

Tricor Malaysia

Anti-Corruption & Bribery Policy

Information Sheet

Applicability	Tricor Services (Malaysia) Sdn Bhd, Tricor Taxand Sdn Bhd, and all its subsidiaries (“Tricor”)
Scope	This Policy is applicable to Tricor and across all subsidiaries of Tricor Malaysia, all levels and all business/support units in Tricor
Prepared by	Legal and Compliance

Document Version

Version No	Revision Date	Change Description
1.0	1 June 2020	Approval by Board of Directors
1.1	5 November 2020	Review date of this Policy
2.0	8 March 2023	Revision Details (i) Removed all references to local compliance officer, (ii) Definition of advantage changed to “gratification” under the MACC Act, (iii) Revised procedures for handling facilitation payments, (iv) Adjusted allowable threshold for gift and entertainment, (v) Outlined hierarchy of approval for gifts, hospitality and expenses, (vi) Revised procedures for managing conflicts of interest, (vii) Revised due diligence processes on agents, distributors, suppliers, subcontractors and joint ventures partners, (viii) Included procedures when dealing with customer reasonably suspected to have involved in or linked to any acts of bribery.

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Anti-Corruption and Bribery Policy

1. Policy statement

- a. It is the Policy of Tricor Services (Malaysia) Sdn Bhd, Tricor Taxand Sdn Bhd, and all their subsidiaries (“Tricor”) to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery and corruption.
- b. Tricor is committed to:
 - i. upholding all laws relevant to countering bribery and corruption which govern our business and operations in Malaysia;
 - ii. not offering bribes or condoning the offering of bribes on Tricor’s behalf;
 - iii. not accepting bribes, or agreeing to them being accepted on Tricor’s behalf;
 - iv. maintaining accurate books and records;
 - v. making sure that Tricor’s employees are aware of and abide by Tricor’s values and policies;
 - vi. avoiding doing business with or affiliating Tricor with others who do not accept Tricor’s values and policies and who may harm Tricor’s reputation; and
 - vii. ongoing monitoring of and auditing compliance with these principles.

2. About this Policy

- a. The purpose of this Policy is to:
 - i. set out our responsibilities, and of those working for and on our behalf, in observing and upholding our position on bribery and corruption;
 - ii. ensure that Tricor has adequate procedures in place to prevent and detect bribery and corruption; and
 - iii. provide information and guidance to those working for and on our behalf on how to recognise and deal with bribery and corruption issues.
- b. It is a criminal offence to offer, promise, give, request, or accept a bribe. Individuals found guilty can be punished by imprisonment and/or a fine. As an employer if we fail to prevent bribery, we can face a fine, exclusion from tendering public contracts, and damage to our reputation and our directors and officers would be exposed to fine or imprisonment. We therefore take our legal responsibilities very seriously.
- c. In this Policy, third party means any individual or organisation you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

3. Who must comply with this Policy?

This Policy applies to all persons working for Tricor or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third party representatives and business partners, sponsors, or any other person associated with us, wherever located.

4. Who is responsible for the Policy?

- a. Management is ultimately responsible for this Policy and the Board of Directors is responsible for ensuring this Policy complies with our legal and ethical obligations.
- b. The Compliance Officer has responsibility for monitoring the use and effectiveness of this Policy and dealing with any queries on its interpretation.
- c. Management team at all levels are responsible for ensuring those reporting to them are made aware of and understand this Policy and are given adequate and regular training on it.

5. What are bribery and corruption?

- a. Bribery is offering, promising, giving or accepting any gratification to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly, or where the recipient would act improperly by accepting the gratification.
- b. The word “gratification” is defined under the Malaysian Anti-Corruption Commission (MACC) Act 2009 as follows:
 - i. 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;
 - ii. any office, dignity, employment, contract of employment or services, and agreement to give employment or render services in any capacity;
 - iii. any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
 - iv. any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;
 - v. any forbearance to demand any money or money's worth or valuable thing;
 - vi. 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
 - vii. any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (i) to (vi).
- c. A person acts improperly when they act illegally, unethically, or contrary to an expectation of good faith or impartiality, or when they abuse a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any organisation of any kind.

- d. Corruption is the abuse of entrusted power or position for private gain.

6. What you must not do

- a. It is not acceptable for you (or someone on your behalf) to:
 - i. give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
 - ii. give or accept a gift or hospitality during any commercial negotiations or tender process, if this could be perceived as intended or likely to influence the outcome;
 - iii. accept a payment, gift or hospitality from a third party that you know or suspect is offered with the expectation that it will provide a business advantage for them or anyone else in return;
 - iv. accept hospitality from a third party that is unduly lavish or extravagant under the circumstances;
 - v. offer or accept a gift to or from government officials or representatives, or politicians or political parties, without prior approval of your supervising manager;
 - vi. threaten or retaliate against another individual who has refused to commit a bribery offence or who has raised concerns under this Policy; or
 - vii. engage in any other activity that might lead to a breach of this Policy.

7. Facilitation payments and kickbacks

- a. We do not make, and will not accept, facilitation payments or "kickbacks" of any kind.
- b. Facilitation payments, also known as "back-handers" or "grease payments", are typically small, unofficial payments made to secure or expedite a routine or necessary action (for example, payment made to a government official).
- c. Kickbacks are typically payments made in return for a business favour or advantage.
- d. You must avoid any activity that might lead to a facilitation payment or kickback being made or accepted by us or on our behalf, or that might suggest that such a payment will be made or accepted.
- e. If you are asked to make a facilitation payment, you must refuse such request and immediately report to the Head of Department.
- f. If you are pressured to make a facilitation payment and such payment becomes necessary to protect your health, safety or liberty, you shall report immediately or at your earliest opportunity the incident to the Head of Department.
- g. The Head of Department shall record the details and escalate the incident reported under Paragraphs (e) and (f) above to the Compliance Officer.
- h. If you have any suspicions, concerns or queries regarding payment or improper business practices, you should raise these with the Head of Department or Compliance Officer.

8. Gifts, hospitality and expenses

- a. A gift or hospitality will not be appropriate if it is unduly lavish or extravagant, or could be seen as an inducement or reward for any preferential treatment (for example, during contractual negotiation or a tender process).
- b. This Policy allows reasonable and appropriate gifts, hospitality or entertainment given to third parties for the purposes of:
 - i. establishing or maintaining good business relationships;
 - ii. improving or maintaining our image or reputation; or
 - iii. marketing or presenting our products and/or services effectively.
- c. The giving of gifts, hospitality or entertainment is allowed if the following requirements are met:
 - i. it is not made with the intention of influencing a third party to obtain or retain business or a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
 - ii. it is given in our name, not in your name;
 - iii. it does not include cash or a cash equivalent (such as gift certificates or vouchers);
 - iv. it is appropriate in the circumstances, taking account of the reason for the gift, its timing and value. For example, in Malaysia, it is customary for hampers to be given during Mid- Autumn Festival and Christmas;
 - v. it is given openly, not secretly; and
 - vi. it complies with any applicable laws.
- d. Offering or receiving promotional gifts of low value such as branded stationery to or from existing customers, suppliers and business partners will usually be acceptable.
- e. Reimbursing a third party's expenses or accepting an offer to reimburse our expenses (for example, the costs of attending a business meeting) would not usually amount to bribery. However, a payment in excess of genuine and reasonable business expenses (such as the cost of an extended hotel stay) is not acceptable.
- f. You must submit all expenses claim relating to gifts, hospitality or payments to third parties in accordance with the Company's expenses policy and record the reason for expenditure.
- g. All accounts, invoices, and other records relating to dealings with third parties including suppliers and customers should be prepared with strict accuracy and completeness. Accounts must not be kept "off-book" to facilitate or conceal improper payments.
- h. No gift may be accepted by any employee from any client, supplier, business counterpart or other third party given in the course of employment, save and except the procedure stipulated in Paragraph (i) is complied.

i. Tricor has implemented the following procedures to ensure compliance with the Policy.

- **Definition of Benefits**

Types of Benefit	Description	Examples
Gift	Goods (non-monetary form) given voluntarily, without expectation of anything in return.	Corporate gift such as pens, woven bag, diaries and corporate folder.
Entertainment	Provision of an event which can pleasurably occupy a person.	Food and beverage.

- **Prohibited Benefits**

The employee is not permitted to offer, give or receive any Benefits (i) which is in breach of any applicable law and (ii) which is offered, given, requested or received with the intention of influencing someone to act improperly or of rewarding an improper act.

The employee is not permitted to request any Benefits.

- **Permitted Benefits**

The employee may **offer or give** the Benefits in connection with Tricor's business (provided that these are not Prohibited Benefits) subject to the applicable approval established by Tricor below.

Types of Benefit	Allowable Threshold
Gift	<ul style="list-style-type: none"> • Not exceeding RM500 per occasion. • The annual limit for the value of gift given shall not exceed RM2,000.
Entertainment	<ul style="list-style-type: none"> • Not exceeding RM200 per attendee per occasion. • The annual limit for the value of entertainment given shall not exceed RM2,000.

The employee may **receive** the Benefits in connection with Tricor's business (provided that these are not Prohibited Benefits) subject to the applicable approval established by Tricor below.

Types of Benefit	Allowable Threshold
Gift	<ul style="list-style-type: none"> • Not exceeding RM500 per occasion. • The annual limit for the value of gift received shall not exceed RM2,000.
Entertainment	<ul style="list-style-type: none"> • Not exceeding RM200 per occasion. • The annual limit for the value of entertainment received shall not exceed RM2,000.

- **Hierarchy of approval**

A Head of Department should only approve Benefits up to the allowable threshold.

Giving and receiving Benefits by Head of Department must be approved by the Chief Executive Officer/Managing Director.

Except as Permitted Benefits as stated above, personnel may not offer, give or receive any Benefit in connection with Tricor's business except with prior joint approval of the Compliance Officer and Chief Executive Officer/Managing Director. The reasons for the request and the consent must be evidenced in writing.

- **Recording of Benefits**

Prior to giving to external parties or within five (5) working days upon receiving, any Benefits given or received in connection with Tricor's Business shall be recorded on Gifts and Entertainment Declaration Form and the completed Form shall be submitted to HR.

The employee will be advised of the treatment of gift received, including whether it can be accepted or is required to be disposed of in another manner. Sharing gifts among all team members is highly encouraged and recommended.

9. Donations and Sponsorships

- a. We will not undertake any contributions or favours to political parties. These are strictly prohibited and there are no exceptions to this Policy.
- b. We only make charitable donations that are legal and ethical under local laws and practices. Any charitable contributions or sponsorships made or offered on behalf of Tricor must:
 - i. not be related to, dependent on, or made in order to win, or influence, a business deal or decision;
 - ii. be given directly to the relevant charity or organization and not to an individual;
 - iii. only be given with prior approval of Compliance Officer and Chief Executive Officer / Managing Director; and
 - iv. be given only to legitimate charities for proper charitable purposes, or pursuant to Tricor's corporate social responsibility initiatives, for purpose of local community or welfare development.
- c. All donations and sponsorship requests must be documented onto Donation and Sponsorship Application Form and submitted to the Compliance Officer for performing due diligence on the organisation to be funded. All requests shall be examined for legitimacy and not be made to improperly influence a business outcome.
- d. Before offering or committing any funds, Compliance Officer shall:
 - i. ensure that the organisation to be funded is a legitimate organisation;
 - ii. identify whether a public official is involved;

- iii. if no public official is involved, the due diligence confirming this must be kept as a record; and
- iv. ensure that any Red Flags raised in due diligence are resolved.
- e. Tricor will conduct due diligence on the third party to ensure that the recipient of any charitable contribution or sponsorship is a legitimate organization and, in the case of a charity (if required under local laws) registered charity, and that the donations or sponsorship were expensed or accounted for in an appropriate manner. The recipient will be required to provide a receipt for the contribution and confirmation of what the funds will be used for.
- f. Upon completion of due diligence procedure, Compliance Officer shall circulate the Donation and Sponsorship Application Form for Chief Executive Officer/Managing Director's approval and consolidate any charitable donation or sponsorship made to third party in Donation and Sponsorship Register for continuous monitoring purposes.

10. Conflict of interest

- a. Conflict of interest exists when an employee is/could be influenced by a personal interest in carrying out his/her duties at Tricor. A conflict of interest can be intentional, perceived or potential. Conflict of interest is an act that leads to partial decision making which constitutes the element of a corrupt conduct.
- b. Conflict of interest may arise directly or indirectly through an intermediary, such as third-party, friends or family. It is potential/existing employee's duty to declare to the Head of Department and Compliance Officer if his/her spouse, parents, brothers, sisters, legal child, or parents-in-law are shareholders, directors or employees of any of the business associates of the company that may give rise to possible or actual conflict of interest.
- c. An employee is required to make declaration of any conflicts of interest on an annual basis or as and when the conflict arises. Any conflict of interest must be declared by filling up the Conflict of Interest Declaration Form and escalated to the Head of Department. The completed form shall be forwarded to Compliance Officer for review.
- d. In case of Directors, the conflict must be disclosed to Compliance Officer and Board of Directors for assessing whether they have a situation of conflict.
- e. Discussion will be conducted to identify appropriate action plan to manage the conflict if necessary.
- f. Although it is not feasible to describe all the circumstances and conditions that might have the potentiality of being considered as conflicts of interest, Tricor's policy in various areas of possible or actual conflict is set forth below for reference:

- i. **Specific Activities**

The following situations are considered to have the potentiality of being in conflict and therefore are to be avoided:

- Engaging in employment by an outside company that permits encroachment on the Company's call for the full services of its employees, even though there may not be any other conflict.

- Engaging in business, or employment by a company that is in any way competitive with, or in conflict with, any service, activity, or objective of the Company.
 - Engaging in business, or employment by a company, that is a supplier of goods or services to the Company.
 - Making use of the fact of employment or associating the Company or its services with an outside business or employment.
 - Lending money to or borrowing money from any clients, employees of the clients, or supplier of goods or services, or amongst employees of the Company.
 - The acceptance of any gift of greater than nominal value, or of any entertainment or favours which go beyond common courtesies usually associated with accepted business practice, or of any commission or payment of any sort in connection with work for the Company.
 - The use of the Company's name in such a way as to lend weight or prestige to an employee's sponsorship of a political policy or cause, or to their endorsement of the products or services of another company
- ii. Personal Investments
- Ownership of shares in a supplier of goods or services, client or competitor is not in itself wrong, provided that the interest is solely of an investment nature. An interest of one per cent or less of outstanding shares in a company (other than those listed as prohibited investments by the Company) whose shares are available to the public is considered to fall in the investment category. Indirect interests are of the same significance as direct ownership where the interest is held by members of the immediate family of the employee.
- iii. Educational, Professional, Philanthropic, Social and Recreational Activities
- The Company does not reserve the right to require prior approval of outside educational, professional, political, philanthropic, social or recreational activities in which employees may engage. The Company does, however, expect that no employee will make use of their position with the Company in any company that might be detrimental to its business or reputation.
- iv. Outside Directorships
- An employee who already serves, or who are offered to serve as a director / partner or sole proprietor of another organisation, or other form of association with outside company or business enterprise shall declare to the Compliance Officer before accepting such offer.

11. Dealing with agents, distributors, suppliers, subcontractors and joint ventures partners

- a. Tricor could be liable for the acts of people that act on our behalf.
- b. This includes agents, distributors, suppliers, subcontractors and joint venture partners (together referred to as "Suppliers" and "Supplier" shall be construed accordingly). As such, we are committed to promoting compliance with effective anti-bribery and corruption policies by all Suppliers acting on behalf of Tricor. External reference check shall be performed on the Suppliers in relation to

bribery and corruption matters.

- c. All Suppliers should be made aware of the terms of the Tricor Supplier Code of Conduct and of their obligations to comply with it.
- d. All arrangements with third parties should be subject to clear contractual terms including specific provisions requiring them to comply with the MACC Act and procedures in relation to bribery and corruption.
- e. You must not engage any third party who you know or reasonably suspect of engaging in bribery.
- f. Appropriate due diligence should be undertaken before any Supplier is engaged. Appropriate level of due diligence will vary depending on the circumstances. Any concern raised during this due diligence shall be communicated to the Compliance Officer prior to entering into a relationship. Nonetheless, in conducting due diligence on the Supplier, you shall:
 - i. perform due diligence on the Supplier through the Vendor Registration Form and Vendor Anti-Corruption Acknowledgement Form; and
 - ii. if the Supplier is a Subcontractor¹ and its annual transaction exceeds RM20,000, perform enhanced due diligence on the Subcontractor through the Due Diligence Questionnaire.
- g. You shall monitor the performance of the Suppliers and business practices periodically to ensure that all dealings with the Suppliers are carried out in line with this Policy.

12. Public officials

Dealing with public officials poses a particularly high risk in relation to bribery due to the strict rules and regulations in many countries.

Public officials include those in government departments, but also employees of government owned or controlled commercial enterprises, international organisations, political parties and political candidates.

The employees are prohibited to offer or give any gifts or entertainment to public officials, or to employees of public sector organisations, or to persons connected with such officials or public sector employees.

13. Your responsibilities

- a. You must ensure that you read, understand and comply with this Policy.
- b. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this Policy.
- c. You must notify the compliance officer as soon as possible if you believe or suspect that a conflict with this Policy has occurred, or may occur in the future. For example, if a client or potential client offers you something to gain a business advantage with us, or indicates to you that a gift or payment is required to secure their business. Further "red flags" that may indicate bribery or corruption are set out in Schedule A.

¹ Subcontractor, in this Policy, is defined as a supplier who performs part or all of the work or services for or on behalf of Tricor.

14. How to raise a concern

- a. You are encouraged to raise concerns about any issue or suspicion of bribery or corruption at the earliest possible stage.
- b. If you are offered a bribe, or are asked to make one, or if you believe or suspect that any bribery, corruption or other breach of this Policy has occurred or may occur, you must report it in accordance with our Whistleblowing Policy as soon as possible.
- c. If you are unsure about whether a particular act constitutes bribery or corruption, raise it with your Head of Department or Compliance Officer.

15. Protection

- a. Individuals who refuse to accept or offer a bribe, or who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.
- b. We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the compliance manager immediately. If the matter is not remedied, and you are an employee, you should raise it formally using our Grievance Procedure, which can be found in the Tricor's Staff Handbook.

16. Training and communication

- a. Training on this Policy forms part of the induction process for all individuals who work for us, and regular training will be provided as necessary, including but not limited to compliance with laws, regulations or internal written procedures relevant to Tricor's line of business and the position they hold in.
- b. Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.
- c. Training will be provided to relevant employees to support them in complying with their responsibilities. If you are not selected for training but believe that it is relevant for you please ask HR for further information.
- d. In addition to communicating our policies and procedures to employees, we are also committed to providing our employees with regular training. This ensures that they have the requisite knowledge and skills to be able to recognise potential instances of bribery and apply our policies and procedures correctly.
- e. Anti-bribery training will be provided to all staff periodically. Records of completion of the training will be retained in HR files. Further details are outlined in Tricor's Staff Handbook.

17. Breaches of this Policy

- a. Any employee who breaches this Policy will face disciplinary action, which could result in dismissal

for misconduct or gross misconduct.

- b. We may terminate our relationship with other individuals and organisations working on our behalf if they breach this Policy.

18. Whistleblowing

- a. Tricor is committed to ensuring that employees can speak up with confidence if they have any concerns or need to ask for help.
- b. If you suspect or observe anything that you think might be in contravention of this Policy, you have an obligation to report it.
- c. You should raise your concerns with Compliance Officer in the first instance. Alternatively, you can report your concerns under Tricor's Whistleblowing Policy.
- d. Tricor will not tolerate retaliation in any form against anyone for raising concerns or reporting what they genuinely believe to be improper, unethical or inappropriate behaviour.
- e. All reports will be treated confidentially.

19. When in doubt

If you are unsure about your obligations under this Policy, you should contact:

Compliance Officer
Jeff Ong – Head of Legal & Compliance
Unit 30-01, Level 30, Tower A
Vertical Business Suite Avenue 3, Bangsar South
No. 8, Jalan Kerinchi, 59200 Kuala Lumpur
DID: +6(03) 2783 9195 Fax: +6(03) 2783 9111
Email: jeff.ong@my.tricorglobal.com

Schedule A

Potential risk scenarios: "red flags"

The following is a list of possible red flags that may arise during the course of your working for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them using the procedure set out in the Whistleblowing Policy:

- (a) you become aware that a third party engages in, or has been accused of engaging in, improper business practices;
- (b) you learn that a third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials;
- (c) a third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- (d) a third party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- (e) a third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- (f) a third party requests an unexpected additional fee or commission to "facilitate" a service;
- (g) a third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services;
- (h) a third party requests that a payment is made to "overlook" potential legal violations;
- (i) a third party requests that you provide employment or some other advantage to a friend or relative;
- (j) you receive an invoice from a third party that appears to be non-standard or customised;
- (k) a third party insists on the use of side letters or refuses to put terms agreed in writing;
- (l) you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- (m) a third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us; or
- (n) you are offered an unusually generous gift or offered lavish hospitality by a third party.