

1.0 INTRODUCTION

In line with good corporate governance practices, EPB Group Bhd ("**EPB**" or the "**Company**") has made a commitment to create a corporate culture within the Company to operate the businesses of the Company in an ethical manner and to uphold standards of professionalism and exemplary corporate conduct. This **Code of Ethics and Conduct** sets out the principles and standards of business ethics and conduct embraced by the Company.

2.0 OBJECTIVE

The objective of this **Code of Ethics and Conduct** is to assist the Directors and Employees in defining ethical standards and conduct at work. This **Code of Ethics and Conduct** is not intended to be exhaustive, and there may be additional obligations that Directors and Employees are expected to adhere to and comply with when performing their duties.

For all intents and purposes, all Directors and Employees shall always observe and ensure compliance with all applicable laws, rules and regulations to which they are bound to observe in the performance of their duties.

3.0 APPLICABILITY

This **Code of Ethics and Conduct** is applicable to all Directors and Employees of the Company.

Each Employee has a duty to read and understand this **Code of Ethics and Conduct**. Violation of any of the provisions contained herein may result in disciplinary action, including termination of employment and where relevant, reporting to the police or other relevant enforcement agencies.

4.0 CORE AREAS OF CONDUCT

4.1 Conflict of Interest

The Directors and Employees should avoid involving themselves in situations where there is real or apparent conflict of interest between them as individuals and the interest of the Company or the Company's clients. Directors and Employees must not use their positions or knowledge gained directly or indirectly in the course of their duties or employment for private or personal advantage (directly or indirectly).

In addition, a Director or an Employee shall avoid any situation in which the Director or Employee has an interest in any entity or matter that may influence the Director or Employee's judgment in the discharge of his / her responsibilities.

4.2 Confidential Information

It is pertinent that all Directors and Employees exercise caution and due care to safeguard any information of a confidential and sensitive nature relating to the Company or the Company's clients which is acquired in the course of their employment, and are strictly prohibited to disclose to any person, unless the disclosure is duly authorised or legally mandated.

In the event that a Director or an Employee knows of material information affecting the Company or the Company's clients which has yet to be publicly released, the material information must be held in the strictest confidence by the Director or Employee involved until it is publicly released.

4.3 Inside Information and Securities Trading

No Director or Employee shall use price-sensitive non-public information (defined as information which can affect the price of publicly-traded securities when it becomes publicly known ("**Inside Information**") obtained in the course of their employment, for personal benefit.

Directors and Employees are strictly prohibited to trade in securities or to provide information to others to trade in securities of companies to which the Inside Information relates.

Directors and Employees are strictly prohibited to trade in securities of the Company's clients when they in possession of Inside Information which they obtain in the performance of their duties. If in doubt whether oneself is in possession of Inside Information, Directors and Employees are required to abstain from trading in securities of the Company's clients.

4.4 Protection of Assets and Funds

Directors and Employees must protect the assets and funds of the Company to ensure availability for legitimate business purposes and that no property, information or position belonging to the Company or opportunity arising from these be used for personal gain.

4.5 Business Records and Control

Accurate, timely and reliable records are necessary to meet the Company's legal and financial obligations and to manage the affairs of the Company. All books, records and accounts should conform to generally accepted and applicable accounting principles and to all applicable laws and regulations. The preparation and maintenance of accurate and adequate business records are the responsibility of each Employee. No unauthorised, false, improper or misleading records or entries shall be made in the books and records of the Company, under any circumstances.

4.6 Compliance to the Law

The Company will comply with all applicable laws, rules and regulations of the governments, commissions and exchanges in jurisdictions within which the Company operates. Directors and Employees are expected to understand and comply with the laws, rules and regulations that are applicable to their positions and / or work, including the Malaysian Anti-Corruption Commission Act 2009, Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001, Personal Data Protection Act 2010 and Competition Act 2010. The Company reserves the right to report any actions or activities suspected of being criminal in nature to the police or other relevant authorities.

4.7 Personal Gifting

No personal gifts, favours, entertainment or services, in cash or kind, that will or will appear to influence objective and fair business decisions, shall be accepted or provided.

The gifts, favours, entertainment or services that are deemed as not given to influence the Directors' or Employees' performance of duties 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 Directors or Employees on behalf of the Company, are permissible. Please refer to the Company's **Anti-Bribery and Corruption Policy** for further details.

4.8 Health and Safety

The Company will ensure a safe workplace and maintain proper occupational health and safety practices to commensurate with the nature of the Company's businesses and activities. Such a commitment in return requires that all Directors and Employees understand and abide by the Company's policies and procedures.

4.9 Sexual Harassment

Sexual harassment by any Director or Employee is unacceptable. It is the Company's policy to provide all Employees with a working environment free from any form of sexual harassment.

Any questions concerning issues of such should be directed either to the Employees' immediate superior or the Managing Director. All such reports and / or complaints shall be treated with strictest confidence.

4.10 Outside Interest

Directors and Employees shall not engage in an outside interest that will undermine the performance of the Directors and Employees or bring disrepute to the Company.

4.11 Fair and Courteous Behaviour

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

4.12 Misconduct

No Director or Employee is to be involved in or abet any activity that is deemed by the Company to be an act of misconduct (includes use and abuse of drugs).

5.0 REPORTING OF VIOLATIONS OF THE CODE

Any Employee who knows of, or suspects, a violation of this **Code of Ethics and Conduct**, is encouraged to whistle-blow or report the concerns in accordance with Whistle-Blowing Policy & Procedures. No individual will be discriminated against or suffer any act of retaliation for reporting in good faith on violations or suspected violations of this **Code of Ethics and Conduct**.

6.0 PERIODIC REVIEW

The Board shall review this **Code of Ethics and Conduct Policy** as and when deemed necessary.