



KEE MING GROUP BERHAD
(Formerly known as KM Group Sdn. Bhd.)
Registration No. 202501009701 (1611115-K)

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

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ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1.0 INTRODUCTION

Kee Ming Group Berhad (“**Company**”) and its subsidiaries (collectively referred to as the “**Group**”) are committed to upholding a zero-tolerance policy on bribery and corruption. The Group is dedicated to conducting its business professionally, fairly and with integrity in all dealings and relationships, wherever it operates. It ensures full compliance with all applicable laws, including but not limited to the Malaysian Anti-Corruption Commission Act 2009, the Companies Act 2016 and any amendments or re-enactments thereof made by the relevant authorities from time to time.

This Anti-Bribery and Anti-Corruption Policy (“**ABC Policy**”) provides guidance to all Directors, employees and associated persons (*as defined in Section 6 of this ABC Policy*) of the Group on how to address improper solicitation, bribery and other corrupt activities and issues that may arise in the course of business.

2.0 OBJECTIVE

The objective of this ABC Policy is to set out the responsibilities of the Group, its Directors, employees and associated persons in complying with laws relating to bribery and corruption. It also aims to provide information and guidance on how to identify and address issues related to bribery and corruption.

3.0 COMMITMENT TO INTEGRITY AND ANTI-CORRUPTION

The Board of Directors of the Company (“**Board**”) is committed to upholding a zero-tolerance policy towards all forms of bribery and corruption. This commitment extends across all levels of the Group’s operations, reinforcing the expectation that all Directors, employees and associated persons must operate in an ethical, transparent and corruption-free environment. The Group also requires all external parties engaging with it to adhere to the same standards of integrity.

The Board bears primary responsibility for overseeing the Group’s anti-corruption efforts and ensuring that the following principles are upheld:

- (i) maintaining the highest standards of integrity, transparency and ethical conduct in all business dealings;
- (ii) ensuring full compliance with all applicable anti-corruption laws and regulations; and
- (iii) identifying, assessing and effectively managing corruption-related risks across the Group.

In addition, the Board will continue to lead and support initiatives aimed at strengthening the Group’s corruption risk management framework, internal control systems, oversight mechanisms, and training and awareness programmes.

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4.0 STRATEGIC IMPLEMENTATION APPROACH

To achieve the objective of this ABC Policy, the Group is committed to implementing the following strategic steps:

- (a) To establish, maintain and periodically review this ABC Policy and its objectives to ensure effective management of bribery and corruption risks;
- (b) To communicate this ABC Policy effectively to both internal and external stakeholders;
- (c) To conduct regular corruption risk assessments across the Group's operations and review the findings;
- (d) To foster and promote a strong culture of integrity and ethical conduct within the Group;
- (e) To encourage the use of established reporting channel (*whistleblowing*) as outlined in Section 9.5 of this ABC Policy, for reporting any suspected or actual incidents of corruption or weaknesses in anti-corruption controls;
- (f) To implement appropriate training programmes for individuals operating in high-risk areas;
- (g) To designate and adequately resource a competent person or function responsible for overseeing anti-corruption compliance;
- (h) To ensure that the assigned person or function possesses the appropriate authority and independence to carry out their responsibilities effectively; and
- (i) To ensure that the results of audits, risk assessments, control measures and performance reviews are reported to senior management for continuous improvement.

5.0 SCOPE AND APPLICATION

This ABC Policy applies to all individuals and entities within the Group and extends to all parties performing work or services for or on behalf of the Group. This includes:

- (a) **Personnel** – All Directors, officers, employees (*permanent, contract or part-time*) and individuals engaged in any capacity across all levels of the Group;
- (b) **Business Associates** – Any third party with or intending to have business dealings with the Group, such as clients, joint-venture partners, contractors, consultants, suppliers, agents and service providers; and
- (c) **Other Related Entities** – Joint ventures, co-ventures, and associated companies in which the Group has a non-controlling interest .

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6.0 DEFINITIONS

The following terms in this ABC Policy bear the same meaning as set out below unless the term is defined otherwise or the context requires otherwise:

- “associated persons”** : means business associates, partners, agents, vendors, suppliers, contractors, consultants and any other third-party service providers or individuals who perform services for or on behalf of the Group.
- “bribery”** : means the offering, promising, giving, accepting or soliciting of an undue advantage of any value (*financial or non-financial*), directly or indirectly, in violation of applicable laws, as an inducement or reward for a person acting or refraining from acting in relation to that person’s duties, actions or decisions.
- “corruption”** : means the abuse of entrusted power for personal gain, including giving or receiving gratification in cash or kind as an inducement or reward related to one’s duties.
- “facilitation payment”** : means a payment or other provision made to or received personally from a third party in control of a process or decision, to secure or expedite a routine or administrative duty or function.
- “gratification”** : refers to:
- (i) money, donation, gift, loan, fee, reward, valuable security, property or interest in 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 any 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, including 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, disability or legal action (*disciplinary, civil or criminal*), whether or not instituted, including the exercise or forbearance from exercising any right or official power or duty; and

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- (vii) any offer, undertaking or promise, whether conditional or unconditional of any gratification as described in paragraphs (i) to (vi).

“gifts” or “present” : means any form of monetary or non-monetary reward such as goods, services, cash or cash equivalents, fees, benefits, vouchers, gift cards, hampers and festive gifts.

7.0 GIFTS, HOSPITALITY AND PROHIBITED PAYMENTS

7.1 Gift Policy

The Group adopts a “No Gift Policy”, under which all Personnel, Business Associates and their family members are prohibited from directly or indirectly offering or accepting gifts in any form. This includes cash, bonds, negotiable securities, personal loans, airline tickets or the use of vacation properties.

All Personnel and Business Associates must politely decline gifts and inform external parties that the Group adheres strictly to this policy. The aim is to prevent any actual or perceived conflict of interest or the risk of violating anti-bribery and corruption laws, which could damage the Group’s integrity and reputation.

Permitted Exceptions

While the Group discourages gift giving, it recognises that in some cultural and business contexts, limited exceptions may be acceptable. Gifts are allowed only under the following circumstances, subject to this Policy:

- (a) token gifts of nominal value received during festive seasons, provided they do not influence business decisions or create a sense of obligation;
- (b) door gifts provided during official functions, events or celebrations of the Group;
- (c) gifts given internally to employees or Directors in appreciation of contributions to the Group events; and
- (d) charitable gifts or donations given to parties without business dealings with the Group (e.g., *charitable organisations*).

If the value of any gift to be given exceeds RM500.00 (or an equivalent amount in other currencies), prior written approval from the Executive Director is required before purchase.

Strict Prohibition

Cash or cash equivalents must never be accepted or offered under any circumstances. Any gift received by an employee of the Group from an external party must be declared to the Executive Director, regardless of its value.

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7.2 Entertainment and Corporate Hospitality

Modest and reasonable corporate hospitality is acceptable when it is intended to build legitimate business relationships. However, entertainment and hospitality may constitute bribery if used to improperly influence business decisions.

Permitted Activities

The employees and Directors of the Group may offer or accept reasonable hospitality, provided it:

- serves a genuine business purpose;
- complies with the Group's internal guidelines and local laws;
- does not involve public officials unless expressly permitted; and
- is not excessive, extravagant or lavish.

Prohibited Activities

All Personnel and Business Associates must not:

- (a) offer or accept entertainment or hospitality intended to improperly influence decision making or gain undue advantage;
- (b) participate in any entertainment or hospitality that breaches anti-corruption laws; and
- (c) engage in activities that may be perceived as lavish or inappropriate, or that could harm the Group's reputation.

Employees, Directors and their family members must decline any offers of entertainment or corporate hospitality that fall within the above prohibited categories. Any entertainment or corporate hospitality received by an employee of the Group from an external party must be declared to the Executive Director.

7.3 Donation and Sponsorship

The Group allows charitable donations and sponsorships only for genuine charitable or socially responsible causes and in full compliance with applicable laws.

Prohibited Use

Donations and sponsorships must not be used:

- (a) as a cover for bribery;
- (b) to gain improper advantage or influence business decisions; and
- (c) to finance unlawful activities including money laundering or terrorism.

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The Group does not permit political donations to political parties, candidates or public officials, whether in cash or in-kind. Payments to government entities (e.g., *federal treasuries*) are allowed only if made in good faith, properly documented and compliant with applicable laws.

Employee Political Activity

Personnel and Business Associates may participate in political activities strictly in their personal capacity and at their own expense. The Group does not reimburse personal political contributions and disclaims any association with such activities.

Due Diligence and Approval

All donation or sponsorship requests must undergo proper due diligence and be supported by an official letter of request and proof of receipt. Prior approval is required as follows:

Approval Limit	Approving Authority
For donations or sponsorships up to RM500,000.00	Managing Director
For any donation or sponsorship exceeding RM500,000.00	Board of Directors

7.4 Facilitation and Extortion Payments

Facilitation payments refer to unofficial, typically small payments made to public officials or other parties to expedite or secure routine, non-discretionary governmental actions, such as issuing permits, processing documents or providing utilities. While such payments may be considered customary in certain countries, they are classified as bribes under anti-corruption laws and are therefore strictly prohibited by the Group.

Extortion payments are payments made under coercion, threats or intimidation. These may involve threats to personal safety, liberty or property. Although such situations may present serious and complex challenges, the Group maintains a strict prohibition against making extortion payments.

Such payments must not be made to any party unless there is an imminent threat to the health, safety or liberty of the employee(s) or their family members. In these exceptional circumstances, where a payment is made under duress to safeguard life or personal freedom, the incident must be reported immediately to the Managing Director. The Finance Department is responsible for fully documenting the case, including the nature of the threat, the parties involved, the amount paid (if any) and any supporting evidence.

Under no circumstances may facilitation or extortion payments be used as a means of conducting or expediting business.

All actual or attempted solicitations, suspicions or concerns relating to such payments must be reported without delay via the whistleblowing channels outlined in Section 9.5 of this Policy.

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7.5 Money Laundering

Money laundering refers to the process of concealing the illicit origins of funds or using legitimate funds to support illegal activities.

The Group strictly prohibits:

- (a) involvement in money laundering schemes;
- (b) accepting or handling proceeds from criminal activities; and
- (c) assisting others in disguising the origin of illegal funds.

To prevent money laundering risks, all Personnel and Business Associates are required to perform due diligence on business partners and transactions to ensure legitimacy and transparency.

8.0 RISK ASSESSMENT

8.1 Corruption Risk Management (“CRM”)

The Group adopts CRM as a structured process to identify, assess and address risks of bribery and corruption across its operations. CRM enables the Group to proactively manage vulnerabilities, strengthen controls and foster a culture of integrity, accountability and transparency.

The CRM forms a key pillar of the Group’s anti-corruption efforts and supports the development of effective internal processes and controls. This process helps ensure that resources are directed to areas with the highest risk exposure. The potential areas of corruption risk may include, among others:

- weaknesses in internal controls or governance that may allow for corrupt or fraudulent activities;
- financial transactions or payments that may conceal corrupt practices;
- high-risk business functions (*e.g., procurement, licensing and government relations*);
- business dealings in jurisdictions or sectors with high corruption prevalence;
- non-compliance by internal or external parties with anti-corruption laws and regulations; and
- vulnerabilities within the supply chain (*both upstream and downstream*).

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8.2 Corruption Risk Assessment Process

The Group's corruption risk assessment process comprises five (5) key steps:

Step 1: Identification

Identify corruption risk scenarios, root causes and areas where the Group may be exposed to bribery or corrupt practices.

Step 2: Assessment

Evaluate the likelihood and impact of each identified risk and assign risk ratings (e.g., *low, medium or high*) based on severity.

Step 3: Control Evaluation and Mitigation

Review existing controls and assess their effectiveness. Where gaps exist, implement additional preventive or detective controls to mitigate high or significant risks.

Step 4: Monitoring and Review

Monitor identified risks and controls on a regular basis. Risk assessments must be updated when there are changes in law, business operations or external conditions.

A risk register shall be maintained to document, categorise and prioritise risks, ensuring a focused and consistent mitigation approach.

Step 5: Reporting

Report findings, risk levels, control status and any emerging risks regularly to senior management and the Audit and Risk Management Committee ("**ARMC**") to enable timely decisions and corrective actions.

8.3 Oversight and Accountability

The Board of Directors, through the ARMC, is responsible for overseeing the implementation and effectiveness of corruption risk management.

The ARMC shall:

- (i) ensure regular corruption risk assessments are conducted, including ad-hoc reviews triggered by changes in legal or operational environments;
- (ii) review and approve risk mitigation strategies;
- (iii) ensure that responsibilities and timelines for implementing controls are clearly defined; and
- (iv) report significant findings and actions to the Board.

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9.0 CONTROL MEASURES

This section outlines the Group's control measures to address corruption risks arising from weaknesses in governance, operations and internal processes. These measures are essential to maintaining a culture of integrity and compliance with anti-bribery and corruption laws and regulations.

9.1 General Prohibition against Bribery and Corrupt Conduct

All Personnel, Directors and Business Associates **MUST NOT**:

- (a) offer, give or promise anything of value that may be construed as a bribe to secure or retain an improper business advantage;
- (b) offer, give or promise any form of benefit to government officials or agents to expedite or influence official procedures;
- (c) solicit, request or receive any item of value from third parties that could be perceived as a bribe or improper inducement; and
- (d) engage in any conduct that may result in a breach of this ABC Policy.

Bribery and corruption in all forms are **STRICTLY PROHIBITED**. This includes, but is not limited to extortion, collusion, breach of trust, abuse of power, influence peddling, embezzlement, fraud and money laundering. Improper inducements may take the form of money, gifts, services, employment opportunities or preferential treatment.

The Group promotes a speak-up culture. No employee shall suffer demotion, penalty or other adverse consequences for refusing to engage in bribery or corrupt conduct, even if such refusal may result in lost business or operational delays.

9.2 Due Diligence

Due diligence must be conducted prior to establishing relationships with associated persons, business partners or vendors, especially in situations involving high bribery and corruption risks. The process may include, where applicable:

- online and database checks (e.g., SSM, CTOS or other screening tools);
- verification of relevant documents;
- interviews; and
- engagement of third party due diligence service providers.

A due diligence checklist must be completed, and the assessment results submitted to the Executive Director. All related records shall be maintained by the Finance Department. All associated persons are required to acknowledge their commitment to this ABC Policy by signing the **Anti-Bribery and Anti-Corruption Declaration Form** (Please refer to **Appendix A**).

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9.3 Financial Controls

The Group has established robust financial control measures to prevent, detect and respond to any risk of bribery and corruption. These controls include:

- **Segregation of Duties**
Financial processes shall be divided among different individuals to reduce the risk of fraud or misuse. No individual shall have end-to-end control over the preparation, approval and execution of financial transactions.
- **Delegation of Authority**
All financial approvals must comply with the Group's established limits of authority. Approvers shall act strictly within their designated authority levels, and any exceptions must be properly justified and documented.
- **Asset Management and Control**
All assets of the Group must be accurately recorded, safeguarded against misuse or misappropriation and subjected to periodic physical verification and annual inspections.
- **Cash Handling and Petty Cash Controls**
The use of physical cash is discouraged and shall be minimised. All petty cash transactions must be supported by appropriate documentation and subject to regular reconciliation and approval.
- **Payment Controls**
Payments shall be made only through approved and traceable banking channels. Foreign or cross-border transactions must, where applicable, be supported by prior due diligence and proper justification, in accordance with internal policies and relevant regulatory requirements.
- **External and Internal Audits**
The Group shall conduct annual external audits and periodic internal audits to ensure compliance with financial policies, detect irregularities and verify adherence to anti-bribery and corruption controls.

9.4 Non-Financial Controls

Non-financial control mechanisms are equally important in mitigating bribery and corruption risks in procurement, operations and employee conduct. These include:

- **Procurement and Subcontractor Due Diligence**
All procurement and subcontractor selections must be based on objective criteria, including quality, technical capability, past performance, pricing and the absence of any conflict of interest. Due diligence must be conducted for high-risk vendors or business partners.
- **Conflict of Interest Management**
All Personnel and Business Associates are required to declare any actual or potential conflicts of interest as soon as they arise. Undisclosed conflicts that result in improper decision-making will be treated as serious misconduct.

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- **Integrity in Human Resource Practices**
Recruitment, training, evaluation, remuneration and promotion must be merit-based and free from undue influence. Employment shall not be offered in exchange for any favour or inducement, and due diligence must be conducted for roles exposed to corruption risks. Support letters or personal recommendations shall not influence employment or business decisions.
- **Training and Awareness**
Regular training on anti-bribery and corruption shall be provided to Personnel periodically. Specialised training will be conducted for high-risk functions and newly appointed employees, ensuring awareness of legal obligations and internal policies.
- **Communication of the ABC Policy**
The ABC Policy shall be communicated clearly and effectively to all Directors, employees and Business Associates. It will be made accessible via internal platforms and acknowledgment of the policy may be required through signed declarations or onboarding procedures.

9.5 Reporting Channel

The Group encourages all Personnel, Business Associates and stakeholders to report any actual or suspected incidents of bribery or corruption in good faith and without fear of retaliation. The reporting procedures are as follows:

- (i) Employees are encouraged to first raise their concerns with their immediate supervisor.
- (ii) Supervisors or managers must promptly escalate any serious or credible allegations to the Executive Director or Managing Director.
- (iii) Alternatively, reports may be submitted through the whistleblowing channels as set out in the Group's Whistleblowing Policy, which is accessible at www.keeming.com.

All reports will be treated with strict confidentiality and handled in accordance with the Group's whistleblowing procedures.

10.0 PROCEDURES FOR REPORTED OR OBSERVED INCIDENTS AND CONSEQUENCES

The Group takes all reports of bribery, corruption or related misconduct seriously. The following procedures outline how such incidents will be handled and the potential consequences:

- (i) **Reporting and Initial Assessment**
All reports or observations of bribery or corrupt conduct must be made in good faith through the designated reporting channels, including the whistleblowing mechanism. Upon receipt, the Executive Director or a designated officer will conduct a preliminary assessment to determine the credibility and severity of the report.

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(ii) Investigation and Oversight

If the allegation warrants further review, a formal investigation will be initiated. Serious or material cases must be reported to the ARMC for oversight. Investigations involving senior officers or potential legal/regulatory consequences shall be escalated to the Board of Directors. All investigations shall be conducted confidentially, impartially and with appropriate documentation.

(iii) Protection of Whistleblower

The identity of the whistleblower will be protected in accordance with the Group's Whistleblowing Policy. Retaliation against individuals who report misconduct in good faith is strictly prohibited and will itself be treated as a serious violation.

(iv) Disciplinary Action and Consequences

If a report is substantiated, disciplinary action will be taken based on the severity of the violation. Consequences may include:

- verbal or written warnings
- suspension or demotion
- termination of employment or contract
- legal proceedings or regulatory reporting where applicable

Business Associates, vendors or third parties found to be involved in bribery or corruption may have their contracts terminated and be blacklisted from future dealings with the Group.

(v) Reporting to Authorities

Where required by law, confirmed incidents of bribery or corruption will be reported to the relevant regulatory or enforcement authorities.

11.0 RECORD KEEPING AND DOCUMENTATION

- (a) The Group is committed to maintaining accurate, complete and transparent records in all business dealings to ensure compliance with applicable laws and to support the integrity of its anti-bribery and corruption framework.

All financial records and related supporting documentation including invoices, contracts, payment vouchers, engagement letters and correspondence with third parties must be prepared, maintained and retained in a timely and accurate manner.

- (b) To uphold the reliability and integrity of the Group's records, the following practices are strictly prohibited:

- knowingly recording false or misleading information in any company books, reports, financial statements, claims or files;
- falsifying, omitting, misrepresenting, concealing or altering material information in documents or records;

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- engaging in or facilitating any scheme designed to defraud the Group, stakeholders or regulatory authorities; and
- encouraging, instructing or permitting others to compromise the accuracy, truthfulness or completeness of records.

The Group will enforce appropriate internal controls to ensure the safekeeping, confidentiality and integrity of all relevant records in line with statutory requirements, regulatory expectations and internal policies.

12.0 REVIEW AND UPDATES OF THE POLICY

- (a) The Board shall ensure that regular reviews are conducted to evaluate the performance, efficiency and effectiveness of the Group's anti-bribery and corruption efforts. These reviews may be undertaken internally (*such as through compliance reviews or internal audits*) or by an external independent party, as deemed appropriate. The findings from such assessments shall serve as a basis for continuous improvement of the Group's anti-corruption framework and internal controls.
- (b) This ABC Policy shall be reviewed at least once every three (3) years, or more frequently if required due to changes in applicable laws, regulations, business practices or emerging corruption risks.
- (c) Any amendments to this ABC Policy shall take effect immediately upon notification to all Personnel and Business Associates, communicated through official channels as determined by the Group. Continued employment or engagement with the Group following such notification shall constitute acknowledgment and acceptance of the revised policy, and a commitment to comply with its provisions.
- (d) This ABC Policy is made available on the Company's website.

13.0 APPROVAL

This ABC Policy was reviewed and approved by the Board of Directors of the Company on 14 August 2025.

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APPENDIX A

ANTI-BRIBERY AND ANTI-CORRUPTION DECLARATION FORM

I/We, the undersigned, hereby confirm the following:

- (a) I/We have received, read and understood the ABC Policy of the Company and undertake to comply with its requirements at all times;
- (b) I/We confirm that I/we have not been convicted of, nor am I/are we currently under any investigation, inquiry or enforcement proceedings by any authority in relation to actual or suspected bribery or corruption;
- (c) If I/We have reasonable grounds to suspect any actual or suspected breach to the ABC Policy, I/we shall report such act to the Group as soon as reasonably practicable; and
- (d) In the event that I am/we are in breach of the ABC Policy, the Group may immediately terminate the contract/agreement without any liability on the part of the Group. This is without prejudice to any other rights or remedies the Group may have or any other appropriate action the Group may seek under the terms of the applicable contract/agreement or relevant rules and regulations.

DECLARATION AND SIGNATURE:

[please tick (✓) where applicable]

For Internal Personnel (Employee)

Name:
NRIC/Passport No:
Position:
Department:
Date:

For External Party (Business Associate, Vendor, Consultant, etc.)

Name of Company:
Name of Authorised Signatory:
Designation:
Company Stamp (if applicable):
Date: