



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

CODE OF CONDUCT AND ETHICS

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1.0 INTRODUCTION

This Code of Conduct and Ethics (“**Code**”) sets out the fundamental principles and standards that the Directors and employees of Kee Ming Group Berhad (“**Company**”) and its subsidiaries (collectively referred to as the “**Group**”) are expected to adhere to in fulfilling their responsibilities within the Group. The Directors are committed to upholding the highest ethical standards and conducting themselves in a professional and ethical manner to safeguard the Company’s reputation and strengthen stakeholders’ trust.

This Code is not exhaustive and should be read in conjunction with the Company’s Anti-Bribery and Anti-Corruption Policy (“**ABC Policy**”), Whistleblowing Policy and other relevant policies and procedures, including applicable best practices in corporate governance.

2.0 OBJECTIVE

The objective of this Code is to ensure that the Company’s business operations are conducted with the highest standards of integrity and are free from malpractice. To achieve this, the Code aims to:

- (a) establish clear standards for honesty, fairness and integrity to guide Directors and employees in their professional conduct;
- (b) provide practical guidelines for complying with applicable legal and regulatory requirements, while preventing unethical practices and conflicts of interest; and
- (c) promote a respectful, transparent and accountable workplace culture that enhances the Group’s reputation and supports ethical decision-making.

3.0 DIRECTORS’ CONDUCT

- 3.1 A Director must exercise his powers for a proper purpose and in good faith, in the best interests of the Group.
- 3.2 A Director appointed as a representative of a shareholder must act in the best interests of the Company. In the event of a conflict between these duties, the Director must not prioritise the interests of the nominator over the Company.
- 3.3 In managing the business and affairs of the Company, a Director must exercise reasonable care, skill and diligence by:
 - (a) applying the knowledge, skill and experience reasonably expected of a Director in his position; and
 - (b) applying any additional personal knowledge, skill and experience he possesses.

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3.4 A Director is expected to:

- (a) maintain a sound understanding of the business and keep abreast of relevant developments to ensure he is able to discharge his duties and responsibilities effectively;
- (b) prepare adequately for board meetings and contribute constructively to discussions;
- (c) conduct due inquiry before approving any matter; and
- (d) ensure that key decisions are deliberated and resolved at Board meetings.

4.0 GENERAL MISCONDUCT

The Group expects Directors and employees to consistently uphold the principles set out in this Code. Misconduct refers to any behaviour that contravenes these principles, including malpractice, irregularities or unethical conduct. The examples of misconduct include but are not limited to the following:

- Breach of professional ethics and business integrity
- Conflict of interest
- Bribery or corruption
- Non-compliance with laws, regulations or internal policies
- Misuse of financial controls or records
- Improper disclosure of confidential information
- Failure to report or respond to incidents
- Harassment, including sexual harassment

5.0 ETHICAL RESPONSIBILITIES AND PROHIBITED CONDUCT

5.1 Conflict of Interest

- (a) Directors must avoid actual conflicts of interest and any situation that may be perceived as creating a conflict of interest which could impair their judgement in discharging their duties and responsibilities.
- (b) Directors are required to declare at all times the nature and extent of any actual or potential conflict of interest, whether direct or indirect, with the Group. Where required by the Board of Directors or any Board Committees, they must recuse themselves from any deliberations and decisions.
- (c) In the event of an actual or potential conflict, Director must comply with the procedures prescribed by applicable laws and relevant internal policies.
- (d) Directors must promptly notify the Board in writing upon becoming aware of any conflict. Similarly, employees must notify their immediate supervisor or division head (as the case maybe) in writing as soon as they become aware of a real or perceived conflict involving themselves, other employees or third parties.

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- (e) Employees must not place themselves in a position where they have or appear to have, a direct or indirect interest that results in improper gain or advantage from non-commercial activities, especially where such interests conflict with or negatively affect the Group's business or reputation.
- (f) Employees are encouraged to consult the Human Resources ("HR") Department if they are uncertain whether a particular situation constitutes a potential conflict of interest.

5.2 Confidentiality

- (a) All Directors and employees must exercise caution and due care to safeguard any confidential, sensitive or non-public information relating to the Group ("**Inside Information**") encountered during the course of their duties. Such information must be treated with the utmost confidentiality, not disclosed to any unauthorised parties and protected through appropriate measures. It must not be used, directly or indirectly, for any purpose other than that for which it was intended, unless expressly authorised or legally required or until it is publicly disclosed. Confidential or proprietary information should only be shared with other employees on a strict need-to-know basis
- (b) Any confidential information received by a Director in the course of their directorship must be kept strictly confidential and shall not be disclosed to any party other than fellow Board members, except as required by law or with the Board's prior approval.
- (c) The duty to maintain the confidentiality of proprietary and sensitive information continues even after an individual ceases to be a Director or employee of the Group. Breaches of this obligation may result in civil or criminal penalties.

5.3 Insider Trading

- (a) Directors who are in possession of Inside Information must not trade in the Company's securities or disclose such information to any unauthorised person for their own benefit or for the benefit of others.
- (b) When dealing in the Company's securities, Directors shall comply with the relevant provisions of the Bursa Securities Malaysia Berhad's Listing Requirements and the Companies Act 2016. They are also required to adhere to the internal processes and procedures established by the Group.
- (c) Employees who possess market-sensitive information are strictly prohibited from trading in the Group's securities if such information has not been publicly disclosed. This prohibition also extends to disclosing Inside Information to others, including family members and friends, where the employee knows or reasonably should know that the information may be used to facilitate trading, even if the employee does not personally benefit from the transaction.
- (d) Employees are encouraged to consult their immediate superior if they are uncertain about the nature or sensitivity of the information in their possession.

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5.4 Accuracy of Financial Information / Financial Integrity

- (a) Directors are responsible for ensuring that all financial statements of the Group are prepared in a timely and accurate manner, in accordance with generally accepted accounting principles, applicable accounting standards and all relevant laws and regulations
- (b) Employees are responsible for ensuring that all accounting books and records accurately, fairly and reasonably reflect the substance of transactions. They must also comply with the Group's accounting policies and internal control procedures relating to financial matters.
- (c) The intentional misrepresentation of information or activities in company documents or reports may constitute document falsification, which is a serious offence. The Group reserves the right to report any suspected criminal misrepresentation to the police or other relevant authorities
- (d) The falsification of financial or other records, or the misrepresentation of information, may amount to fraud and could lead to both civil and criminal liability for the Directors, employees and the Group. All Directors and employees are obligated to report any false entries, omissions or questionable accounting practices in the Group's records to the appropriate parties.

5.5 Record Management and Retention

- (a) The Group's documents and records must be maintained strictly for business purposes and in compliance with applicable legal, tax, accounting and regulatory requirements.
- (b) Employees are responsible for managing records to ensure they are accurate, up to date, legible, clearly identifiable and easily retrievable. All records must be handled with the appropriate level of confidentiality, in accordance with the Group's policies and procedures, and in compliance with all relevant laws and regulations.

5.6 Protection of Company Information and Assets

- (a) All Directors and employees have a duty to safeguard the Group's assets, including its physical premises, equipment, facilities and all forms of records and information (whether in physical or electronic form).
- (b) The Group's assets must be used in a safe, ethical and lawful manner, and must not be misused for personal gain or for any improper purpose.

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5.7 Fair Dealing and Anti-Competition

In the interests of preserving the Group's reputation and integrity, all Directors and employees must act impartially, honestly and responsibly in their dealings with stakeholders, regulators and the public. They shall not:

- (a) engage in or assist others in engaging in, activities that compete with the Group; or
- (b) take unfair advantage of any party through manipulation, concealment, misuse of privileged or confidential information, misrepresentation of material facts, or any other unfair business practices.

5.8 Political Activities

- (a) The Group recognises the Directors and employees in their capacity as citizens may wish to participate in legitimate political activities.
- (b) While the Group does not prohibit such involvement, Directors and employees must not use the Group's resources or engage in political activities during official working hours.
- (c) The Group reserves the right to impose certain restrictions on Directors and/or employees who are seeking election to, or have been appointed to, positions such as Head, Secretary, Treasurer or equivalent at the divisional or national level. In such cases, prior approval must be obtained from the Group.

5.9 Anti-Bribery and Anti-Corruption

- (a) To uphold high standards of business, professional and ethical conduct, all Directors and employees of the Group, whether acting in their personal capacity or on behalf of the Group must refrain from offering, soliciting, giving or receiving any gifts, donations (including political donations), sponsorships or any other form of benefit (whether in cash or in kind, such as advantages, travel, entertainment or favours) from persons or entities dealing with the Group, where such benefit could reasonably be perceived as influencing the performance of their duties.
- (b) All Directors and employees are required to comply with the Company's ABC Policy, which outlines the Group's stance and procedures on matters related to bribery and corruption.
- (c) In the event of any conflict or inconsistency between this Code and applicable laws or internal policies, the stricter provision shall prevail.

5.10 Gifts, Entertainment and Donations

- (a) Reference should be made to the Company's ABC Policy for detailed guidelines on the giving and receiving of gifts, entertainment, donations and other forms of gratuities.

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- (b) Directors and employees are strongly discouraged from giving or receiving either personally or through immediate family members, any gifts or gratuitous services to or from the Group's contractors, suppliers, bankers, dealers or customers, as this may compromise or be perceived to compromise their independence and objectivity in business decision-making.

5.11 Harassment Policy

- (a) The Group strongly opposes all forms of harassment, whether sexual, racial, religious, related to disability, bullying or intimidation, and is committed to maintaining a respectful, safe and inclusive working environment for all employees.
- (b) Employees are encouraged to report any incidents of harassment through the established whistleblowing channel and/or to their immediate superior or the Head of HR as soon as they become aware of such occurrences.
- (c) Any employee found, upon investigation, to have harassed another employee based on sex, sexual orientation, race, disability or religion will be subject to the Group's disciplinary procedures.

5.12 Sexual Harassment

- (a) Sexual harassment is defined as any unwanted conduct of a sexual nature, whether verbal, non-verbal, visual, gestural or physical, that is directed at an individual and is offensive, humiliating or poses a threat to their well-being, arising in the course of their employment.
- (b) Sexual harassment may include but is not limited to the following:
 - (i) Verbal harassment, e.g. offensive or suggestive remarks, comments, jokes, innuendos, sounds or intrusive questioning.
 - (ii) Non-verbal / gestural harassment, e.g. leering, suggestive gestures, licking lips provocatively or hand signals denoting sexual activity.
 - (iii) Visual harassment, e.g. displaying pornographic material, drawing sexual images or exposing oneself inappropriately.
 - (iv) Psychological harassment, e.g. repeated unwelcome invitations, persistent proposals for dates or intimacy.
 - (v) Physical harassment, e.g. inappropriate touching, patting, pinching, hugging, kissing, fondling or sexual assault.
- (c) The Group has a zero-tolerance stance on sexual harassment. Such behaviour includes unwelcome sexual advances, requests for sexual favours and other verbal or physical conduct of a sexual nature that creates a hostile, offensive or intimidating work environment, hindering the affected individual's ability to perform their duties.

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- (d) Any employee found guilty of sexual harassment following an investigation will be subject to disciplinary action, which may include termination and the lodging of a police report against the perpetrator.

5.13 Cyberspace Abuse and Software Piracy

- (a) The Group maintains a zero-tolerance policy towards cyberspace abuse. Employees granted access to the Group's email systems and internet facilities are required to use these resources strictly for business related purposes. Personal use of such services is not permitted.
- (b) The use of pirated or unlicensed software on the Group's computers or IT infrastructure is strictly prohibited. All departments and business units are responsible for ensuring compliance with local copyright laws and must ensure that all software used is properly licensed and authorised.
- (c) The Group reserves the right to seek compensation from any employee found guilty of violating this Code, including claims for losses, damages or any consequential costs incurred as a result of such misconduct.

6.0 REPORTING VIOLATIONS OF THE CODE

- 6.1 Directors must immediately report any concerns regarding potential or actual breaches of this Code by any fellow Director to the Board Chairman. Such reports must be made in accordance with the Company's Whistleblowing Policy. The reporting Director must have reasonable and credible grounds for the concern and must act in good faith, in the best interests of the Group.
- 6.2 Employees are required to promptly report to their immediate supervisor or a member of senior management any business or work related situation that could potentially harm the Group or others. Employees are also expected to take reasonable steps to prevent such harm or damage. An employee may be deemed in breach of this Code if they assist, authorise, conceal or fail to report any known or suspected violations committed by others.

7.0 REVIEW OF THE CODE

The Board will periodically review and update this Code to ensure its relevance, effectiveness and alignment with the Group's objectives, practices and current laws and regulations. Any amendments to this Code shall be approved by the Board.

This Code is made available on the Company's website.

8.0 APPROVAL

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