



## Table of Contents

1.	<b>Introduction .....</b>	<b>1</b>
2.	<b>Purpose .....</b>	<b>1</b>
3.	<b>Scope and Application.....</b>	<b>2</b>
4.	<b>Definitions.....</b>	<b>2</b>
5.	<b>Our Principles.....</b>	<b>4</b>
6.	<b>Gifts, Benefits, Travel and Entertainment.....</b>	<b>4</b>
7.	<b>Facilitation Payment and Kickbacks .....</b>	<b>6</b>
8.	<b>Associated Third Parties and Procurement Process .....</b>	<b>7</b>
9.	<b>Political Donations and contribution .....</b>	<b>8</b>
10.	<b>Sponsorships, Donations, and Contribution to Charity or Social Projects .....</b>	<b>8</b>
11.	<b>Responsibilities.....</b>	<b>8</b>
12.	<b>Record Keeping.....</b>	<b>9</b>
13.	<b>Confidentiality and Protection .....</b>	<b>9</b>
14.	<b>Communication and Training .....</b>	<b>9</b>
15.	<b>Monitoring and Review .....</b>	<b>10</b>
16.	<b>Red Flags .....</b>	<b>10</b>

## 1. Introduction

The Board of Directors (the “Board”) of Konsortium Transnasional Berhad (“KTB” or the “Company”) and its subsidiaries (collectively referred to as the “Group” or “KTB Group”) has established and adopted this Anti-Bribery and Corruption Policy (“AB & C Policy”). This AB & C Policy is drafted in accordance to sub section (5) of Section 17A under the Malaysian Anti-Corruption Commission Act 2009 and the Malaysian Anti-Corruption Commission (Amendment) Act 2018, the Anti-Bribery and Corruption Policy based on the Guidelines on Adequate Procedures issued by the National Centre for Governance, Integrity and Anti-Corruption (GIACC).

This AB & C Policy provides principles, guidelines and requirements on how to deal with bribery and corrupt practices that may arise in the course of daily business and operation activities within the Group.

KTB Group is committed to conducting the business ethically, as well as complying with all applicable laws, which include compliance with the Malaysian Anti-Corruption Commission Act 2009 and the Malaysian Anti-Corruption Commission (Amendment) Act 2018 and any of its amendments or re-enactments that may be made by the relevant authority from time to time.

KTB Group is committed in ensuring that the Group meets its legal obligations and prevents, detects, minimises and eliminates all form of corrupt practices. The Policy encompasses an ethical framework that serves as a guide to the actions and behaviour of all Directors, employees of the Group and business associates which include but are not limited to current or prospective customers, joint venture or business partners, contractors, vendors, suppliers, distributors, outsourcing providers, consultants, agents, investors, advisers, associates, representatives or any other business partners (“Business Associate”) in the ordinary course of its business activities. It is reflective of the ever-increasing need for effective corporate governance compliance measures in the conduct of the Group’s businesses. The Policy focuses on discipline, good conduct, professionalism, loyalty and integrity, and cohesiveness, which are seen to be critical success indicators of the Group. The Group will take reasonable and appropriate measures to ensure that its businesses do not participate in corrupt activities for its advantage or benefit.

This Policy is supplemental to and shall be read together with KTB’s internal policies and procedures, Whistleblowing Policy and Code of Ethics and Conduct.

Unless otherwise stated, any references to “we”, “us” and “our” in this AB & C Policy are to the Group taken as a whole.

## 2. Purpose

The purpose of this AB & C Policy is to:

- 2.1** set out our responsibilities to comply with laws against bribery and corruption; and
- 2.2** provide information and guidance to those working for the Group on how to recognize and deal with corruption and bribery issues.

We will undertake a bribery and corruption risk assessment across our business when appropriate to understand the bribery and corruption risks it faces and ensure that it has adequate procedures in place to address those risks.

### 3. Scope and Application

This AB & C Policy applies to all individuals working for the Group at all levels and grades.

This includes employees, director, engineer, senior managers, managers, site supervisor and all individual working at all levels and grades (collectively the “Employees”) and the Board (whether full time, part-time, contract or temporary) and any third parties associated with us.

In this AB & C Policy, the associated third parties shall refer to any individual or organisation that an associate may come into contact during the course of his/her engagement with the Group, which may include but not limited to suppliers, contractors, agents, consultants, outsourced personnel, distributors, advisers, government and public bodies including their advisors, representatives and officials (hereafter together defined as “Associated Third Parties”).

### 4. Definitions

For the purpose of this AB & C Policy, the terms listed below represent its respective definitions and shall exclude food and drinks, flowers and contribution/sponsorship for the Group’s official events:

“Benefits” : Any form of advantages or profits gained by the Board, the Employees, and the Associated Third Parties.

“Bribery” : Offering, promising, giving, accepting or soliciting of an undue advantage of any value (which could be financial or non- financial), directly or indirectly in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to that person’s duties, action or decision.

“Corruption” : The provision or receipt of monetary or non-monetary bribe or reward of high value for performing in relation to the Board, the Employees’ and the Associated Third Parties’ duties. This includes misuse of a public office or power for private gain or the misuse of private power in relation to business outside the realm of government.

“Entertainment” : a) The provision of recreation; or  
b) The provision of accommodation or travel in connection with or for the purpose of facilitating entertainment of the kind mentioned in item (a) above, with or without consideration paid whether in cash or in kind, in promoting or in connection with a trade or business activities and/or transactions

“Facilitation Payments” : Small sums or bribe, unofficial payment made to secure or expedite the performance of a routine action by the Board, the Employees, and the Associated Third Parties.

Unless, arise circumstances in which the Directors or employees have no alternative but to make a facilitation payment in order to protect themselves from injury, loss of life or liberty where their security is at stake. Any request for facilitation payment must be reported immediately to the superior or Head of Division or management for further advice.

“Kickbacks” : Any forms of payment intended as compensation for favourable treatment or other improper services. This includes the return of a sum already paid or due as a reward for awarding of furthering business.

“Gifts” or “Present “ or “Gratification” : **Definition under section 3 of Malaysian Anti-Corruption Commission Act 2009**

- a) money, donation, gift, loan, fee, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;
- b) any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
- c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
- d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
- e) any forbearance to demand any money or money’s worth or valuable thing;
- f) any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty; and
- g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (f).

Any form of monetary and/or non-monetary such as goods, services, cash or cash equivalents, fees, rewards, facilities, or benefits given to or received by the Board, the Employees, and the Associated Third Parties, his or her spouses or any other person on his or her behalf, without any or insufficient consideration known to the Board, the Employees, and the Associated Third Parties.

Gift / Gratification can be subdivided into the following categories:

Monetary	Of Monetary Value	Employment	Non-Monetary Value
<ul style="list-style-type: none"> <li>• Money</li> <li>• Donation</li> <li>• Gift</li> <li>• Loan</li> <li>• Fee</li> <li>• Reward</li> <li>• Financial Benefit</li> <li>• Valuable security</li> <li>• Commission / allowance (sales agent)</li> </ul>	Property-can be movable or immovable. Example: <ul style="list-style-type: none"> <li>• Immovable property: house, land</li> <li>• Movable property: car, share in a company</li> </ul>	<ul style="list-style-type: none"> <li>• Office or position in an organisation that is lucrative.</li> <li>• Dignity or title.</li> <li>• Employment</li> <li>• Contract for services</li> <li>• Agreement to give employment or render services</li> </ul>	<ul style="list-style-type: none"> <li>• Undertaking or promise to do or not to do something (whether orally or in writing, with conditions or without)</li> <li>• Favours</li> </ul>

## 5. Our Principles

- 5.1 We take a zero-tolerance approach to corruption and bribery.
- 5.2 We conduct all of our business in an honest and ethical manner. We are committed to acting professionally, fairly and with integrity in all our relationships and business dealings in accordance with our Code of Business Conduct and Ethics Policy, and to implement and enforce effective system to counter bribery.
- 5.3 We will uphold all laws relevant to countering corruption and bribery. We remain bound by the laws of Malaysia, including the Malaysian Anti-Corruption Commission Act 2009 and the Malaysian Anti-Corruption Commission (Amendment) Act 2018 and any of its amendments or re-enactments that may be made by the relevant authority from time to time in respect of our conduct both at home and abroad.
- 5.4 To address these risks, we have taken the following steps:
- Implement this AB & C Policy;
  - Perform regular corruption risk assessment on our operations and review findings;
  - Take steps to implement training programmes for all individuals operating in areas of the organization that are identified as high risk; and
  - Regular review and update to this AB & C Policy.

## 6. Gifts, Benefits, Travel and Entertainment

- 6.1 All persons who are subject to this AB & C Policy shall NOT:
- offer, give, or promise to give a bribe or anything which may be viewed as a bribe to secure or award an improper business advantage;
  - offer, give, or promise to give a bribe or anything which may be viewed as a bribe to a government official, agent or representative to facilitate, expedite, or reward any action or procedure;
  - request or receive a bribe or anything which may be viewed as a bribe from a third party knowing or suspecting it is offered with the expectation that it will obtain a business advantage for them; or
  - engage in any activity that might lead to a breach of this AB & C Policy.
- 6.2 All persons who are subject to this AB & C Policy are forbidden from accepting or receiving Gifts, Benefits and/or Entertainment from a third party or stakeholder of the Group that might create a sense of obligation and compromise their professional judgement or create appearance of doing so.
- 6.3 All persons who are subject to this AB & C Policy shall not accept or receive any Gift, Benefits and/or Entertainment from a third party or stakeholder of the Group except if it is made from gestures that are construed to be legitimate contribution and provided that the Gifts, Benefits and/or Entertainment are presented in good faith and below a monetary value of equivalent to **RM 300**, which may be directly or indirectly offered as a result of or in anticipation of the Board's, employee's and Associated Third Party's position or performance of duties with the Group or for cultivating good business relationship.
- 6.4 All persons who are subject to this AB & C Policy shall exercise proper care and judgement in respect of giving or receiving any Gifts, Benefits and/or Entertainment on a case-to-case basis.
- 6.5 All persons who are subject to this AB & C Policy shall take into consideration the impact of their actions with regards to how their actions are perceived (i.e. Influencing their decision) and its impact towards the business operations of the Group prior to giving or accepting any Gifts, Benefits and/or Entertainment.

**6.6** We encourage the use of good judgement when giving or accepting the Gifts, Benefits and Entertainment. All the Benefits including Gifts and Entertainment must be:

- a) reasonable in value;
- b) infrequent in nature;
- c) transparent and open;
- d) not given to influence or obtain an unfair advantage; and
- e) respectful and customary

## **6.7 Gifts**

### **6.7.1 Policy on Accepting Gifts by Third Parties or Giving Gifts to Third Parties**

The Group's policy on accepting gifts by third parties or giving gifts to third parties does not prohibit normal and transparent gifts that are deemed appropriate in nature, moderate in value, occasional and bona fide corporate hospitality, in the course of ordinary business, unless:

- The exchange was made with the intention of receiving or performing personal favours or benefits;
- Has the propensity to inappropriately influences business decision made by the recipient;
- Portrays or has the potential to create the appearance of impropriety; and
- Places the Group's Business Associate or regulatory body in an obligatory position whether present or future.

### **6.7.2 Acceptance or giving of the following are strictly and expressly prohibited by the Group:**

- Gifts of gratuities or other items requested by staff members or any third parties that would benefit them personally, regardless of its value;
- Gifts received or given during a tender process involving the giver or recipient;
- Gifts of cash or cash equivalent (such as gift cards or certificates, lavish or unreasonable gifts, hospitality loans, fees, rewards, commissions, coupons, discounts or any other related forms);
- Gifts prohibited by local law;
- Gifts that the recipient knows the giver is not permitted to give; and
- Gifts otherwise denied or previously denied by the Company.

6.7.3 The Group recommends that both, gifts received or presented used to benefit all employees ought to be recorded and be acknowledged by the giver in writing while setting out how that gift was distributed or utilised.

6.7.4 The staff of the Group are expected to exercise sound judgement when accepting gifts and are required to obtain advice from their immediate superior or head of department (wherever applicable) if they are in any doubt.

## **6.8 Entertainment**

### **6.8.1 Policy on Invitation to Entertainment**

The Group is committed to undertake and perform business with integrity and transparency but also appreciates the occasional offer of gifts / invitations for meals or social events while preventing suspicion of corruption or misuse of Group's assets.

To ensure that gifts / invitations are only accepted appropriately, the following guidance are always to be adhered to by the staff of the Group:

### **Invitations to Lunch, Dinner and/or Social Events offered by Third Parties**

- a) Must be reasonable, proportionate, and made in good faith to improve the image of a commercial organisation or establish cordial relations;
- b) The recipient should never create the appearance of receiving a bribe, a payoff, obtaining and retaining business, or securing a biased and unfair advantage;
- c) The giver should not be seen to be entitled to receive preferential treatment, obtain an improper or unfair advantage through the invitation; and
- d) Is reasonable and appropriate in the context of the business occasion.

### **Acceptance or giving of the following are strictly and expressly prohibited by the Group:**

- a) Any events that would undermine or damage the reputation of the Group, eg. adult entertainment, gambling, lewd behaviour;
- b) Invitations that the recipient knows he or she is unable to accept;
- c) Invitations otherwise denied or previously denied by the management of the Group; and
- d) Invitations made amidst a tender process involving the giver or recipient.

## **6.9 Travel**

### **6.9.1 Accepting Travel Offers by Third Parties**

Occasionally, the Group deems it appropriate for third parties to pay for travel-related expenses for its staff. However, the said offer of travel must be approved by the staff's head of department, who should take into serious consideration the following:

- a) The primary purpose of the travel must be business related
- b) Itinerary minimises side trips and avoids tourist destinations
- c) Travel offered for family members is not allowed

The staff of the Group are expected to exercise sound judgement when travel offers and are required to obtain advice from their head of department if they are in any doubt.

## **7. Facilitation Payment and Kickbacks**

- 7.1** We do not make, and will not accept Facilitation Payments or Kickbacks of any kind. All associates must avoid any activity that might lead to Facilitation Payments or Kickbacks being made or accepted.
- 7.2** Any individual with any suspicious, concerns or queries regarding a payment made on our behalf or improper business practices, he or she should raise these by reporting to the Group via the channel as outlined in our Whistleblowing Policy.
- 7.3** Facilitation payments refers to unofficial payments or other advantages made to secure or expedite performance of a routine action by an officer of a public body (public body as defined in Section 3 of MACC Act 2009).
- 7.4** Directors or employees shall not promise or offer facilitation payments to an officer of any public body. However, there could arise circumstances in which the Directors or employees have no alternative but to make a facilitation payment in order to protect themselves from injury, loss of life or liberty where their security is at stake.
- 7.5** Any request for facilitation payment must be reported immediately to the superior or Head of Division or management for further advice.

## **8. Associated Third Parties and Procurement Process**

### **8.1 Procurement Process**

- 8.1.1 We had processes and adheres to the system of internal controls on supplier selection. Supplier selection should never be based on receipt of the Gifts, Benefits or Entertainment.
- 8.1.2 Bidding process is open to all qualified bidders and no parties have the unfair advantage of separate, prior, close-door negotiations for a contract.
- 8.1.3 Selection of supplier shall subject to clear adherence to this AB & C Policy and compliance with the Group Code of Business Conduct and Ethics.
- 8.1.4 Appropriate assessment shall be conducted to individuals or third parties to ensure the business and background of the potential business partners are free from bribery elements or conflict of interest prior to procurement process.

### **8.2 Business Associate (Associated Third Parties)**

- 8.2.1 As part of the Group's commitment to combat bribery, the Group expects all Business Associate to refrain from bribery.
- 8.2.2 If suspicion of bribery and corruption arises in the dealings with any Business Associate, the Group shall seek an alternative provider of the services / goods.
- 8.2.3 The Group expects all Business Associate acting on behalf the Group to contractually agree to refrain from bribery and corruption, and to adhere to this Policy.
- 8.2.4 If the Group is not satisfied that bribery and corruption prevention has been upheld, due diligence shall be undertaken with regard to any Business Associate intending to act on the Group's behalf.
- 8.2.5 The extent of the due diligence should be risk-based and shall include a bribery risk assessment. Due diligence may include a search through relevant databases, checking for relationships with public officials, and documenting the reasons for choosing one particular Business Associate over another.
- 8.2.6 The Group shall endeavour to include clauses in all contracts enabling the Group to terminate any contract in which bribery or corruption has been observed.
- 8.2.7 The Group strives to build and strengthen its relationships with Business Associate. In ensuring that the Business Associate adhere to industry best practice and accepted standards of behaviour, Business Associate may be required to complete the Business Partner Compliance Verification form, where deemed necessary based on circumstantial requirements.
- 8.2.8 Guidance and standards for appropriate practices and behaviours are expected to also be regulated to prevent corrupt practices.

## **9. Political Donations and contribution**

- 9.1** Subject to prevailing laws governing political contributions, the Group may contribute to political parties or candidates, subject to the Management and Board of Directors' approval and maintenance of accurate records on contributions made.
- 9.2** Our Employees and the Associated Third Parties acting in their personal capacity as citizens are not restricted to make any personal political donations, the Group will not make any reimbursement for these personal political contributions back to its Employees or the Associated Third Parties.

## **10. Sponsorships, Donations, and Contribution to Charity or Social Projects**

- 10.1** Contributions or donations made by the Group to community projects or charities need to be made in good faith and in compliance with the Code of Business Conduct and Ethics, this AB & C Policy and all relevant Group's policies and procedures.
- 10.2** The Group's property, facilities, services or employee time cannot be used for or contributed to any political party or candidate for public office without approval by the Management and Board of Directors.
- 10.3** The Management and Directors must ensure the following:
- Request for donation and sponsorship is to be supported by an official request in writing by the intended recipient;
  - Background and reputation of the intended recipient is to be reviewed in writing before approval by immediate superior or management;
  - Upon receipt of donation / sponsorship by the recipient, receipt of acknowledgement is to be obtained from the recipient.
- 10.4** No donation shall be made which may or may be perceived to breach applicable law or any other sections of this AB & C Policy.
- 10.5** Donations and sponsorships may be given for legitimate or valid causes to support local community or welfare development and reciprocal business arrangements. However, it must be ensured that donations and sponsorships are not used as a scheme to conceal bribery or corruption practices or to influence business decisions.

## **11. Responsibilities**

- 11.1** The Board has oversight of this AB & C Policy. The BOD, Management and HOD are responsible for ensuring the compliance with this AB & C Policy. Every manager and employee are required to be familiar with and comply with this AB & C Policy.
- 11.2** We have a zero-tolerance approach to corruption and bribery. Any violation of this AB & C Policy must be treated as serious matter and will result in disciplinary action, including dismissal and termination in accordance with local law.
- 11.3** Any individual and employee with any suspicious, concerns or believes regarding a violation with this AB & C Policy has occurred or may occur in future, should raise up, notify and shall make report to the Group via the channel outlined in our Whistleblowing Policy.

- 11.4** An employee will be accountable individually whether he or she pays any bribes himself or herself or whether he or she authorizes, assists or conspires with someone else to violate this AB & C Policy and/or an anti-corruption or anti-bribery. Punishment for violating the law are against him/her as an individual and may include imprisonment, probation, mandated community service and monetary fines and others which will not be paid by the Group.
- 11.5** Further indications that may indicate corruption and bribery (“red flags”) are set out in Section 16 of this AB & C Policy below.

## **12. Record Keeping**

- 12.1** We must keep all financial records and have appropriate internal controls in place, which will evidence, substantiate and justify that business reason for making payments to, and receiving payments from, third parties.
- 12.2** We must ensure all expenses claims relating to gifts or entertainment made to third parties are submitted in accordance with the Group’s reimbursement procedures and/or applicable policy and specifically record the reason for such expenditure. All the parties shall further ensure that all expense claims shall comply with the terms and conditions of this AB & C Policy.
- 12.3** All documents, accounts and records relating to dealings with third parties, such as customers, suppliers and business contracts, should be prepared and maintained with strict accuracy and completeness. No accounts should be kept “off-book” to facilitate or conceal improper payments.

## **13. Confidentiality and Protection**

- 13.1** Individuals who refuse to accept or offer a bribe, or those who raise concerns or report another’s wrongdoing, are sometimes worried about possible repercussions. We encourage openness and will support anyone who raises genuine concerns in good faith under this AB & C Policy, even if they turn out to be mistaken.
- 13.2** We are committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in corruption, or because of reporting concerns under this AB & C Policy in good faith. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern.

## **14. Communication and Training**

- 14.1** The Group will be on a continuing basis to provide specific and regular training on this AB & C Policy, and on anti-corruption and bribery laws and on how to implement and comply with this AB & C Policy, for all new and existing Employees.
- 14.2** Our zero-tolerance approach to corruption and bribery must be communicated to all the Associated Third Parties at the outset of our business relationship with them and as appropriate thereafter. Wherever possible, all the Associated Third Parties should be sent a copy of this AB & C Policy at the outset of the business relationship or shall always refer to this AB & C Policy published on the Group’s website.
- 14.3** This Policy is a public document which published in our website and shall be communicated to all our employees and Business Associate. Our employees and Business Associate are required to understand the Company position on anti-bribery and anti-corruption.

**14.4** Adequate training on this Policy shall be provided to our employees, especially to new recruits. This Policy must be communicated to all the new Business Associate at the outset of our business relationship with them and as appropriate thereafter. Wherever possible, all the Business Associate should be sent a copy of this Policy at the outset of the business relationship or shall always refer to this Policy published on our Company's website.

## **15. Monitoring and Review**

**15.1** All the Employees and the Associated Third Parties are responsible for the success of this AB & C Policy and shall ensure adherence to this AB & C Policy and use it to disclose any suspected danger or wrongdoing.

**15.2** Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering corruption and bribery.

**15.3** This AB & C Policy does not form part of the associates' contract of employment and it may be amended at any time by the Group even though all the Employees and the Associated Third Parties are welcome to comment on this AB & C Policy and suggest ways in which it might be improved.

## **16. Red Flags**

The following is a non-exhaustive list of possible red flags (for illustrative purposes only) that may arise for an individual while working for the Group and which may raise concerns under various anti-corruption and anti-bribery laws.

If the Board, employee and the Associated Third Party come across any of these red flags or believe it may occur potentially while working for the Group, he/she must lodge a report promptly in accordance with the procedures as set out in our Whistleblowing Policy.

- (a) Become aware that a third party engages in, or has been accused of engaging in improper business practices, improper conduct or has a reputation for paying bribes or requiring bribes;
- (b) A third-party demands gifts, benefits, commission or fees before committing or continue to sign up a contract;
- (c) A third-party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- (d) A third-party refuses to provide or provide insufficient, false, or inconsistent information in response to due diligence questions;
- (e) A third party requests the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us, or a shell entity serves as a middleman especially when domiciled in secrecy haven;
- (f) There are signs that the third party is not acting on his own behalf, but is trying to conceal the true beneficial owner's identity;
- (g) A third party has a reputation of having a "special relationship" with a government, political party or other public official or has been specifically requested by a public official;

- (h) A third-party refuses to sign a commission or fee agreement or insists on the use of a side-letter relating to the payment of funds;
- (i) A third-party requests an unusually large or misappropriate commission, retainer, bonus or other fee or an unexpected additional fee or commission to “facilitate” a service;
- (j) A third-party requests payment in cash or cash equivalent such as money order and refuses to provide an invoice or receipt;
- (k) A third-party refuses to provide an invoice or receipt for a payment, or you receive an invoice or receipt that appears to be non-standard or customized;
- (l) A third-party requests that a transaction is structured to evade normal record-keeping or reporting requirements;
- (m) A third-party refuses to abide by this AB & C Policy or does not demonstrate that it has adequate internal anti-corruption and bribery policies and procedures in place.
- (n) Been offered an unusually generous gift or lavish benefits or entertainment by a third party.

*[The remainder of this page is intentionally left blank]*