MM COMPUTER SYSTEMS BERHAD
[Registration No. 201901031496 (1340826-H)]
(Incorporated in Malaysia under the Companies Act 2016)

CODE OF CONDUCT AND ETHICS

PREFACE

This code of conduct and ethics ("**Code**") shall serve as documentation of our commitment in business dealings in a manner that is efficient, effective and fair. This Code is meant as a reference for all levels of employees of MM Computer Systems Berhad ("**Company**") and its subsidiaries (collectively known as "**Group**").

The Group is committed in conducting its business fairly, impartially and in full compliance with all applicable laws and regulations in Malaysia and in countries where the Group has operations, if any. The Group's professionalism, honesty and integrity must at all times be upheld in the Group's business dealings with customers, vendors, suppliers, contractors, government, regulators, investors, the business community as a whole and in the relationship of its own employees. Employees are not permitted to be involved or engaged in practices that affect or impair the Group's integrity, impartiality or reputation and are required to promote the interests of the Group, perform their duties with skill, honesty, care and diligence, using authority in a fair and equitable manner, abide by the Group's policies and procedures, instructions and lawful directions that relate to their employment and duties.

It is the responsibility of every employee to act in accordance with the policies detailed in the Code and any updates or amendments which may be issued from time to time by the Group. It is also the employee's responsibility to seek clarification, to ask questions and to report suspected violations or express concerns regarding compliance with the Code. The managers have the added responsibilities of supporting the implementation of the Code and monitoring compliance with the Code.

The objective of the Code is to ensure that the Group's business interactions should not, in any circumstances, be tainted by malpractices.

The Board of Directors ("**Board**") and senior management of the Company will periodically review the Code on anannual basis and communicate the new changes to all levels of officers.

A copy of this Code is available on the Company's corporate website.

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1. BUSINESS CONDUCT

1.1 Dealing with External Parties

a. Vendors and Business Partners

- The Company shall take a collaborative approach in all their partnerships ensuring that employees address the specific needs of the stakeholders, while offering products, services and solutions.

- The Company shall conduct business with vendors or business partners that share the same ethical commitment and shall avoid conducting business with vendors or business partners who are likely to harm the Company's reputation.

- Facts shall be weighed objectively and impartially to decide on vendors or business partners.

- Employees shall not exert or attempt to exert influence to obtain privilege treatment for any particular vendor. Vendors in competition for contracts with the Company shall at all times be able to have confidence in the integrity of the Company's selection processes.

b. Governments

- Employees shall hold themselves up to the highest standards of conduct and aim to proactively engage with the government to improve the social and economic conditions.

- Employees shall be aware of and adhere to the relevant laws and regulations pertaining to relations between government employees and customers, suppliers and business partners.

- Employees shall not provide gifts to government employees or those acting on the government's behalf if doing so violates certain local laws and regulations or could be reasonably construed as an action to seek special favour.

c. Investors, Media, Analysts and Others

- Any communication with investors, prospective investors, media and analysts shall be carried out by the specific spokespersons ("Authorised Spokespersons") which can be the Disclosure and/or Communication Designated Person or the Managing Director, Executive Director or Chief Financial Officer, responsible for communicating with shareholders, the investment community, regulators or the media. In the absence of any Authorised Spokesperson(s), the Authorised Spokespersons may appoint others within the Company to speak on behalf of the Company or to respond to specific inquiries.

  <u>Authorised Spokespersons</u>

  (a) Primary Spokespersons

  - Managing Director and Chief Executive Officer;
  - Chief Financial Officer;
  - Chief Operating Officer; and
  - Head of Business Development

The Primary Spokespersons may communicate with audience constituents and respond to enquiries in relation to corporate vision, strategies, developments, future prospects, financial plans and operation matters.

(b) Secondary Spokespersons

- Chairperson
- Company Secretary (responsible for the release of announcements to Bursa Securities only); and
- Appointed Corporate Planning Consultant

The Secondary Spokespersons may communicate only in connection with their specific areas of responsibility and as authorised by a Primary Spokesperson either on a permanent basis (e.g. via functional scope of the position) or on a need basis.

No officers and personnel who have not been appointed by the Authorised Spokespersons shall respond under any circumstances to external inquiries. All such inquiries shall be referred to the appropriate Authorised Spokesperson(s).

The key responsibilities of the Authorised Spokespersons are as follows:

- may provide clarification on information which the Company has released to Bursa Securities but must not comment on any material information which has not been released to Bursa Securities; and
- may attend to all enquiries from the media, investment community or other external parties.

When communicating with the media, the investment community or other external parties, the Authorised Spokespersons shall exercise care to ensure comments which may spur speculation or rumors are not made.

- Employees shall also refer any request for information on the Company's business from investigators or law enforcement officials to the Executive Directors.

- Employees shall not initiate engagement with the media and analysts unless it is part of their job responsibilities, and with prior management approval and knowledge. In all instances, employees shall exercise caution in their communication.

d. Competitors

- Employees shall compete fairly and ethically within the framework of applicable competition laws.

- Employees shall exercise caution in all business contracts and contacts with competitors, suppliers and vendors and seek advice from Executive Director if in doubt whether an action violates any competition laws.

- Employees shall disassociate themselves and the Company from participation in any possible illegal activity with competitors and avoid communicating sensitive or confidential information which includes pricing policy, contract terms, marketing and product plans and any other proprietary information.

- Employees shall not use improper or illegal means to acquire a competitor's trade secrets or other confidential information. When working with such information, employees shall use it in the proper context and for legitimate purposes such as to evaluate the merits of the products, services and marketing of the Company. Such information shall only be made available to other employees on a needtoknow basis.

1.2 Money Laundering

a. Money laundering is the process of concealing the identity of proceeds from unlawful activities to convert illicit funds into a legitimate source of income or asset. Money laundering is an offence under the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 in Malaysia.

b. Employees shall be aware of the applicable anti-money laundering laws and shall seek to ensure they are appropriately and adequately informed of developments in the laws relating to this area.

c. Employees are expected to be mindful of the risk of the Company's business being use for money laundering activities and to raise any suspicious transactions to their immediate superior.

1.3 Bribery and Corruption

a. Employees shall not offer, give, solicit or accept bribes in order to achieve business or personal advantages for themselves or others or engage in any transaction that can be construed as having contravened the anti-corruption laws.

b. Employees shall be cognisant of the fact that bribes may be in any form, monetary or otherwise including but are not limited to unauthorised remuneration such as referral fee, commission or other similar compensation, material goods, services, gifts, business amenities, premiums or discounts of an inappropriate value or of an unreasonable level or that are not generally offered to others or that are prohibited by law or may reasonably be viewed as having crossed the boundaries of ethical and lawful business practice.

c. Prior to giving or accepting any business amenity or other gifts (in whatever form or value), employees shall assess the appropriateness of their actions by assessing if the action could influence or could reasonably give the appearance of influencing the business relationship of the Company with that organisation or individual or any business decision arising out of that business relationship.

2. EMPLOYEE CONDUCT

2.1 Discrimination and Harassment

a. Employees shall strive to maintain a healthy, safe and productive work environment which is free from discrimination or harassment based on race, religion, political opinion, membership in political group, gender, sexual orientation, marital status, national origin, disability, age or other factors that are unrelated to the Company's legitimate business interests.

b. Employees shall avoid any conduct in the workplace that creates, encourages or permits an offensive, intimidating or inappropriate work environment including, but not limited to:

- Threats or comments that contain discriminatory or harassment elements;
- Unwelcome sexual advances;
- Violent behaviour or actions;
- Misuse or abuse of position of authority;
- Inappropriate dressing in violation of the dress code or policy of the Company;
- Possession of weapons of any type; or
- Use, possession, distribution or sale of illegal drugs, alcohol or any prohibited substance, except for approved medical purposes. The consumption of alcoholic beverages in the Company premises is only permitted for company-sponsored events and with prior management approval.

2.2 Fraud, Protection of the Group's Assets, Accounting

a. Employees must never engage in fraudulent or any other dishonest conduct involving the property or assets or the financial reporting and accounting of the Group or any third party. This may not only entail disciplinary sanctions but also result in criminal charges. The Group's financial records are the basis for managing the Group's business and fulfilling its obligations to various stakeholders. Therefore, any financial record must be accurate and in line with the Group's accounting standards.

b. Employees shall safeguard and make only proper and efficient use of the Group's property. All employees shall seek to protect the Group's property from loss, damage, misuse, theft, fraud, embezzlement and destruction. These obligations cover both tangible and intangible assets, including trademarks, know-how, confidential or proprietary information and information systems. To the extent permitted under applicable law, the Company reserves the right to monitor and inspect how its assets are used by employees, including inspection of all e-mail, data and files kept on the Group network terminals.

2.3 Outside Directorship and Other Outside Activities

a. Outside of the Group, no activities shall be pursued if such activities will interfere with the employee's responsibilities for the Group, or if they create risks for the Group's reputation or if they in any other way conflict with the interests of the Group. When in doubt about the permissibility of an activity, employees shall consult with the Executive Directors.

b. Authorisation will be withheld if the position or activity is likely to conflict with the Group's interests or the employee's responsibilities. Board memberships on public listed companies need prior approval by the Executive Director.

c. Unless requested by the Company to take up a particular position or activity, employees shall pursue outside activities and positions at their own risk and cost and within their spare time only.

2.4 Conflict of Interest

a. A Conflict of Interest occurs when personal interests of an employee or the interests of a third party compete with the interests of the Group. In such a situation, it can be difficult for the employee to act fully in the best interests of the Group. Employees shall avoid Conflicts of Interest whenever possible.

b. If a Conflict of Interest situation has occurred or if an employee faces a situation that may involve or lead to a Conflict of Interest, the employee shall disclose it to his/her Manager and/or the Group Human Resource or the Executive Directors to resolve the situation in a fair and transparent manner.

2.5 Confidentiality

a. Confidential information consists of any information that is not or not yet public information. It includes trade secrets, business, marketing and service plans, consumer insights, engineering and manufacturing ideas, product recipes, designs, databases, records, salary information and any non-published financial or other data. The Group's continued success depends on the use of its confidential information and its non-disclosure to third parties. Unless required by law or authorised by their management, employees shall not disclose confidential information or allow such disclosure. This obligation continues beyond the termination of employment. Furthermore, employees must use best efforts to avoid unintentional disclosure by applying special care when storing or transmitting confidential information.

b. The Group respects that third parties have a similar interest in protecting their confidential information. In case that third parties, such as joint venture partners, suppliers or customers, share with the Group confidential information, such information shall be treated with the same care as if it was the Group's confidential information. In that same spirit, employees shall protect confidential information that they have obtained in the course of their prior employment.

2.6 Insider Trading

a. Employees who are in the possession of market sensitive information are not allowed to trade in securities of the Company or the shares of another listed company if that information has not been made public. In the context of Malaysian law, insider trading is an offence defined under the Capital Market and Services Act 2007. The laws of other country on insider trading may be applicable in the context of inside information concerning company listed outside of Malaysia.

b. Further, employees shall not disclose such price sensitive information to any third party or encourage any other person to deal in price-affected securities.

c. Employees must consult their respective Head of Department if unsure of the status of the information held by them.

d. Employees must ensure that all transactions in the Company shares comply with the procedures set out in the Bursa Malaysia Listing Requirements and the law on insider trading.

2.7 Family and Relative of Employees

a. Employees shall disclose to the Company if any family and relative (for this Code, “family and relative” comprises employee’s spouse, parents, children, brother or sister and spouse of brother, sister and child) provides any form of goods or services direct or indirect to the Group, or is a competitor, vendor, business partner, contractor or consultant to the Group. Employees shall avoid or abstain from participating in or making decisions on any deal involving employee’s family and relative.

b. If employee’s family and relative is a competitor or supplier of the Group or is employed by one, employees are expected to exercise extra caution in their communication and conduct to ensure the security and confidentiality of information important to the Group are protected and to avoid and/or create a Conflict of Interest situation.

3. EFFECTIVE DATE

The Board has adopted the Code of Conduct and Ethics on 8 April 2026 and the revision were subsequently approved on

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