

Anti-Bribery and Anti-Corruption Guide

Yinson has
ZERO tolerance
for bribery and
corruption.



Gifts, Hospitality and Entertainment (GHE)

Before receiving or giving any form of gifts, hospitality or entertainment, go through this checklist:

- Is either party offering or soliciting cash or a cash equivalent?
- Will it influence either party to make a biased decision?
- Is it made to obtain business or gain improper advantages?
- Does it exceed USD500 per person in value?
- If the person is a Government or Public Official, does it exceed USD25?

Please take the following actions,
according to your answers
to the checklist:

YES

DO NOT give or
receive the offer

UNSURE

Check with
Governance, Risk
Management
& Compliance
Department (GRC)

NO

You may take action depending on
the value of the gift.

**Please refer to the table
on the next page.**

Value of GHE*	Action to Take
USD100 and below	No action required
Between USD101 and USD300	Declare it to GRC
Between USD301 and USD500	Get approval from GRC or a Management Committee (MC) member
Above USD500	Not allowed unless approved by two (2) MC members and GRC with justification
Above USD1000	Not allowed unless approved by Group CEO and GRC with justification

*Note: Value of GHE on a per person basis



Government and Public Official

While it is the policy of the company to apply Anti-Bribery and Anti-Corruption (ABAC) measures to all parties, interactions with Government and Public Official are monitored especially closely due to their unique position to influence official decisions affecting our business, hence increasing the risk for violations of applicable ABAC laws. The threshold standard for GHE amount is USD25; any departure from this amount must be justified and approved according to the ABAC Policy & Procedure.



Facilitation Payments

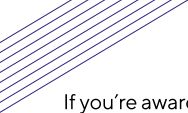
Never offer, promise, give, request or accept any facilitation payments. The only exception to this rule is if your personal health and safety is under threat.

Conflicts of Interest

Avoid conflicts of interest in the workplace.

What is a conflict of interest?

- When someone can derive personal benefit from actions or decisions made in their official capacity;
- When someone allows business decisions to be influenced by personal interests.



If you're aware of a potential conflict of interest, please contact the Legal Department or GRC immediately.

Sponsorships and Donations

Corporate Social Responsibilities (CSR), sponsorships and/or donations must not be a disguise of bribery or conduit to fund illegal activities.

Before executing any charitable contribution, sponsorships or donations, please refer to the CSR Policy.

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For further information please visit
yinson.com/ABAC

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