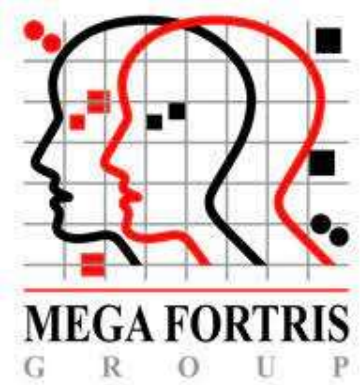


MEGA FORTRIS BERHAD

CODE OF CONDUCT AND ETHICS

SCOPE/OBJECTIVE

The Code of Conduct and Ethics ("Code") applies to all employees and directors of Mega Fortris Berhad ("the Company") and its subsidiaries (collectively, "Mega Fortris Group"), including full-time or permanent employees, part-time employees, employees on probation, trainees, interns, employees on secondment and personnel on fixed-term contracts (collectively, "Employees").

This Code sets out the principles to guide standards of behavior and business conduct when Employees deal with third party. In this context, third party refers to any individual or organization the Employees comes into contact with during the course of his/her work, and includes actual and potential customers, competitors, suppliers, contractors, distributors, business contacts/partners, agents, advisers, regulators, government and public bodies and officials, shareholders, investors and the community in which the Mega Fortris Group operates in.

The Code is not a comprehensive guide that covers every ethical situation Employees may encounter in their course of work. In any circumstance which is not covered by this Code or in case of any doubt, Employees shall refer to his/her Head of Department or the Company's Head of Human Resources Department for clarification and guidance.

RESPONSIBILITY AND COMPLIANCE WITH THE CODE

It is responsibility of every Employee to act in accordance with the policies, principles and guidelines detailed in this Code and any update or amendment which may be issued from time to time by the Company.

It is also the Employee's responsibility to report violations or suspected violations of this Code and support the implementation of this Code. Any violation or suspected violation of this Code shall be reported to the Chairman of the Board (in the case of any Director) or the Company's Head of Human Resources Department or Employee's Head of Department (in all other cases) or such other officer designated by the Company from time to time.

Non-compliance with this Code will be treated seriously and may result in disciplinary action, including the possibility of suspension or dismissal, and if warranted, legal proceedings against the Employee. Violation of applicable laws may subject Employee to civil and/or criminal penalties imposed by a governmental agency or a court, in addition to disciplinary action.

This Code is to be read and applied in conjunction with all other related or applicable policies, procedures and guidelines which are published in the Mega Fortris Group Information Portal.

AMENDMENTS TO THE CODE

The Board of Directors has approved this Code. Updates or amendments to this Code may be made from time to time to be in line with any change in applicable laws and regulations, or changes to the Company's vision and mission or other relevant factors. Employees will be informed of any update or amendment to the Code.

CODE OF CONDUCT – WORKPLACE CULTURE AND ENVIRONMENT

1. Equal Opportunity and Non-Discrimination

Mega Fortris Group upholds the principle of diversity of workforce, equal opportunity, non-discrimination and fair treatment in all aspects of employment, including recruitment and hiring, compensation and benefits, working conditions, training, rewards and recognition, career development and retirement. Employees must strive to create a workplace where everyone is treated fairly and equally.

2. Workplace Health and Safety

Mega Fortris Group is committed to provide a safe and healthy work environment to all Employees. Health and safety support and training will be provided to Employees so that they understand their occupational health and safety obligations and diligently comply with all health and safety requirements, policies and procedures set out by the Company. Safety is everyone's responsibility.

3. Harassment, Threat and Violence

Mega Fortris Group is committed to provide a work environment where the Employees are treated with the respect and free from any form of harassment, threat, intimation, violence or any other inappropriate behavior. All complaints or grievances will be investigated and appropriate action will be taken to stop such conduct and prevent future occurrences.

4. Drugs, Alcohol and Prohibited Substances

Employees are expected to perform their job duties free from the influence of any substance that could impair job performance or pose unacceptable safety risk to the Employee or others, Mega Fortris Group therefore prohibits working under the influence of alcohol, illegal drug or controlled substances. In addition, the use, possession, distribution or sale of alcohol, illegal drugs or other controlled substances in the workplace (other thank for approved medicine purposes) is strictly prohibited. There may be company-sponsored events or functions where the serving of alcoholic beverages is permitted. In these cases, all appropriate liquor laws must be followed.

CODE OF CONDUCT – COMPANY INFORMATION, RECORDS AND ASSETS

1. Data Integrity and Data Protection

Employees shall record, manage, store and transfer all data and records in compliance with applicable legal, tax, regulatory and accounting requirements.

2. Protection and Use of Company Assets and Resources

Mega Fortris Group provides its Employees a variety of resources and assets including licensed software for Employees to deliver their work. Employees shall safeguard and make proper and efficient use of the assets and resources in compliance with all applicable laws, company policies and licensing agreements, and take all necessary steps to prevent loss, damage, misuse, theft, fraud or destruction of Mega Fortris Group assets and resources.

3. Records and Reporting

Mega Fortris Group has put in place the Document Management Policy which sets out the time period to retain and destroy data and records, based on the specific statutory and regulatory requirements, some of which are specific to a particular operations or functions. Employees are responsible to retain and store proper records in compliance with company policy, legal and regulatory requirements.

4. Proprietary and Confidential Information

Employees are required to protect Mega Fortris Group's confidential information and guard them against unauthorized disclosure or use. Employees are also required to protect confidential information of third party which Employee have access to in the

course of their work. Confidential information includes, but are not limited to, data and technical know-how, business plan and budget, product design, customer list and information, information on current and future projects and work processes, and any non-published financial or other data. Unless required by law or authorized by the Company, Employees shall not disclose confidential information or allow such disclosure or use confidential information for unauthorized purposes. This obligation continues beyond the termination of employment.

CODE OF CONDUCT – DUTIES OF GOOD FAITH, DILIGENCE AND INTEGRITY

1. Conflict of Interest

Employees have an obligation to act in the best interest of Mega Fortris Group at all times. Employees are prohibited from using their position or knowledge gained directly or indirectly in the course of their duties and responsibilities or employment for private or personal advantage. If the Employee at any time thinks that he or she may have a potential or actual conflict of interest, Employee is obliged to disclose the conflict promptly to the Chairman of the Board (in the case of any Director) or the Company's Head of Human Resources Department or Employee's Head of Department (in all other cases) so that a determination can be made as to the existence and seriousness of an actual conflict. When in doubt, Employees shall adopt the highest standard of conduct.

2. Accepting & Providing Gifts and other Benefits

As a general rule, Employees are discouraged from giving or accepting gifts, entertainment or other benefits to or from business partners. Notwithstanding this, Mega Fortris Group recognize that the occasional acceptance or offer of modest gifts and entertainment may be a legitimate custom or practices in business relationships. The following guidelines shall be observed:

- Employees should not give or accept gifts or any other benefit or privilege that would in any way influence or appear to influence any business decision or gain an unfair advantage.

- The situation in which the gifts, entertainment and other benefits is received or given should not be connected with contractual negotiations, tender awards or similar circumstances.

3. Bribery and Corruption

Mega Fortris Group is committed to acting professionally, fairly and with integrity in all its business dealings and relationships wherever it operates and in implementing and enforcing effective systems to counter bribery and corruption. Employee shall not offer, solicit or accept any bribes in order to achieve any business or personal advantage for themselves or others or engage in any transaction that contravene any applicable anti-bribery or anti-corruption laws.

4. Insider Trading

Employees who are in possession of market sensitive information are not allowed to trade in securities of the Company or another listed company if that information has not been made public. Employees are also prohibited from disclosing any non-public price sensitive information to any third party.

5. Money Laundering

Money laundering is a process by which persons or groups try to conceal the proceeds of illegal activities or try to make the sources of their illegal fund looks legitimate. Employees should always ensure that they are conducting business with reputable customers, for legitimate business purposes and with legitimate funds. Employees need to be mindful of the risk of Mega Fortris Group business being used for money laundering activities and if they suspect money laundering activities, they should report it to their respective Head of Department or the relevant person designated by the Company.

6. Compliance with Laws

Mega Fortris Group is committed to do the business the right way, by acting ethically and consistently with the Code of Conduct and Ethic ("Code"), its policies and all applicable laws, rules and regulations. Employees have a continuing obligation to familiarize themselves with applicable laws relating to their responsibilities and Mega Fortris Group policies.

7. Whistleblower

Mega Fortris Group has put in place a Whistleblowing Policy to uphold the highest standards of professionalism, integrity and ethical behavior in the conduct its business and operations. The policy sets out procedures which enables Employees and members of the public to raise genuine concerns regarding actual or suspected unethical, unlawful, illegal, wrongful or other improper conduct and also sets out the process for managing any action, intimidation or harassment against a whistleblower.

Policy updated on 22 April 2026