CODE OF BUSINESS CONDUCT AND ETHICS

TABLE OF CONTENTS

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1. INTRODUCTION

1.1 Purpose

This Code of Business Conduct and Ethics ("Code") sets out the principles and standards of conduct expected of all directors, officers and employees of the Group in the performance of their duties and responsibilities.

The Group is committed to conducting its business with integrity, professionalism, accountability and transparency and to maintaining the highest standards of ethical behaviour in all its dealings with shareholders, customers, suppliers, business partners, regulators, employees and the communities in which it operates.

This Code is intended to promote a culture of ethical conduct and to safeguard and enhance the reputation and long-term sustainability of the Group.

1.2 Applicability

This Code applies to all directors, officers and employees of the Group, including its subsidiaries.

The Board encourages suppliers, contractors, consultants and other business associates to uphold standards of conduct consistent with the principles contained in this Code.

1.3 Responsibility for Compliance

Every director, officer and employee is expected to:

(a) comply with this Code and all applicable laws, regulations and internal policies;

(b) perform his or her duties honestly, diligently and in the best interests of the Group;

(c) exercise sound judgement and maintain high standards of integrity and professionalism;

(d) seek guidance where uncertainty exists regarding the appropriate course of action; and

(e) report any suspected or actual breach of this Code or any applicable law or policy through the appropriate channels.

Failure to comply with this Code may result in disciplinary action and other appropriate measures.

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2. CORE VALUES

The Group is guided by the following core values:

2.1 Integrity

The Group conducts its business honestly, ethically and responsibly and does not tolerate unlawful or improper conduct.

2.2 Accountability

Directors, officers and employees are accountable for their actions and decisions and are expected to discharge their responsibilities with due care, skill and diligence.

2.3 Transparency

The Group is committed to openness, accurate reporting and timely disclosure in accordance with applicable laws and regulatory requirements.

2.4 Fairness

The Group endeavours to treat all stakeholders fairly and to conduct its business in a manner that promotes trust, respect and mutual benefit.

2.5 Sustainability

The Group is committed to creating sustainable long-term value and to conducting its business in a responsible manner having regard to economic, social and environmental considerations.

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3. ETHICAL BUSINESS CONDUCT

Directors, officers and employees shall conduct themselves with honesty, integrity, professionalism and respect in all business dealings and interactions.

In carrying out their duties, they shall:

(a) act in good faith and in the best interests of the Group;

(b) avoid conduct that may adversely affect the reputation, assets or interests of the Group;

(c) exercise due care, competence and diligence in the discharge of their responsibilities;

(d) deal fairly and professionally with shareholders, customers, suppliers, regulators, competitors and fellow employees;

(e) refrain from engaging in any unlawful, unethical or improper conduct; and

(f) uphold and promote the values and standards embodied in this Code.

No director, officer or employee shall knowingly make false or misleading statements, falsify records, conceal material information or engage in any conduct that may undermine the integrity of the Group's operations or reputation.

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4. CONFLICT OF INTEREST

4.1 General Principle

Directors, officers and employees shall avoid situations where their personal interests, family interests or other external interests conflict, or appear to conflict, with the interests of the Group.

All decisions shall be made objectively and in the best interests of the Group.

4.2 Actual, Potential and Perceived Conflicts

A conflict of interest may arise where personal, financial or other interests interfere with, or appear to interfere with, the proper performance of duties and responsibilities.

Conflicts of interest may be actual, potential or perceived and may arise directly or indirectly through family members, close associates or related entities.

4.3 Examples

Examples of conflicts of interest include:

(a) having a financial interest in a customer, supplier, contractor or competitor;

(b) participating in the selection or appointment of a supplier or contractor in which the individual or his or her family member or close associate has an interest;

(c) engaging in outside employment or business activities that adversely affect the performance of official duties;

(d) using one's position within the Group for personal gain or to benefit family members or associates;

(e) receiving improper gifts, benefits or favours from persons dealing with the Group; and

(f) exploiting business opportunities belonging to the Group for personal benefit.

4.4 Disclosure

Directors, officers and employees shall promptly disclose any actual, potential or perceived conflict of interest to the appropriate authority in accordance with applicable laws and the Group's policies and procedures.

4.5 Abstention

Any person having an interest in a matter under consideration shall abstain from participating in discussions, deliberations or decisions relating to that matter and shall comply with all applicable legal and governance requirements.

5. ANTI-BRIBERY AND CORRUPTION

5.1 Zero-Tolerance Approach

The Group adopts a zero-tolerance approach towards bribery and corruption and is committed to conducting its business ethically, honestly and in compliance with all applicable anti-corruption laws and regulations.

Directors, officers and employees shall not directly or indirectly offer, promise, give, solicit or accept any bribe, kickback or other improper advantage intended to influence a business decision or secure an improper benefit.

5.2 Compliance with Anti-Bribery and Corruption Policy

Directors, officers and employees shall comply with the Group's Anti-Bribery and Corruption Policy and all related procedures and guidelines issued from time to time.

5.3 Dealings with Third Parties

The Group expects its contractors, suppliers, consultants, agents and other business associates to uphold standards of integrity and ethical conduct consistent with those expected of the Group.

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6. GIFTS, HOSPITALITY AND BENEFITS

Directors, officers and employees shall exercise good judgement and integrity in relation to the giving or receiving of gifts, entertainment, hospitality and other benefits.

No person shall solicit or accept gifts, benefits or favours that may improperly influence, or appear to influence, the exercise of his or her duties or compromise the independence of judgement.

Any gifts, entertainment or hospitality received or provided shall be reasonable, proportionate, transparent and in accordance with the Group's Anti-Bribery and Corruption Policy and related procedures.

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7. WHISTLEBLOWING

7.1 Reporting of Concerns

The Group encourages the reporting of genuine concerns regarding any actual or suspected misconduct, unethical conduct, breach of laws or regulations, or violation of the Group's policies.

7.2 Protection Against Retaliation

No person who makes a report in good faith shall be subject to retaliation, victimisation, harassment or any adverse consequences for having raised such concerns.

7.3 Confidentiality

Reports shall, to the extent reasonably practicable, be treated confidentially and handled fairly and objectively.

7.4 Whistleblowing Policy

The reporting procedures and protections available to whistleblowers are governed by the Group's Whistleblowing Policy and Procedures.

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8. PROTECTION AND PROPER USE OF COMPANY ASSETS

8.1 General Duty

Directors, officers and employees are entrusted with the Group's assets and resources and are responsible for ensuring that they are used efficiently, responsibly and solely for legitimate business purposes.

8.2 Company Assets

Company assets include, among others:

(a) cash and financial resources;

(b) physical property and equipment;

(c) information technology systems;

(d) intellectual property;

(e) confidential and proprietary information;

(f) records and documents; and

(g) business opportunities and goodwill.

8.3 Protection of Assets

Directors, officers and employees shall safeguard the Group's assets against theft, fraud, misuse, waste, negligence or unauthorised use and shall not use such assets for personal gain or for unlawful purposes.

8.4 Accuracy of Books and Records

All books, records, accounts and reports of the Group shall be prepared accurately, honestly and in a timely manner and shall fairly reflect the transactions and activities of the Group.

No person shall falsify records, conceal information or engage in any conduct that may compromise the integrity of the Group's financial or operational records.

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9. CONFIDENTIAL INFORMATION AND INSIDER TRADING

9.1 Confidential Information

Directors, officers and employees shall protect confidential information belonging to the Group and shall not disclose such information to unauthorised persons except where disclosure is required by law or authorised by the Group.

The obligation of confidentiality continues even after cessation of employment or office.

9.2 Material Non-Public Information

In the course of their duties, directors, officers and employees may become aware of material non-public information relating to the Group or other listed entities.

Such information shall be kept strictly confidential and shall not be used for personal gain or disclosed to any person who may use such information for trading or other improper purposes.

9.3 Insider Trading

Directors, officers and employees are prohibited from dealing in securities while in possession of material non-public information or from procuring another person to do so.

Directors and principal officers shall comply with all applicable laws, Bursa Malaysia Listing Requirements and the Group's internal policies relating to dealings in securities.

9.4 Intellectual Property

All intellectual property, proprietary information, trade secrets, know-how and business information developed or acquired in connection with the Group's business shall remain the property of the Group and shall be protected accordingly.

10. COMPLIANCE WITH LAWS AND REGULATIONS

10.1 Commitment to Compliance

The Group is committed to conducting its business in accordance with applicable laws, regulations, regulatory requirements and recognised standards of good corporate governance.

Directors, officers and employees shall comply with all laws and regulations applicable to the Group and shall perform their duties with honesty, integrity and professionalism.

10.2 Applicable Laws and Requirements

Without limitation, directors, officers and employees are expected to observe and comply with laws and requirements relating to:

(a) companies and corporate governance;

(b) securities and capital markets;

(c) anti-bribery and corruption;

(d) anti-money laundering and counter financing of terrorism;

(e) competition and fair trade;

(f) employment and labour practices;

(g) occupational safety and health;

(h) environmental protection;

(i) personal data protection;

(j) taxation; and

(k) any other laws and regulatory requirements applicable to the Group's business.

10.3 Cooperation with Authorities

The Group shall cooperate with regulatory authorities and governmental agencies and shall ensure that information and disclosures provided to such authorities are accurate, complete and not misleading.

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11. RESPECTFUL WORKPLACE

11.1 Mutual Respect

The Group is committed to maintaining a work environment founded upon mutual respect, professionalism and equal opportunity.

All directors, officers and employees shall treat one another with dignity, fairness and respect and shall contribute towards a positive and inclusive workplace culture.

11.2 Harassment and Discrimination

The Group does not tolerate any form of discrimination, bullying, intimidation, victimisation or harassment, including sexual harassment.

Directors, officers and employees shall conduct themselves professionally and refrain from engaging in behaviour that may create an intimidating, hostile or offensive work environment.

11.3 Compliance with Group Policies

Directors, officers and employees shall comply with the Group's Sexual Harassment Policy and other policies relating to workplace conduct and employee welfare.

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12. HEALTH, SAFETY AND ENVIRONMENT

12.1 Commitment

The Group is committed to providing a safe and healthy workplace and to conducting its operations in a responsible manner having regard to environmental and sustainability considerations.

12.2 Health and Safety

Directors, officers and employees shall comply with all applicable health and safety laws, regulations and procedures and shall take reasonable care to ensure that their acts or omissions do not endanger themselves or others.

Any unsafe condition, incident or risk to health and safety shall be reported promptly through the appropriate channels.

12.3 Environmental Responsibility

The Group is committed to minimising adverse environmental impacts and promoting the responsible use of resources in support of sustainable business practices.

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13. DEALINGS WITH SHAREHOLDERS, CUSTOMERS, SUPPLIERS AND BUSINESS PARTNERS

13.1 Fair Dealing

The Group is committed to conducting its business honestly, fairly and ethically and to fostering long-term relationships built on mutual trust, respect and integrity.

Directors, officers and employees shall deal fairly and professionally with shareholders, customers, suppliers, contractors, consultants, regulators and other stakeholders and shall not take unfair advantage of any person through manipulation, concealment, abuse of privileged information, misrepresentation or any other improper practice.

13.2 Shareholders and Investors

The Group recognises the importance of maintaining the confidence and trust of shareholders and the investment community.

The Group is committed to ensuring that shareholders and investors are provided with timely, accurate and balanced information in accordance with applicable laws, regulations and disclosure requirements.

13.3 Customers

The Group strives to provide quality products and services and to conduct its business in a responsible and ethical manner.

Directors, officers and employees shall endeavour to deal with customers fairly and honestly and shall avoid misleading representations, deceptive practices or conduct that may adversely affect the reputation of the Group.

13.4 Suppliers and Business Partners

The Group is committed to conducting its procurement and business dealings in a fair, transparent and objective manner.

The selection of suppliers, contractors, consultants and other business partners shall be based on legitimate business considerations, including quality, capability, performance, pricing and reputation, and shall be free from improper influence, favouritism or conflicts of interest.

13.5 Competition and Fair Business Practices

The Group supports fair competition and shall conduct its business in accordance with applicable competition laws and sound commercial principles.

Directors, officers and employees shall refrain from engaging in anti-competitive practices, unfair trade practices or any conduct that may improperly restrain competition or damage the reputation and integrity of the Group.

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14. SOCIAL MEDIA AND EXTERNAL COMMUNICATIONS

14.1 Protection of Reputation

Directors, officers and employees shall conduct themselves responsibly in all public communications and shall avoid any conduct that may adversely affect the reputation or interests of the Group.

14.2 Authorised Communications

Only authorised persons may make statements or disclosures on behalf of the Group to shareholders, investors, analysts, regulators, the media or members of the public.

14.3 Responsible Use of Social Media

Directors, officers and employees shall exercise prudence and professionalism in their use of social media and shall not disclose confidential information or make statements that may be false, misleading, defamatory or detrimental to the interests or reputation of the Group.

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15. BREACHES AND DISCIPLINARY ACTION

Directors, officers and employees are expected to comply with this Code and all applicable laws, regulations and policies of the Group.

Any breach of this Code may result in disciplinary action, including counselling, reprimand, suspension, termination of employment or other appropriate action, subject to applicable laws and contractual obligations.

Where appropriate, the Group may report any unlawful conduct to the relevant authorities and take such civil or criminal action as may be considered necessary to protect its interests.

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16. ADMINISTRATION, REVIEW AND PUBLICATION

16.1 Responsibility

The Board of Directors shall have overall responsibility for this Code and may delegate the administration and implementation of this Code to Management.

16.2 Review

This Code shall be reviewed periodically to ensure that it remains relevant and consistent with applicable laws, regulatory requirements, corporate governance standards and the evolving needs of the Group.

16.3 Publication

This Code shall be made available to directors, officers and employees and shall be published on the Company's website.

16.4 Related Policies

This Code shall be read together with the Group's policies and procedures, including but not limited to:

(a) Anti-Bribery and Corruption Policy;

(b) Whistleblowing Policy and Procedures;

(c) Personal Data Protection Policy;

(d) Sexual Harassment Policy;

(e) Conflict of Interest Policy; and

(f) such other policies and procedures as may be adopted by the Group from time to time.
