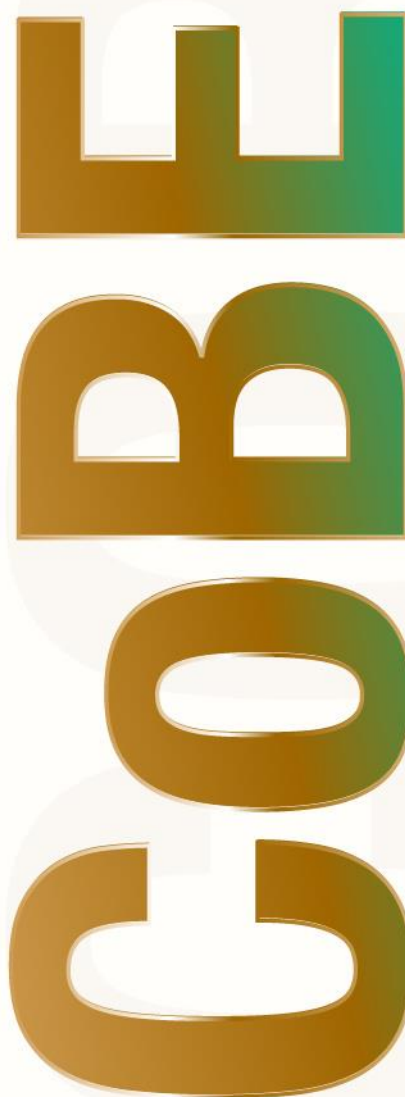




DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA



CODE OF CONDUCT AND BUSINESS ETHICS

Dewan Filharmonik PETRONAS (DFP) Code of Conduct and Business Ethics (CoBE) is a general reference for all individuals and parties to whom this CoBE applies. 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.

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Foreword by Chief Executive Officer

Dewan Filharmonik PETRONAS (DFP) is Malaysia's premier concert venue, dedicated to enriching the nation's cultural landscape by providing a world-class platform for local and international artists and musicians. Through exceptional performances, educational programmes and community engagement initiatives hosted within its iconic concert hall, DFP continues to foster artistic excellence, nurture a vibrant performing arts ecosystem and serve as a lasting cultural landmark and investment for the nation.

DFP Code of Conduct and Business Ethics (CoBE), first introduced on 1 August 2012, revised in August 2022 and further enhanced in June 2026, reflects our steadfast commitment to fostering a culture of integrity, accountability and compliance throughout our organisation. The CoBE serves as a cornerstone of our governance framework, guiding us in conducting business responsibly and ethically in all circumstances.

As we pursue our mission of delivering exceptional musical experiences and creating lasting value for our stakeholders, we recognise that success extends beyond artistic excellence. In an increasingly dynamic environment, where expectations encompass governance, compliance, innovation, technology and social and environmental responsibility, we remain committed to upholding the highest standards of integrity, professionalism and ethical conduct. These principles underpin our decisions, strengthen stakeholder trust and guide our commitment to sustainable, responsible and value-driven growth.

In response to the evolving regulatory landscape, changing business environment, international best practices, technological advancements and increasing stakeholder expectations in environmental, social and governance (ESG), DFP has revised its Code of Conduct and Business Ethics (CoBE) to ensure it remains relevant and aligned with the organisation's operations and strategic direction. As DFP continues to collaborate with diverse stakeholders, leverage digital technologies and strengthen its governance and sustainability practices, the revised CoBE provides a more robust framework to guide ethical conduct, integrity, accountability and compliant decision-making, enabling us to safeguard our reputation, foster stakeholder trust and support the organisation's long-term success.

This CoBE applies to all DFP employees and trustees and extends to contractors, subcontractors, consultants, agents, representatives and any individual performing work or services for or on behalf of DFP. All individuals acting in the interest of or representing DFP are expected to uphold the principles and standards set out in this CoBE and to conduct themselves with the highest standards of integrity, professionalism and ethical behaviour. This includes strict compliance with the CoBE's requirements and zero tolerance for misconduct, improper solicitation, bribery, corruption or any other unethical or unlawful practices.

Integrity is a shared responsibility. I encourage every employees and stakeholders associated with DFP to embrace this CoBE as a guiding principle in carrying out their duties and responsibilities. Through our collective commitment to ethical conduct, good governance and excellence, we will continue to strengthen stakeholder trust, safeguard DFP's reputation and support the organisation's long-term sustainable success.

Together, let us continue to uphold the distinguished reputation of DFP as institutions that embody artistic excellence, integrity and an enduring commitment to enriching lives through music.

Thank you.



Siti Azlina Binti Abd Latif
Chief Executive Officer

General Business Principles

We at DFP are committed to create an avenue for local and international artist and musician to promote music appreciation in Malaysia. This is a long-term cultural investment for Malaysia.

While we will maintain flexibility to adapt to changing conditions, the nature of our business requires a focused, long-term approach and the need to balance risks and rewards. We will consistently strive to improve through learning, sharing and implementing best practices. We will be disciplined and selective in evaluating the range of our capital investment opportunities. We will strive to apply and extend technology through business-driven research and technical support and assume leadership in selective areas. We will implement appropriate measures to protect our personnel, physical assets, intellectual property and reputation.

To this end, we aspire to achieve superior financial and operating results while adhering to the highest standards of business conduct. These objectives provide the foundation for our commitment to those with whom we interact. DFP recognizes five core areas of responsibility:

Shareholders

We are committed to creating and enhancing long-term shareholder value using the principles of value-based management.

Employees

The high caliber of our workforce is a valuable competitive advantage. To build on this human capital we will strive to hire and retain the most qualified people available, offer them good and competitive terms and conditions of service and maximize their opportunities for success through training and development. We are committed to maintaining a safe work environment enriched by diversity and characterized by open communication, trust, fair treatment and respect.

Customers

Success depends upon our ability to consistently satisfy changing customer preferences. We pledge to continuously provide products and services that conform to requirements of both our internal and external customers.

Business Partners

We will seek mutually beneficial relationships with our counterparts, contractors, suppliers, financial institutions and other entities with whom we do business.

Communities

We pledge that DFP will be a responsible corporate citizen wherever it operates and will take into consideration the needs and aspiration of local communities.

Our measures of success are the extent to which we meet these commitments, the long-term value we create for our shareholders, the pride of our employees in their accomplishments, the satisfaction of our customers and all those with whom we do business and the extent to which communities, both local and international, judge our activities as beneficial.

Introduction

At DFP, integrity is the cornerstone of everything we do. Our success is measured not only by the artistic excellence we deliver, but also by the trust and confidence we earn from our audiences, artists, employees, business partners and stakeholders. We are committed to upholding the highest standards of integrity, ethical conduct, professionalism and accountability, while ensuring compliance with all applicable laws, regulations and organisational policies in every aspect of our operations.

The Code of Conduct and Business Ethics (“CoBE” or “Code”) defines the standards of behaviour and ethical conduct expected of everyone to whom it applies. It serves as the foundation for integrity and ethical decision-making, the key pillar of the trust we have built over the years.

Adopting a principles-based approach, each section of the CoBE outlines key principles, practical guidance, decision-making prompts and references to related policies and guidelines that provide further guidance on specific subject matters. The Code translates our values into action, helping us make the right choices, especially in complex or uncertain situations.

Recognising the evolving legal and regulatory landscape, the CoBE is aligned with applicable laws, regulations and DFP's governance framework. Together with relevant organisational policies and guidelines, it provides a comprehensive framework to support ethical conduct, integrity and compliant decision-making across the organisation.

The CoBE Guide complements the CoBE by offering practical examples, decision-making tips and direction on where to seek further advice. It is designed as a user-friendly resource to help all of us understand how to apply the Code in our daily work.

Each subject matter makes reference to policies and guidelines. You are required to also read and understand these reference documents to gain a more comprehensive understanding.

You are expected to familiarise yourself with the CoBE and its accompanying documents. Your commitment to upholding both the letter and spirit of the Code is vital to DFP's continued success. Every action we take reflects not only on us as individuals, but also on DFP as a whole.

If you have any doubts or questions about the application or interpretation of the CoBE and its related documents, please seek advice from your Head of Department, your Human Resource & Administration and Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department.

Part I:

Core Values and Culture

Part I: Core Values and Culture

1. Application

- 1.1. This Code is intended to apply to every employee in DFP. It is also intended to apply to every trustees in DFP except as otherwise stated in this Code. Your failure to comply may have severe consequences to DFP and may result in disciplinary action against you, or even your dismissal from DFP, subject to the requirements of applicable law.
- 1.2. This Code applies to you in your capacity as a third party conducting business with DFP. We require the same level of integrity and business conduct from you, whether you are engaged as an agent, an intermediary, engaged to provide goods and/or services for, jointly with or on behalf of DFP or a counterparty in a business transaction with DFP. The Code also applies to the contingent workforce, such as interns, apprentices, proteges, gig workers and volunteers. “Third Parties” refer to both individuals and corporate entities including but not limited to trustees, officer, employee, agent, consultant, nominee, representative, licensee, adviser, sub-contractors, any service provider. Your failure to comply may have severe consequences for both DFP and yourself and may result in DFP requesting you to take remedial steps to address a breach, or even suspending or terminating the business relationship with you and seeking to enforce any other contractual rights we may have against you for breaching this Code.
- 1.3. If you wish to direct your concerns and grievance on DFP, contractors, sub-contractors, consultants, agents, representatives, or other service providers, you may contact the following channel platforms:
 - a) Email to cobe.mailboxdfp@dfp.com.my, or
 - b) In writing to:
Human Resource & Administration of Finance & Corporate Services
Department, Dewan Filharmonik PETRONAS,
Level Two, Tower Two, PETRONAS Twin Towers,
Kuala Lumpur City Centre,
50088 Kuala Lumpur, Malaysia.
 - c) Please also refer to our Whistleblowing Policy available on DFP website for further information.
- 1.4. This Code is prepared in English.

- 1.5. This Code is implemented (with certain local adaptations) on a domestic basis in a phased roll out, commencing with its entry into effect for DFP on 1 July 2026 (“Effective Date”). In that regard, it replaces the previous DFP Code of Conduct and Business Ethics. Any misconduct committed before the Effective Date of this Code will be dealt with under the previous DFP Code of Conduct and Business Ethics (or other applicable policies and terms and conditions of service) in effect for your company at the time of the misconduct.
- 1.6. If there is any conflict between the law and the rule or policy set out in this Code, you should comply with the law. However, if there is any conflict between the local custom or policy with this Code, you are called upon to comply with this Code. If you perceive that a provision of this Code conflicts with the law in your jurisdiction, you should consult with your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department rather than disregard this Code without consultation.
- 1.7. The provisions of this Code may be amended or waived by DFP from time-to-time at DFP’s sole discretion. DFP expects that waivers would only be granted in exceptional circumstances and then only in keeping with applicable law and DFP’s guidelines. The provisions of this Code may be supplemented or modified for your jurisdiction through local guidelines (CoBE Country Supplement). In particular, provisions concerning disciplinary procedures and actions for your jurisdiction may be set out in a CoBE Country Supplement for your jurisdiction. If no such provisions are set out, the standard disciplinary rules and practices for dealing with violations of company policy will apply, in every instance subject to the requirements of applicable law in your jurisdiction. This Code may be implemented through Employee Handbook or contract terms and conditions, or similar manual or document, which may address additional matters beyond the scope of this Code. Please seek advice from Human Resource & Administration of Finance & Corporate Services Department for information about the CoBE Country Supplement in effect for your jurisdiction (if any). Any such CoBE Country Supplement will be considered part of this Code for your jurisdiction.
- 1.8. This Code does not identify or set out every law, policy or procedure that may apply to you in the performance of your role. You are responsible for familiarizing yourself with the relevant laws and other DFP policies and procedures that apply to you in connection with your role with DFP. This Code does not constitute legal advice.
- 1.9. To help you understand and interpret this Code, a user-friendly guide to the Code titled “DFP Cobe Guide”, is made available and linked as reference document within this Code. In the event of any conflict between the CoBE Guide and this Code, this Code (as supplemented or modified for your jurisdiction) shall prevail.

- 1.10. In addition to the above, certain sections under this Code are linked to the corresponding policies and guidelines relevant to each subject matter. DFP, at its sole discretion, reserves the right to modify, revise or cancel any policy or guidelines from time to time.
- 1.11. This Code does not seek to address every situation you may encounter in the course of your employment and in conducting business with DFP. Explanatory statements or examples set out under this Code may or may not be applicable to your situation/relationship/arrangement with DFP and act to serve as guidance only. This Code is not a substitute of your own duty, responsibility and accountability to comply with all laws applicable to you or your business, nor a substitute for exercising your good judgment and discretion in making business decisions.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Human Rights Policy
- DFP Corporate Privacy Policy
- DFP Anti-Bribery and Corruption Policy
- DFP Competition Law Policy
- DFP Sanctions and Export Control Policy
- DFP Anti-Money Laundering Policy
- DFP Whistleblowing Policy
- DFP Non-Retaliation Policy
- DFP Anti-Bribery and Corruption Manual
- DFP Sanction and Export Control Guideline
- DFP Competition Law Guideline
- DFP Master Guideline to the Corporate Privacy Policy

2. Corporate Values and Culture

- 2.1. DFP is committed to the highest standards of integrity, openness and accountability in the conduct of the Company's business and operations. DFP seeks to conduct its affairs in an ethical, responsible and transparent manner.
- 2.2. As an employee and trustees of DFP, you have a duty to serve DFP with good faith, fidelity, diligence and integrity. You are required to act in the best interests of DFP and to refrain from engaging in conduct or activities which may adversely affect the best interests of DFP. You are at all times required to:

- 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.

You may not conduct yourself in a manner that might undermine or that is likely to destroy or damage DFP's confidence and trust in you. These duties are without limitation on duties imposed on you by law.

In the event if you are being asked to do something that you think is doubtful, wrong or inappropriate, you should take steps to address the situation by speaking directly to your Head of Department or your Human Resource & Administration and Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department who can provide you with appropriate guidance.

- 2.3. DFP expects that, throughout your time of service as DFP employee and trustees, you will:
- a) Strive towards a high standard of professionalism.
 - b) Always give your undivided loyalty and devotion to DFP at all times and on all occasions.
 - c) Serve with honesty and integrity, goodwill and courtesy.
 - d) Display cohesiveness based on oneness of purpose together with a caring attitude for individual.
 - e) Uphold the duty of care for the interests and reputation of DFP.

- f) Display a high sense of discipline, cooperativeness and diligence in carrying out your duties.
- g) Act consistently to maintain DFP's confidence and trust in you.
- h) Promote creativity and new approaches in the course of carrying out your work.
- i) Comply with applicable laws, regulations and DFP policies and procedures.

3. Definitions

- 3.1. Where the context or construction requires, all words applied in plural will be deemed to include the singular and vice versa; the masculine will include the feminine and neuter and vice versa; and the present tense will include the past and the future tense and vice versa.
- 3.2. References to “you” in this Code refer to any person to whom this Code applies. Where more specific references are used (such as “employee”), the more specific reference is intended.
- 3.3. For purposes of this Code, the term “family/household” includes your spouse(s), children (including by legal adoption or legal guardianship), parents, step-parents, siblings, step- siblings, grandparents, grandchildren, in-laws, uncles, aunts, nieces, nephews and first cousins, as well as other persons who are members of your household.
- 3.4. For purposes of this Code, the term “employee” means any person who is in the employment of DFP including but not limited to executives, non-executives, secretaries, secondees and individuals on direct hire.
- 3.5. 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.
- 3.6. For purposes of this Code, the term “DFP contact person” means DFP’s focal that can be contacted by any third-party having business dealing with DFP.
- 3.7. The term “DFP” means DEWAN FILHARMONIK PETRONAS (DFP).

Part II:

Duties Of Good Faith, Fidelity, Diligence and Integrity

Part II: Duties Of Good Faith, Fidelity, Diligence and Integrity

Part II A: Conflict Of Interest

1. Duty Regarding Avoidance of Conflict of Interest

1.1. Conflict of interest

A conflict of interest arises in any situation in which an individual is in a position to take advantage of his or her role at DFP for his or her personal benefit, including the benefit of his or her family and friends, in which his or her interest may conflict/potentially conflict with DFP's interest.

- a) A conflict of interest can make it difficult for an individual to fulfill his or her duties impartially and correctly.
- b) A conflict of interest can exist even if it results in no unethical or improper acts. Even the appearance of improper influence in your decision-making may be an issue.
- c) A conflict of interest will undermine the values of good faith, fidelity, diligence and integrity in the performance of your duties and obligations as expected by DFP.

You must therefore avoid conflicts of interest between your personal dealings and your duties and responsibilities in the conduct of DFP's business. In particular, the use of DFP office position, confidential information, assets and other DFP resources for personal gain or for the advantage of others with whom you are associated, is prohibited.

1.2. The situations under which conflicts of interest may arise include, but are not limited to:

- a) When you, in the exercise of your authority, give preference to your interests or the interests of your family/household members, associates or friends rather than to the interests of DFP;
- b) When you are in a position to influence decisions that are to be made by DFP with respect to dealings with a business, enterprise or entity owned or partially owned by you, your family/household members, associates or friends;

- c) When you compete with or against DFP, you must therefore avoid conflicts of interest between your personal dealings and your duties and responsibilities in the conduct of DFP's business. In particular, the use of DFP office position, confidential information, assets and other DFP resources for personal gain or for the advantage of others with whom you are associated, is prohibited.
 - d) When you have a financial interest in a supplier, contractor, competitor or customer and you are involved in DFP's decision-making process relating to or of relevance to them.
 - e) When you have a financial interest in a transaction in which you know DFP is involved or plans to be involved.
 - f) When you receive fees, commissions or other benefits from a supplier, contractor, competitor or customer.
- 1.3. Any instances of conflict must be endorsed by the Head of Department in consultation with the Human Resource & Administration of Finance & Corporate Services Department and the company secretary (in the case of trustees). Failure to fully disclose the nature and scope of the conflict of interest as soon as you are aware, may result in disciplinary action or consequence management being taken against you, whether or not such potential or actual conflict results in tangible or intangible damage to DFP.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Anti-Bribery and Corruption Policy
- DFP Anti-Bribery and Corruption Manual
- DFP Competition Law Guideline

2. Involvement In Business Where You or Your Family/Household Have a Direct or Indirect Interest

2.1. You are deemed to have a conflict of interest when you, the members of your family/household and your or their nominees and trustees and any account or entity over which you or they have influence or control, promote the formation of any business, firm, corporation or company and/or own, either directly or indirectly, shares or other forms of beneficial interest (hereinafter referred to as "Equity") including but not limited to:

- a) Privately held entities which derive any income or receive any payment from contractual or other business arrangements with DFP;
- b) Privately held entities listed in DFP's lists of registered contractors, even if the entities concerned do not derive any income or receive any payment from contractual or other business arrangements with DFP; and/or
- c) Publicly held entities in which you or a member of your family/household holds a greater than 1% ownership interest and with respect to which you have the authority to make decisions in the course of your work at DFP.

2.2. Should a situation arise (for example as a result of inheritance or marriage) whereby you (or a member of your family/household) become, directly or indirectly, the owner of Equity in any entities identified above, you will be considered to be in a potential conflict of interest situation and you shall be under a duty, as soon as you become aware of the situation, to inform your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department (or, in the case of trustees, the company secretary) in writing of the circumstances. Any conflict of interest must be endorsed by the Head of Department in consultation with the Human Resource & Administration of Finance & Corporate Services Department or the company secretary (in the case of trustees) and such consultation shall include suggestions and/or recommendations on the most appropriate way of preventing or overcoming the conflict of interest.

Your failure to inform DFP when a conflict of interest (or potential conflict of interest situation as described above) becomes known to you and/or failure to comply with the requirements of DFP will be deemed to be in position of conflict for which appropriate disciplinary action may be taken against you.

Conflicts of interest and potential conflicts of interest which have been fully disclosed and which are formally endorsed and permitted by DFP will not be deemed as a violation of this Code.

- 2.3. You are encouraged to declare your interests in certain circumstances, including but not limited to the following:

In the event you, the members of your family/household and your or their nominees and trustees and any account or entity over which you or they have influence or control, are involved in the promotion and formation of any business, firm, corporation or company and/or own, either directly or indirectly, shares or other forms of beneficial interest in:

- a) Privately held entities; and/or
- b) Publicly held entities.
- c) Trusts, foundations, charitable organisations, not-for profit entities.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

3. Conflict of Interest That Arises When You Are a Party to Decision-Making

- 3.1. You will be in a conflict of interest situation when you, a member of your family/household and/or your associates has an interest (whether in the form of trusteeships, partnerships, shareholdings or through agencies) in entities which are on DFP's lists of registered contractors or which have contractual or supply arrangements with DFP and you are involved in any decision-making by DFP relating to, or have dealings (whether directly or indirectly) with, such entities in the course of your duties with DFP.
- 3.2. You will also be in a conflict of interest situation when you are involved or expect to be involved in the hiring, supervision, management or career planning in respect of any of your relatives at DFP or at entities providing services to DFP.
- 3.3. When such a conflict of interest situation becomes known to you, unless otherwise instructed by DFP, you shall abstain from participating in any DFP decision-making or deliberations involving the entity or person and avoid doing anything which could influence the decisions on such dealings and shall report such conflict of interest to your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department or the company secretary (in the case of trustees) promptly. Following such report, Head of Department in consultation with Human Resource & Administration of Finance & Corporate Services Department will give such instructions to you as it deems appropriate, which you shall comply with.
- 3.4. Appointment of an employee as a board of director in an external company is strictly limited to nominations made by the Company. However, involvement as a board member in a family-owned company is limited to only one (1) entity and is subject to prior written approval from Human Resource & Administration of Finance & Corporate Services Department.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

4. Disclosures Giving Undue Advantage to Third Parties

You shall not be involved with the commission or omission of any act which gives an undue advantage to an outside party in its dealings with DFP, whether or not such act or omission results in you obtaining a personal gain, benefit or advantage in business transactions or dealings involving DFP. Giving an outside party confidential DFP information in order to assist that party in securing DFP business or for any other reason will be considered a violation of this restriction.

Please see the following Reference Documents:

- DFP Anti-Bribery and Corruption Policy
- DFP Anti-Bribery and Corruption Manual
- DFP CoBE Country Supplement
- DFP CoBE Guide

5. Personal Transactions with DFP's Clients, Suppliers, Contractors and Vendors

- 5.1 You shall not, directly or indirectly, enter into transactions or dealings for the purchase or sale of any moveable or immovable property or for the supply or purchase of any service from any of DFP's clients, suppliers, contractors or vendors (or with their agents or representatives) with whom you have or are likely to have official dealings on behalf of DFP, other than transactions or dealings on such terms as are freely available to the general public.
- 5.2 If you, despite efforts to avoid transactions or dealings as aforesaid, are constrained nevertheless to act contrary to this prohibition, you shall obtain written approval from your Head of Department in consultation with Human Resource & Administration of Finance & Corporate Services Department and must not proceed with them until such permission is obtained.
- 5.3 The granting of the aforesaid permission will be subject to you satisfying DFP that such transactions or dealings are not inconsistent with the due and proper performance of your duties or the fulfillment of your obligation to DFP.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

Part II B: Fighting Corruption and Unethical Practices

DFP is committed to combating bribery and all forms of corruption and aims to uphold transparency and integrity throughout our business dealings, whether with governmental agencies, public sector stakeholders or private enterprises. DFP requires its employees, trustees and relevant third parties to do the same, as detailed in the following sections.

6. Solicitation, Bribery and Corruption

- 6.1. An act of corruption by you has the effect of compromising the due and proper performance of your duties and the exercise of your authority, thereby undermining the integrity of the decision-making process and the decisions of DFP concerning its business and affairs. An act of corruption by you has the further effect of potentially incriminating DFP and its trustees, officer or partner.
- 6.2. A “bribe” or a “gratification” is any gift, payment, benefit or other advantage, pecuniary or otherwise, offered, given, or received in order to secure an undue or improper result, award, decision, benefit or advantage of any kind. A bribe or a gratification need not involve cash or another financial asset—it can be any kind of advantage, including the unpaid use of corporate services or property, loan guarantees or the provision of employment to the family or friends of people with whom DFP deals.
- 6.3. You shall not directly or indirectly solicit, accept or obtain or agree to accept or attempt to obtain, from any party for yourself or for any other party, any bribe or gratification as an inducement or a reward for doing or forbearing to do, or for having done or forborne to do, any act in relation to DFP’s affairs or business, or for showing favour or forbearing to show disfavour to any party in relation to DFP’s affairs or business.
- 6.4. You shall not directly or indirectly offer, promise, or give any bribe or gratification as an inducement or a reward for doing or forbearing to do, or for having done or forborne to do, any act in relation to DFP’s affairs or business, or for showing favour or forbearing to show disfavour in relation to DFP’s affairs or business, whether in the form of a facilitation payment, kickback, donation, fee or any other form.
- 6.5. You shall not provide documents such as receipts / invoices that are false or contain false details involving third party with the intention to deceive DFP.
- 6.6. You shall not abuse your position or authority in making decisions or taking actions that benefit yourself, your relatives, or your associates.

- 6.7 You shall perform due diligence to assess the ethics and integrity of any third party, such as a contractor, sub-contractor, vendor, agent, consultant, representative, service provider or any other person whom you engage to act for or on behalf of DFP, or in relation to DFP's affairs or business.
- 6.8 You shall ensure that the relevant third party understands and agrees to comply with DFP's policies and guidelines and applicable laws prohibiting improper solicitation, bribery and corruption. Contractors, sub-contractors, agents, consultants, representatives, service providers and others shall comply with such policies and guidelines when performing work or services for or on behalf of DFP.
- 6.9 If DFP determines that a third party, such as a contractor, sub-contractor, vendor, agent, consultant, representative, service provider or any other person engaged to act for or on behalf of DFP or in relation to DFP's affairs or business, has been involved in any unethical or illegal activity, or has failed to adhere to applicable laws, DFP may terminate the relationship or take other disciplinary or remedial measures in respect of such third party, in accordance with applicable laws and the terms and conditions that govern the relationship of the parties.
- 6.10. Even the appearance of conduct prohibited by this Section 6, or any other measure that is unethical or that will tarnish DFP's reputation for honesty and integrity, must be avoided. If you are unsure whether an action is permitted, seek guidance from your Head of Department, your Human Resource & Administration and Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department before acting.

If you receive a request for a bribe or if you are offered a bribe, you must reject the offer and immediately report it to the DFP Whistleblowing Channel, your Head of Department or your Human Resource & Administration and Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department, as the case may be.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Anti-Bribery and Corruption Policy
- DFP Anti-Bribery and Corruption Manual
- DFP Whistleblowing Policy
- DFP Non-Retaliation Policy

7. Receiving Facilitation Payments

- 7.1 You are prohibited from, directly or indirectly, accepting or obtaining or attempting to accept or obtain facilitation payments from any person for yourself or for any other person subject to this Code.
- 7.2 In this part, the term “facilitation payments” generally means payments made to secure or expedite the performance by a person performing a routine or administrative duty or function in DFP.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Anti-Bribery and Corruption Policy
- DFP Anti-Bribery and Corruption Manual
- DFP Whistleblowing Policy

8. **Prohibition on Commissions, Discounts and Secret Profits**

You must not, directly or indirectly, receive or obtain, in respect of any goods or services sold or purchased or other business transacted (whether or not by you) by or on behalf of DFP, any discount, rebate, commission, service, interest, consideration of value or other benefit or payments of any kind (whether in cash or in kind) which is not authorised by DFP's rules, policies or guidelines.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Anti-Bribery and Corruption Policy
- DFP Anti-Bribery and Corruption Manual

9. Disclosure of Secret Profits or Gains

A person subject to this Code who, directly or indirectly, obtains any discount, rebate, commission, service, interest, consideration of value or other benefit or payments of any kind (whether in cash or in kind), by virtue of his/ her position in or acting with authority on behalf of DFP, must immediately disclose such receipt to the head of department (for employees of DFP) or his/her DFP contact person (for non-employees, e.g.: contractors). All amounts received may be required to be surrendered to DFP, subject to the requirements of applicable laws.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

10. Gifts and Entertainment

- 10.1 DFP has adopted a “No Gift” Policy whereby, subject to certain exceptions as provided in DFP Anti-Bribery and Corruption 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.
- 10.2 You shall abide by the “No Gift” Policy to avoid conflicts of interest or the appearance of a conflict of interest. Gifts and entertainment provided during on-going or potential business dealings between DFP and external parties can be perceived as creating a conflict of interest, or even potentially a bribe. This may tarnish DFP’s reputation or be in violation of anti-bribery and corruption laws.
- 10.3 You are responsible to inform external parties involved in any business dealings with DFP of the “No Gift” Policy

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Anti-Bribery and Corruption Policy
- DFP Anti-Bribery and Corruption Manual

11. Receiving Gifts and Entertainment

- 11.1. You shall comply with the procedures of Planning & Finance of Finance & Corporate Services Department relating to the receipt of gifts and entertainment.
- 11.2. You, or any of your family/household members must not accept gifts or entertainment in exchange for an exercise or non-exercise of your DFP authority, information or any other matter to the detriment of DFP.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Anti-Bribery and Corruption Policy
- DFP Anti-Bribery and Corruption Manual

12. Providing Gifts and Entertainment

- 12.1. You are required to comply with the DFP's policies and guidelines relating to the giving of gifts and entertainment.
- 12.2. DFP prohibits the giving of gifts and entertainment that are illegal or unduly dangerous, or indecent, sexually oriented or inconsistent with DFP's commitment to mutual respect, or that are intended to improperly influence someone to take action in favour of DFP or to refrain from taking adverse action against DFP. Gifts of cash are strictly prohibited. You shall not pay for a gift or entertainment personally in order to avoid obtaining prior approval or to otherwise circumvent DFP policies.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Anti-Bribery and Corruption Policy
- DFP Anti-Bribery and Corruption Manual

13. Public Officials

- 13.1. You shall not offer or provide gifts and entertainment to public officials other than in accordance with the policies and procedures of DFP Planning & Finance of Finance & Corporate Services Department relating to the giving of gifts and entertainment.
- 13.2. You shall not offer or provide travel related expenses, to public officials and/or their family/ household members in connection with any transactions directly or indirectly relating to DFP without permission from the Chief Executive Officer, following review and recommendation by the Human Resource & Administration of the Finance & Corporate Services Department.
- 13.3. You shall not pay or offer to pay for non-business travel and hospitality to or for any public official and/or his/her family/household members in connection with any transactions directly or indirectly relating to DFP without permission from the Chief Executive Officer, following review and recommendation by the Human Resource & Administration of the Finance & Corporate Services Department.
- 13.4. You shall comply with local laws concerning lobbying in any jurisdiction in which DFP engages in lobbying activity. Prior to engaging in lobbying activities, you should obtain guidance from the Chief Executive Officer, following review and recommendation by the Human Resource & Administration of the Finance & Corporate Services Department.
- 13.5. You shall not offer or provide gifts or any benefits to any person, such as an agent, consultant or contractor, if you know or suspect that a public official or his/her family/household member will be the indirect beneficiary or recipient, other than as approved by the Chief Executive Officer, following review and recommendation by the Human Resource & Administration of the Finance & Corporate Services Department.
- 13.6. Any contractors, sub-contractors, consultants, vendor, agents, representatives, or other service providers dealing with public officials on DFP's behalf must be evaluated and must be informed of the provisions of this Code relating to restrictions on gifts and entertainment to public officials.
- 13.7. You shall not circumvent the prohibitions in this Section 13. You shall in every instance comply with the rules concerning solicitation, bribery and corruption set out in other sections of Part II of the CoBE, as well as with applicable laws concerning bribery and corruption.

- 13.8. For purposes of this Code, the term “public official” includes, without limitation, public or government official, any person having public official functions or acting in a public official capacity, candidates for public office, officials of any political party and officials of state-owned enterprises other than DFP.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Anti-Bribery and Corruption Policy
- DFP Anti-Bribery and Corruption Manual

14. Anti-Money Laundering and Counterparty Due Diligence

- 14.1. If in the course of your duty, you deal with third parties who have entered or will enter into any dealings or transactions with DFP, you shall conduct appropriate counterparty due diligence to understand the business and background of such third parties and to determine the origin and destination of money, property and services. You must report to your Head of Department or your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department, any suspicious transactions or suspected incidents of money laundering or bribery. You should not try to investigate a case of money laundering or bribery yourself. Your Head of Department generally will be responsible for decisions in this regard.
- 14.2. In this part, “money laundering” is generally defined as occurring when the criminal origin or nature of money or assets is disguised or made to appear legitimate or when legitimate funds are used to support criminal activities, including the financing of terrorism or development of weapons of mass destruction. Offences covered by anti-money laundering legislation include prejudicing or obstructing an investigation and failing to report suspicious activity.
- 14.3. You must not deal with criminals or the proceeds of a crime.
- 14.4. Any amount, nature, purpose and provider or recipient of any payment or transfer to or from DFP must be accurately reflected in the books and records.
- 14.5. You may not establish bank, securities trading or similar accounts in the name of DFP or for the benefit of DFP without proper authorisation from the Planning & Finance of Finance & Corporate Services Department, in accordance with the applicable internal policies and guidelines.
- 14.6. In the event there is any requirement by regulator to establish a guideline on Anti Money Laundering, such requirement shall be complied accordingly.

Please see the following Reference Documents:

- DFP Anti-Money Laundering Policy
- DFP Anti-Bribery and Corruption Manual
- DFP CoBE Country Supplement
- DFP CoBE Guide

Part II C: International and National Trade

15. Competition Law

- 15.1. DFP is committed to conducting its business activities in full compliance with applicable global competition laws.
- 15.2. In this context, DFP requires you to observe and comply with competition laws of all countries in which DFP has business dealings with.
- 15.3. You shall ensure that your dealings with business partners (e.g., customers and suppliers), contractors, sub-contractors, competitors, vendors, agents, representatives and governmental authorities at all times reflect fair and proper business practices and are in compliance with the laws and regulations governing free and fair competition. In furtherance of this requirement, employees are obligated to comply with the DFP Competition Law Guideline, including other applicable internal policies and guidelines, a copy of which is available from the Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department.
- 15.4. You shall avoid any anticompetitive behavior, in particular in dealing with competitors to avoid any *cartel-like* agreements or coordination such as price-fixing, market sharing, bid-rigging etc. You should also be cautious when dealing with market-sensitive information, when participating in trade associations, when collaborating with competitors and when entering into agreements with distributors. You should also ensure that all merger control requirements, including the necessary notification requirements are considered when you undertake any merger and acquisition transactions.
- 15.5. It is DFP's policy that if any trustees, employees or third party acting on behalf of DFP engage in, participate in or suggest any conduct which is not in compliance with competition laws, the person is deemed to be in breach of this Code and will be subject to appropriate consequences, including potential removal from trusteeship, termination of employment or termination of contractual relationship. If you are unsure about compliance of your activities with competition laws, you must contact the Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department.

15.6 Basic Principles

- 15.6.1 As a general rule, a country's competition law applies to all companies operating within its jurisdiction, irrespective of whether the companies are domestically established or based abroad.
- 15.6.2 Competition laws generally prohibit anti-competitive behaviour, in particular *cartel-like* agreements or coordination between competitors. Not only formal but also informal agreements fall within such prohibition.
- 15.6.3 Competition laws also prohibit abusive conduct by dominant companies. A company is generally considered to have a dominant position if it is able to exercise a significant degree of market power over its customers or suppliers.
- 15.6.4 Prior merger control notification and clearance of the competent competition law authorities may also be required for mergers and acquisitions transactions.

15.7 Consequences of Non-Compliance with Competition Laws

Depending on a particular jurisdiction, breaching competition laws can result in any or all the following consequences:

- a) Extremely serious financial penalty for DFP (for instance, in Malaysia and the EU's competition laws provide for a financial penalty of up to 10% of the annual worldwide turnover of the entire group);
- b) Damages claims brought by customers, competitors and/or consumers who were harmed by the anticompetitive conduct;
- c) Imprisonment and disqualification of trustees in some jurisdictions;
- d) Impact on business continuity and contractual implications (e.g., nullity of the contracts or the provisions that infringe competition laws);
- e) Adverse publicity (reputation), waste of internal resources and additional costs (e.g., legal fees);
- f) Competition law dispute resolution.

Please remember that you have a duty to seek the advice from your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department as soon as you identify a situation which you believe may put DFP in a non-compliance of competition laws.

Please see the following Reference Documents:

- DFP Competition Law Policy
- DFP Competition Law Guideline
- DFP CoBE Country Supplement
- DFP CoBE Guide

16. Sanctions and Export Control

- 16.1. DFP is committed to conducting its business activities in compliance with the relevant laws relating to sanctions and export control.
- 16.2. In this context, you are required to observe and comply with applicable sanctions and export control laws in countries where DFP has business dealings with. This is imperative as any breach to these laws could have severe consequences to DFP.
- 16.3. Sanctions laws are constantly changing and evolving, with different jurisdictions having different restrictions. The employees must keep themselves informed of the sanctions regime, the restrictions and the nature of transactions that are applicable to their entity.
- 16.4. With respect to export control, certain items that DFP procure or manufacture may be subject to export control laws. If the employee is involved in the import or export of controlled goods, technology, software or services, the employee shall ensure that the required authorization is obtained prior to the said import or export. Further, if the goods, technology, software or services are of U.S. origin, any transfer within a country could also trigger U.S. export control laws. As such, special care must be made to verify whether the goods, technology, software or services would be deemed to be of U.S. origin.
- 16.5. If the employee is unsure how sanctions and export control laws apply in the performance of their work, the employee may consult your Governance, Risk, Regulatory Compliance of Finance & Corporate Services Department
- 16.6. The employee must comply with the applicable internal policies and guidelines, including DFP Sanctions and Export Control Policy and Guideline in effect from time-to-time.

Please see the following Reference Documents:

- DFP Sanctions and Export Control Policy
- DFP Sanctions & Export Control Guideline
- DFP CoBE Country Supplement
- DFP CoBE Guide

Part II D: Assets of DFP

17. Responsibility For Assets, Facilities, Resources and Records

- 17.1. Access and possession of assets, facilities, resources or records belonging to DFP are provided on the basis of trust and confidence that they are to be used for the DFP's business purposes. These assets may be tangible—for example, equipment, including computer hardware, or cash—or they may be intangible, such as intellectual property and computer software.
- 17.2. You are responsible for the safekeeping of all assets, facilities, resources and records belonging to DFP that are provided to you for the performance of your duties. You must adhere to and comply with the DFP policies and procedures as amended and updated from time-to-time on the use of all assets, facilities, resources and records.
- 17.3. You must take all necessary steps to prevent theft, loss, damage to, or misuse of assets, facilities, resources and records belonging to DFP, the occurrence of which should be reported immediately to DFP. Regardless of condition or value, assets, facilities, resources and records belonging to DFP may not be misused, taken, sold, lent, given away or otherwise disposed of, or used for personal purposes, except with the appropriate specific authorisation of DFP.
- 17.4. Subject to applicable laws, you may be liable for any loss of or damage to assets, facilities, resources and records arising from your willful misconduct or negligence or careless action or as a result of action taken without DFP's approval and any financial loss suffered by DFP may be recovered from you by way of deduction from your salary or other means. Within the limits of applicable law, DFP may at its discretion take any other action against you considered appropriate by DFP, including reporting you to the public authorities.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

Part II E: Financial Integrity

18. Internal Controls and Procedures

- 18.1. You shall 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. In this regard, you shall not do (including but not limited to) the following:
- a) Conceal, alter, destroy or otherwise modify DFP's 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).
 - b) Intentionally make a false or misleading entry in a record, report, file or claim (including travel and entertainment expense reports).
 - c) Establish accounts, companies or arrangements that may have the effect or result of circumventing or frustrating DFP's controls, policies or procedures.
 - d) Fail to cooperate fully and truthfully with internal and external audits authorized by DFP.
 - e) Engage in any scheme to defraud anyone of money, property or services.
- 18.2. You shall comply with all laws, policies and guidelines established from time-to-time concerning the preparation, maintenance and disposal of DFP financial reports and records.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

19. Tax

- 19.1 DFP is a responsible taxpayer that complies in good faith to all applicable tax laws and regulation.
- 19.2 DFP and its employees are also guided by relevant framework, guidelines and code of ethics issued by relevant tax authorities, local and international bodies that advocate tax compliance, tax transparency, model legislation, tax risk management, tax best practices as well as upholding professional conduct and ethics when dealing with tax related matters.
- 19.3 You shall always uphold a high standard of honesty, transparency and ethical behaviour in ensuring compliance with tax requirements according to but not limited to the following principles:
- Ensure the confidentiality, correctness and integrity of tax-relevant information and data gathered, sourced and applied when performing tax processes which include tax compliance and tax advisory.
 - Disclosure of tax information and data to third parties shall be authorised by the relevant approving authority.
 - Tax-related information shall be presented fairly and complying with tax laws and regulations. Any recommendations must be based on sound interpretation of the law and factual evidence.
 - Maintain cooperative working relationship with tax authorities and provide full and accurate disclosures as required by them.
 - Refrain from undertaking tax positions that are speculative or unsanctioned by the management that could expose the organisation to unidentified or unassessed tax risks.
 - Avoid making decisions and engaging in activities that could directly or indirectly facilitate tax evasion or avoidance of taxation obligations and report improper conduct related to tax that may lead to non-compliance.
 - Maintain sufficient skills and knowledge to carry out duties efficiently and stay updated with changes in tax legislation.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

Part II F: Confidentiality Obligations/ Intellectual Property/Public Communications

20. Confidentiality Obligations

- 20.1. The business affairs, information and records of DFP comprising business, technical, financial, legal, personnel and contractual records, data and documents comprising e-mails, letters, maps, reports, drawings, calculations, specifications, formulae, forms, licenses, agreements and/or other documents or computer/digital software/technology or files of whatever nature and information as to formulae, processes and manufacturing methods are all confidential information belonging to DFP. Such confidential information is strictly private and confidential and may not be utilised, discussed with, divulged to or disclosed to persons inside or outside DFP, except by persons authorised to do so. All necessary precautions are to be taken by you with respect to the confidentiality of such confidential information.
- 20.2. You may not, either during or after your employment or engagement, disclose, divulge or utilise without appropriate authorisation any such confidential information which may have come to your knowledge during your employment or engagement under any previous contract of service with DFP and you must, both during and after your employment or engagement, take all reasonable precautions to keep all such confidential information secret.
- 20.3. Except so far as may be necessary for the purpose of performing your duties you may not, without the consent of DFP, retain or make originals or copies of such confidential information or notices thereof, nor retain samples of specimens in which DFP may be or may have been interested and which have come into your possession by reason of your employment or engagement. If on termination of your employment or engagement you are in possession of any confidential information or any such samples or specimens as aforesaid, you will deliver forthwith the same on or before the date of cessation of your employment/engagement to DFP without being asked, except insofar as consent to retain them has been given to you by DFP.
- 20.4. In the course of your relationship with DFP, you may have established contacts and relationships with DFP's vendors, suppliers, contractors, principals and other business partners. You will not at any time during your relationship with DFP, or for a period of two years after the cessation of your relationship with DFP (or for whatever other period of time as may be specified in the terms of your engagement or Country Supplement to this Code applicable to you), after the cessation of your relationship with DFP, whether by resignation or otherwise, make use of business opportunities arising from your relationship with DFP or cause or attempt to cause the diversion of such business opportunity from being exploited by DFP or cause or attempt to cause the termination of contracts, agencies or other business relationships of DFP without first obtaining the prior consent of DFP.

- 20.5. You will not at any time, after the cessation of your tenure with DFP, whether by resignation or otherwise, use DFP's confidential information in breach of your post-tenure obligations to maintain the confidence of such confidential information.
- 20.6. While DFP may hire persons who have knowledge and experience in various technical areas, you must not on behalf or for the benefit of DFP employ people as a means of gaining access to the trade secrets and other sensitive proprietary information of others.

Please see the following Reference Documents:

- DFP Corporate Privacy Policy
- DFP CoBE Country Supplement
- DFP CoBE Guide

21. Personal Data Protection

- 21.1. DFP is committed to complying with applicable privacy and personal data protection laws and to ensuring that our collection, use, processing and storage of personal data relating to our employees, contractors and trustees and the third parties with whom we work, is consistent with our high standards.
- 21.2. To the extent your position and role result in your dealing with personal data, you shall also comply with applicable laws and regulations governing personal data protection of the relevant jurisdictions.
- 21.3. You shall also ensure that your handling of personal data of any party from whom you collect personal data e.g. personal data of customers, employees, shareholders, business partners, vendors, suppliers, service providers, governmental authorities, are at all times in compliance with DFP Corporate Privacy Policy, DFP Master Guideline to the Corporate Privacy Policy and other applicable internal policies and guidelines governing personal data protection.

21.4 Consequences of Non-Compliance with Personal Data Protection Laws

Depending on a particular jurisdiction, breaching personal data protection laws can result in any or all of the following consequences:

- a) Significant financial penalties for DFP;
- b) Damages claims brought by individuals for any wrongful or unlawful processing of their personal data or by individuals who suffered significant harm due to personal data breaches;
- c) Imprisonment of the company's officers and/or employees;
- d) Impact on business continuity and contractual implications (e.g. impact on business operations due to restrictions on personal data processing activities that infringes personal data protection laws);
- e) Adverse publicity (reputation), waste of internal resources and additional costs (e.g. legal fees);
- f) Personal data protection related dispute resolution.

- 21.5 If you are uncertain about whether your personal data processing activities comply with the applicable laws and regulations governing personal data protection and/or the relevant internal policies and guidelines, or if you become aware of a situation that may place DFP at risk of non-compliance, please contact your Governance, Risk Regulatory Compliance of Finance & Corporate Services Department.

Please see the following Reference Documents:

- DFP Corporate Privacy Policy
- DFP CoBE Guide
- DFP Master Guideline to the Corporate Privacy Policy and relevant Country Supplement (for DFP employees only)

22. Insider Dealing

- 22.1. You must protect the confidential business information of DFP and its counterparties and never use it for your own benefit or the benefit of other persons for the purpose of trading in shares or other securities or to recommend or cause a third-party to do so.
- 22.2. You are required to abide by all applicable laws on insider dealing, which generally is when you trade 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. In particular, you must not deal in the securities of DFP (or in other speculative dealings with regard to those securities) while in the possession of material non-public information. We expect all trustees, employees, their respective families/households and others whose relationships with DFP give them access to such information to comply with these principles, along with other laws, regulations and policies concerning the handling of confidential information. “Material non-public information” is generally non-public information which on becoming generally available, a reasonable person would expect it to have a material effect on the price or the value of securities, such that a reasonable investor would consider it important in making a decision whether to buy or sell those securities. The restrictions described here also apply to “price sensitive information” or other similar types of information in jurisdictions where the applicable insider dealing laws make reference to those types of information.
- 22.3. You are also required 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.

23. Inventions and Computer Programmes

- 23.1. DFP encourages you to be inventive and innovative. Such inventiveness and innovation are part of the normal duties owed by you to DFP.
- 23.2. Subject to the requirements of applicable law, the ownership of intellectual property created by you or to which you have contributed whilst working for DFP or in the course of discharging your duties or employing DFP resources, data and/or time, will be vested in DFP. Nevertheless, subject to the requirements of applicable law, DFP may reward you as it may deem appropriate, in its discretion.
- 23.3. Further to Section 23.2 above, you may not file for any trademarks, patents or registered designs or claim copyright in your own name for or in such intellectual property.
- 23.4. You may not, without the written consent of DFP, disclose such intellectual property or any information relating thereto to any person or third party whomsoever except to DFP and its duly authorised counsels/agents.
- 23.5. Without prejudice to its rights under this Section, DFP is prepared, in special cases, to consider requests from you for permission to publish original papers, in an appropriate form, whenever in the opinion of DFP the subject matter thereof is considered to be of benefit to the community and its disclosure will not be disadvantageous to DFP.
- 23.6. In this Section, the term “intellectual property” means any patent, know-how, copyright, industrial design, lay-out designs of integrated circuit, trade name, trade secret, inventions, trademark or service mark, confidential information, data sets, know-how, right of confidence, whether registered or unregistered (includes any application for registration of the aforementioned rights) in relation to any materials (including inventions, computer programmes, or results of technological research) and any other intellectual property or industrial property right of any nature whatsoever subsisting under the law at any time, in any part of the world.
- 23.7. Further, the term “computer programme” includes any computer programmes, software, digital solutions, scripts, or other computer instructions or digital technology that relate to any business and processes of DFP. “Data sets” refer to collections of data or information that are owned, controlled, or provided by DFP, its affiliates, or any third party designated by DFP.
- 23.8. In the event that you develop any invention in the course of your employment or during your engagement with DFP, you must keep details of the invention confidential and not disclose information regarding invention to any third party outside of DFP. You must notify your Head of Department or other designated personnel of the invention as soon as practicable.

- 23.9. Further to the Section 23.8 above, at DFP's request, you will execute any forms or agreement where necessary or required under law to assign interest in such intellectual property to DFP.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

24. Third Party Intellectual Property

- 24.1. You must comply with all laws, regulations and contractual obligations regarding the valid intellectual property rights of other parties, including patents, copyrights, tradesecrets and other proprietary information. You must not infringe on the protected intellectual property rights of other parties. You must take reasonable steps to ascertain that information, data, materials or technology (including digital software/solutions) that you use or reproduce in the course of your work, employment or engagement does not infringe any intellectual property rights of any third parties.

25. Publication of Materials

- 25.1. Except with the written permission of DFP, you will not publish or write any papers, books or other works which are based on DFP's confidential information as described in Section 20.1.
- 25.2. If permission is granted, it will be subject to the following conditions:
- a) the proposed publication will not be published in such a way as to state or imply that it has received official support or backing or sponsorship from DFP;
 - b) the proposed publication will not, under any circumstances, bear the words "DFP approved publication" or words to the effect, however phrased, that could be construed to suggest that the publication has been agreed to or approved by DFP.
- 25.3. The publication of books, articles, journals, presentation material or other works based on DFP information and data shall require prior review and proper authorisation by DFP. Questions in this regard may be directed to your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

26. Making of Public Statements

- 26.1. Irrespective of whether in your personal or official capacity, you will not either orally or in writing or in any form (including on social media websites) make or circulate any public statement on the policies or decisions of DFP or discuss publicly any measure taken by DFP or any official matter taken or carried out by you, unless you are duly appointed or authorized to make such statement on behalf of DFP.
- 26.2. You will not, either orally or in writing or in any other form (unless you are appointed or authorised as aforesaid), make any public statement or comment on any matter relating to the work of the department or organisation in which you are or were employed, or relating to any organization with which DFP has dealings: -
- a) Where such statement or comment may reasonably be regarded as indicative of the policy of DFP;
 - b) Where such statement or comment may embarrass or is likely to embarrass DFP;
 - c) Where such statement or comment may compromise the interests and reputation of DFP; and/or
 - d) Where such statement or comment may impact operational, financial, or cause legal harm to DFP.
- 26.3. In this Section, “public statement” or “discuss publicly” includes the making of any statement or comment to the press, magazines, periodicals or the public or in the course of any lecture or speech or the broadcasting thereof by sound, vision or electronic means. It also applies to every kind of correspondence including mail, electronic documents, instant messages, websites, social media tools, blogs, paper documents, facsimile, podcast, voice and voicemail recordings.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

27. Social Media

- 27.1 You must comply with all applicable DFP policies and guidelines governing the use of social media and public messaging systems.
- 27.2 You are required to exercise good judgment and act responsibly when engaging on social media platforms and public messaging systems, whether in an official or personal capacity while respecting the rights and dignity of others.
- 27.3 Misuse of social media platforms and public messaging systems may expose DFP to reputational, operational, legal and regulatory risks and may also result in serious cybersecurity breaches. Such misuse may also infringe upon the rights or wellbeing of others, including through acts such as online harassment, discrimination, or unauthorised disclosure of personal information.
- 27.4 Only employees, trustees and third parties authorised under the relevant Limits of Authority may act on behalf of DFP on DFP owned social media accounts and solely within the areas of expertise for which such approval has been granted.
- 27.5 Authorised individuals posting on DFP owned social media accounts on behalf of DFP you shall comply with the following requirements:
 - a) Observe principles of integrity and professionalism by ensuring that information is accurate and conforms to relevant policies.
 - b) Any unauthorized sharing, posting, or distribution of DFP information, images or content that could threaten security, compromise operations, or disclose proprietary or personal information, is strictly prohibited.
 - c) Behave in a respectful, ethical, culturally and situationally sensitive manner. This includes avoiding content that may be discriminatory or disrespectful toward individuals or communities based on race, gender, religion, nationality, or other protected characteristics.
 - d) Respect and protect DFP's employees, business partners and stakeholders.
 - e) Respect the copyright, trademark and intellectual property rights of DFP and third parties.
 - f) Refrain from using personal accounts to conduct DFP business or share DFP information.
 - g) Use only DFP-approved or contracted/licensed systems and platforms to communicate, transmit, or store DFP information.

- h) Always treat DFP information in accordance with its appropriate data classification level.
- 27.6 When posting on or communication via social media in your personal capacity, you shall comply with the following requirements:
- a) Ensure, any content, comments, or activities that reference DFP in any way must comply with Section 27.5.
 - b) Clearly distinguish your personal opinions from DFP's corporate position, using disclaimers where appropriate.
 - c) Refrain from posting or sharing any content that is or may be perceived as threatening abusive or insulting, including hate speech, misinformation, cyberbullying, identity information of any person (doxing), or any other harmful or offensive material, regardless of whether harm was intended to be caused by any means whatsoever.
- 27.7 The term "social media" includes all forms of social networking platforms and public messaging systems, including instant messaging apps, blogs, forums and unauthorised email services.
- 27.8 DFP reserves the right to monitor all activities conducted on its computing systems, including use of social media and public messaging platforms, as well as any communications transmitted through company networks.
- 27.9 Your failure to comply may have severe consequences on DFP. Should any of your social media activities be found or deemed to breach this Section 27 or have any negative impact to DFP's image and reputation, DFP has the right to take the necessary disciplinary action against you, subject to the requirements of applicable law.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Corporate Privacy Policy
- DFP Master Guideline to the Corporate Privacy Policy

28. Giving of Reference

- 28.1 You are strictly permitted to only provide reference, if any, in a non-DFP capacity and without any use of DFP's name or stationery with DFP's logo or any corporate identifier, except for matters as required in the normal course of business, or expressly authorized by the Company to support applications under Company-sponsored or endorsed programmes.

In providing such reference as aforesaid on a non-DFP basis, you are duty bound to inform the party who seeks your reference that your reference is given strictly in that non-DFP capacity.

29. Information Technology and Systems

- 29.1. You shall not upload, download, access, store or send pornography or other indecent or offensive material using DFP premises, equipment or systems. Sending or forwarding obscene, libellous, defamatory, offensive, racist remarks or any material which amounts to workplace bullying and harassment is strictly prohibited. If you receive materials of this nature, you must promptly notify DFP management.
- 9.2. You must not upload, download, access, store or send material that is likely to cause annoyance, inconvenience, or offense to your colleagues, including inappropriate jokes.
- 29.3. The DFP IT and communications systems are to be used for DFP work and business purposes only.
- 29.4. You shall not send personal e-mails using DFP official email or displaying DFP headers or footers, or otherwise suggesting that such communications are authorised by DFP.
- 29.5. You shall not use personal e-mail addresses and services to send or receive DFP confidential information. Similarly, you must not allow automatic forwarding of electronic mail to external mail addresses.
- 29.6. You must not disable or circumvent DFP IT security measures.
- 29.7. When using DFP IT and communications systems, conducting DFP's business or acting for DFP's benefit, you shall not deliberately conceal or misrepresent your identity.
- 29.8. You should not send email messages using another person's e-mail account unless you have proper authorisation from the owner of the e-mail account.
- 29.9. You may not forge or attempt to forge e-mail messages.
- 29.10. You should not send or forward unsolicited e-mail messages.
- 29.11. You must avoid sending confidential information via electronic messaging (e.g., SMS) or other unsecure messaging channels and if this is unavoidable, the information must be secured (e.g., with encryption, password).
- 29.12. The installation of third-party software in or connection with hardware to DFP IT systems or equipment without the prior approval of your head of department is prohibited.

29.13. You shall not use DFP IT and communications systems to:

- a) Conduct fraud;
- b) Run your own business;
- c) View, download, copy, illegally share, process or post information in a way that infringes the relevant content provider's intellectual property rights;
- d) Send chain letters, make solicitations for money or gifts, or make personal offers to sell products, for charitable fundraising campaigns, political advocacy efforts, religious efforts, or private non-DFP commercial purposes;
- e) Commit "cybercrimes", such as spam attacks, hacking, IT sabotage, spying and creating or sending viruses;
- f) Send malicious rumours or transmit derogatory or indecent materials; and/or
- g) Otherwise engage in activities that could damage DFP's business or reputation.

29.14. If you discover or suspect any actual or potential incident that could compromise the security, integrity, confidentiality, operation or availability of DFP hardware, systems or data, or any disclosure of confidential information, you must immediately contact the ICT Service Desk of PETRONAS or your DFP contact person. You are not allowed to attempt to prove a security weakness by engaging in unauthorised activity.

29.15. You must use DFP's IT and communication systems in a responsible and professional manner, in accordance with this Code and any applicable Company requirements in effect from time to time.

29.16. DFP may search and monitor your e-mails and internet usage conducted through DFP information technology or communications systems and equipment, subject to the requirements of local laws and regulations. You should not assume that any use of DFP's communications devices or systems is private.

29.17. You must safeguard passwords and other means of shielding DFP's information systems from unauthorised access, including by following the password protection protocols established by DFP from time-to-time.

29.18. You must comply with DFP policies and procedures regarding records retention, whether with regard to electronic or hard copy records, in effect from time-to-time.

29.19. Contractors and other parties authorised by DFP to use IT and communication systems must comply with any applicable Company requirements issued from time to time.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

30. Responsible Artificial Intelligence (AI)

- 30.1 You shall ensure the development, implementation and use of AI systems are ethical, responsible, transparent and is in compliance with applicable laws and DFP's internal policies and guidelines.
- 30.2 You shall ensure that any development, implementation and use of AI systems is aligned with business objectives and societal impact considerations. Any misuse or unethical application of AI should be reported immediately in accordance with this Code.
- 30.3 You must not, under any circumstances, use AI for unethical purposes that compromise, including but not limited to DFP's reputation, human rights, safety, fairness and societal well-being.

Please see the following Reference Documents:

- DFP Corporate Privacy Policy
- DFP Human Rights Policy
- DFP CoBE Country Supplement
- DFP CoBE Guide

Part II G: Contrary to Duty to Serve Diligently

31. Outside Employment or Gainful Activities

31.1 As DFP employee, you are expected to demonstrate a high level of commitment and focus on your work responsibilities and ensure that your employment obligations to DFP are met including avoiding any activities which may conflict with DFP's interest.

31.2 DFP employees shall not take up dual employment, in whatever capacity (including being involved in the management, direction or conduct of another enterprise), without the prior written approval of the Chief Executive Officer, following review and recommendation by the Human Resource & Administration of the Finance & Corporate Services Department.

Dual employment is where an employee holds a full-time position and payroll with one employer and takes on an additional employment with another employer either full-time or part-time.

31.3 The granting of permission under Section 31.2 will be subject to you satisfying DFP that such dual employment will not interfere with or compromise the proper performance of your duties or the fulfillment of your obligations to DFP.

31.4 Any permission granted may be withdrawn at any time at the sole discretion of DFP without the need for assigning any reason thereof.

31.5 DFP employees may take up other gainful activity or be involved in any outside business activities. If you are engaged in any other activity or involved, either directly or indirectly, in the management or business activities of any other company or companies, firms, corporations or other business activities, you should disclose your activity to DFP through your Head of Department or your Human Resource & Administration of Finance & Corporate Services Department.

Gainful activity means any activity that is conducted outside employee's full-time working hours with DFP and in exchange, provides monetary gain for the employee.

31.6 If your gainful activity impacts your ability to serve DFP with good faith, fidelity, diligence and integrity, DFP reserves the right to take action or give appropriate instructions to you in relation to your gainful activity, which you will comply with.

- 31.7 In such an event, DFP will be deemed fully indemnified by you and will not be held liable for any repercussion arising from such decision to withdraw the permission so granted before or from any instructions issued thereafter in relation to your gainful activity.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

32. Public Service, Recreational, Sports Union and Community Activities

- 32.1. Generally, DFP allow you to participate in unpaid voluntary public service, recreational activities, sports and other community activities outside working hours. Whilst such activities outside working hours are encouraged, such activities must not be permitted to interfere with your duties and responsibilities during normal working hours.
- 32.2 The general rule is that if DFP employee is invited to serve on local bodies, or as an appointed or elected club official, the employee is required to disclose his or her activity to DFP immediately upon being so appointed or elected and must be able to balance the outside activities with his or her full-time DFP employment. The employee must be able to discharge his or her dual responsibilities satisfactorily, both in respect of the time taken up by the outside activity and the nature of his or her full-time duties. At all relevant times, the employee must ensure that his or her duties and obligations to DFP, as well as the interests of DFP, are not compromised.
- 32.3 DFP recognises the role of employees who are elected officials of a labour union which has been duly accorded recognition by DFP and their participation in union activities which are in compliance with the relevant labour legislation.
- 32.4 Any activities related to your appointment should not make use of DFP assets and resources.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

33. Political Activities

- 33.1. DFP does not support political parties or individual politicians and does not take part in political activities or party politics.

However, DFP recognises that employees, in their capacity as citizens, may wish to involve themselves in legitimate political activities. While DFP does not wish to discourage employees from doing so, in order that DFP can avoid involvement or identification with any political party, employees are required to use their off-duty time, or annual leave entitlement, subject to prior approval of such leave application, for such matters and they are not to make any representations that their involvement is on behalf or with the support of DFP. In any event, an employee shall not accept any appointment of an office holder at the Branch, Division, State or National level of a political party and the employee is to reject such appointment.

- 33.2. In order not to compromise the interests of DFP, employees who wish to stand for State, Federal and/or material elections are required to resign from DFP, subject to the requirements of applicable law.
- 33.3. You must not use your position with DFP to try to influence any other person (whether or not employed by DFP) to make political contributions or to support politicians or their parties in any country.
- 33.4. You may not make any contribution or incur any expenditure using DFP resources to benefit any political campaign, party or politician in any country.
- 33.5. DFP facilities, equipment and resources may not be used for any political campaigns or party functions.
- 33.6. Charitable donations may not be used as a substitute for prohibited political payments or to camouflage bribery.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

34. Prohibition of Action as Editor of Newspapers or Any Form of Publication

34.1 An employee will not act as the editor, or take part directly or indirectly in the management of any printed or online publication, including newspapers, magazines, journals or blogs except for the following:

- a) Department or staff publications.
- b) Professional publications.
- c) 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.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

35. Participation in Media

- 35.1. Employee may participate in any form of advertisement or broadcasting whether in the newspapers, magazines, radio or television or any other media, with proper approval from DFP.
- 35.2. DFP further encourages employees to contribute literary or academic articles to any publications (e.g. newspapers, magazines or journals), provided that prior written approval of the Chief Executive Officer, following review and recommendation by the Human Resource & Administration of the Finance & Corporate Services Department, is obtained.
- 35.3. Employees shall be mindful and adhere to the following at all times:
- a) To not disclose DFP's confidential information on their personal social media accounts or on any other accounts i.e. via comments.
 - b) To be mindful of the copyright, trademark and intellectual property rights of DFP and other organisations or individuals.
 - c) To protect DFP's brand and reputation and to observe principles of integrity and professionalism when publishing content on DFP.
 - d) To not make any statement on behalf of DFP unless he or she is the designated or assigned (authorised) spokesperson.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

Part II H: Disclosure Duties

36. Your Duty to Report Breaches and Violations

- 36.1 If you become aware of a breach or potential breach of this Code or any violation of DFP policies and guidelines or other legal requirements, you shall immediately report the same, in writing, to your Head of Department, your Governance, Risk Regulatory Compliance of Finance & Corporate Services Department or your DFP contact person, or through other accessible channels for raising concerns and grievances as provided by the Company.
- 36.2 You may also disclose any alleged or suspected improper conduct using the procedures provided for in the DFP Whistleblowing Policy as adopted in your jurisdiction.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide
- DFP Whistleblowing Policy
- DFP Whistleblowing Work Procedure & Guideline

37. Non-Retaliation

37.1 If you make a report or disclosure as prescribed in Section 36 in good faith and without malicious intent, that a breach or violation as aforesaid may have occurred or maybe 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. Consistent 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 as stated above is forbidden by DFP and will itself be regarded as serious misconduct rendering the person engaged in the retaliation liable for disciplinary action.

Please see the following Reference Documents:

- DFP Non-Retaliation Policy
- DFP Whistleblowing Policy
- DFP CoBE Country Supplement
- DFP CoBE Guide

38. Disclosure of Overpayments

- 38.1 DFP shall recover any overpayment of salary, allowances, expenses, claims, or other compensation or benefits in excess of your entitlements to the extent permissible by law. 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.
- 38.2 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 overpayments. Failure to disclose such overpayment may constitute misconduct and may result in disciplinary action against you.
- 38.3 Recovery of such overpayments may be made by deducting from your salary, subject to applicable laws and where required by such applicable laws, your consent. DFP may also pursue recovery through civil proceedings, which may include initiating legal action to reclaim any outstanding amounts.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

Part III:

Workplace Culture And Environment

Part III: Workplace Culture and Environment

1. Significance Of Safe, Secure and Conducive Workplace Environment

- 1.1 DFP is committed to providing, in collaboration with you, a safe, secure and conducive workplace culture and environment, where the values of mutual and reciprocal respect, trust and confidence are upheld and actively promoted.
- 1.2 DFP is also committed to promoting the physical, emotional and psychological well-being of all employees by providing a safe, healthy and respectful working environment.

Please see the following Reference Documents:

- DFP Human Rights Policy
- DFP CoBE Country Supplement
- DFP CoBE Guide

2. Unlawful Discrimination and Equal Opportunity

- 2.1. DFP will not tolerate unlawful discrimination in the workplace or on the job.
- 2.2. In making employment decisions, including hiring, evaluation, training, promotion, development and compensation, you shall apply objective criteria, including qualifications, merit, performance and business considerations, with a view to providing equal opportunity for everyone.
- 2.3. You must comply with laws in your local jurisdiction that prohibit workplace discrimination.
- 2.4. You should understand the value of diversity and inclusion and must not discriminate against any individual, including in the employment or hiring practices in accordance with the DFP Human Rights Policy.
- 2.5. You should report any actual or suspected discrimination that you observe or become aware of, whether the behaviour is directed towards an employee or a third party performing work or services for or on behalf of DFP, to your Head of Department, your Human Resource & Administration of Finance & Corporate Services Department, your DFP contact person or other accessible avenues for raising concerns and grievances provided by the Company.

Please see the following Reference Documents:

- DFP Human Rights Policy
- DFP Whistleblowing Policy
- DFP CoBE Country Supplement
- DFP CoBE Guide

3. Sexual Harassment

- 3.1 DFP upholds your right to protection from all forms of sexual harassment, including unsolicited or unwarranted sexual overtures and advances and is dedicated to ensuring a conducive and inclusive workplace for all.
- 3.2 The act of sexual harassment, unsolicited and unwarranted sexual overtures and advances will be treated as misconduct.
- 3.3 For the purpose of this Section 3, “sexual harassment” means:

Any unwanted or unwelcomed or unsolicited or unreciprocated conduct of a sexual nature having the effect of verbal, non-verbal, visual, psychological, or physical harassment to the recipient:

- a) That might, on reasonable grounds, be perceived by the recipient as placing a condition of a sexual nature on his/her employment; and/or
- b) That might, on reasonable grounds, be perceived by the recipient as an offence or humiliation, or a threat to his/her wellbeing.

Sexual harassment in the workplace also includes sexual harassment that occurs outside the workplace as a result of employment responsibilities or relationships. Situations in which such employment related sexual harassment may take place include, but are not limited to:

- At work related social functions.
- In the course of work assignments outside the workplace.
- At work related conferences or training sessions.
- During work related travel.
- Over the phone.
- Through electronic media.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

4. Non-Business Workplace Relationships

- 4.1 When employees have relationships, which go beyond professional relationships and social, such relationships may create conflicts of interest as well as opportunities for exploitation, favouritism or bias. Such relationships can also undermine core values, such as respect and trust amongst staff and impact upon the reputation and integrity of DFP. These relationships create a real likelihood of disaffection, disharmony and significant difficulties for the parties concerned as well as for other employees of DFP.
- 4.2 While DFP respects employees' right to privacy and personal relationship, non-business workplace relationships are discouraged as it may result in real or perceived conflict of interest, favouritism or undue influence which is construed as misconduct. Your terms of employment may impose additional requirements with respect to non-business workplace relationships.
- 4.3 There is a basic conflict of interest when you manage someone with whom you have a family, romantic or intimate relationship. Even if you act properly, your relationship may be seen as influencing your judgment and creating bias. Accordingly, as a DFP employee or trustees, you must disclose such relationship and, for the benefit of other employees and maintaining a safe and unbiased atmosphere in the workplace, you may not supervise, directly or indirectly, any employee with whom you have such a relationship. Any information you provide to DFP in connection with the disclosure of your non-business workplace relationship will be treated as confidential and will not be disclosed to other employees or members of the company, unless required or necessary to address the situation and strictly on a need-to-know basis.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

5. Workplace Bullying and Harassment

- 5.1 DFP will not tolerate workplace bullying and harassment in the workplace or on the job. The workplace is not limited to a physical office or working hours. It also includes digital communication tools that can be accessed outside of working hours.
- 5.2 Workplace bullying is defined as offensive, abusive, intimidating, hostile or insulting behaviour, which makes the recipient feel upset, threatened, humiliated, intimidated, offended, degraded, denigrated, alienated or vulnerable. Workplace bullying and harassment can be in any form such as verbal, physical, social or psychological abuse by another person or group of people.
- 5.3 Workplace harassment is any systematic and/or continued unwanted physical, social, psychological, verbal or non-verbal conduct-based targeting protected characteristics, including but not limited to a recipient's marital status, gender, religion or belief, age, race or disability which affects the dignity of anyone at work or creates an intimidating, hostile, degrading, humiliating or offensive environment. Behavior that constitutes bullying and is connected to a protected characteristic is likely to be considered harassment.
- 5.4 Workplace bullying and harassment can take many forms such as:
 - a) Verbal: Slandering, ridiculing or maligning a person or his or her family; persistent name calling or using that person as a joke that is hurtful, demeaning, insulting or humiliating, abusive and offensive remarks.
 - b) Physical: Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault, damage to a person's work area or property.
 - c) Gestural: Non-verbal threatening gestures, glances or expressions that can convey threatening messages or hostility.
 - d) Cyber: Use of digital communication tools (e.g., social media, messaging apps, emails) to harass, threaten, embarrass, or target another person repeatedly and intentionally.
 - e) Exclusion: Socially or physically excluding, isolating or disregarding a person in work-related activities.
 - f) Ill-treating others: Using one's position to ill-treat or abuse others.
 - g) Defaming, humiliating or discrediting others.

- 5.5 You should report any actual or suspected workplace bullying and harassment in the workplace or on the job that you observe or become aware of, whether the behaviour is towards an employee or a third party performing work or services for or on behalf of DFP, to your Head of Department, your DFP contact person, or other accessible avenues for raising concerns and grievances as provided by the Company.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

6. Borrowing Money

- 6.1 You will not, under any circumstances, borrow, request, lend money from or to your subordinate, DFP contractors, subcontractors, vendors, consultants or suppliers or any other entity that have dealings with DFP.
- 6.2 Subject to the foregoing and to any restrictions set out in the CoBE Country Supplement that are applicable to you, you may borrow money from any person or stand as surety or guarantor for any borrower provided that you do not in any manner place yourself under any serious obligation to any person:
- a) Who is directly or indirectly, subject to your official authority.
 - b) With whom you have or are likely to have official dealings.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

7. Dress Code

- 7.1 Dress code requirements may vary in recognition of the cultural and religious diversity within the Company.
- 7.2 You must comply with any specific dress code requirements applicable to your country, as set out in the CoBE Country Supplement or refer to your Human Resource & Administration of Finance & Corporate Services Department for respective dress code policy.
- 7.3 Wherever you are based, you 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.
- 7.4 You must comply with any dress code requirements imposed by DFP for legitimate purposes, including health and safety and other considerations relevant to your role or the business environment. This includes mandatory use of personal protective equipment, where applicable.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

8. Occupational Health, Safety and Environment

- 8.1 DFP is committed to providing a safe and healthy workplace for all employees, contractors and others involved in its operations, in accordance with applicable legal requirements and company standards and to undertake measures in reducing the impact of its operations on the environment.
- 8.2 Everyone on DFP's premises must conscientiously and diligently comply with 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 laws and regulations.
- 8.3 Everyone on DFP's premises must strive to reduce, reuse, recycle and recover waste by adopting industry good practice.
- 8.4 You must report any HSE incidents, near misses or unsafe conditions that you observe or become aware of to your Head of Department, your DFP contact person or other accessible avenues for raising concerns and grievances as provided by the Company.

Please see the following Reference Documents:

- DFP Whistleblowing Policy
- DFP CoBE Country Supplement
- DFP CoBE Guide

9. Substance Misuse (Drug and Alcohol Abuse)

- 9.1. The Company prohibits the use or possession of drugs or substances that may impair performance or judgement during working hours, on its premises, while operating machinery or performing work duties. This applies even if the substances are legal in certain jurisdictions and employees must report to work free from the substances.
- 9.2. Substance misuse (as defined in item 9.4) can impair performance at work and can be a threat to health, safety and the environment. Hence, it is DFP's policy that the unauthorised consumption, possession, distribution, purchase or sale of any substance of misuse within its premises or while conducting its businesses or being under the influence of any such substance while working is prohibited. In this respect, all persons covered by this Code must diligently observe and comply with the policies and procedures on substance misuse issued by DFP as amended and updated from time-to-time, copies of which are available from the HSE Department. The consumption of legally prescribed psychoactive drugs is permitted for the treatment of identified illnesses, subject to prior approval by DFP management with authority over the relevant premises or activity.
- 9.3. To ensure adherence to this policy, DFP may conduct unannounced testing and searches for substances of misuse in accordance with its policies and subject to the requirements of applicable laws.

Any persons covered by this Code who are found to have unauthorised possession of any substance of misuse or who test positive for any substance of misuse are considered to have committed an act of misconduct which may render them liable for disciplinary action, including termination. Subject to local laws in the jurisdiction of operation, employees are required to consent to testing and searches conducted by any persons or laboratory authorised by DFP by signing relevant documents issued by DFP. Further, employees who undergo such testing must give consent to the release of the results to DFP.

- 9.4. Under this Code, "substance of misuse" includes 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.

- 9.5. All third parties performing work for or on behalf of DFP and any other persons on DFP's premises are required to demonstrate that substance misuse control programmes are part of their HSE management to ensure that substance misuse among their employees is adequately controlled and meets DFP standards.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

10. Fostering A Just Transition

- 10.1 DFP is committed to advancing a just transition that respects human rights and ensures that stakeholders - especially our employees, suppliers and communities - have access to equitable opportunities for socio-economic growth.
- 10.2 You should aim to create lasting social benefits, safeguard the health and safety of employees, contractors and communities; minimise disruptions to the community and the environment.

11. Human Rights

- 11.1 You shall understand and comply with DFP's policies and guidelines with respect to human rights. 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. All contractors are required to comply with the Company's human rights expectations and all applicable contractual requirements.
- 11.2 DFP prohibits the use of child labour in its operations and business activities. DFP commits to employ persons who meet the applicable minimum legal age requirements to work, complying with relevant International Labour Organization (ILO) standards on minimum age for performing hazardous works in the countries in which it operates, subject to applicable law.
- 11.3 DFP shall not engage in or support human trafficking or modern slavery, including forced, bonded, or involuntary labour and shall refuse to work with any contractors or other third parties that may be noncompliant with these principles.
- 11.4 All contractors must sign an attestation confirming that their workforce is entirely free from forced or child labour and human trafficking and must stay compliant with this policy.
- 11.5 Participation in all human rights related trainings and briefings is necessary as and when required by DFP.

Please see the following Reference Documents:

- DFP Human Rights Policy
- DFP CoBE Country Supplement
- DFP CoBE Guide

Part IV:

Discipline, Disciplinary Process and Sanctions

Part IV: Discipline, Disciplinary Process and Sanctions

1. Importance Of Good Conduct and Discipline

- 1.1. The maintenance of discipline, good conduct and decorum amongst the employees of DFP is critical to the smooth running of its business or enterprise and is for the common good of DFP and its employees.
- 1.2. The term “misconduct” means improper behaviour or an act or conduct in relation to duties or work which is inconsistent with the due performance of obligations to DFP and includes a breach of discipline or violation of this Code or the rules and regulations as set out in any handbooks, policies or procedure statements or in any documentation of DFP.
- 1.3. The following constitute acts of misconduct for which a person covered by this Code may be liable for disciplinary action, subject to the requirements of applicable law:
 - i. Insubordination
 - ii. Tardiness
 - iii. Malingering
 - iv. Absenteeism
 - v. Smoking or vaping at non-designated areas
 - vi. Violation of ZeTO rules or any Company’s safety rules
 - vii. Carrying of any dangerous weapons into the Company’s premises or assets or having in possession any dangerous weapon.
 - viii. Tailgating
 - ix. Violent behaviour or threats of violent behaviour (includes assaults and fighting, whether with employees, clients, contractors, or visitors to DFP premises).
 - x. Committing theft, fraud, misappropriation or assisting others in the theft, fraud or misappropriation of DFP’s property
 - xi. Being dishonest or conducting oneself in such a manner as to lay oneself open to suspicion of dishonesty

- xii. Negligence, neglect or dereliction of duty
- xiii. Sleeping while on duty
- xiv. Deliberate damage to DFP's property
- xv. Leaving the workplace during working hours without approval
- xvi. Sexual impropriety at the workplace
- xvii. Unauthorised consumption, possession, distribution, purchase or sale of any substance of misuse or being under the influence of any such substance within the Company premises or while conducting business or while working.
- xviii. Signing in or signing out attendance for other employees.
- xix. Sexual harassment.
- xx. Workplace bully and harassment.
- xxi. Obstructing other employees from performing their duties.
- xxii. Gambling within the premise of DFP or during working hours.
- xxiii. Non-observance of safety precautions or rules or interfering or tampering with any safety devices installed in or about the premises of DFP.
- xxiv. Engaging in any illegal or unethical practices such as taking or giving bribes or receiving any illegal gratification whether in monetary terms or otherwise.
- xxv. Engaging in other employment/business whilst in the service of DFP, without the permission of DFP.
- xxvi. Any act which could adversely affect the image or reputation of DFP.
- xxvii. Misuse of DFP's computer and telecommunications systems (e.g., excessive accessing of non-work-related internet sites (such as social networking websites), accessing of pornographic sites and deliberate tampering with or unauthorised use of computer hardware or software).
- xxviii. Taking retaliatory actions against persons in situations where they are protected by the DFP Non-Retaliation Policy.
- xxix. Conducting themselves in a manner that can be reasonably construed as lacking in efficiency.
- xxx. Breaching any policies or prohibitions set out within this Code.
- xxxi. Taking measures in circumvention of the policies and prohibitions set out in this Code.

- xxxii. Failing to observe all laws and regulations applicable to DFP's business and operations.
- xxxiii. Failing to comply with applicable DFP established policies, rules and procedures, including but not limited to the limits of authority (LOAs).
- xxxiv. Criminal conviction due to personal conduct or any act associated with DFP.
- xxxv. Condonation or failure to take action against any disciplinary issues or a misconduct.
- xxxvi. Falsify/tamper/alter any document in the course of employment or submission thereof.
- xxxvii. Providing false or misleading information or declaration, including but not limited to qualification, work experience, certification or credentials, during the hiring process or at any point during employment.
- xxxviii. Willful withholding of information i.e. intentionally fails to disclose important information during an investigation by the Company.

- 1.4. The above list of types of misconduct is not to be taken as exhaustive and, for the avoidance of doubt, the said list does not detract from the meaning of misconduct as set out in Section 1.2 of Part IV above.
- 1.5. Subject to the requirements of applicable law, disciplinary action may be taken against any person covered by this Code for misconduct or for non-compliance with such laws, regulations, rules and procedures.

2. Disciplinary Process and Sanctions

Provisions concerning disciplinary procedures and actions relevant for your jurisdiction are set out in a CoBE Country Supplement. If no such provisions exist, the standard disciplinary rules and practices in your jurisdiction will apply in every instance subject to the requirements of applicable laws. Further information in this regard may be obtained from your Human Resource & Administration of Finance & Corporate Services Department.

Please see the following Reference Documents:

- DFP CoBE Country Supplement
- DFP CoBE Guide

Annexure 1:

DFP Anti-Bribery and Corruption Policy



DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA
(462692 X)

ANTI-BRIBERY AND CORRUPTION POLICY

This policy reflects Dewan Filharmonik PETRONAS (“DFP”) overarching commitment to upholding the highest standards of integrity and ethical behaviour throughout our business operations.

Policy Statement

DFP is committed to combating bribery and all forms of corruption and aims to uphold transparency and integrity throughout our business dealings, whether with governmental agencies, public sector or private enterprises.

Zero-Tolerance Approach

DFP has a zero-tolerance approach to bribery and corruption. DFP strictly prohibits all forms of bribery and corruption, including facilitation payments, kickbacks and political contributions. We have adopted a strict “No Gift” policy.

Any request for a bribe or offer of a bribe that is rejected, you shall not offer, promise, give, ask for or accept anything of value or any gratification, as a reward for any action in relation to DFP business. You shall not authorise others to do so on your behalf.

Additionally, any appearance of bribery or corruption should be avoided to protect DFP reputation.

Governance and Implementation

This policy is in line with the DFP Code of Conduct and Business Ethics (CoBE) and is guided by other applicable internal policies, procedures and guidelines including the DFP Anti-Bribery and Corruption Standard.

This policy applies to every employee, director and third party working for or on behalf of DFP.

Any violation of applicable anti-bribery and corruption laws may result in administrative action, civil or criminal liabilities, impact business continuity, affect contractual obligations and cause significant reputational damage.

Siti Azlina Abd Latif
Chief Executive Officer
Dewan Filharmonik PETRONAS

Annexure 2:

DFP Anti-Money Laundering Policy



DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA
(462692 X)

ANTI-MONEY LAUNDERING POLICY

This policy reflects Dewan Filharmonik PETRONAS ("DFP") overarching commitment to preventing and detecting money laundering and terrorism financing activities.

Policy Statement

DFP is committed to adhering to all applicable anti-money laundering laws throughout our 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 proliferation financing related to weapons of mass destruction.

DFP is committed to implementing adequate measures to strengthen its anti-money laundering governance, including appropriate training, compliance programmes and conducting customary due diligence to understand the business and background of DFP's prospective business counterparties, involving the source and destination of funds, property and services.

Third parties working for or with DFP or acting on its behalf are expected to provide all necessary information to facilitate such due diligence processes and to uphold DFP values and commitment.

In the event there is any requirement by the relevant regulator to establish guidelines on anti-money laundering, such requirement shall be complied with accordingly.

Governance and Implementation

This policy is in line with the DFP Code of Conduct and Business Ethics (CoBE) and is guided by other applicable internal policies, procedures and guidelines, including the DFP Anti-Bribery and Corruption Standard.

This policy applies to every director, employee and third party working for or on behalf of DFP.

Money laundering is a serious crime and any violation of applicable anti-money laundering laws may result in administrative action, civil or criminal liabilities, including forfeiture of assets, disruption of business operations, breach of contractual obligations and significant reputational damage.

Siti Azlina Abd Latif
Chief Executive Officer
Dewan Filharmonik PETRONAS

Annexure 3:

DFP

**Competition
Law Policy**



DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA
(462692 X)

COMPETITION LAW POLICY

This Policy reflects Dewan Filharmonik PETRONAS (“DFP”) overarching commitment to complying with applicable competition laws in all its business activities, where applicable.

Policy Statement

DFP is committed to conducting its business activities in full compliance with applicable competition laws.

DFP is committed to fostering transparent, responsible and lawful business practices that benefit stakeholders and safeguard its reputation, aligned with a zero-tolerance approach towards non-compliance with competition laws. This includes prohibitions on anti-competitive behaviour such as cartels, abuse of dominance and anti-competitive mergers.

Governance and Implementation

This policy is in line with the DFP Code of Conduct and Business Ethics (CoBE) and is guided by other applicable internal policies, standards, guidelines and procedures, including the DFP Competition Law Standard.

This policy applies to every director, employee and third party working for or on behalf of DFP’.

Any violation of applicable competition laws may result in administrative action, civil or criminal liabilities, impact business continuity, affect contractual obligations and cause significant reputational damage.

Siti Azlina Abd Latif
Chief Executive Officer
Dewan Filharmonik PETRONAS

Annexure 4:

DFP Sanctions and Export Control Policy



DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA
(462692 X)

SANCTIONS AND EXPORT CONTROL POLICY

This Policy reflects Dewan Filharmonik PETRONAS (“DFP”) commitment to observing good business practices consistent with applicable laws and relevant international standards relating to sanctions and export control, where applicable.

Policy Statement

DFP is committed to complying with applicable sanctions and export control laws, to the extent applicable to its operations and business activities.

To address sanctions and export control risks, DFP adopts appropriate measures to strengthen its compliance framework. This includes oversight of compliance with relevant laws, the implementation of risk-based due diligence on third parties where relevant, the establishment of internal controls, and conducting appropriate awareness and training programmes.

Governance and Implementation

This policy is in line with the DFP Code of Conduct and Business Ethics (CoBE) and is guided by other applicable internal policies, standards, guidelines and procedures including the DFP Sanctions and Export Control Standard.

This Policy applies to every employee, director and third party working for or on behalf of DFP, to the extent applicable, taking into consideration the nature and scope of its operations.

Any violation of applicable sanctions and export control laws may result in administrative, civil or criminal liabilities, impact business continuity, affect contractual obligations and cause significant reputational damage.

Siti Azlina Abd Latif
Chief Executive Officer
Dewan Filharmonik PETRONAS

Annexure 5:

DFP Corporate Privacy Policy



DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA
(462692 X)

CORPORATE PRIVACY POLICY

This policy reflects Dewan Filharmonik PETRONAS (“DFP”) overarching commitment to ensuring that personal data is handled and managed throughout our business operations in full compliance with applicable data protection laws.

Policy Statement

DFP is committed to complying with applicable privacy and personal data protection laws, and to ensuring that our collection, use, process and storage of personal data relating to our employees, contractors and directors, and the third parties with whom we work, is consistent with our high standards.

Our core principles require that DFP in our collection, use, process and storage of personal data, takes the following steps where required to do so by applicable laws:

- to ensure that personal data are obtained lawfully and processed based on an appropriate legal basis, including consent, where relevant;
- to provide individuals with the required notices and information about their personal data processing and to verify that the personal data collected are relevant for the stated purposes;
- to keep collected personal data accurate, complete and up-to-date;
- to retain the personal data that has been collected only for the period necessary to fulfil the relevant purposes, unless otherwise permitted or required by applicable laws;
- to inform individuals concerned about the disclosure of their personal data to third party recipients;
- to keep personal data secure by protecting it with adequate and appropriate security safeguards; and

- to provide individuals with the ability to exercise their rights under applicable laws, including rights to access, rectify and/or request the erasure of their personal data where applicable.

Governance and Implementation

This policy is in line with the DFP Code of Business Ethics (CoBE) and is guided by other applicable internal policies, standards, guidelines and procedures, including the DFP Privacy Standard.

This policy applies to every director, employee and third party working for or on behalf of DFP.

Any violation of applicable data protection laws may result in administrative action, civil or criminal liabilities, disrupt business operations, affect contractual obligations, and cause significant reputational harm.

Siti Azlina Abd Latif
Chief Executive Officer
Dewan Filharmonik PETRONAS

Annexure 6:

DFP Whistleblowing Policy



DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA
(462692 X)

WHISTLEBLOWING POLICY

This policy reflects Dewan Filharmonik PETRONAS ("DFP") overarching commitment to provide a safe and confidential channel for all employees, directors and members of the public (whistleblowers) to report concerns about any improper conduct without fear of retaliation.

Policy Statement

DFP is committed to the highest standards of integrity, openness and accountability in the conduct of its businesses and operations. It aspires to conduct its affairs in an ethical, responsible and transparent manner. DFP encourages the reporting in good faith about any improper conduct within DFP as well as any non-compliance by a third party where this could affect DFP.

Scope of the Policy

This policy is designed to facilitate Whistleblowers to report any violations or potential violations (misconduct or criminal offences) through internal channels. Such misconduct or criminal offences may include:

- Fraud, bribery and corruption;
- Abuse of power;
- Conflict of interest;
- Misrepresentation or non-compliance in the preparation of books and records, including financial statements;
- Breach of DFP Code of Conduct and Business Ethics (CoBE), policies, standards, guidelines and procedures;
- Breach of applicable laws and regulations

Secure Whistleblowing Channels

All reports are to be made via the following secured and confidential channels:

- * Email to whistledfp@dfp.com.my
- * In writing to Dewan Filharmonik PETRONAS, Level 2, Tower 2, PETRONAS Twin Towers, Kuala Lumpur City Centre, 50088, Kuala Lumpur, Malaysia.

When you report a concern, you can expect that your report will be treated seriously, fairly and promptly.

Any personal data provided through the whistleblowing channel will be processed in accordance with DFP's Privacy Notice and applicable data protection laws and regulations.

Protection to Whistleblowers

While DFP encourages Whistleblowers to identify themselves to ensure the most efficient and comprehensive investigation and resolution of matters, Whistleblowers have the option to submit reports anonymously. DFP seeks the protection of confidentiality of identity, very seriously, and will take all reasonable steps to ensure confidentiality as far as possible. You will not be subject to retaliation from DFP for any report of suspected violation that is made in good faith and without malicious intent, and you have raised as genuine concern, even if it later turns out to be factually incorrect. Please be aware, however that knowingly providing false or misleading information will not be tolerated.

DFP strictly prohibits, and will not tolerate any form of retaliation against any person who, in good faith and without malicious intent, has made a report or disclosure of concerns for purposes pursuant to this Policy.

For the avoidance of any doubt, DFP reserves all rights to inform competent authorities of any violations of the law.

Applicability of the Policy

This Policy applies to every employee, director and third party working for or on behalf of DFP. DFP reserves the right to amend this Policy from time to time.

Siti Azlina Abdul Latif
Chief Executive Officer
Dewan Filharmonik PETRONAS

LEVEL TWO, TOWER TWO, PETRONAS TWIN TOWERS,
KUALA LUMPUR CITY CENTRE, 50088 KUALA LUMPUR, MALAYSIA
TELEPHONE 03 231 7008

Annexure 7:

DFP Non- Retaliation Policy



DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA
(462692 X)

NON-RETALIATION POLICY

This Policy reflects Dewan Filharmonik PETRONAS (“DFP”) overarching commitment to upholding the highest standards of integrity, ethical behaviour, transparency and accountability by ensuring that employees, directors and third parties with business dealings with DFP can raise concerns without any fear of retaliation.

Protection against Retaliation

DFP strictly prohibits and will not tolerate any form of retaliation against any person who, in good faith and without malicious intent, has made a report or disclosure of violations or potential violations through the relevant reporting channels.

Reports are considered made in good faith when the individual has reasonable grounds to believe that the information disclosed indicates a violation or potential violation, even if the concern is later proven to be unfounded.

The types of retaliation prohibited by this Policy include blatant acts such as dismissal, demotion, suspension, harassment or public attacks, as well as more subtle acts of discrimination against a reporting individual or individuals investigating any misconduct or those cooperating in an investigation.

Retaliation constitutes serious misconduct that may be subject to disciplinary action, including dismissal.

For the avoidance of any doubt, DFP reserves all rights to inform competent authorities of any violations of the law.

Siti Azlina Abd Latif
Chief Executive Officer
Dewan Filharmonik PETRONAS

Subject to applicable laws, the protection is not applicable in the following circumstances, among others:

- The individual wilfully participated in the improper conduct that was the subject of disclosure or in any other misconduct uncovered during the course of the 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.

Disciplinary or legal actions may still apply in such cases.

Any individual who is being subject to retaliation contrary to this Policy may submit a report through the designated reporting channels.

Governance and Implementation

All employees, directors and third parties working for or on behalf of DFP shall adhere to this Policy and ensure compliance with all applicable laws and regulations in their business dealings with DFP.

Any violation of applicable laws may result in administrative action, civil or criminal prosecution, impact business continuity, have contractual implications and cause significant reputational damage.

Annexure 8:

DFP Human Rights Policy



DEWAN FILHARMONIK PETRONAS
KUALA LUMPUR, MALAYSIA
(462692 X)

HUMAN RIGHTS POLICY

This policy contains Dewan Filharmonik PETRONAS (“DFP”) overarching commitment to respect human rights which is also reflected in other policies, frameworks, guidelines and processes throughout our business.

Policy Statement

DFP are committed to respecting internationally recognised human rights and upholding principles of fairness, dignity, and respect in all aspects of our operations. We comply with all applicable laws and regulations in Malaysia and in any other jurisdictions where we may operate or collaborate.

Delivery

Respect and acknowledgement of internationally recognised human rights

We are committed to respecting the human rights of all people who are impacted by our activities, as well as encouraging its promotion by inclusion, elimination of all forms of discrimination, ensuring no adverse human rights impacts in our own activity and in our value chain.

Adoption of a risk-based approach to human rights due diligence

Areas of material importance include labour and working conditions, supply chain, responsible security arrangements as well as those where they intersect, i.e. human rights, climate change, communities, access and energy transition.

We apply a risk-based due diligence approach to identify, prevent, mitigate and address actual and potential adverse human rights impacts arising from our activities performed across the organisation and evaluate these risks from our existing products & services as well as new or emerging risks and country risks. This is in line with our human rights commitment, with relevant stakeholders.

Access to effective grievance mechanisms and remedies

We are committed to providing fair and transparent access to remedy for individuals or communities affected by adverse human rights impacts that we identify or have caused or contributed to. Our grievance mechanisms are designed to be confidential, accessible, transparent, predictable and fair. We seek to ensure that our grievance mechanisms are accessible to all stakeholders, including within and outside our organisation.

Governance & Implementation

This policy is approved by the Board of Trustees, and its implementation is overseen by the Leadership Team. Human rights management in DFP is guided by relevant supporting documents, including the Code of Conduct and Business Ethics (CoBE).

This policy applies to every employee, director and workforce of DFP. Third parties that may perform work or services for or on behalf of DFP, including contractors, vendors, guest artists, and collaborators, are encouraged to adopt this Policy or similar principles and standards.

Siti Azlina Abd Latif
Chief Executive Officer
Dewan Filharmonik PETRONAS

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