KEIN HING INTERNATIONAL BERHAD [Registration No. 200301013636 (616056-T)]

CODE OF CONDUCT AND ETHICS

1. OBJECTIVES

1.1 This Code of Conduct and Ethics ("this Code") sets forth the standards of conduct required for all directors, officers, managers and employees of Kein Hing International Berhad and its Group of Companies (i.e. KHIB Group) with the objective of ensuring their proper behaviour and ethical conduct.

1.2 This Code is not intended to be exhaustive, and there may be additional obligations or other relevant policies and procedures that directors and employees are expected to comply when performing their duties.

1.3 The Board of Directors is committed to promoting good business conduct and maintaining a healthy corporate culture that embraces integrity, transparency and fairness. The intention is for the Board, management, employees and other stakeholders to be clear on what is considered acceptable behaviour and practice in the KHIB Group.

1.4 For all intents and purposes, all directors and employees shall always observe and comply with all applicable laws, rules and regulations to which they are bound to observe in the performance of their duties, both in letter and in spirit.

2. TERMS AND INTERPRETATION

In this Code if not inconsistent with the subject or context:-

2.1 "Assets" include tangible assets such as buildings, machineries, equipment, facilities, materials, resources, vehicles, tooling of customers under the Group's custody, cash and deposits as well as intangible assets such as goodwill, proprietary information, software and technical know-how, etc.

2.2 "Company" means Kein Hing International Berhad ("KHIB").

2.3 "Confidential Information" means information and data that must be secured, protected and not shared with any unauthorized party, including but not limited to technical know-how, customers' confidential data, proprietary information, accounting information, trade practices and pricing policies, tender procedures, internal control and security procedures, personnel information.

2.4 "Conflict of interest" exists when a person's private interest such as an interest in any competing business (including that person's family members and/or affiliates) interferes or is perceived to interfere, with the interests of the Group or the customers or suppliers of the Group.

2.5 "Group" means KHIB and its Group of Companies which includes subsidiary companies and associate corporations if any.

2.6 "Personnel" means all directors, key senior management, legal representative, officers, managers and employees (whether full time, probationary, contract or temporary staff) of the Group and may in accordance to the circumstance include "Associates" which is defined as directors, employees,

partners and persons who performs services which includes agents, contractors, distributors, suppliers, potential joint-venture partners of the Group.

3. APPLICABILITY OF THIS CODE

3.1 This Code is applicable to all Personnel and each of them has a duty to read, understand and uphold this Code. Failure to read or understand this Code will not excuse anyone from violations which may result in disciplinary action, including termination of employment.

3.2 Associates such as contractors or consultants who are the Group's agents or working on the Group behalf or in the name of the Group, through outsourcing of services, processes or any business activity, will be required to act consistently with this Code when acting on behalf of the Group. Associates will be made aware of this Code as it applies to the Group's staff in their dealings with them.

3.3 Wherever Personnel require further clarification on this Code, they may obtain advice from their immediate superiors and where appropriate, request advice from members of the senior management, Directors or the Audit Committee.

3.4 Where relevant, this Code should be read in conjunction with the relevant policies and procedures of the Group which are currently in place.

4. STANDARDS OF CONDUCT

4.1 INTEGRITY

4.1.1 Personnel are expected to carry out their duties with personal and professional integrity and to exercise reasonable care, skill and diligence in discharging their duties and responsibilities.

4.1.2 Personnel must not accept either directly or indirectly any undue pecuniary or other advantage for the purpose of obtaining, directing or securing any improper business advantage.

4.2 FAIR DEALINGS

4.2.1 All dealings with customers, suppliers, business partners, external parties or other third parties, potential or otherwise, shall be conducted with fairness, transparency and integrity in accordance with ethical business practices.

4.2.2 No bribes, kickbacks or other corrupt payments in any form shall be made directly or indirectly to or for anyone for the purpose of obtaining or retaining business or obtaining any other favourable action. Personnel must read this paragraph in conjunction with the Group's Anti-Corruption Policy which is also published on the Company's website at www.keinhing.com.

4.3 CUSTOMER RELATIONSHIPS

4.3.1 All Personnel, while representing the Group, shall act to preserve and enhance the Group's reputation and goodwill built up over the years in domestic and international market.

4.4 PERSONAL BENEFITS

4.4.1 No Personnel including their family members may demand or accept personal benefits whether from customers, suppliers or business partners, external or other third parties.

4.4.2 Personal benefits include any item, in cash or kind, where there is a reasonable likelihood that the Personnel will be or will appear to have been improperly influenced in the performance of his/her duties to the Group.

4.4.3 The gifts, favours, entertainment or services that are deemed as not given to influence the performance of duties of Personnel 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 Personnel on behalf of the Group, are permissible.

4.4.4 No Personnel shall accept any personal fee or commission for any work or advice in connection with the business of the Group.

4.5 CONFLICTS OF INTEREST

4.5.1 All Personnel should endeavour to avoid situations that may present a potential or actual conflict between their interest and the interest of the Group or influence their judgment in the discharge of responsibilities.

4.5.2 All Personnel must not use their positions or knowledge to gain directly or indirectly in the course of their duties or employment for private or personal advantage, directly or indirectly.

4.5.3 All Personnel are required to disclose the nature and extent of any conflict of interest and discuss with their immediate superiors on any matter which may create conflicts between their personal interests and the interests of the Group. Where the Personnel is a director, he shall as soon as practicable after the relevant facts have come to the director's knowledge, declare the nature and extent of his interest using the Conflict of Interest Declaration Form and at a meeting of the Board of Directors.

4.6 CONFIDENTIALITY

4.6.1 All Personnel should exercise caution and due care to safeguard any information of a confidential and sensitive nature relating to the Group and its customers which is acquired in the course of their employment and are strictly prohibited to disclose to any person, unless the disclosure is duly authorized or legally mandated.

4.6.2 Personnel should promptly report to their immediate superiors any attempt by outsiders to obtain such confidential information or any unauthorized use or disclosure of such confidential information by other Personnel.

4.7 DEALING IN THE SECURITIES OF THE COMPANY

4.7.1 Except as specifically permitted by applicable law or regulation, Personnel should not trade in or deal with the Company's securities while they are in possession of material confidential information or price sensitive information that has not been publicly disclosed or share this information with someone else who then makes use of such information to trade in the Company's securities.

4.7.2 Personnel should also similarly avoid trading in or dealing with the securities of any other corporation of which they have obtained unpublished material confidential information or price sensitive information as a result of their employment by the Group or share this information with someone else who then makes use of such information to trade in that corporation's securities. Personnel must read this paragraph in conjunction with the Group's Corporate Disclosure Policy.

4.8 CORPORATE OPPORTUNITIES

4.8.1 Personnel should not take for themselves personally the opportunities that are discovered through the use of the property, information or position of the Group for personal gain or compete with the Group.

4.8.2 Personnel owe a duty to the Group to advance its legitimate interests when the opportunity to do so arises.

4.9 PRIVATE VENTURES

4.9.1 Personnel may have personal interests in outside corporation or establishment and perform external professional activities in their own time provided that such interests, whether direct or indirect, should not be in conflict with that of the Group and prior approval from the Group should be obtained.

4.10 PROTECTION OF ASSETS AND FUNDS

4.10.1 Personnel should protect the assets and funds of the Group against waste, loss, damage, misuse, theft or misappropriation to ensure availability for legitimate business purposes and no property, information or position belonging to the Group or opportunity arising from these should be used for personal gain.

4.10.2 All the Company's assets are to be used for legitimate and official purposes of the Group. The Company's assets should not be used for purposes other than the Group's business. Any suspected incident of misuse, abuse, fraud or theft should be immediately reported for investigation.

4.11 ACCURACY OF PUBLIC COMMUNICATIONS

4.11.1 All Personnel are encouraged and instructed to provide reliable and accurate data to, and otherwise assist, the Chairman and Managing Director to discharge their responsibilities to establish and maintain adequate and effective disclosure, controls and procedures.

4.11.2 These controls are designed to provide assurances to the Group and its shareholders that disclosures of material information related to the Group in its periodic reports submitted to the relevant authorities and other public communications are true, accurate, consistent, timely and understandable.

4.12 COMPLIANCE TO THE LAW

4.12.1 All Personnel are expected to comply fully with the laws, rules and regulations of each country or other jurisdiction that are applicable to the Group and its business.

4.12.2 All Personnel should familiarize themselves with the legal standards and restriction applicable to their assigned duties and responsibilities.

4.12.3 The Group reserves the right to report any actions or activities suspected of being criminal in nature to the relevant authorityes.

4.13 QUALITY MANAGEMENT & ENVIRONMENTAL MANAGEMENT

4.13.1 Most of the manufacturing sites of the Group were accredited with ISO 9001 which certified their quality management system, and ISO 14001 in respect of the environmental management system.

4.13.2 All Personnel are required to familiarize themselves with the Group's quality management system and environmental management system which are related to their assigned duties and responsibilities, and uphold the standards.

4.14 HEALTH AND SAFETY

4.14.1 The Group will use its best endeavours to ensure a safe and conducive workplace and maintain proper occupational health and safety practices to meet beyond the standard requirements of the relevant authorities, businesses and activities and such a commitment in return requires that all Personnel understand, observe and comply with the Group's policies and procedures diligently.

4.14.2 All Personnel are strictly prohibited from performing duties under the influence of alcohol, any illegal drug or any legal drug in an illegal manner.

4.15 FAIR AND COURTEOUS BEHAVIOR

4.15.1 The Group makes hiring decisions based solely on job related criteria and merit without regard to race, religion, gender or on any other basis prohibited by law.

4.15.2 All Personnel should treat their fellow employees fairly and courteously without regard to gender, race, creed, religion, nationality, age or disability and shall not create any form of discrimination or prejudice in the workplace.

4.15.3 All forms of harassment, whether sexual, racial or for any other reason, are strictly forbidden.

4.15.4 The Group prohibits any act or behaviour against any Personnel or anyone else in the premises of the Group, that intimidates, threatens or causes harm to persons or property, or is violent in nature.

4.16 REPORTING OF POSSIBLE VIOLATIONS OF LAWS, RULES, REGULATIONS OR THIS CODE

4.16.1 Personnel who believe any law, rules, regulations or this Code may have been violated should raise the issue immediately with their immediate superior. If the issue is not resolved, the Personnel may refer to the Group's Whistleblowing Policy and follow the procedures and steps set out therein to raise genuine concerns about possible improprieties in matters of financial reporting, compliance with law, rules and regulations and other malpractices at the earliest opportunity, and in an appropriate way.

4.16.2 Reports of possible violations of any laws, rules, regulations or this Code will be investigated by the Group and will be treated confidentially to the extent consistent with the Group's interests and its legal obligations, and remedied as appropriate. The identity of the Whistleblower will be kept confidential.

4.16.3 Personnel are expected to cooperate in investigations of possible violations.

4.16.4 The Group prohibits reprisals for reporting of actual or possible violations of any laws, rules, regulations or this Code in good faith. Retaliation in any form against any Personnel who report a

possible violation, or who assist in the investigation of a possible violation, is itself a violation of this Code and will be disciplined appropriately.

4.16.5 If any Personnel believes that he/she has been retaliated against for reporting or assisting in an investigation under this Code, he/she should immediately report such perceived retaliation to the Audit and Risk Management Committee or to the Chairman of the Board of Directors.

4.17 SEXUAL HARASSMENT

4.17.1 The Group views sexual harassment on a serious offence and appropriate action will be taken against any Personnel found guilty of committing the offence.

4.17.2 All incidences of sexual harassment must be reported to Management for further investigation.

4.18 MISUSE OF POSITION

4.18.1 Personnel must not abuse their position in the Group to make advantage of any information obtained in the course of duty for personal benefit or for the benefit of other persons.

4.18.2 Personnel must not use the Group's name or facilities for personal advantage in acquiring goods and services from clients or prospective client or vendors or prospective vendors. The use of position to obtain preferential treatment is strictly prohibited.

4.19 MONEY LAUNDERING AND ANTI TERRORISM

4.19.1 The Group is strongly against any form of activities involving money laundering and terrorism.

4.19.2 The Group strictly prohibits all personnel from involving, directly or indirectly, in money laundering or terrorism financing activities.

4.19.3 Personnel shall report immediately to Management upon being aware of any form of activities connected with money laundering or terrorism being committed in the Group by any party dealing with the Group.

4.20 DISCIPLINE FOR VIOLATIONS

4.20.1 Personnel who violate either the letter or the spirit of this Code may be subject to disciplinary action, up to and including termination of employment, or legal action.

4.20.2 Violations of this Code can in some cases also result in violations of applicable law and expose the Group and the Personnel to government enforcement proceedings, including civil and criminal actions, fines and/or imprisonment.

5. CONDUCT REQUIREMENTS FOR DIRECTORS

5.1 STANDARD OF CONDUCT OF DIRECTORS

5.1.1 A director of a corporation must exercise his powers for a proper purpose and in good faith in the best interest of the corporation in which he sits as a board member.

5.1.2 A director who is appointed by virtue of his position as a representative of a shareholder, must act in the best interest of the corporation in which he sits as a board member. In the event of any

conflict between his duty to act in the best interest of the corporation and his duty to his nominator, he must not subordinate his duty to act in the best interest of the corporation to his nominator.

5.1.3 In directing or managing the business and affairs of the corporation, a director must exercise reasonable care, skill and diligence by:

(a) applying the knowledge, skill and experience which may reasonably be expected of a director having the same responsibilities; and
(b) applying any additional knowledge, skill and experience which the director has.

5.1.4 A director is required to among others:

(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 for board meetings, contribute constructively to board discussions and decision-making, and conduct due inquiry before approving a matter;
(c) ensure key transactions or critical decisions are deliberated and decided on by the board in a meeting; and
(d) ensure his decisions and the basis for those decisions, including any dissenting views are made known and properly minuted.

5.1.5 A Director must not accept a benefit from or provide a benefit to a third party by reason only of:

(a) him being a director; or
(b) him doing something or refraining from doing anything as a director;

unless he is permitted to do so by the Company's Constitution or the Company's Code of Conduct and it is not contrary to any written law.

5.2 MANAGING CONFLICT OF INTEREST

5.2.1 The directors must establish policies and procedures to manage conflict of interest situations that arose or persists in addition to those that may arise including potential conflict of interest between–

(a) any director and the corporation; and
(b) the listed corporation and its subsidiaries.

5.3 MAINTAINING PROPER RECORDS AND ACCOUNTS

5.3.1 The Directors must cause to be kept the accounting records and other records to–

(a) sufficiently explain the business, transactions and financial position of the listed corporation and its subsidiaries;
(b) enable the preparation of true and fair financial statements; and
(c) enable the accounting and other records of the listed corporation and its subsidiaries to be conveniently and properly audited.

5.3.2 A subsidiary of the Company and its Directors must cause to be kept the accounting and other records to–

(a) sufficiently explain its business, transactions and financial position;
(b) enable the preparation of true and fair financial statements; and
(c) enable the accounting and other records to be conveniently and properly audited.

5.3.3 Where the financial statements of a subsidiary are required to be consolidated into the financial statements of the Company, the subsidiary and its Directors must provide the Company with all information and record necessary to enable the preparation of the consolidated financial statements in accordance with the approved accounting standards.

5.3.4 Directors must ensure that the Company retains all records referred to in paragraph 5.3.1 and paragraph 5.3.2 above for not less than seven years from the completion of the transactions or operations to which the entries or records relate.

5.3.5 If any accounting and other records referred to in paragraph 5.3.1 and paragraph 5.3.2 above are kept at a place outside Malaysia, the Directors of the Company must be able to produce any of those records at a place in Malaysia and how those records are to be kept in Malaysia.

5.4 GROUP GOVERNANCE

5.4.1 The Directors must ensure that there is an adequate group wide framework for co-operation and communication between the Company and its subsidiaries to enable it to discharge its responsibilities including oversight of group financial and non-financial performance, business strategy and priorities, risk management including material sustainability risks, and corporate governance policies and practices.

5.4.2 The Directors must establish and ensure the group wide framework on corporate governance include a code of conduct and ethics, policies and procedures on anti-corruption, whistleblowing, managing conflict of interest, managing material sustainability risks, and board diversity including gender diversity.

5.4.3 The Directors of the subsidiaries must provide the Company with any information requested by the Company to enable the Board of the Company to oversee the performance of its subsidiaries effectively, including assessing non-financial performance of the group.

6. REVIEW OF THIS CODE

6.1 This Code shall be reviewed annually and updated in accordance with the needs of the Group and any new regulations that may have an impact on the discharge of duties and responsibilities by the Personnel.

6.2 Any subsequent amendment to this Code will require the approval by the Board of Directors of the Company.

6.3 Waiver of this Code may be granted by the Board of Directors of the Company on a case by case basis and only under extraordinary circumstances.

6.4 This Code was last reviewed on 21 September 2026 (Revision No. 0010).

7. LOCATION OF THIS CODE

7.1 The Code of Conduct and Ethics is published on the Company's website at www.keinhing.com.