MKH BERHAD

Registration No: 197901006663 (50948-T)

CODE OF ETHICS AND CONDUCT

(DIRECTORS AND EMPLOYEES)

1. INTRODUCTION

The Board of Directors (the **"Board"**), the Management and employees of MKH Berhad (**"MKH"** or the **"Company"**) and its subsidiaries (collectively referred to as the **"Group"**) are committed to create a corporate culture that adhere to the best practices of corporate governance and to uphold high standard of corporate conduct.

2. OBJECTIVE

The objective of the Code of Ethics and Conduct (the **"Code"**) is to assist the Directors and employees of the Group in defining ethical standards and appropriate conduct at work. All Directors and employees shall observe and perform with high level of professionalism in their work and to comply with this Code and with all the applicable laws, rules and regulations and other applicable policies within the Group.

3. APPLICABILITY

The Code applies to all employees including full-time, probationary, contract and temporary staff (**"Employees"**) and Directors of the Group. All Employees are required to read, understand and comply with the Code. Employees should seek assistance from their immediate superior or Head of Department if they do not fully understand how the Code should be applied.

All Directors are expected to be familiar with the contents of the Code. If a Director requires further clarification on the Code, the Director may refer or highlight the same to the Chairman of the Board or the Group Company Secretary.

4. KEY AREAS OF CONDUCT

4.1 Conflicts of Interest

A conflict of interest is defined as a situation in which a person stands to personally benefit, directly or indirectly, as a result of decision(s) he/she makes on behalf of the Group.

The Directors and Employees should avoid situations where there is a conflict of interest between them as individuals and the interests of the Group. Directors and Employees must not use their positions or knowledge, howsoever gained, in the course of their duties or employment for private or personal advantage whether directly or indirectly.

Any actual or potential conflicts of interest are required to be disclosed to the Management and/or the Board and where such circumstances are permitted by the Management and/or the Board to continue, it shall not be deemed to breach of this Code.

4.2 Confidential Information

Except as authorised or required by his/her duties, Directors and Employees shall not disclose confidential information of the Group. Proprietary or confidential information of the Group should be safeguarded and must not be used by any Director and Employee for personal gain or for any other reason that is not deemed to be in the best interests of the Group.

4.3 Insider Information and Securities Trading

No Director or Employee shall use price sensitive non-public information, which can affect the prices of the securities of the Company and/or related listed companies until it becomes publicly known (**"Insider Information"**), for personal benefit. Directors and Employees are prohibited to trade in securities or to provide information to others to trade in securities of the Company and/or related listed companies until the Insider Information is publicly released. Directors and Employees shall also not trade in securities in any other companies of which they have sensitive information obtained in the course of performing their duties.

4.4 Protection of Group's Assets

Directors and Employees must protect the assets of the Group to ensure their availability for legitimate business purposes and no property or information belonging to the Group or opportunity arising therefrom shall be used for personal gain.

4.5 Compliance with Applicable Laws

The Group shall comply with all applicable laws, rules and regulations of the governments, commissions and exchanges in jurisdictions within which the Group operates. Directors and Employees are required to understand and comply with the laws, rules and regulations that are applicable to their respective positions and/or work.

4.6 Personal Gifts

No personal gifts, favours, entertainment or services, in cash or kind, that will or will appear to influence objective and fair business decisions, will be accepted or provided by the Group.

The gifts, favours, entertainment or services that are deemed as not given to influence the Directors' or Employees' performance of duties include normal business courtesies (meals or entertainment), token gifts which are occasional, gifts during festive or special occasions and gifts from social functions attended by the Directors or Employees on behalf of the Group, are permissible.

4.7 Occupational Health and Safety

The Group is committed to ensure a safe workplace and maintain proper occupational health and safety practices to commensurate with the nature of the Group's business and activities. The Group will seek continuous improvement in its occupational health and safety performance and comply with all applicable laws, regulations and standards that reflect the Group's commitment to occupational health and safety.

4.8 Sexual Discrimination

The Group is committed to maintain a diverse workplace free of sexual harassment. All Employees should be treated with respect in an environment free of unlawful discrimination, harassment and offensive behaviour. Any questions concerning sexual discrimination issue should be directed either to the Employees' superior or the Human Resource Department. All such reports and/or complaints shall be treated with strictest confidence.

4.9 Outside Activities and Interests

The Group recognizes the rights of Directors and Employees to engage in activities outside of their employment which are of a private nature and unrelated to our business. However, the employee must disclose all business engagements so that the Group may assess and prevent potential conflict of interest from arising.

4.10 Fair and Courteous Behaviour

All Directors and Employees are required to treat their fellow employees fairly and courteously without regard to race, creed, religion, gender, nationality, age or disability, and shall not cause any form of discrimination or prejudice in the workplace.

4.11 Dishonesty, Misconduct and Corrupt Practices

All Directors and Employees are not allowed to be involved in or to abet any activity that is deemed by the Group to be an act of dishonesty; misconduct (including use and abuse of drugs) and commercial corruption.

All Directors and Employees shall, at all times, act honestly and in the best interests of the Group and use reasonable diligence in the discharge of the duties of his or her office.

4.12 Money Laundering

Money laundering is a process by which persons or groups try to conceal the proceeds of illegal activities or try to make the sources of their illegal funds look legitimate.

Employees should always ensure that they are conducting business with reputable customers, for legitimate business purposes and with legitimate funds. Employees need to be mindful of the risk of the Company's business being used for money laundering activities and if they suspect money laundering activities, they should report it to their respective Head of Department or the relevant person designated by the Company.

4.13 Whistle-blowing Policy

The Company has put in place a Whistle-blowing Policy, which can be found on www.mkhberhad.com, to uphold high standard of professionalism, integrity and ethical behaviour in the conduct of its businesses and operations. The policy sets out procedures which enables Employees and members of the public to raise genuine concerns regarding actual or suspected unethical, unlawful, illegal, wrongful or other improper conduct.

5. CONTRAVENTION OF THE CODE

Violation of any of the Code's provisions can result in disciplinary action, including termination of employment and legal action for extreme cases.

6. REVIEW OF THE CODE

This Code has been reviewed and approved by the Board on 27 February 2025 and shall be reviewed by the Board and be amended from time to time to ensure that it continues to remain relevant and appropriate.