



# **GIFT, HOSPITALITY & ENTERTAINMENT POLICY**



	<b>GIFT, HOSPITALITY &amp; ENTERTAINMENT POLICY</b>	<b>Ref. No.: Q3-POL-GHE</b>
		<b>Revision: 00</b>
		<b>Effective Date:</b>

**1. INTRODUCTION**

- 1.1. Q3 Management Solutions Sdn. Bhd. (hereinafter referred to as “Q3Solutions” or “The Company”) is committed to conducting its business operations with high standards of integrity, accountability, and transparency.
- 1.2. The Company is dedicated to complying with all relevant laws and best ethical practices, including:
  - 1.2.1. the Malaysian Anti-Corruption Commission (MACC) Act 2009 (Act 694);
  - 1.2.2. the MACC (Amendment) Act 2018, particularly Section 17A on corporate liability; and
  - 1.2.3. any other applicable laws, regulations, or internationally recognised ethical standards.
- 1.3. This Gift, Hospitality & Entertainment (hereinafter referred to as the “GHE”) Policy is publicly accessible via The Company’s official website: [www.q3solutions.com.my](http://www.q3solutions.com.my).
- 1.4. This GHE Policy is intended as a general guide and should be read as a supplement to all applicable anti-bribery and anti-corruption laws. It does not constitute legal advice, nor does it replace any statutory or regulatory obligations.
- 1.5. This GHE Policy does not cover every law, procedure, or situation that individuals may encounter during their employment or business interactions with Q3Solutions. Hence, it remains the responsibility of each individual to familiarise themselves with all relevant laws, policies, and procedures applicable to their roles within The Company.
- 1.6. This GHE Policy intended to be read alongside other related policies of The Company, of which may be updated from time to time, including but not limited to:
  - 1.6.1. Q3Solutions Anti-Bribery & Anti-Corruption Policy;
  - 1.6.2. Q3Solutions Whistleblowing Policy; and
  - 1.6.3. other relevant policies of The Company.
- 1.7. This GHE Policy does not absolve individuals of their own duty, responsibility, and accountability to comply with all applicable laws, nor does it replace their discretion and sound judgment in making business decisions.
- 1.8. The Company reserves the right to revise, amend, or update this GHE Policy in line with legal, regulatory, or operational requirements. Material changes will be communicated appropriately to all stakeholders via The Company’s official website.

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		<b>Revision: 00</b>
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**2. OBJECTIVES**

- 2.1. This GHE Policy aims to provide clear and practical guidance to Q3Solutions’ Directors, Employees, Interns, and Associates on the appropriate offering, giving, receiving, and acceptance of GHE in the course of business dealings.
- 2.2. This GHE Policy aims to establish adequate procedures and internal controls to prevent GHE from being used as a means of bribery, corruption, improper influence, or conflicts of interest, whether actual or perceived.
- 2.3. This GHE Policy aims to support Q3Solutions’ compliance with Section 17A of the MACC Act 2009 and the MACC (Amendment) Act 2018 by reinforcing ethical business conduct, transparency, and accountability, in alignment with the Company’s Anti-Bribery & Anti-Corruption Policy and other relevant laws and policies.


**3. SCOPE**


- 3.1. Q3Solutions Directors, Employees, and Interns
  - 3.1.1. This GHE Policy applies to all Directors, Employees, and Interns of Q3Solutions, all of whom are required to read, understand, and comply with this Policy in relation to the offering, giving, receiving, or acceptance of GHE.
  - 3.1.2. Failure to comply with this GHE Policy may result in disciplinary action, including termination of employment or engagement, in accordance with applicable laws and Q3Solutions’ internal policies and procedures.
- 3.2. Q3Solutions Associates and Third Parties
  - 3.2.1. This GHE Policy also applies to all Associates and Third Parties of Q3Solutions, including, inter alia, clients, business partners, suppliers, agents, consultants, trainers, and other external parties who act for, on behalf of or in collaboration with Q3Solutions, all of whom are required to read, understand, and comply with it.
  - 3.2.2. Non-compliance with this GHE Policy may result in corrective or remedial actions, including suspension or termination of business relationships. Q3Solutions reserves the right to enforce contractual rights or take other appropriate actions to address any breaches.


**4. DEFINITION**

The following definitions shall apply consistently within this GHE Policy unless indicated otherwise with context.

- 4.1 “Act” or “MACC Act” : Refers to the Malaysian Anti-Corruption Commission Act 2009 (Act 694) and its amendments, including the Malaysian Anti-Corruption Commission (Amendment) Act 2018 (Act A1567), including, where applicable, Section 17A on corporate liability.

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4.2	“Associate”	:	Refers to any individual or entity who performs services for or on behalf of Q3Solutions or who is engaged to act in the interest, name, or representation of Q3Solutions. This includes, inter alia, Directors, Employees, Interns, agents, representatives, partners, consultants, trainers, and any other party engaged to act on behalf of Q3Solutions.
4.3	“Director” or “Top-Level Management”		Refers to individuals who hold the position of Managing Director, Director, or alternate Director of Q3Solutions, including any person who has authority to make or approve key decisions, direct the Company’s activities, and oversee compliance under this GHE Policy, regardless of their formal title. These individuals are responsible for oversight, approvals, decision-making, and handling reports under this GHE Policy.
4.4	“Employee”	:	Refers to any individual employed by Q3Solutions, including, inter alia, executives, non-executives, secondees, and direct hires, whether permanent or contract-based, full-time or part-time.
4.5	“Entertainment”	:	Refers to the provision or receipt of recreational or social activities extended in connection with a business relationship. Entertainment often includes, inter alia: <ul style="list-style-type: none"> <li>i) sporting events, concerts, cultural or leisure activities; or</li> <li>ii) social events, celebrations, or corporate functions</li> </ul>
4.6	“GHE”	:	Refers to gift, hospitality and/or entertainment.
4.7	“Gift”	:	Refers to any item, service, benefit, favour, or value advantage given or received without expectation of payment or equivalent return. Gift often includes, inter alia: <ul style="list-style-type: none"> <li>i) cash or cash equivalents like vouchers, rebates, discounts, loans;</li> <li>ii) physical items like hampers, merchandise, souvenirs, promotional items; or</li> <li>iii) services, favours, or privileges provided at no cost or at a preferential rate.</li> </ul>
4.8	“Hospitality”	:	Refers to the provision or receipt of services extended as part of a legitimate business interaction, where the host is present and the purpose is to facilitate business discussions or relationship-building. Hospitality often includes, inter alia: <ul style="list-style-type: none"> <li>i) meals or refreshments; or</li> <li>ii) accommodation or travel; or</li> <li>iii) other related amenities.</li> </ul>
4.9	“Intern”	:	Refers to a student or trainee working under supervision at Q3Solutions for a limited period to gain work experience.

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<p>4.10 “Q3Solutions” or “The Company” : Q3 Management Solutions Sdn. Bhd.</p> <p>4.11 “Third Parties” : Refers to external individuals or organisations that provide goods or services to Q3Solutions, or otherwise have a commercial relationship with Q3Solutions, but do not act on the Company’s behalf. This includes, inter alia, vendors, suppliers, contractors, subcontractors, service providers, customers, business partners, and prospective vendors or clients.</p>		
<p><b>5. REFERENCES</b></p> <p>5.1. Malaysian Anti-Corruption Commission (MACC) Act 2009</p> <p>5.2. Malaysian Anti-Corruption Commission (MACC) (Amendment) Act 2018</p> <p>5.3. Guidelines on Adequate Procedures Pursuant to Subsection (5) of Section 17A Under The Malaysian Anti-Corruption Commission Act 2009</p> <p>5.4. Q3Solutions Anti-Bribery &amp; Anti-Corruption Policy</p> <p>5.5. Q3Solutions Whistleblowing Policy</p>		
<p><b>6. RELEVANT RECORDS</b></p> <p>6.1. Sponsorship, Gift, &amp; Donation Records</p>		
<p><b>7. POLICY</b></p> <p>7.1. Q3Solutions’ stance on GHE</p> <p>7.1.1. GHE is a known bribery and corruption risk, especially where it is intended to obtain or retain business, secure an improper advantage, influence decision-making, or create a sense of obligation.</p> <p>7.1.2. Hence, any GHE may only be given or received by Directors, Employees, Interns, and Associates strictly in accordance with this GHE Policy.</p> <p>7.1.3. Directors, Employees, Interns and Associates are strictly prohibited from giving, offering, requesting, accepting, or facilitating any GHE to or from any party, directly or indirectly, unless expressly permitted under this GHE Policy.</p> <p>7.1.4. All receipts and supporting documents relating to GHE must be retained by the Corporate Services Department for audit and record-keeping purposes.</p> <p>7.2. Permitted GHE</p> <p>7.2.1. Q3Solutions acknowledges that, in certain cultures or settings, the exchange of modest business courtesies may be customary and legitimate in creating goodwill.</p>		

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<p>7.2.2. Therefore, GHE may permitted to be given or received by Directors, Employees, Interns and Associates if they satisfy all of the following:</p> <ul style="list-style-type: none"> <li>7.2.2.1. are offered as a genuine appreciation and do not create any obligation, expectation, or undue influence;</li> <li>7.2.2.2. are given and received openly and transparently, and are not secretive or concealed;</li> <li>7.2.2.3. are modest, infrequent, and not lavish;</li> <li>7.2.2.4. comply with applicable laws, standard business practices, and the recipient organisation’s internal policies;</li> <li>7.2.2.5. do not create an unfavourable perception among stakeholders or the public;</li> <li>7.2.2.6. are reasonable and proportionate in nature and value to the occasion; and</li> <li>7.2.2.7. are documented and subject to Top-Level Management review.</li> </ul> <p>7.2.3. GHE that are permissible to be given or received by Directors, Employees, Interns, and Associates should be limited to:</p> <ul style="list-style-type: none"> <li>7.2.3.1. low-value promotional items distributed during formal business events, meetings, trainings, or conferences including, inter alia, lanyards, tote bags, notebooks, pens, umbrellas, shirts, and composts;</li> <li>7.2.3.2. GHE offered equally to all participants or attendees during formal business events, meetings, trainings, or conferences;</li> <li>7.2.3.3. GHE specifically connected to The Company’s employee engagement activities;</li> <li>7.2.3.4. awards or prizes from a public competition, that The Company has permitted to participate or organise;</li> <li>7.2.3.5. GHE that are modest and not lavish, with a total value below RM500.00, given or received in connection with festivities, celebrations, public events, or other bona fide purposes.</li> </ul> <p>7.2.4. Directors, Employees, Interns, and Associates are reminded that permitted GHE must not influence, or be perceived to influence, any business judgment, decision-making, or outcomes.</p> <p>7.3. Prohibited GHE</p> <ul style="list-style-type: none"> <li>7.3.1. All other GHE that do not fall under the limited provisions in Section 5.2 are strictly prohibited from being given or received by Directors, Employees, Interns, and Associates. Examples of such GHE may include, inter alia:</li> </ul>		

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- 7.3.1.1. cash, cash equivalents, vouchers, or commissions, except where specifically connected to The Company’s employee engagement activities;
- 7.3.1.2. GHE that are lavish, excessive, or with a total value exceeding RM500.00, given or received under any circumstances or reasons; or
- 7.3.1.3. GHE that are intended to obtain or retain business, improperly influence decisions, or secure an advantage.

**7.4. Handling with Prohibited GHE**

- 7.4.1. When receiving a GHE that is prohibited under this GHE Policy, the Director, Employee, Intern, or Associate must politely decline or return it to the GHE giver, whenever possible.
- 7.4.2. If such decline or return is not practicable, the following actions must be taken:
  - 7.4.2.1. the GHE must be documented internally by the Corporate Services Department;
  - 7.4.2.2. the GHE must be declared in The Company’s annual Sustainability Report or financial statement, where applicable; and
  - 7.4.2.3. if it is a gift, it must be surrendered to Q3Solutions’ Managing Director for appropriate disposition.
- 7.4.3. In disposing of the gift, the Managing Director, at their discretion, shall have the right to:
  - 7.4.3.1. donate the gift to charity,
  - 7.4.3.2. register the gift as The Company’s property to be shared among all Employees,
  - 7.4.3.3. designate the gift as a display item at The Company’s premises,
  - 7.4.3.4. share the gift with other Employees,
  - 7.4.3.5. use the gift as a lucky draw item for The Company’s events, or
  - 7.4.3.6. permit the recipient to retain the gift.