Kinergy

Kinergy Advancement Berhad
Kinergy Group
Kinergy/ the Group

Employees' Code of Conduct and Ethics Policy

EMPLOYEES' CODE OF CONDUCT AND ETHICS POLICY

1. Introduction

1.1 This Employees' Code of Conduct and Ethics ("the Code") is established by **Kinergy Advancement Berhad and its Group of companies ("Kinergy"** or **"the Group")** to promote a culture of professionalism, integrity, accountability, and responsible behaviour among all employees.

1.2 The Code provides guidance to employees on recognizing and managing ethical issues, complying with applicable laws and regulations, reporting misconduct, and upholding the Group's values in the performance of their duties.

1.3 This Code complements other internal policies, procedures, rules and regulations of the Group, including the Employee Handbook, Anti-Bribery and Corruption Policy (AB&C Policy), Whistleblowing Policy, and any other policy implemented by the Management from time to time.

2. Principles

2.1 The principles of this Code are founded on the values of integrity, responsibility, accountability, professional conduct, and respect, as well as commitment to corporate social responsibility.

3. Purpose

3.1 This Code aims to:

i. Establish a clear standard of ethical and professional behaviour expected from all employees.
ii. Ensure that employees conduct themselves in a manner consistent with the Group's values, regulatory requirements, and good corporate governance practices.
iii. Promote a safe, respectful, and productive working environment.
iv. Provide a reference framework for addressing misconduct or unethical behaviour.

4. Definition

4.1 Employee refers to all permanent, contract, probationary, part-time, or temporary employees of the Group, including interns and trainees.

5. Code of conduct and ethics for employees

5.1 Employees shall uphold high standards of integrity, discipline, professionalism, and ethical values at all times.

5.2 Although this Code cannot anticipate every possible situation, employees shall observe the following key principles consistent with the Group's values and policies:

i. Avoiding actual or potential conflicts of interest;
ii. Prohibition of corrupt practices, including giving or accepting bribes, gifts, or improper benefits;
iii. Reporting unlawful, unethical, or suspicious behaviour;
iv. Safeguarding and ensuring the proper use of Group assets and confidential information; and
v. Complying with all applicable laws, MACC Act 2009, AB&C Policy, Group policies, rules, and regulations.

6. Conflict of interest

6.1 Employees must avoid any situation where personal interests conflict, or appear to conflict, with the Group's interests.

6.2 A conflict of interest arises when an employee's personal, financial, or family interests could improperly influence their decisions or actions at work.

6.3 Employees shall not:

i. Engage in external employment or business activities that conflict with the Group's interests without prior written approval;

ii. Use their position for personal gain or to benefit family members or related parties;

iii. Influence any business transaction involving a relative, close associate, or personal interest without proper disclosure.

6.4 Employees must promptly disclose any actual or potential conflict of interest to the HR Department or their immediate superior.

6.5 Employees must not misuse confidential information, business opportunities, or Group resources for personal advantage or for the benefit of others.

7. Reporting unlawful or unethical behaviour

7.1 Employees are encouraged and expected to uphold ethical behaviour and report concerns regarding misconduct, violations of laws, regulations, or Group policies.

7.2 Employees should:

i. Seek guidance from supervisors or HR if unsure about appropriate conduct;

ii. Report in good faith any unethical, illegal, or suspicious behaviour through the proper reporting channels, including the Whistleblowing Policy;

iii. Understand that the Group strictly prohibits retaliation against employees who report concerns in good faith.

8. Proper use and protection of group assets

8.1 Employees shall use Group assets—including equipment, vehicles, funds, data, IT systems, and information—responsibly, efficiently, and for official business purposes only, unless otherwise authorised.

8.2 Employees must not:

(a) Use Group property, funds, or information for personal gain;

(b) Misuse or remove Group assets without authorisation;

(c) Compete with or cause financial loss to the Group.

8.3 Confidential information obtained during employment remains the property of the Group and shall not be disclosed to unauthorized parties unless required by law or formally approved by Management.

9. Compliance with laws, rules and regulations

9.1 Employees shall comply with all applicable laws, rules, regulations, and Group policies, including but not limited to the MACC Act 2009, Employment Act 1955, AB&C Policy, Safety and Health requirements, and internal standard operating procedures.

9.2 Employees shall deal fairly and professionally with colleagues, customers, suppliers, contractors, and other stakeholders.

9.3 Employees shall keep themselves informed of the Group's policies and updates and ensure compliance with all operational, legal, and regulatory obligations relevant to their job function.

9.4 Employees must understand their job responsibilities, the Group's objectives, and perform their duties with competence and diligence.

10. General duties and responsibilities

10.1 In addition to the above, employees shall at all times:

i. Carry out their duties responsibly, efficiently, and with due care and diligence;
ii. Act in the best interests of the Group and maintain loyalty and professionalism;
iii. Demonstrate respect, courtesy, and fairness in the workplace;
iv. Maintain a safe, clean, and harmonious working environment and comply with safety regulations;
v. Exercise sound judgment and avoid behaviour that could damage the Group's reputation;
vi. Promote social and environmental responsibility and avoid wasteful use of resources;
vii. Uphold the spirit and principles of this Code and other Group policies.

11. Breaches of the code

11.1 Any employee who violates this Code or other Group policies may be subject to disciplinary action, which may include warning, suspension, demotion, dismissal, or legal action, depending on the severity of the misconduct.

12. Review

12.1 This Policy is subject to periodic review and refinement to ensure ongoing relevance, effectiveness and alignment with emerging regulatory requirements, industry best practices and stakeholder expectations. This Policy was approved by the Management of Kinergy on 24th November 2025.