



GIFTS, ENTERTAINMENT & DONATIONS MANUAL

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INTRODUCTION

Bribery and corruption are criminal offences under the Malaysia Anti-Corruption Commission Act 2009 (“MACCA”) and prohibited by law in almost all countries in which the Carlsberg Malaysia Group (including Singapore) conducts its business. It is illegal to give, or promise to give, money or anything of value to any person, including government officials, in order to corruptly obtain or retain business, or to secure any improper advantage. Violation of the MACCA is a crime that can result in severe fines and/or imprisonment. These conditions apply irrespective of whether the action is taken directly by employees or through third parties such as agents, consultants or intermediaries.

The Board of Directors is committed to conducting business ethically and honestly, and has a zero tolerance for bribery and corrupt activities. Carlsberg Malaysia Group considers any form of bribery to be dishonest, morally wrong and unacceptable. Consequently, facilitating payments¹ are prohibited. If you intend to provide any gift or business entertainment to any person, it must be in strict compliance with applicable anti-corruption laws and in accordance with the procedures and limits of Carlsberg Malaysia Group.

Carlsberg Malaysia Group and its partners’ business decisions must be made objectively and must not be influenced by gifts or favours. A small, reasonably priced gift or gesture of respect or gratitude may sometimes be an appropriate way for business people to display respect for each other. Still, regardless of value, gift-giving, receiving, or other payment transactions must never be done with the improper intent to influence a person or group doing business with the Carlsberg Malaysia Group.

Carlsberg Malaysia Group does allow gifts, meals, entertainment, promotional items and other small gifts of nominal value to be given to our business partners. This manual outlines the circumstances under which these items may be provided.

SCOPE

This manual applies to all directors, management, employees and contract workers of all entities in the Carlsberg Malaysia Group and any person acting for or on behalf of Carlsberg Malaysia Group. This manual furthermore applies to the management, employees and contract workers of joint ventures where Carlsberg Malaysia Group participates as majority shareholder.

Where the Carlsberg Malaysia Group participates in existing joint ventures as a non-controlling shareholder, the other shareholder(s) should be made specifically aware of the importance of the principles in this manual and should be encouraged to apply similar standards. In the case of potential new minority joint venture cooperation, Carlsberg Malaysia Group should encourage relevant shareholder(s) to adopt similar standards for the partnership.

¹ Facilitating payments are payments made for the certain or likely personal benefit of a public official in order to secure or speed up the completion of a routine action.

REQUIREMENTS AND GUIDANCE

I. GENERAL

As a general rule, Carlsberg Malaysia Group discourages directors, management, employees and any person or entity acting for or on behalf of Carlsberg Malaysia Group, from offering, giving or accepting gifts, meals, entertainment and hospitality to/from business partners. Carlsberg Malaysia Group recognises that the occasional acceptance or offer of modest gifts may be a legitimate contribution to a good business relationship. However, all gifts, meals, entertainment and hospitality must comply with the requirements of this manual.

Due to their specific tasks, separate rules apply to Procurement Employees (see article 9 below). The involvement of any Government Officials also requires additional scrutiny (see article 10 below).

Gift-giving amongst employees is allowed (including, but not limited to, line managers, direct reports or contract workers), but both the presenting and receiving Carlsberg Malaysia Group employee should be aware that this act should not be cause for a conflict of interest.

2. GIFTS PROVIDED TO BUSINESS PARTNERS

Carlsberg Malaysia Group allows small gifts, Carlsberg promotional items, and other items of nominal value to be given to our business partners when certain criteria are met. Below are the requirements with respect to the circumstances under which gifts may be provided to business partners.

- 2.1. Gifts should not be given with the intent to influence or persuade a business or third party.
- 2.2. Where possible, Carlsberg company products should be given as gifts. These company-branded gifts, which can include branded equipment and Carlsberg beverages, should be treated like any other 'gift' and must, therefore, meet the criteria of this manual.
- 2.3. Gifts should not be given if gift-giving has been prohibited by local management and/or the relevant Local Compliance Responsible person (LCR).
- 2.4. Gifts should not be given if it is known or suspected that the gift is prohibited by the business partner's organisation. Employees should not insist on gift-giving if the recipient rejects the gift due to the internal rules of their own organisation.
- 2.5. Gifts should only be given on a customary gift-giving occasion in accordance with local business customs and regulations. Gifts should not exceed the maximum threshold of three (3) items per recipient per year.
- 2.6. The value of gifts provided to business partners must not exceed the applicable limit set out in Appendix A. It is prohibited to give gifts to business partners to improperly influence, reward or secure business or a business advantage for Carlsberg Malaysia Group.

- 2.7. Gifts that exceed the limit set in Appendix A must be 1) prior-approved and 2) documented by the LCR in the local office's gift register.
- 2.8. All related expenses must be supported by appropriate documentation including receipts, invoices and/or other proof of purchase. Expenses invoiced directly to Carlsberg Malaysia Group must be documented in Carlsberg Malaysia Group's books and records and tracked in the appropriate record-keeping system.
- 2.9. It is not permissible to offer monetary gifts like cash or cash equivalents, such as vouchers. In very limited circumstances, an exception may be made where it is customary to exchange small or nominal amounts of cash due to the country's cultural norms (eg. Chinese New Year, weddings and funerals) on condition that the employees obtain authorisation from HOD and the LCR in advance to identify an acceptable cash amount, which should not exceed the applicable limit set out in **Appendix A**.

3. GIFTS RECEIVED BY CARLSBERG MALAYSIA GROUP EMPLOYEES²

Carlsberg Malaysia Group employees should never ask for gifts from current or potential business partners. Still, it is permissible to accept tokens of appreciation and other small gifts. This value differs by location.

- 3.1. Employees are allowed to keep gifts from current and potential business partners if they have a value equal to or below the relevant amount listed in **Appendix A** of this manual and do not need to register such gifts in the local office's gift register.
- 3.2. Employees are not allowed to accept more than one (1) gift per year, per business partner. Exceptions can be made for occasions like weddings, births, etc., but the LCR must be notified of any additional gifts.
- 3.3. If employees are offered a gift that exceeds the local threshold outlined in this manual, the employee must then seek LCR's approval on whether the gift can be retained. Such gifts are encouraged to be shared with the department or distributed amongst colleagues.
- 3.4. The LCR is responsible for keeping a gift register, which includes a log of gifts above local market thresholds that have been offered to Carlsberg Malaysia Group employees. Both rejected and accepted-but-handed-in items must be registered in the gifts register and should include information about the identity of the giver, a description of the gift, and the time, location and other relevant information around the gift-giving process. See an example of the gift request forms in **Appendix B** of this manual.
- 3.5. Notwithstanding the above, Carlsberg Malaysia Group employees are not permitted to accept a gift of any value from a business partner if:
 - the business partner intends to improperly influence, reward or secure business or a business advantage from Carlsberg Malaysia Group;

² Procurement Employees excluded, for more information see article 9.

- it has been prohibited by local management and/or the relevant LCR;
- it takes the form of cash or a cash equivalent (unless in countries where it is customary to exchange small amounts of cash due to the country's cultural norms. This cash amount should be declared to the LCR);
- it is known or suspected that the gift is prohibited by the business partner's organisation;
- the business partner requests that the gift is kept secret; or
- the gift could give rise to an appearance of impropriety in the event that it was disclosed.

4. MEALS, ENTERTAINMENT OR HOSPITALITY PROVIDED TO BUSINESS PARTNER

Carlsberg Malaysia Group understands that in our line of business, it is customary to invite business partners (e.g. distributors) for lunches or dinners in relation to, for example, sales training or other business-related hospitality. Carlsberg Malaysia Group allows for the provision of meals, entertainment or hospitality to our business partners when the below circumstances apply:

- 4.1. There is a clear business rationale, and the offered meal, entertainment or hospitality is permissible under local law, appropriate, reasonable, proportionate and customary in relation to a) the concerned business partner or prospect and b) local customs.
- 4.2. The offered meal is consumed in the presence of a Carlsberg Malaysia Group host and compliant with the provisions of the Travel Expenses Manual.
- 4.3. In accordance with the Travel Expenses Manual, expenses incurred in the provision of meals, entertainment or hospitality must be supported by receipts/proof of purchase, documented in Carlsberg Malaysia Group's books and records and tracked in the appropriate record-keeping system.
- 4.4. Entertainment or hospitality that exceeds the local threshold needs the prior written approval of the LCR. The LCR must also verify that the manager of the employee's line manager, supports the approval application.

5. MEALS RECEIVED BY CARLSBERG MALAYSIA GROUP EMPLOYEES

In general, it is OK to accept a meal invitation from a (potential) business partner, especially when provided at the business partner's premises. The following criteria must also be met:

- 5.1. The breakfast, lunch or dinner event is attended by a representative of the business partner.
- 5.2. The event is not excessive, given local circumstances and customs. LCRs should be consulted in advance for details of any applicable local threshold meal limits.
- 5.3. Notwithstanding the above, Carlsberg Malaysia Group employees are not permitted to accept a meal from a business partner if:
 - the business partner intends to improperly influence or to reward or secure business or a business advantage from Carlsberg Malaysia Group;

- it has been prohibited by local management and/or the LCR;
 - it is known or suspected that the provision of a meal is prohibited by the business partner's organisation;
 - the business partner requests that the meal be kept secret; or
 - the meal adversely affects the Carlsberg Malaysia Group or could rise to an appearance of impropriety in the event that it was disclosed.
- 5.4. If an employee feels that the venue chosen by the business partner may not be compliant with the 'not excessive' criteria mentioned under article 5.2 but is, for example due to time constraints, not able to reject the concerned venue, the employee must inform his or her line manager about the event as soon as possible after the meal has taken place.

6. ENTERTAINMENT AND HOSPITALITY OFFERED BY THIRD PARTIES

Carlsberg Malaysia Group employees may not ask for entertainment from a business partner. It is, in general, OK to accept an event invitation offered by a business partner, under the following circumstances:

- 6.1. The entertainment is not accepted in exchange for doing or promising to do, anything for the business partner.
- 6.2. The event is attended by a representative of the business partner.
- 6.3. Attending the event serves a legitimate business purpose and is customary in the industry.
- 6.4. The event is not excessive, and the costs involved are in line with local customs for business-related entertainment and hospitality. For example, attendance at local sporting events is generally acceptable.
- 6.5. The employee's line manager (or the relevant Carlsberg Malaysia Group contact person or entity acting on behalf of Carlsberg Malaysia Group) is informed in advance and approves the acceptance of the invitation.
- 6.6. Family members should, in principle, not join these events. There can, however, be situations where a spouse or other close relative is also invited. In such cases, the manager/Carlsberg Malaysia Group contact approval request must also address the presence of this person.
- 6.7. Entertainment or hospitality that exceeds the local threshold needs the prior written approval of the LCR. The LCR must also verify that the manager of the employee's line manager, supports the approval application.

7. TRAVEL PROVIDED TO THIRD PARTIES

As a general rule, Carlsberg Malaysia Group discourages travel provided to third parties. However, it is recognised that reasonable travel may occasionally need to be offered to customers. This can include a customer experience or inspirational event/trip for a customer's representative at Carlsberg Malaysia

Group's expense. In these cases, the following factors must be considered by the responsible sales department:

- 7.1. There must be a legitimate business reason for the customer to be nominated to the program, for example, the primary purpose of the trip is to promote, demonstrate or explain aspects of Carlsberg Malaysia Group's business and/or products.
- 7.2. The value of the package should correlate to the importance and performance of the customers invited to the program.
- 7.3. A Carlsberg Malaysia Group host must always accompany selected nominees during the event or trip.
- 7.4. The travel expenses must be limited to expenses for a direct itinerary to and from the location of the customer experience. Carlsberg Malaysia Group may not incur or reimburse any extra nights of accommodation or any additional costs related to travel e.g. upgrades, excess luggage charges, etc.
- 7.5. The invitation to travel must be made in writing and the customer's response must be provided in writing.
- 7.6. Any travel provided by Carlsberg Malaysia Group or any person or entity acting for or on its behalf must not extend to the family members or guests of the customer.
- 7.7. In accordance with the Travel & Expense Manual, travel expenses must be supported by receipts/proof of purchase, documented in Carlsberg Malaysia Group's books and records and tracked in the appropriate record-keeping system.

8. TRAVEL OFFERED TO CARLSBERG MALAYSIA GROUP EMPLOYEES

Employees may not accept any travel, including but not limited to flight tickets, train tickets and accommodation, offered by business partners unless the primary purpose of the trip is business-related and other special circumstances exist to justify it. An example could be when an event organisation invites a Carlsberg Malaysia Group employee as a speaker and the event is used to promote the Carlsberg brand or products in a positive way. In all cases however, the prior written approval of the employee's line manager is required.

Additionally:

- the travel class must be appropriate in the business context;
- the journey must minimise side trips and avoid tourist or holiday destinations; and
- the acceptance of the travel must be properly documented.

9. PROCUREMENT EMPLOYEES

Specific rules apply for employees who work in the procurement organisation, due to their specific roles.

- 9.1. Procurement employees are not allowed to accept any gifts, or any form of entertainment, hospitality or travel from any external party.
- 9.2. Procurement employees are allowed to have meals with third parties (e.g. suppliers or contractors) on condition that they should either split the bill with the other party/parties or pay the entire bill. Modest business meals provided at the premises of a (potential) supplier or other business partner may be accepted.
- 9.3. Procurement employees are allowed to give gifts and provide meals, entertainment and hospitality under the same conditions as other Carlsberg Malaysia Group employees.

10. GOVERNMENT INTERACTIONS

Specific rules apply when the business partner is a Government Official or person employed or contracted by a (semi) governmental body. Carlsberg Malaysia Group employees are not allowed to offer or provide a gift, meal, entertainment, travel expenses or other hospitality to a Government Official as an incentive, in exchange, or as a reward for granting a regulatory request, clearing products or supplies through customs, or providing any other improper benefit or improper advantage to the company.

Additionally, no gift, meal, entertainment, travel expenses or other hospitality may be offered to a Government Official following solicitation by the Government Official or if the Government Official was or is involved in a recent or imminent decision involving the Carlsberg Malaysia Group (e.g. to award a licence or provide some other regulatory approval). Cash gifts to Government Officials, regardless of purpose and amount, are prohibited.

The paragraphs below set out the very limited circumstances under which meals, entertainment and travel may be provided to Government Officials, and provided the Government Official(s) has/have received proper approval to receive meals, entertainment and travel in accordance with the relevant laws and regulations (where applicable):

- 10.1. With immediate effect, Carlsberg Malaysia Management hereby approves to pay for daily lunches to royal customs officials working at the Carlsberg Brewery premise in Malaysia. These lunches are to be provided for in the canteen of Carlsberg Brewery Malaysia premise as a form of courtesy and a common practice in Malaysia. Payments for these lunches shall be properly documented and receipts administered.
- 10.2. As for gifts or meals provided to a Government Official outside Carlsberg Brewery premise, the prior written consent of the LCR and Managing Director is required.
- 10.3. The approval request must address the business rationale or purpose. Relevant information regarding ongoing negotiations, a pending license or permit applications must be proactively reported by the applicant. The LCR must keep a log of the approved requests.
- 10.4. When regular interactions with specific (groups of) Government Officials are expected, a de minimus exception and/or annual budget can be agreed upon with the employee's manager and the LCR. In such cases, meals and drinks provided to these Government Officials do not require the prior approval addressed under article 10.2.

- 10.5. Before any form of hospitality is provided to a Government Official, the written consent of both the LCR and Managing Director is required. The approval request must address the relevant business rationale or purpose. The concerned compliance representatives must keep a log of the approved requests.
- 10.6. Specific requests to host Government Officials for training or other business-related purposes at Carlsberg Malaysia Group's facilities or training sponsored by outside vendors may be accepted. Furthermore, requests to host government officials at operational meetings, project meetings or other events may be accepted, provided that the approval requirements of article 10.4 are complied with.
- 10.7. The requirements concerning meals and hospitality addressed under article 4 above apply to events joined by Government Officials, subject to the additional requirements set out in this article 10.
- 10.8. It is not permissible to provide travel arrangements for non-ground transportation such as flights and accommodation, for Government Officials. The reasonable cost of modest forms of ground transportation, like a taxi ride, train, or cost of a rental car, are an exception, provided they relate to an event being hosted by Carlsberg Malaysia Group, which has been subject to the relevant approvals described above.
- 10.9. Meals, hospitality and modest transportation offered or provided to Government Officials must be accurately recorded in the books and records of the Company. All related expenses must transparently be qualified as "*Provided to Government Official(s)*" and must be supported by receipts and purpose descriptions.
- 10.10. To the extent possible, any expenses incurred in respect of Government Officials should be paid directly to the vendor of the services, rather than the Government Official. Any expense reimbursements paid directly to a Government Official must be supported by appropriate documentation including receipts, invoices and/or other proof of purchase, which must be recorded in the books and records of the Company.
- 10.11. No person subject to this manual will suffer adverse consequences for refusing to offer, promise, pay, give or authorise an improper payment, benefit, advantage or reward, even if doing so results in the loss of business opportunities for Carlsberg Malaysia Group.

II. CHARITABLE DONATIONS

Carlsberg Malaysia Group supports positive contributions made to the communities in which it does business and permits donations to charities. However, reasonable steps must be taken to verify that any such contribution is not an illegal payment to a government/public official or any individual, which is in violation of the Anti-Bribery & Corruption Policy. Donations are permitted, as long as they adhere strictly to the internal procedure set out below and any applicable local laws and regulations. Donations cannot be used as a means to improperly influence business decisions. Additionally, no donation may be offered to a charity following solicitation by a government official or a business partner. Any such solicitation must be reported to the LCR immediately.

- 11.1. For purposes of article 11, donations include money, the provision of services and “in kind” support.
- 11.2. Requests for a charitable donation must be submitted to the LCR. Any Carlsberg Malaysia Group employee making a request for a charitable donation (the requestor) must submit appropriate due diligence documentation, that:
- provides full details of the recipient charity to the LCR and the proposed donation to enable the LCR to complete the donations register;
 - ensures it is an actual charity (i.e. by identifying reliable evidence that the charity is legitimate and properly registered in the relevant country);
 - identifies the management of the organisation (i.e. the owners, directors, trustees or officers), in particular to verify if any government official or a close relative of a public official is involved;
 - ensures that the proposed donation does not present a bribery risk or other risk that adversely affects the Carlsberg Malaysia Group or gives rise to an appearance of impropriety in the event that it was disclosed.

The requestor must thereto obtain the written confirmation from the charity that (1) the donation will only be used for charitable or other legitimate purposes and (2) that the charity is committed to conducting itself legally and ethically. See an example of the donation request form in **Appendix C** of this manual.

- 11.3. The due diligence outcome must substantiate that the receiving charity does not act as a conduit to fund illegal activities in violation of anti-corruption, anti-money laundering and/or counter-terrorist finance laws and must allow the LCR to perform a review of the collected data.
- 11.4. Next to the documentation listed under article 11.2, the requestor must submit evidence to the LCR that his or her line manager supports the donation in question. In case the requestor is the Managing Director of the concerned market, the prior written approval of the responsible EVP Asia must be obtained and shared with the LCR.
- 11.5. Following the LCR’s review of all relevant documentation, the LCR must provide his or her written approval of the amount of the donation before any donation is made.
- 11.6. The donation must be properly and accurately recorded in the books and records of the relevant Carlsberg Malaysia Group entity; and disclosed publicly whenever possible or necessary, to reduce the possibility of the donation being regarded as having been made with a corrupt intent.
- 11.7. The LCR is responsible for keeping a donation register, which includes a log of donations submitted to charities. The donations register should include information about the purpose of the charity, the identity of the key persons connected with the charity, the value and frequency of the charitable donations and other relevant information around the donation process.
- 11.8. This manual shall not apply to charitable donations (including volunteering personal services outside of work hours) made by Carlsberg Malaysia Group employees on a personal basis, e.g. personal donations made from an employee’s own funds or resources on their own behalf.

12. POLITICAL CONTRIBUTIONS

- 12.1. Employees are not allowed to make any political contribution, including any such contribution to a political party or candidate for political office, for or on behalf of Carlsberg Malaysia Group, unless the requesting employee has received express written consent and authorisation from the LCR, the Managing Director, the Board Chairman and the Group VP of Compliance. Approved political contributions must be recorded in the donations register.
- 12.2. This manual is not intended to prevent employees from participating in the political process in their home countries or from making their own political contributions. However, should they wish to do so, employees may not represent their own political contributions (or any related opinions or affiliations) to Carlsberg Malaysia Group in any way. Expatriate employees who participate in the local political process in the countries in which they are posted must fully comply with all applicable laws.

13. SANCTIONS

- 13.1. Employees, including members of (senior) management and director, who breach any of the provisions of this manual may be subject to disciplinary action up to and including dismissal, criminal prosecution and/or civil liability.
- 13.2. Third parties, in particular suppliers that repeatedly offer inappropriate gifts and entertainment or use other undesirable tools or selling strategies to influence the decision-making process in Carlsberg Malaysia Group, must be excluded from tender processes.

14. DEVIATIONS

The requirements of this manual should be viewed as minimum standards and deviations that would imply softer guidelines therefore cannot be granted.

MONITORING AND CONTROL

This manual is developed in support of the Anti-Bribery and Corruption Policy. The LCR monitors the effectiveness of the Gifts, Entertainment and Donations Manual.

GLOSSARY

Accommodation

Any possible facility where a person can spend the night (hotel, apartment, or hostel).

Business Partner

Any existing and potential vendor, service provider or customer of the Carlsberg Malaysia Group. For the avoidance of doubt, individuals from the same organisation/company shall collectively be deemed as a single business partner.

Carlsberg Malaysia Group

Carlsberg Brewery Malaysia Berhad including its subsidiaries in Malaysia and Singapore (ie. Carlsberg Singapore Pte Ltd).

Carlsberg Malaysia Group Employees

For the purpose of this manual, Carlsberg Malaysia Group employees also covers any person acting on behalf of Carlsberg.

Company Product

Carlsberg beverages, samples, and promotional items like caps, clothing, umbrellas, and (sports) bags.

Customer Experience and Inspirational Trips

Motives to attract and retain customers. Customer experience and inspirational trips and events are typically acceptable in most markets.

Donation

Something that is given to a charity, especially a sum of money. Donations of free products are also possible.

Entertainment

(Entrance) tickets for an event like a conference, exhibition, concert, musical, opera, or sports event, both as a spectator and a participant (marathon).

Gift

Any tangible item regardless of the faced, perceived or market value, given in-person, digitally or virtually from one person to another without any obvious remuneration.

Gift Register

Systematically used for recording offered, received or provided gifts.

Government Official

Any officer or employee of a local, state, regional or national government or any department, agency or ministry of a government or a senior official of the legal courts.

- Individuals who, although temporarily or without payment, hold a public position, employment or function
- Individuals acting in an official capacity for or on behalf of a government (administrative or enforcement) agency, department, ministry or public international organisation
- Employees of a state-owned or state-controlled entity, as well as entities that perform a government function (such as airports or seaports and utilities)
- Member of Parliament, or state Legislative Assembly
- A judge of the High Court, Court of Appeal or Federal Court
- Employees of a public international or local organisation
- Any person receiving any remuneration from public funds
- Political party officials or any candidate for political office
- Members of a royal family (note that such individuals may lack formal authority but may otherwise be influential in advancing the Carlsberg Malaysia Group's business interests either through partial ownership or management of state-owned or state-controlled companies)

Family members of any of the individuals listed above may also qualify as Government Officials if interactions with them are intended to confer or have the effect of conferring, anything of value on a government official. Any questions relating to whether an individual or an entity constitutes a "Government Official" must be directed to the LCR.

Hospitality

Access to a skybox, (club) lounge, spa, golf club, VIP lounge, etc.

Kickback

The return of a sum already paid or due as a reward for awarding further business.

Local Compliance Responsible person (LCR)

The employee that has been assigned conducting tasks related to the implementation of Live by our Compass, Carlsberg's global compliance program. Each Carlsberg business has a LCR; typically legal counsels but other primary functions are possible. The LCR serves as a part-time compliance resource next to their main role. The LCR reports to the Regional Compliance Responsible person (RCR) in relation to his or her compliance responsibilities set out in their job description.

The LCR for Carlsberg Malaysia Group is the Legal & Compliance Director.

Meals

Breakfast, lunch or dinner in a restaurant, take-out meals, and accompanying (alcoholic) drinks.

Procurement employees

Those employees reporting to the procurement organisation and, ultimately, the Head of Procurement.

Token of Appreciation

A small gift of gratitude.

Travel

Any form of transportation (plane, train, bus, (rental) car).

Third party

Current and potential customers, suppliers, vendors, bidders, distributors, intermediaries, and others that conduct business with Carlsberg Malaysia Group.

ASSOCIATED POLICIES AND MANUALS

- Code of Ethics & Conduct
- Supplier and Licensee Code of Conduct
- Anti-Bribery & Corruption Policy
- Travel Expenses Manual
- Addendum A: Local Gift Limits
- Addendum B: Template Gift Request Forms
- Addendum C: Template Donation Request Form
- Gifts, Entertainment and Donations Handbook

CONTACT

For more information, please contact the local Legal & Compliance team.

APPENDIX A – LOCAL GIFT LIMITS

Country	Currency	Gift Limit
MALAYSIA	MYR	300.00
SINGAPORE	SGD	100.00

APPENDIX B - TEMPLATE GIFT REQUEST FORMS

Form B1. Gifts offered by Carlsberg Malaysia Group employees			
Name and position of requestor			
Carlsberg Malaysia Group entity/Department of requestor			
Email and phone number			
Type of expenditure	<input type="checkbox"/> Gift	<input type="checkbox"/> Entertainment	<input type="checkbox"/> Travel
	<input type="checkbox"/> Meal	<input type="checkbox"/> Other (give details)	<input type="checkbox"/> Cash or cash equivalent
What is the amount and/or value of the expenditure?			
What are the details of the expenditure?			
If this is a gift, and how many other gifts has the recipient received this year? [Maximum = 3 per year]			
What is the reason and purpose of the expenditure?			
Does the expense fall below the thresholds outlined in this manual	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
If the expenditure is above the applicable threshold, what is the justification for giving it?			
Date on which the item will be given?			
Is the recipient a company, an individual or a Government Official?	<input type="checkbox"/> Company	<input type="checkbox"/> Individual	<input type="checkbox"/> Government Official
Full details of each recipient and any other third party involved (e.g. an agent) including: Name (in full) Title Department Company/Government Official <i>*These details can be provided on a separate sheet and be attached to this form.</i>			
Employee Signature		Date:	
.....			

Approved by:	
<p>.....</p> <p>HOD (signature)</p> <p>Date:</p>	<p>.....</p> <p>LCR (signature)</p> <p>Date:</p>
Additional comments (if any):	

FORM B2. Gifts offered to Carlsberg Malaysia Group employees				
Name and position of recipient				
Carlsberg Malaysia Group entity/Department of recipient				
Email and phone number				
Type of gift:	<input type="checkbox"/> Gift	<input type="checkbox"/> Entertainment	<input type="checkbox"/> Cash or cash equivalent	
	<input type="checkbox"/> Meal	<input type="checkbox"/> Other (give details)		
Gift-giver: Name (in full) Title Department Company/Government Official				
When and where was the gift given?				
What was the reason for the gift?				
Was the gift rejected by the recipient?		<input type="checkbox"/> Yes	<input type="checkbox"/> No	
If not, has the gift been handed in?		<input type="checkbox"/> Yes	<input type="checkbox"/> No	
If not, why not?				
If the gift has been handed in, what use will it be put to?	<input type="checkbox"/> Charitable donation	<input type="checkbox"/> Sold-at option	<input type="checkbox"/> General business use	<input type="checkbox"/> Other

Employee signature 	Date:
..... HOD (signature) Date: LCR (signature) Date:
Additional comments (if any):	

APPENDIX C - TEMPLATE DONATION REQUEST FORM

Name and Position of requestor		
Carlsberg Malaysia Group entity/Department		
Email and phone number		
Type of proposed expenditure	<input type="checkbox"/> Political Contribution	<input type="checkbox"/> Charitable Donation
Details, amount and/or value of proposed expenditure		
If the proposed expenditure is a political contribution, has approval been obtained from VP Public Affairs and the VP Compliance and Board Chairman?		
If the proposed expenditure is a charitable donation, has the charity provided written confirmation that the donation will only be used for charitable or other legitimate purposes; and of the charity's commitment to conduct itself legally and ethically?		
Written confirmation can be appended to this register, along with supporting evidence, such as website printouts, results of Google searches, etc..		
Reason and purpose of the proposed expenditure:		
Date on which the proposed expenditure will occur:		
If the expenditure has been provided without being pre-approved, please explain reason:		
Please provide full details of each recipient and any other third party involved (e.g. an agent) including: Name (in full) Title/department/company: Company/charity registration number: Registered address: If a company/charity, names of the management of the directors/officers and/or trustees: These details can be provided on a separate sheet and be attached to this register.		
Any connections to government officials	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, provide details:		
Employee Signature 	Date	
Approved by:		

..... HOD (signature) Date: LCR (signature) Date:
Additional comments (if any):	



November 2022

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