EGH INTERNATIONAL BERHAD

REGISTRATION NO. 202501050529 (1651937-K)

CODE OF CONDUCT AND BUSINESS ETHICS POLICY

Code of Conduct and Business Ethics Policy			
Ref No.: EGHI/GOPS/CG/ESOP03			
Effective Date:		**Revision No.:**	**01**
Content Owner:	**Corporate Governance**		

EGH™ INTERNATIONAL

TABLE OF CONTENTS

1. INTRODUCTION 3
2. OBJECTIVE 3
3. SCOPE 4
4. RESPONSIBILITIES 5
   4.1 Board of Directors 5
   4.2 Management 5
   4.3 Directors, Officers and Employees 5
5. CORE PRINCIPLES 5
   5.1 Integrity 6
   5.2 Accountability 6
   5.3 Professionalism 6
   5.4 Fairness and Respect 6
   5.5 Compliance and Good Governance 6
6. COMPLIANCE WITH LAWS, REGULATIONS AND INTERNAL POLICIES 6
7. INTEGRITY AND PROFESSIONAL CONDUCT 7
8. CONFLICTS OF INTEREST 8
9. ANTI-BRIBERY, GIFTS AND BUSINESS COURTESIES 8
10. CONFIDENTIAL INFORMATION, DATA PROTECTION AND INSIDER INFORMATION 10
11. PROTECTION OF GROUP ASSETS AND ACCURATE RECORDS 12
12. FAIR DEALING AND BUSINESS RELATIONSHIPS 13
13. RESPECTFUL, SAFE AND RESPONSIBLE WORKPLACE 14
14. REPORTING CONCERNS AND SEEKING GUIDANCE 14
15. COMPLIANCE AND REVIEW OF POLICY 15

1. INTRODUCTION

EGH INTERNATIONAL BERHAD ("EGH" or the "Company") and its subsidiaries (collectively referred to as the "Group") are committed to conducting business with integrity, honesty, fairness, accountability and professionalism.

This Code of Conduct and Business Ethics Policy ("Policy") sets out the principles and standards of conduct expected of Directors, officers and employees of the Group in carrying out their duties and responsibilities and when representing the Group.

The Group recognises that ethical conduct, sound judgement and responsible business practices are fundamental to maintaining stakeholder confidence, protecting the Group's reputation and supporting sustainable long-term growth.

This Policy is intended to guide conduct and decision-making in the course of the Group's business activities. It does not address every situation that may arise, but sets out the general principles that should guide behaviour and business decisions.

This Policy should be read together with the Group's Board Charter and other applicable corporate governance policies and procedures, including the Anti-Bribery and Anti-Corruption Policy, Conflict of Interest Policy, Whistleblowing Policy and Procedures and Fit and Proper Policy, as may be adopted or amended by the Group from time to time.

Where there is any inconsistency between this Policy and applicable laws, regulations or regulatory requirements, the applicable laws, regulations or regulatory requirements shall prevail.

2. OBJECTIVE

The objectives of this Policy are to:

a) promote a culture of integrity, accountability, professionalism and ethical business conduct throughout the Group;

b) establish the principles and standards of conduct expected of Directors, officers and employees;
c) provide guidance to Directors, officers and employees in making responsible, ethical and sound business decisions;
d) support compliance with applicable laws, regulations, regulatory requirements and internal policies;
e) promote responsible management of the Group's assets, information, resources and business relationships;
f) protect the Group's reputation, assets, confidential information and legitimate business interests; and
g) reinforce stakeholder confidence in the Group's commitment to responsible business conduct and good corporate governance.

3. SCOPE

This Policy applies to EGH INTERNATIONAL BERHAD and all its subsidiaries, collectively referred to as the "Group".

This Policy applies to all Directors, officers and employees of the Group, regardless of position, function, seniority, location or employment status, when acting in the course of their duties or representing the Group.

Where applicable, the Group also expects contractors, consultants, suppliers, vendors, agents, intermediaries, joint venture partners, business associates and other third parties acting for or on behalf of the Group to uphold standards of conduct consistent with the principles set out in this Policy.

Nothing in this Policy shall prejudice or override any applicable law, regulation or regulatory requirement. Where applicable laws or regulations impose a higher standard than this Policy, the higher standard shall prevail.

4. RESPONSIBILITIES

4.1 Board of Directors

The Board of Directors has overall oversight of the Group's commitment to ethical conduct and the principles set out in this Policy.

The Board of Directors shall approve this Policy and any amendments to it.

4.2 Management

Management, including Senior Management and Heads of Department, is responsible for implementing and promoting this Policy within their respective areas of responsibility and for setting an appropriate example of integrity, accountability and ethical business conduct.

Management should ensure that persons under their supervision or within their areas of responsibility understand and comply with the principles relevant to their roles.

Management should ensure that significant conduct, compliance or ethical concerns are appropriately addressed or escalated through the relevant governance channels.

4.3 Directors, Officers and Employees

Directors, officers and employees are individually responsible for understanding and complying with this Policy and for seeking appropriate guidance where they are uncertain about the appropriate course of action.

They are also expected to raise genuine concerns through the appropriate reporting channels where they become aware of conduct that may be inconsistent with this Policy or applicable laws.

5. CORE PRINCIPLES

The Group's conduct and business decisions should be guided by the following core principles:

5.1 Integrity

Directors, officers and employees are expected to act honestly, ethically and in good faith in all dealings involving the Group and to exercise sound judgement in carrying out their duties.

5.2 Accountability

Directors, officers and employees are expected to take responsibility for their actions, decisions and conduct, and to exercise appropriate care, diligence and judgement in performing their duties.

5.3 Professionalism

Directors, officers and employees are expected to conduct themselves professionally, responsibly and respectfully when dealing with colleagues, customers, suppliers, contractors, consultants, business partners, regulators and other stakeholders.

5.4 Fairness and Respect

The Group is committed to promoting a work and business environment based on fairness, dignity, mutual respect and professionalism.

5.5 Compliance and Good Governance

The Group is committed to complying with applicable laws, regulations, regulatory requirements and recognised standards of good corporate governance and expects Directors, officers and employees to uphold these standards in carrying out their duties.

6. COMPLIANCE WITH LAWS, REGULATIONS AND INTERNAL POLICIES

The Group is committed to conducting its business in compliance with applicable laws, regulations, rules, guidelines and regulatory requirements in the jurisdictions in which it operates.

Directors, officers and employees are expected to understand and comply with applicable laws and internal policies relevant to their duties and responsibilities.

Directors, officers and employees should not knowingly participate in, authorise, facilitate or conceal conduct that would result in a breach of applicable laws, regulations or the Group's internal policies.

Where there is uncertainty regarding the application of any law, regulation or internal policy, appropriate guidance should be sought before proceeding.

This Policy should be read together with other applicable policies and procedures adopted by the Group from time to time.

7. INTEGRITY AND PROFESSIONAL CONDUCT

Directors, officers and employees are expected to act with integrity, honesty and professionalism in all matters involving the Group.

They must not misuse their position, authority, influence or access to information for personal gain or for the improper benefit of any other person.

Directors, officers and employees should avoid conduct that may:

a) compromise their judgement, independence or objectivity;
b) damage the reputation or legitimate interests of the Group;
c) create an actual, potential or perceived conflict of interest;
d) involve dishonesty, fraud, misrepresentation, money laundering or other improper conduct; or
e) otherwise be inconsistent with the principles set out in this Policy.

All dealings with shareholders, customers, employees, suppliers, contractors, consultants, business partners, regulators and other stakeholders should be conducted fairly, honestly and in good faith.

8. CONFLICTS OF INTEREST

Directors, officers and employees are expected to act in the best interests of the Group and to avoid situations where personal interests may conflict, or appear to conflict, with the interests of the Group.

A conflict of interest may arise where a person's personal, family, financial, business or other interests interfere, or could reasonably be perceived to interfere, with the proper performance of his or her duties or the exercise of independent judgement.

Any actual, potential or perceived conflict of interest should be disclosed promptly in accordance with the Group's applicable policies and procedures.

A person who has an actual, potential or perceived conflict of interest must not participate in any discussion, decision-making or approval process relating to the matter, unless otherwise permitted under the Group's applicable policies and procedures.

Directors and employees should not use their position or influence within the Group to obtain improper benefits for themselves, their family members, related parties or other persons.

Further guidance is set out in the Group's Conflict of Interest Policy, as may be adopted or amended from time to time.

9. ANTI-BRIBERY, GIFTS AND BUSINESS COURTESIES

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

Directors, officers, employees and persons acting for or on behalf of the Group must not offer, promise, give, request, solicit, accept or receive any gratification, improper payment

or other benefit for the purpose of obtaining or retaining business, securing an improper advantage or improperly influencing any business decision.

Gifts, hospitality and business courtesies should only be offered or accepted where they are reasonable, proportionate, infrequent, transparent, lawful and consistent with accepted business practices and the Group's applicable policies.

Gifts, hospitality and business courtesies must not be used to:

a) improperly influence or be perceived as improperly influencing a business decision;
b) create an obligation or expectation of favourable treatment;
c) compromise independence, impartiality or objectivity; or
d) create an actual, potential or perceived conflict of interest.

Directors, officers and employees must comply with the Group's Anti-Bribery and Anti-Corruption Policy and applicable policies and procedures relating to gifts, hospitality, donations, sponsorships and other integrity-related matters.

10. CONFIDENTIAL INFORMATION, DATA PROTECTION AND INSIDER INFORMATION

Confidential Information

Directors, officers and employees may have access to confidential, proprietary, sensitive or non-public information in the course of their duties.

Such information may include business plans, financial information, project information, technical information, commercial strategies, contracts, customer information, supplier information, employee information, personal data, intellectual property and other non-public information relating to the Group or its stakeholders.

Such information must be safeguarded and used only for legitimate business purposes and in accordance with the person's duties and applicable laws and policies.

Confidential or non-public information must not be disclosed to any unauthorised person unless:

a) the disclosure is properly authorised;
b) the disclosure is required by law, regulation or a competent authority; or
c) the disclosure is otherwise permitted under the Group's applicable policies and procedures.

Directors, officers and employees must not use confidential or material non-public information for personal gain or for the benefit of another person.

Directors, officers and employees must not trade in the securities of the Company, or encourage, procure or cause another person to trade in such securities, while in possession of material non-public information.

Directors, officers and employees must comply with applicable laws, Bursa Malaysia requirements and the Group's policies relating to dealings in securities, confidentiality and handling of material information.

The obligation to protect confidential information continues after a person ceases to be a Director, officer or employee of the Group, subject to applicable laws and contractual obligations.

Data Protection

The Company is committed to protecting the privacy and confidentiality of personal data entrusted to it by its employees, customers, suppliers, business partners, shareholders and other stakeholders.

The Company shall comply with the **Personal Data Protection Act 2010 (Act 709)** ("PDPA"), the applicable regulations, standards, guidelines and directions issued by the Personal Data Protection Commissioner, and any amendments thereto.

The Company shall collect, process, use, disclose, retain and dispose of personal data only for lawful and legitimate purposes and in accordance with applicable legal and regulatory requirements. Personal data shall be processed in a manner that is fair, transparent and consistent with the purposes for which it was collected.

The Company shall take necessary measures to safeguard personal data against unauthorised access, collection, use, disclosure, alteration, loss, misuse or destruction.
Directors, officers and employees of the Company are required to:

a) handle personal data only for authorised business purposes;
b) access personal data only to the extent necessary for the performance of their duties;
c) maintain the confidentiality of personal data;
d) comply with the Company's privacy policies, procedures and security controls;
e) not disclose or transfer personal data to any unauthorised person or third party;

f) promptly report any suspected or actual loss, unauthorised disclosure, misuse or breach of personal data through the Company's established reporting channels; and

The Information and Technology Department under Group Human Resource and Administration, where required by the PDPA and applicable regulations or guidelines, will monitor and support the Company's compliance with data protection requirements.

Any breach of this Policy shall be reported to the Group Human Resource and Administration. Employees shall report the incident immediately in the event of a suspected personal data breach.

Insider Information

Directors, officers and employees must exercise due care when dealing, purchasing or in the sale of shares of the Group in view of the implications under insider trading laws.

Insider trading is a criminal offence and is prohibited under the Securities Industry Act 1983, the Companies Act 2016 and the Listing Requirements of Bursa Malaysia Securities Berhad. Sections 183 to 198 and 201 of the Capital Markets and Services Act 2007 contained relevant provisions prohibiting insider trading.

Insider information is when there is material information, when is available to public will have an effect to the price or value of the Group’s shares. As such, Directors, officers and employees are to deal with this information with care.

11. PROTECTION OF GROUP ASSETS AND ACCURATE RECORDS

Directors, officers and employees are expected to protect the Group's assets and resources and use them responsibly, efficiently and only for legitimate business purposes.

The Group's assets may include physical assets, financial resources, equipment, facilities, documents, records, information systems, intellectual property, confidential information, data, business opportunities, funds, the Group's name, brand and reputation.

Directors, officers and employees must not misuse, damage, misappropriate or use the Group's assets for unauthorised purposes or personal gain.

The Group is committed to maintaining accurate, complete and reliable books, records and financial information.

No person should knowingly create, approve, submit or maintain any false, misleading, incomplete or inaccurate record, report, document, claim or accounting entry.

All transactions should be recorded accurately and in accordance with applicable laws, accounting standards, internal controls and the Group's applicable policies and procedures.

Directors, officers and employees must cooperate with legitimate internal and external audit, review and regulatory requirements relating to the Group's records and assets.

12. FAIR DEALING AND BUSINESS RELATIONSHIPS

The Group is committed to conducting business fairly, honestly and professionally with all stakeholders.

Directors, officers and employees are expected to deal fairly and in good faith with shareholders, customers, employees, suppliers, contractors, consultants, business partners, regulators, public officials and other stakeholders.

No person should take unfair advantage of another party through manipulation, concealment, abuse of confidential information, misrepresentation of material facts, improper influence or any other unfair dealing practice.

The Group supports fair and open competition and expects business dealings to be conducted in accordance with applicable competition laws and ethical business standards.

Business relationships should be conducted transparently, responsibly and in a manner that supports the long-term interests and reputation of the Group.

13. RESPECTFUL, SAFE AND RESPONSIBLE WORKPLACE

The Group is committed to promoting a work environment based on fairness, dignity, respect and professionalism.

Directors, officers and employees are expected to treat one another and all persons with whom they interact in the course of business with respect and courtesy.

The Group does not condone discrimination, harassment, bullying, intimidation, violence or other conduct that may create a hostile, unsafe or disrespectful working environment.

Directors, officers and employees are expected to comply with applicable workplace, health, safety and environmental laws, regulations and internal requirements relevant to their duties and workplace.

The Group also encourages responsible use of resources and expects Directors, officers and employees to carry out their duties in a manner that supports environmental responsibility and sustainable business practices.

Concerns involving serious misconduct, harassment, discrimination, retaliation or other improper conduct may be raised through the Group's applicable grievance or whistleblowing channels, as appropriate.

14. REPORTING CONCERNS AND SEEKING GUIDANCE

The Group encourages Directors, officers, employees and, where applicable, third parties to raise concerns in good faith regarding any actual, suspected or potential breach of this Policy, applicable laws or the Group's policies and procedures.

Concerns may relate to, among others:

a) bribery or corruption;
b) fraud or dishonesty;
c) conflicts of interest;
d) misuse of Group assets;
e) unauthorised disclosure or misuse of confidential information;
f) falsification of records;
g) workplace misconduct; or
h) any conduct that may adversely affect the Group's integrity, reputation or legitimate business interests.

Where a Director, officer or employee is uncertain about the appropriate course of action, guidance should be sought from the appropriate person or function before proceeding, where practicable.

Concerns that fall within the scope of the Group's Whistleblowing Policy and Procedures should be raised through the reporting channels specified in that Policy.

The Group does not condone retaliation against any person who raises a concern in good faith.

Further information regarding reporting channels and procedures is set out in the Group's Whistleblowing Policy and Procedures, as may be adopted or amended from time to time.

15. COMPLIANCE AND REVIEW OF POLICY

Directors, officers and employees are expected to understand, comply with and uphold the principles and standards set out in this Policy.

Any non-compliance with this Policy may be addressed in accordance with the Group's applicable policies, contractual arrangements and relevant laws, where appropriate.

Where the Group has reasonable grounds to believe that any person has acted inconsistently with this Policy, the Group reserves the right to take such action as it considers appropriate.

The Group may take appropriate corrective, disciplinary, contractual or other action depending on the nature and seriousness of the matter, subject to applicable laws, contractual arrangements and the Group's applicable policies and procedures.

This Policy shall be reviewed by the Board periodically and, in any event, at least once every three (3) years, or earlier where:

a) there are material changes in applicable laws, regulations or regulatory requirements;
b) there are material changes to the Group's business activities, structure or risk profile;
c) the Policy is found to be inadequate or ineffective; or
d) other circumstances indicate that a review is necessary or appropriate.

The review shall consider whether the Policy remains appropriate and relevant to the Group's business activities, applicable laws, regulatory requirements and recognised standards of good corporate governance.

Any amendment to this Policy shall be subject to the approval of the Board of Directors. The amended Policy will be published on the Company’s website for public information upon the Board of Directors’ approval.