations.
- Seek guidance from your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department when in doubt about tax implications of any transaction.
- Never engage in deliberate misreporting, tax evasion, or fraudulent structuring of transactions to avoid tax obligations.

DFP expects all Third Parties including contractors, agents, consultants, suppliers and other Third Parties working for or on behalf of DFP, to comply with all applicable tax laws and regulations in the countries where they operate on our behalf or in partnership with us.

QUESTIONS AND ANSWERS

- We has been informed that an external audit or regulatory review will be conducted and certain documents or records may be requested for review. Some of the documents contain internal discussions or comments that may be considered sensitive or embarrassing. May we destroy or hide them?

  RESPONSE: *No. You must not destroy, alter, conceal, or remove documents or records that may be required for an audit, investigation, or official review. Such actions may constitute a breach of the Code of Business Ethics (CoBE) and could expose DFP and individuals involved to serious legal, regulatory and reputational consequences. Employees must maintain accurate and complete records and cooperate fully with legitimate audits, reviews, or investigations. If there are concerns regarding any document or information, employees should seek guidance through the appropriate DFP channels rather than taking independent action. Proper care should always be exercised when creating business records, ensuring that communications and documents are professional, factual and appropriate. The right way to deal with this kind of situation is to avoid creating potentially embarrassing documents in the first place.*

- A month ago, I was asked by a colleague to input some accounting entries. They seemed unusual to me, so I asked some questions that no one could answer. I asked my immediate superior, but he told me to just be quiet and make the entries, so I did. Obeying my immediate superior was the right thing to do, wasn't it?

  RESPONSE: *You did the right thing by asking your immediate superior, but if you have unresolved questions relating to the integrity of the transaction and the accuracy of the entries, you should take them up with a higher level Authority. Every employee who has a role in recording entries in our business and accounting systems has a responsibility to see that those entries are complete and correct.*

- A colleague suggests that we classify certain personal travel expenses as "business development" costs in our reporting. He claims this will help reduce the team's taxable profit and avoid unnecessary tax payments. When I raise concerns, he brushes them off, saying, "Everyone does it—it's standard practice here." Can I take his word for it just because it's commonly done? What are the risks of misclassifying expenses for tax purposes and what steps should I take if I'm unsure whether this practice is ethical or legal?

  RESPONSE: *No, you should not take your colleague's "word" simply because they say that a practice is common. Misclassifying personal travel expenses as "business development" to reduce taxable profit may constitute tax evasion, misrepresentation of financial records and a breach of the CoBE.*

Such actions could expose both you and the company to legal and reputational risks, regardless of local norms. If you are unsure whether the classification is appropriate, you should seek clarification from your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department and refrain from proceeding until you receive clear guidance. Upholding integrity means doing the right thing—even when others choose not to.

- You are aware that a tax payment is due next week. However, due to internal delays in the payment approval workflow, there's a real risk the payment might be made late. In the meantime, a tax officer unofficially offers to "hold off enforcement" if you can do them a personal favour in return—something that is not formally documented. What should you do in this circumstance?

  RESPONSE: *Even if the tax delay is unintentional, accepting or entertaining informal arrangements or favours in exchange for leniency may be a serious ethical and legal breach. These types of requests are often early warning signs of corruption or abuse of power and may constitute solicitation of a bribe under anti-bribery and corruption laws. Never accept or offer informal favours in connection with official duties. Even if made under pressure, such arrangements compromise DFP's commitment to integrity and expose you and the company to legal, regulatory and reputational risks. Escalate the matter immediately to your Governance, Risk, Regulatory Compliance Department so the issue can be resolved within the limits of the law.*

- Despite DFP's thorough vetting process, DFP vendor recently requested a change in invoicing terms for a contract. They proposed issuing invoices through an affiliated third-party entity, claiming it is a common local practice to "streamline payments." The vendor also asked for payment to be made to a different bank account than the one on the original contract. Is this type of arrangement acceptable?

  RESPONSE: *Even with robust vetting of DFP vendors and suppliers as part of DFP's onboarding programme, changes to invoicing or payment terms, especially involving non-registered entities or different accounts, can pose significant tax and compliance risks, including potential fraud, money laundering, or breach of contractual terms. Such requests must be carefully reviewed and approved by your Finance of Finance & Corporate Services Department before proceeding. Always ensure supplier transactions remain transparent, compliant with tax laws and consistent with contractual agreements.*

Confidentiality Obligations/ Personal Data Protection/ Third Intellectual Property/ Public Communications

You have a duty to safeguard the information assets of DFP. In that regard, you have a responsibility to protect those assets from theft, misuse, infringement, unauthorised disclosure and mishandling. Improper handling of DFP information—including unauthorised viewing, copying, distributing, removing, damaging, destroying, or altering—may result in disciplinary action. The Code sets out principles concerning the protection of DFP's information, both during and after your employment with the group. If you are uncertain about how to handle sensitive or confidential information, you should ask your immediate superior for guidance. You may not publish or write books, articles or other materials based on DFP's confidential information without DFP's written permission.

MISUSE OF CONFIDENTIAL INFORMATION

You may never use the confidential information of DFP for your own benefit or the benefit of other persons especially not to trade in shares or other securities or to recommend or cause a third party to do so. You are required to comply with all laws on insider trading and securities market abuse.

PERSONAL DATA PROTECTION

You shall process personal data in accordance with DFP Corporate Privacy Policy, DFP Master Guideline to the Corporate Privacy Policy and any relevant data protection laws. Individuals' personal data shall only be processed if there is a lawful basis of processing. When you are relying on consent in processing personal data, please ensure that the consent is adequately obtained and documented.

You must provide a privacy notice to the individual, stipulating the purpose for processing the individual's personal data, the lawful bases that are relied on, recipients of the personal data and who they should contact if they have any queries on the above. The individual should be updated on any changes to the processing, including if there is any new purpose of processing that is relied on.

You must take reasonable steps to ensure the personal data is complete, accurate and up to date and appropriate safeguards are in place in ensuring personal data is processed securely. The personal data collected and processed should not be retained longer than required or to comply with legal obligations. It must be securely deleted when there is no longer any purpose for processing. Access to Personal Data that is retained due to any legal obligations should be limited on a need-to-know basis as it is unlikely for the information to be processed daily.

INSIDER DEALING

DFP requires you to abide by all applicable laws on insider dealing. In general, insider trading involves trading in shares or other securities while in possession of material non - public information or when you share such information with someone else who then trades in those shares or other securities. DFP further requires you to abide by all applicable laws on securities market abuse, including, but not limited to, spreading false information or engaging in activities designed to manipulate the market for publicly traded securities.

INVENTIONS AND COMPUTER PROGRAMMES

DFP encourages you to be inventive and innovative as part of your normal duties. Subject to the requirements of applicable law, DFP will own inventions, computer programmes and other results of technological research that you make or to which you contribute while working for DFP. The Code sets out rules concerning the ownership and use of intellectual property developed or employed at DFP. With respect to third party intellectual property, you may not knowingly infringe on and you must comply with all laws, regulations and contractual obligations regarding, the valid intellectual property rights of other parties.

PUBLIC STATEMENTS

Only certain individuals are authorised to make public statements either orally, in writing, or in any form on any platform (including on social media websites) on behalf of DFP. If you are not so authorised, you may not make public statements on the policies or decisions of DFP or discuss publicly any measure taken by DFP. Similarly, unless duly authorised, you may not make public statements about matters relating to the work of the department or company in which you were employed or relating to an organisation with which DFP has dealings if, among other things, such statements may compromise the interests and reputation of DFP.

SOCIAL MEDIA

Social media and public messaging platforms are powerful tools for communication, but they also carry significant responsibilities. When engaging on these platforms—whether in an official or personal capacity—you must comply with all applicable DFP policies, standards, guidelines and procedures. This includes exercising good judgment, acting responsibly and respecting the rights and dignity of others.

Misuse of social media can expose DFP to reputational, operational, legal and regulatory risks and may result in serious cybersecurity breaches. It can also infringe upon the rights and wellbeing of individuals through acts such as online harassment, discrimination, or unauthorized disclosure of personal information.

Only authorised individuals may act on behalf of DFP on official social media accounts and they must adhere to strict requirements regarding accuracy, professionalism, confidentiality and intellectual property.

When posting in your personal capacity, you must ensure that any content referencing DFP complies with these standards, clearly distinguish your personal opinions from DFP's corporate position and refrain from sharing harmful or offensive material—including hate speech, misinformation, cyberbullying, doxing, or any other content that could be perceived as threatening, abusive, or insulting. DFP reserves the right to monitor activities conducted on its systems and may take disciplinary action for breaches of these requirements.

IT SYSTEMS

DFP has rules governing the use of the group's information technology and communications systems. The Code sets out a number of specific prohibitions in this regard. Fundamentally, you are required to use DFP information technology and communications systems in a responsible and professional manner for proper business purposes consistent with the Code and other IT protocols and rules in effect for companies in the group.

Among other things, you may not use those systems to:

- Conduct fraud;
- Run your own business;
- Infringe intellectual property rights;
- Send chain letters, solicit money or gifts, engage in charitable fund-raising or political advocacy, pursue religious efforts, or for private non- DFP commercial purposes;
- Commit cybercrimes, such as spam attacks, hacking, IT sabotage, eavesdropping, spying and creating or sending viruses;
- Spread malicious rumours or transmit derogatory or indecent materials; or
- Otherwise engage in activities that could damage DFP's business or reputation.

You are required to join in protecting the security and proper use of DFP's systems. If you discover or suspect any actual or potential incident that could compromise the security, integrity, confidentiality, operation, or availability of DFP's hardware, systems, or data, or any disclosure of confidential information, you are expected to contact the ICT Service Desk of PETRONAS or other relevant authority immediately.

RESPONSIBLE ARTIFICIAL INTELLIGENCE

DFP is committed to the responsible and ethical use of Artificial Intelligence (AI) technologies by:

- Adhering to applicable laws, regulations, industry standards and internal governance frameworks governing the AI development, deployment and usage; and
- Ensuring transparency, accountability and fairness in all AI-driven processes and decision-making.

This commitment reflects our core values of integrity, accountability and respect for human rights and the rule of law. DFP employees, trustees, contingent workforce and Third Parties acting on our behalf are expected to understand ethical implications and the opportunities AI offers, recognise its potential impact and apply it in ways that align with the company's principles of responsible innovation and proactive risk management.

AI can be applied across DFP value chain to enhance efficiency, improve decision-making, streamline processes, support safety and monitoring and foster innovation. AI applications include, but are not limited to, predictive analytics for forecasting risks and performance, process automation to reduce human error, natural language processing for communication and document analysis, computer vision for surveillance and equipment monitoring and generative AI for creating content, simulations, or design models.

Improper or unethical use of AI can expose DFP and its personnel to significant risks, including, but not limited to:

- Bias and discrimination in automated decisions;
- Data privacy breaches and unauthorized surveillance;
- Loss of stakeholder trust and reputational harm;
- Regulatory penalties or legal liabilities; and
- Operational disruptions due to flawed algorithms or misuse;

As DFP employee or trustees, you are responsible for:

- Ensuring that AI tools and systems under your purview are used ethically, securely and in compliance with applicable laws and internal policies.
- Maintaining transparency in AI-driven decisions and ensuring human oversight where necessary.
- Reporting any concerns related to AI misuse, bias, or unintended consequences.
- Seeking guidance from the subject-matter experts on ethical and legal considerations upon the implementation and use of AI.

DFP expects all Third Parties including contractors, agents, consultants, suppliers and other entities working for or on behalf of DFP —to uphold the same standards of ethical AI use in their operations and engagements with DFP and comply with the applicable law and regulations.

QUESTIONS AND ANSWERS

- I have collected personal data from external participants that attended a conference that we previously organized. Can I use the personal data collected to share marketing information with the participants?

  RESPONSE: *You may only use personal data for a specific purpose. In this instance, you should not be sending marketing information to the participants unless you have obtained consent from the participants.*

- I need to gather dietary requirements including allergy information of participants for a physical event. When should I notify the participants of the purpose of my collection?

  RESPONSE: *A Privacy Notice / Privacy Statement should be communicated to the individual at the time when their personal data is obtained. The individual should be able to read the Privacy Notice / Privacy Statement before deciding whether to provide the information. In some jurisdictions, you may communicate the notice within a reasonable period but not later than one month after personal data is obtained. Therefore, please check to ensure which local personal data protection laws are applicable.*

- The counterparty that I frequently dealt with is retiring soon. Can I keep the person's information for record purposes?

  RESPONSE: *Generally, you should not keep an individual's information if it is no longer required for processing. You may only maintain minimal information about the individual and securely dispose of the remaining information.*

- A good friend works with an established conference organizer in the region. She asked if I was able to share the contact details of DFP employees for her to send some marketing material on upcoming conferences. I don't see the harm in providing her with the email address and office contact number of my colleagues as they may be interested to attend. Is it okay for me to share the information with my friend without having to check with my colleagues first?

  RESPONSE: *Business contact information can be regarded as personal data. As such, you should not share the contact details of your colleagues unless you are permitted to do so.*

- I am working on a specific project which involves the assessment of employees' personal data. Can I share the access with my colleague?

  RESPONSE: *You should not simply share access to personal data with other colleagues. The access to personal data shall only be limited to the individual involved in the project and on a need-to-know basis.*

- I recently learned, through my work in DFP, that a listed company we are partnering with will soon announce a significant information that has not yet been made public. I was thinking of buying shares in the company before the news goes public, as the share price will likely go up. Is this allowed?

  RESPONSE: *No. This is considered insider dealing and is strictly prohibited, even if it does not relate to DFP. Using non-public, material information obtained through your work for personal gain is against the law and DFP CoBE. You must not trade, or tip others to trade, based on inside information.*

- During my employment at DFP, I developed a new software tool in my free time at home, which can improve drilling data analysis. I used some DFP data and systems to test it. Since I created it after working hours, can I own and sell it?

  RESPONSE: *If an invention or computer programme is developed using DFP resources, information, or relates to DFP's business, DFP may have ownership rights to it under the CoBE and applicable employment agreements, subject to applicable local laws. These rights can vary depending on the jurisdiction in which the invention is created, as local laws may impose different rules on ownership and entitlement. You should promptly report the invention to your immediate superior, who will liaise with your System Control & Record Management of Finance & Corporate Services Department to determine the applicable legal position and clarify ownership rights.*

- I think I can get some valuable information from a competitor by sending an e-mail in which I pretend to be a customer. If I succeed, will there be a bonus for me?

  RESPONSE: *No, in fact, you will be violating the Code and subject to disciplinary action. It is dishonest and inappropriate to conceal or misrepresent your identity when acting on behalf of DFP, even if you perceive it to be for DFP's benefit.*

- I found a concert photograph, video clip, music arrangement, or promotional material belonging to another organisation online. Can I use it in DFP's presentation or marketing materials if I acknowledge the original source and include their name as a reference?

  RESPONSE: *No, not without obtaining the necessary permission or licence. Acknowledging the original creator or source does not automatically give DFP the right to use third-party intellectual property. Using copyrighted materials, including photographs, videos, music-related content, designs, publications, or other creative works, without proper authorisation may infringe intellectual property rights and applicable laws. Always respect third-party IP and consult your System Control & Record Management of Finance & Corporate Services Department before use.*

- I have an idea for an original research paper that I would like to publish. It doesn't directly relate to my work. May I do so?

  RESPONSE: *DFP encourages research and scholarship. You should, however, discuss your plan with your immediate superior, to confirm that your paper will not involve the disclosure of any confidential DFP information, or otherwise pose issues. Private projects should of course not be allowed to distract from the performance of your duties at work, but if there is some indirect relation to your work, perhaps DFP will find supporting your project to be beneficial.*

- A journalist contacted me on LinkedIn for my opinion about DFP. I have strong views and some inside knowledge and I want to respond to her but in my personal capacity, not on behalf of DFP. Is that okay?

  RESPONSE: *No. You must not make public statements—whether in an official or personal capacity—about DFP's business, operations, or strategies unless you are expressly authorised to do so. Even personal comments made on social media platforms can be misconstrued as representing the Company's official position and may unintentionally disclose confidential or non-public information.*

  Revealing such information could breach your confidentiality obligations under the CoBE and/or your employment contract, potentially harm DFP's reputation and relationships and undermine the Company's competitive advantage. Never share inside information, whether "off the record" or otherwise. All media or public enquiries should be referred immediately to the Communications & Creative Services Department.

- A former DFP colleague asked me to give him a reference for a new job application. Can I provide one using DFP letterhead or my official designation?

  RESPONSE : *No, you should not provide a reference using DFP letterhead or your official designation. Doing so may be construed as an official endorsement by DFP, which is not allowed under the CoBE. You may provide a personal reference in your individual capacity, but it must clearly avoid any implication of DFP's involvement or endorsement.*

- Can I upload personal photos related to my work at DFP on my social media accounts?

  RESPONSE: *You may share personal photos and postings on social media, but when they relate to your work at DFP, you must be cautious and be guided by DFP CoBE Section 28: Social Media, or other company policies and guidelines applicable in your jurisdiction.*

  Avoid posting images that reveal confidential company information, show security - sensitive areas, or could harm DFP's reputation —such as photos of office premises, company information, or incidents involving authorities. If unsure, consult your immediate superior or Head of Department before posting.

- How do I distinguish my personal opinions from DFP's corporate position?

  RESPONSE: *When posting on social media in your personal capacity, you must make it clear that your views are your own and do not represent DFP. Use disclaimers such as: "The views expressed are my own and do not reflect the views of DFP."*

  However, adding a disclaimer does not give you permission to share harmful or offensive content. Even with a disclaimer, you must avoid posts that could damage DFP's reputation, disclose confidential information, or violate the Code. Always ensure your tone is respectful and professional and never use your personal account to conduct DFP business or share internal updates.

- What types of content should I avoid on social media?

  RESPONSE: *You must refrain from posting or sharing any content that is or may be perceived as:*
  - *Threatening, abusive, or insulting – including aggressive language, harassment, or intimidation.*
  - *Hate speech or discriminatory remarks – targeting race, religion, gender, nationality, or other protected characteristics.*
  - *Misinformation – sharing unverified or false information about DFP, its employees, or industry matters.*
  - *Cyberbullying – any form of online harassment or targeting of individuals.*
  - *Doxing – posting identity information of any person (such as names, photos, contact details).*
  - *Harmful or offensive material – including obscene, defamatory, or culturally insensitive content.*
  - *Any other content that may violate the law, regulation or directives issued by the authorities.*

  This applies regardless of intent. Even if you did not mean harm, content that appears offensive or damaging can lead to disciplinary action and reputational risk for DFP.

- One of our contractors just sent me by e- mail a really funny joke that makes fun of women. May I forward it to the guys in the department?

  RESPONSE: *No, you may not make use of DFP systems to send material that is likely to cause annoyance, inconvenience or offence to your colleagues. Even though you don't intend to forward the e - mail to any women, it is still inappropriate to forward an e - mail of that kind within the workplace. You are expected to show respect to your fellow employees, regardless of their race, religion, gender or other characteristics.*

- There is a great video game available for free online. I would like to download it on to my office computer, so that I can play the game during my lunch hour. That's OK, isn't it?

  RESPONSE: *No, not without the prior approval of your Head of Department, who will check with the System Control & Record Management of Finance & Corporate Services Department before giving any permission. The installation of third party software in, or the connection of hardware to, the IT systems or equipment of DFP is prohibited without permission. The reason is clear: third party software and hardware may introduce viruses or other problems into our network.*

- I assume that one of my co – workers has some pornographic material on his office laptop, or at least I saw him downloading some. What should I do?

  RESPONSE: *The downloading of pornography or other indecent or offensive materials onto DFP equipment or systems is prohibited under the Code. You should report your concern to your immediate superior or to your System Control & Record Management of Finance & Corporate Services Department.*

- A telemarketing company has offered me some free music downloads if I provide the home telephone numbers and e-mail addresses of ten friends. I consider my co-workers to be my friends, so I plan to take their numbers and e-mail addresses from the office files so that I can provide them to the telemarketer. I know that my co- workers will not mind. Their phone numbers are publicly available, after all and I know they freely give out their personal e-mail addresses. They will probably just be sent some junk e-mail and they might even be interested in the offers. This is harmless, right?

  RESPONSE: *As a general matter, you should not provide personal data obtained from company records to anyone other than company personnel authorised to have access to that data and then only for legitimate company purposes. In many jurisdictions, it is illegal to disclose personal information without the prior consent of the individuals involved and the requirements for obtaining the consent can be quite particular. Beyond that, exploiting information taken from company files for your personal benefit is against company policy. In some cases, the disclosure of personal data is permitted, but you have to be confident that you have the proper authority to do so, that you handle the information correctly and that you are in compliance with company policies and applicable law when you do. If you have any questions in this regard, please consult your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department.*

- I'm part of a team implementing an AI tool to screen job applicants. The tool seems to favour certain demographics. What should I do?

  RESPONSE: *You should pause the use of the tool immediately and seek guidance from your Head of Department and consult the System Control & Record Management of Finance & Corporate Services Department to review compliance with DFP policies. The use of AI tools* *for hiring must ensure fairness and avoid discrimination; bias in algorithms can breach company policies and laws.*

- A colleague suggests using facial recognition AI to monitor employee attendance without informing them. Should I support this?

  RESPONSE: *No, you should not support this. Monitoring employees without their knowledge could breach privacy rights and violate legal and ethical standards. The use of AI must be transparent, lawful, ethical and aligned with DFP's values.*

- An AI chatbot we're testing occasionally gives misleading or offensive responses. Can we still launch it?

  RESPONSE: *No, you should not launch it. A chatbot that produces unreliable, inaccurate or harmful content can damage trust, harm users and expose the company to risk. You should improve and thoroughly test the chatbot for accuracy, safety and reliability prior deployment*.

- We're considering an AI tool that's trendy but doesn't align with our business objectives. Can we proceed?

  RESPONSE: *You should not proceed. AI adoption must serve clear business objectives and deliver measurable value. Using a tool simply because it is trendy can waste resources and introduce unnecessary risks. Always assess alignment with business strategy and goals.*

- I suspect a vendor is using AI in a way that violates ethical standards. What should I do?

  RESPONSE: *You should raise the concern immediately to Procurement & Contract and System Control & Record Management of Finance & Corporate Services Department. Vendors are expected to comply with our ethical and governance standards and potential violations must be addressed quickly to protect the company's reputation, legal standing and stakeholder trust. You may use the reporting mechanisms outlined in the DFP CoBE and DFP Whistleblowing Policy to escalate the issue.*

- We're using a third-party AI analytics tool. It's unclear how the tool collects and processes data. What should we do?

  RESPONSE: *You should stop using the tool until you have clarity. Engage the provider to obtain detailed information about data collection, processing and storage practices. Please ensure the tool complies with privacy laws, company policies and contractual obligations before continued use.*

- We’re experimenting with AI-generated videos for internal training. Can we use synthetic voices and faces?

  RESPONSE: *Yes, if it is clearly disclosed and used responsibly and transparently. Ensure that synthetic media is not misleading and that it complies with DFP policies.*

- Our team wants to use internal employee feedback data to train an AI model. Is this allowed?

  RESPONSE: *Yes, but only if the use of employee feedback data complies with privacy laws and internal policies, employees are informed of the intended use, appropriate safeguards (such as anonymization) are applied to protect personal data.*

- Can we use AI to amplify positive narratives about DFP online?

  RESPONSE: *AI may be used for legitimate corporate communications (e.g., sharing verified news or educational content), but DFP prohibits any manipulative or deceptive amplification that could mislead, harm societal trust, or compromise reputation.*

Conduct Contrary to Duty to Serve Diligently

OUTSIDE EMPLOYMENT OR GAINFUL ACTIVITIES

DFP expects you to devote your time and attention to the fulfilment of your duties as an employee. For this reason, if you want to take up any other full or part-time employment (in whatever capacity including management, direction, or conduct of another enterprise), you will need the prior written permission from DFP through your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department.

The granting of such permission is conditional upon your satisfying DFP that such dual employment does not interfere with or compromise the performance of your duties and fulfilment of your obligations to DFP.

DFP employees may take up other gainful activity or be involved in any outside business activities. If you are already engaged or involved in other gainful activity or outside business activities, you should promptly disclose these to DFP via your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department. However, if such gainful activity impacts your ability to serve DFP with good faith, fidelity diligence and integrity, DFP reserves the rights to take action or give appropriate instructions related to that gainful activity which you shall comply with.

PUBLIC SERVICE, RECREATIONAL SPORTS, UNION AND COMMUNITY ACTIVITIES

Generally, DFP wishes to encourage you to participate in unpaid voluntary public service, recreational activities, sports and other community activities. While such activities outside working hours are encouraged, such activities should not be permitted to interfere with your duties at work during normal working hours. If you are invited to serve on local bodies or appointed as a club official, you must get approval from your Head of Department in consultation with your Human Resource & Administration of Finance & Corporate Services Department as soon as possible. You need to ensure that you can balance these outside activities with your full-time duties at DFP without compromising your responsibilities or the Company's interests.

POLITICAL ACTIVITIES

DFP does not support political parties or individual politicians and does not participate in political activities or party politics. However, DFP recognises that employees, in their capacity as citizens, may wish to be involved in legitimate political activities. You must not use your position within DFP to influence others to make political contributions or support any political party or politician. DFP resources, including facilities and equipment, must not be used for political campaigns or party functions. To avoid any perception of DFP's involvement or endorsement, employees must carry out such activities only during off-duty hours or annual leave, subject to prior approval for such matters. Employees must not make any representation that their political involvement is on behalf of, or with the support of, DFP.

Employees must not accept appointments as office holders at any level (Branch, Division, State, or National) of a political party and should reject such appointments, except where such appointments are permitted under local laws.

Employee who intend to stand for State, Federal, or other significant elections must notify DFP in advance and comply with applicable local laws regarding their employment status. Depending on the jurisdiction, this may require the employee to take an unpaid leave of absence or resign from DFP before assuming public office.

DFP facilities, equipment, assets and resources may not be used for any political campaigns or party functions.

All charitable donations of DFP resources (whether monetary or in-kind) must be pre-approved by DFP. Such donations must never be used as a substitute for prohibited political payments or to circumvent or avoid any provisions of the CoBE, particularly the prohibitions on bribery.

PROHIBITION OF ACTION AS EDITOR OF NEWSPAPERS OR ANY FORM OF PUBLICATION

DFP employees are restricted from acting as the editor, or taking part directly or indirectly in the management of any printed or online publications, including newspapers, magazines or journals, except for:

- Department or staff publications;
- Professional publications; and
- Publications of non-political or voluntary organisations.

Approval shall be obtained from your Head of Department in consultation with Human Resource & Administration of Finance & Corporate Services Department.

PARTICIPATION IN MEDIA

In order to protect DFP and yourself from possible embarrassment and conflicts, you are required to obtain the prior written consent of DFP before participating in any form of advertisement or broadcasting, whether in newspapers, magazines, radio, television, or any other media.

You are responsible for what you post on social media, whether about DFP or other topics. If your social media posts are found or considered to harm DFP's image or reputation, DFP has the right to take disciplinary action.

You are permitted to contribute literary or academic articles to any publications (for example newspapers, magazines or journals) provided that you obtain prior written permission from your Head of Department.

QUESTIONS AND ANSWERS

- I want to take up another employment that is outside of my current office hours at DFP. What should I do?

  RESPONSE: *DFP expects you to devote your time and attention to fulfilling your duties as an employee. If you wish to take up any other full-time or part-time employment—in whatever capacity, including involvement in the management, direction, or conduct of another enterprise—you must obtain prior written permission from DFP through your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department.*

  This requirement applies even if the activity occurs outside DFP working hours. The approval process ensures that your outside activity does not interfere with your responsibilities or create a conflict of interest. Failure to obtain permission may result in disciplinary action.

- I have an opportunity to become co-owner of a company that will offer local directory services over the Internet. My nephew is starting it up and needs some capital, so I am willing to provide it to him. He'll run the company. I'll be a passive investor, although I may give him some advice. Do I need to get clearance?

  RESPONSE: *You should discuss this prospective investment in further detail with your Human Resource & Administration of Finance & Corporate Services Department. Assuming that the company will not do business with DFP and that it will not be a distraction from your DFP duties or otherwise place you in a conflict of interest, a passive investment of the kind described is likely to be acceptable.*

- What is considered as gainful activity and what do I do if I have an online business selling headscarves?

  RESPONSE: *Gainful activity means any work or business conducted outside your full-time DFP working hours and not within the Company's premises that provides monetary gain. Examples include freelance work or running an online business. If you are engaged in an online business selling headscarves, you must disclose this to DFP through your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department.*

- Why am I required to disclose that I want to start a side business if the business is unrelated to DFP?

  RESPONSE: *All gainful activities must be disclosed, even if they are unrelated to DFP's business. Disclosure ensures transparency, allows DFP to assess whether your outside activity creates a conflict of interest or affects your ability to perform your duties with integrity and diligence and protects you and DFP from potential allegations of unethical behaviour. Failure to disclose your involvement in a side business may result in disciplinary action.*

- What happens if DFP discover that my gainful activity affects my performance at work?

  RESPONSE: *DFP may instruct you to cease the gainful activity or take other appropriate action. You are required to comply with these instructions.*

- I want to stand for public office in the next election. What do I need to do?

  RESPONSE: *Subject to the requirements of applicable law, we would expect any employees who wish to run for public office to resign from employment with DFP. While the company does not wish to discourage civic engagement, DFP does not wish to be involved in or associated with any political parties, or to otherwise be involved in political matters and there is a real risk that the candidacy of an employee for public office will lead to such association in the public mind and to various conflicts of interest. Check with your Human Resource & Administration of Finance & Corporate Services Department whether the CoBE Country Supplement modifies this rule for your jurisdiction.*

- My nephew is a reporter who wants to interview me concerning the future of the performing arts and entertainment industry in Malaysia. May I grant him the interview?

  RESPONSE: *You can only give the interview if you are appointed or already authorised to speak on behalf of DFP on subjects of this kind. Comments on the future of the performing arts and entertainment industry necessarily relate to policies and decisions of DFP, so care needs to be taken to ensure that your private views are not attributed to DFP and that the interview does not embarrass or cause complications for the company. Please consult your Human Resource & Administration of Finance & Corporate Services Department should you have any questions.*

- Can I participate in public service, recreational, sports, union or other community activities while working at DFP?

  RESPONSE: *DFP encourages employees to take part in unpaid public service, recreational, sports and community activities outside of working hours. However, these activities must not interfere with your job responsibilities or duties at DFP. If you are invited to serve as an official in local bodies or clubs, you must get approval from your Head of Department in consultation with Human Resource & Administration of Finance & Corporate Services Department.*

Disclosure Duties

YOUR DUTY TO REPORT BREACHES AND VIOLATIONS

If you find or suspect that another person subject to the Code may have committed or may be about to commit a breach of any of his or her obligations under the Code or of his or her terms of engagement, or to violate other DFP policies or procedures or applicable law, whether deliberately or inadvertently, you must report your concern in writing to your Head of Department, your Human Resource & Administration of Finance & Corporate Services Department, Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department, or your DFP contact person or email to cobe.mailboxdfp@dfp.com.my.

You may also disclose any alleged or suspected improper conduct using the procedures provided for in the DFP Whistleblowing Policy or email to whistledfp@dfp.com.my.

Head of Department have the responsibility of monitoring compliance with the Code and ensuring that reports of misconduct are taken seriously and handled appropriately.

NON-RETALIATION

If you make a report or disclosure to DFP, in good faith and without malicious intent, that a breach may have occurred or may be about to occur, you will not be penalised or subject to any form of retaliatory action notwithstanding that, after investigation, your concern was later proven to be unfounded. However, knowingly providing false or misleading information will not be tolerated.

In line with the DFP Non-Retaliation Policy, any form of retaliation by a person subject to this Code against another person, who in good faith and without malicious intent, has made a report or disclosure, will not be tolerated. Any form of retaliation will be regarded as serious misconduct that may result in disciplinary action.

This includes blatant acts, such as dismissing, transferring, demoting, suspending, harassing or publicly attacking someone and more subtle retaliation, such as avoiding someone who has made a report or disclosure in good faith and excluding him or her from professional or social activities.

Please refer to the DFP Whistleblowing Policy and Non-Retaliation Policy for further information.

DISCLOSURE OF OVERPAYMENTS

If you find that you have received overpayments of salary, allowances, expenses, claims, or other compensation, or benefits in excess of your entitlements, you must immediately inform your immediate superior and the department responsible for such payments or benefits and then return the overpayments to DFP.

If DFP discovers you have received overpayments of salary, allowances, expenses, claims, or other compensation, or benefits in excess of your entitlements, DFP reserves the right to recover such overpayment. You will be notified in advance of any such recovery and provided with the opportunity to clarify or address any concerns relating to the recovery of overpayment.

QUESTIONS AND ANSWERS

- If I file a whistleblower complaint through the whistleblowing procedures, will my identity be revealed?

  RESPONSE: *DFP will take steps to ensure that your identity is kept confidential to the extent reasonably practicable. To the extent you have reported activity anonymously, DFP respects such a decision and will work to investigate all claims, including those made anonymously. If you report your own criminal behaviour, or you are found to have been personally involved in improper activity, however, DFP reserves the right to take appropriate disciplinary action, including reporting illegal activity to the public authorities.*

- I know that I will not be fired if I file a whistleblowing report in good faith, but I am worried that I will be isolated or alienated by colleagues for betraying my unit. Is my concern legitimate?

  RESPONSE: *DFP's policy prohibits any form of retaliation for whistleblowing in good faith. That includes social retaliation.*

- What information should a whistle-blower provide to DFP?

  RESPONSE: *The following information would expedite the communication, investigation, deliberation and decision-making:*
  - *Details of the person(s) involved;*
  - *Details of the allegation;*
  - *Nature of the allegation;*
  - *Where and when the alleged misconduct/wrongdoing took place;*
  - *Other relevant information; and*
  - *Any supporting evidence, if available.*

- If I file a whistleblower report, what is the protection that is granted to me? Am I immune from retaliation of any kind by the company?

  RESPONSE: *You will be protected with protection of confidentiality of identity, to the extent reasonably practicable and protection against retaliation for your report, but if you yourself have broken the law or company policies, disciplinary or legal actions may still apply in such cases. Having whistleblower status will not give you a general license to violate company policies.*

- What is the possibility that a whistle-blower's identity is leaked during an investigation?

  RESPONSE: *Under DFP Whistleblowing Policy, the nature of the complaint and the identity of the whistle-blower will be protected as confidential, as far as reasonably practicable.*

- Can the protection initially accorded to a whistleblower be revoked?

  RESPONSE: *Generally, protection is accorded where a report is made in good faith and based on reasonable grounds to believe that the information disclosed indicates an actual or potential violation. This protection continues to apply even if subsequent investigations determine that the concern is ultimately unsubstantiated.*

  However, protection does not extend to circumstances where it is established that:
  - *The individual wilfully participated in the improper conduct that was the subject of disclosure or other misconduct uncovered during the course of investigation.*
  - *The individual participated in the misconduct that is in violation of applicable laws and regulations.*
  - *The disclosure is made with malicious intent.*
  - *The individual knowingly discloses a false statement.*
  - *The disclosure is frivolous or vexatious.*
  - *The disclosure is made solely or substantially with the motive of avoiding dismissal or other disciplinary action.*

  These exceptions are intended to preserve the integrity of the whistleblowing framework while ensuring that individuals who raise concerns responsibly and in good faith remain fully protected.

- You went on a long unpaid leave and notice that your monthly salary was credited during your leave, resulting in an overpayment. What should you do in this circumstance?

  RESPONSE*: You must immediately notify the relevant Human Resources & Administration of Finance & Corporate Services Department and arrange for the overpaid amount to be returned. Acting promptly demonstrates integrity and accountability.*

- You realized that your travelling claims was calculated incorrectly, giving you more than your entitlement. What should you do in this circumstance?

  RESPONSE: *You must immediately notify Planning and Finance of Finance & Corporate Services Department responsible for the claim processing and arrange for the excess amount to be returned. If DFP identifies the overpayment first, you will still be given the opportunity to clarify and cooperate in the recovery process.*

Workplace Culture and Environment

DFP is committed to collaborating with you to create a safe and secure workplace culture and environment. In this regard, the Code sets out guidance in the following areas:

Significance of Safe and Secure Workplace Environment:

- DFP is committed to providing a safe and secure workplace culture and environment, where the values of mutual and reciprocal respect, trust and confidence are upheld and actively promoted.

- Unlawful Discrimination and Equal Opportunity: DFP will not tolerate unlawful discrimination relating to employment. You should understand the value of inclusion and must not discriminate against any individual, including in the employment or hiring practices. You must comply with laws in your local jurisdiction that prohibit workplace discrimination.

- Sexual Harassment: DFP is committed to promoting the physical, emotional and psychological well-being of all employees by providing a safe, healthy and respectful working environment. All forms of sexual harassment, unsolicited and unwarranted sexual overtures and advances will be treated as misconduct both in the workplace and outside the workplace where such harassment is the result of employment responsibilities or employment relationships.

- Non-Business Workplace Relationships: There is a basic conflict of interest when you manage someone with whom you have a family, romantic or intimate relationship. As DFP employee or trustees, you may not supervise, directly or indirectly, influence, or participate in decisions relating to any employee with whom you have such a relationship. Any potential conflict must be disclosed in accordance with DFP's policies.

- Workplace Bullying and Harassments: DFP is committed to providing a safe and healthy workplace and therefore will not tolerate workplace bullying and harassment in the workplace or on the job. Workplace bullying means behaviour that is offensive, abusive, intimidating, or insulting, or that makes someone feel upset, threatened, intimidated or humiliated. It can be verbal, physical, social, or psychological. Workplace harassment means ongoing unwanted behaviour targeting someone based on marital status, gender, religion or belief, age, race or disability which harms their dignity or creates a hostile or offensive work environment. Other examples of workplace bullying and harassment include spreading malicious rumours about others, degrading or humiliating another person in front of others, repeatedly undermining and ridiculing another person’s work or contribution, or deliberately excluding or isolating another person in workplace activities.

- Borrowing Money: You may not, under any circumstances borrow, request, or lend money from or to your subordinate, DFP contractors, subcontractors, vendors, consultants or suppliers, or any other entity that have dealings with DFP, whether directly or indirectly, subject to your official authority, or with whom you have or are likely to have official dealings.

- Dress Code: All employees should always be dressed in a neat, professional, appropriate and decent manner during office working hours and while performing your duties, in a way that reflects the standards of the business and your role. More specific rules concerning attire are set out in the country supplements to the Code. Please refer to your Human Resource Department for respective dress code policy.

- Occupational Health, Safety and Environment: You and all other persons subject to this Code must conscientiously and diligently observe all HSE requirements, measures, work rules and standard operating procedures set out in manuals, handbooks and documents issued by DFP as amended and updated from time to time and all applicable HSE laws and regulations.

- Substance Misuse (Drug and Alcohol Abuse): DFP prohibits the use or possession of drugs or substances that may impair performance or judgment during working hours, on its premises, while operating machinery, or while performing work duties. This prohibition applies even if such substances are legal in certain jurisdictions. Employees must report to work free from any substance that could affect their ability to perform safely and responsibly. Substance misuse can impair work performance and pose serious health, safety and environmental risks. Accordingly unauthorised consumption, possession, distribution, purchase, or sale of drug and alcoholic substances within its premises or while conducting business or being under the influence of any such substance while working is prohibited. Subject to the requirements of applicable law, DFP may conduct unannounced testing and searches for substances of misuse in accordance with its policies. All persons covered by the Code must diligently heed to and comply with the policies and procedures on substance misuse issued by DFP as amended and updated from time to time for your jurisdiction or region. Under the Code, “substances of misuse” include any illegal drugs, alcoholic beverages containing ethanol, legal psychoactive drugs obtained or used without legal prescription and legally prescribed psychoactive drugs consumed beyond their therapeutic or prescribed uses.

- Fostering a Just Transition: DFP is committed to advancing a just transition that respects human rights and ensures that stakeholders have access to equitable opportunities for socio-economic growth.

- Human Rights: You must understand and comply with DFP’s policies, procedures and guidelines with respect to human rights. In compliance with the DFP Human Rights Policy, DFP seeks to work with contractors who share our values of integrity, are committed to fighting bribery and corruption and contribute to sustainable development.

QUESTIONS AND ANSWERS

- My department recently experienced a minor incident, which we quickly brought under control. Under local law, we are required to report the incident. I do not want to make DFP look bad by bringing attention to such a minor incident. Since there was virtually no environmental damage and no one was injured, do I need to report this incident?

  RESPONSE: *Yes. If applicable laws, regulations, or internal requirements require the incident to be reported, you must do so. Failing to report a required incident may result in legal and compliance consequences and would be inconsistent with DFP's commitment to responsible business practices. Transparency, accountability and compliance with regulatory and/or internal requirements are mandatory, regardless of the perceived scale or impact of the incident.*

- To expedite concert preparations due to an ad hoc request from a user department, my immediate superior has instructed me to bypass certain processes that may compromise staff safety and are not in accordance with DFP's safety procedures. What should I do?

  RESPONSE: Y*ou should not bypass any safety procedures or controls, even if requested by your immediate superior or to meet operational deadlines. All work must be carried out in accordance with DFP's Occupational Health, Safety and Environment (OHSE) requirements and established safety procedures.*

  If you believe an instruction may compromise safety or violate DFP's policies, raise your concern immediately with your Head of Department or the Health, Safety and Environment (HSE) representative. If the matter remains unresolved or you are uncomfortable reporting it through your reporting line, seek guidance from the Human Resource & Administration and Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department. No employee should be penalised for raising a genuine safety concern in good faith.

  Always refer to the relevant DFP Occupational Health, Safety and Environment policies and procedures for further guidance.

- I often visit websites where users post funny jokes and images, some of which are sexually explicit. I would like to share the website with my colleagues. May I do so?

  RESPONSE: *No. Sharing sexually explicit or potentially offensive content is inappropriate and may constitute misconduct. In this case, it is very likely that some of your colleagues would find the content on this website offensive. Sharing the website could even rise to the level of sexual harassment. You should not share the website with your colleagues. Employees are expected to maintain professionalism and respect in all workplace interactions, including digital communications.*

- My colleague sometimes touches me in a way that makes me feel uncomfortable. They may consider it a friendly gesture, but I find it inappropriate. What should I do?

  RESPONSE: *Our sexual harassment policy applies uniformly in DFP. If you are inappropriately touched by a colleague it could rise to the level of sexual harassment. You should highlight the discomfort by the action to your colleague or if you are uncomfortable doing so, with your Head of Department. If that is not practicable, please contact your Human Resource of fcs Department.*

- The person harassing me is my immediate superior and I am afraid I will lose my job if I complain. What should I do?

  RESPONSE: *As DFP employee you are entitled to a work environment that is free from harassment. It would be a serious violation of the Code if your immediate superior takes retaliatory action against you for reporting his or her inappropriate behaviour. You should immediately report your concern to his or her immediate superior or to your Human Resource & Administration of Finance & Corporate Services Department.*

- My superior constantly badgers me in relation to my work, usually for no reasonable grounds. He also yells at me and uses profanity when he talks to me. I noticed that my other colleagues are not treated in the same way and I feel I have been singled out. I feel humiliated and intimidated by this bullying and my morale and confidence are low. My health and work performance are affected. I want to be transferred, but I am afraid of the consequences of asking for a transfer. What should I do?

  RESPONSE: *DFP is committed to collaborating with you to foster a safe and secure workplace culture and environment, where the values of mutual and reciprocal respect, trust and confidence is upheld and actively promoted.*

  DFP does not condone any act of harassment, bullying or intimidation. All employees are expected to treat one another with dignity and respect. As a result, employees must avoid actions or behaviours that are, or could be viewed as, harassment, bullying or intimidation. If you experience such conduct, you should report this matter to your Head of Department or to your Human Resource & Administration of Finance & Corporate Services Department. The consequences for an individual who harasses other personnel are serious and may include disciplinary action.

- Can I report someone if they use the company's digital communication tools (e.g., Microsoft Teams) to harass me about submitting a report during the weekend?

  RESPONSE: *Employees, including supervisors and peers, should respect one another's personal time and avoid non-urgent work communications outside of normal working hours. Communication outside of working hours is acceptable only in genuine emergency situations, such as urgent safety issues or matters that require immediate attention. All communications,* *regardless of time or platform, must remain professional, respectful and aligned with the company's policies.*

- My co-worker comes to work every day smelling of alcohol. I suspect that she is drunk on the job, but I am not sure. What should I do?

  RESPONSE: *If your co-worker has an alcohol problem, it may affect her performance at work and may even threaten the safety of others. If you reasonably suspect that a co-worker has come to work under the influence of alcohol, you should make your immediate superior aware of the situation. Please consult the procedures in your local jurisdiction for further guidance on how to address this situation.*

- What does DFP mean by a "just transition"?

  RESPONSE: *DFP is committed to advancing a just transition that respects human rights and ensures that our stakeholders have access to equitable opportunities for socio-economic growth. This approach aims to make the energy transition inclusive and beneficial for all.*

- Can I have a personal relationship with a colleague?

  RESPONSE: *While DFP does not encourage romantic relationships between employees due to potential workplace challenges, such relationships are not prohibited if they do not involve direct reporting lines. However, you should be mindful of the impact on the workplace and conduct yourselves accordingly. The relationship must not create conflict of interest, favouritism, or perception of bias. Employees must not directly or indirectly supervise, influence, or participate in employment decisions involving someone with whom they have a family, romantic or intimate relationship. Any potential conflict must be disclosed in accordance with Company policies.*

- What should I do if I feel I have been discriminated against?

  RESPONSE: *DFP will not tolerate unlawful discrimination of any type. If you believe you have been discriminated against, you should report the issue to your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department, or through other accessible channels provided by the Company.*

- How does DFP uphold human rights?

  RESPONSE: *DFP is committed to respecting human rights in all areas of its operations and interactions with stakeholders as set out in the DFP Human Rights Policy.*

- I am one of several women who have applied for a desirable position in a department that consists almost exclusively of men. None of us were accepted for the job. I feel that we have been discriminated against. What should I do?

  RESPONSE: *DFP will not tolerate unlawful discrimination of any type. If you feel you have been discriminated against in violation of applicable law, you should immediately report this to your Head of Department. If you believe that would be ineffectual, you might report to your Human Resource & Administration of Finance & Corporate Services Department.*

- I am travelling on a week-long business trip to meet a key client. Due to an oversight, I realised that I do not have sufficient cash to pay for transportation to the airport. While cashless payment methods are generally acceptable, they are not available for this particular taxi journey. A subordinate who assisted in planning the trip and understands its importance to DFP has offered to lend me a small amount to cover the fare, which I would reimburse promptly upon my return. In these circumstances, would it be appropriate for me to accept the offer?

  RESPONSE: *No. You should not borrow money from a subordinate as doing so could create a perceived conflict of interest or place undue pressure on the reporting relationship. Instead, you should make alternative arrangements to obtain the required cash independently, such as requesting the taxi driver to stop at an ATM on the way to the airport.*

- How does DFP ensure that its contractors comply with all applicable local laws with regard to the employment of foreign workers?

  RESPONSE: *In compliance with DFP Human Rights Policy, DFP seeks to work with contractors who share our values of integrity, are committed to fighting bribery and corruption and contribute to sustainable development. We require our contractors to respect internationally recognised human rights, complying with the CoBE and all relevant legal requirements. This includes full compliance with applicable laws and regulations related to the employment of foreign workers, including proper work permits, fair employment contracts and adherence to health and safety standards.*

  Failure by contractors to comply with the requirements may result in actions taken by DFP, including terminating the non-complying party's relationship with DFP and other measures. For more information on the DFP Human Rights Policy.

Misconduct

The Code provides a list of particular examples of misconduct for which, subject to the requirements of applicable law and local DFP policies for your jurisdiction, disciplinary action may be taken.

Provisions concerning disciplinary procedures and actions for your jurisdiction or region are set out in the CoBE Country Supplement or relevant local guidelines. If no such provisions are set out in local guidelines for your jurisdiction or region, the standard disciplinary rules and practices for violations of company policy in your jurisdiction or region will apply, in every instance subject to the requirements of applicable law

DEWAN FILHARMONIK PETRONAS
(199801006565)
Level 2, Tower 2 PETRONAS Twin Towers,
Kuala Lumpur City Centre,
50088 Kuala Lumpur

dfp.com.my

For any queries, please contact:
cobe.mailboxdfp@dfp.com.my