LTKM BERHAD
199701027444 (442942-H)

CODE OF CONDUCT & ETHICS

1. INTRODUCTION

The Code of Conduct and Ethics ("the **Code**") sets out the standards of business ethics and conduct. It serves as a guide to the Directors and Employees of the Group in defining ethical standards and conduct at work, to assist them to exercise reasonable judgement in carrying out their duties and responsibilities. The Code applies to LTKM Berhad ("the Company") and all its subsidiaries herewith referred to as "the Group" collectively.

The Code is applicable to all employees (including full time, probationary, temporary, contract employees and interns) ("**Employees**") and directors of the Group.

The Code is not intended to be exhaustive, and there may be additional obligations that directors and employees are expected to uphold in their behavior and conduct when performing their duties.

2. PRINCIPLES

2.1 Compliance to the Applicable Laws, Rules and Regulations

All directors and employees shall always observe and ensure compliance with all applicable laws, rules and regulations to which they are bound in the performance of their duties.

2.2 Proprietary Information

Directors and employees shall not, except where authorised or required by their duties, disclose or reveal or make available, directly or indirectly to any unauthorized person(s) whether internal or external parties; any of the Group's trade secrets, confidential operations processes or dealings, or any information concerning the business, finances, transactions or affairs of the Group which may come to their knowledge during their employment.

Directors and employees shall keep all proprietary information entrusted to them confidential and shall not use such information in any manner which may prejudice, injure or cause loss either directly or indirectly to the Group.

Disciplinary action(s) will be taken against those personnel who disclose such proprietary information to anyone without prior written approval.

This restriction shall continue to apply after cessation of employment without any limit in point of time. It also applies to information or knowledge which may come into the public domain through unauthorised disclosures by a director or an employee.

Upon cessation of employment with the Company, directors and employees shall hand over to the Company, all documents, data or other requisites, confidential or otherwise, obtained or made by employees during the course of employment with the Group, pertaining to the business of the Group.

2.3 **Dealings in Securities and Price-sensitive Information**

Directors and Employees must not use price sensitive non-public information, which may affect the prices of the listed securities of the Company when it becomes publicly known ("**Price-sensitive Information**"), for personal benefit.

So long as the directors and employees are in possession of the Price-sensitive Information, they must not deal in listed securities of the Company or to provide information to others to deal in the listed securities of the Company.

2.4 **Conflict of Interest**

Directors and employees are required to act in good faith and in a manner which is responsible and in accordance with high standards of honesty, transparency and accountability.

Conflict of Interest is a situation where a director or an employee has a private or personal interest sufficient to influence or appear to influence his or her official duties.

Directors and employees must not use their positions in the Company or misuse of information gained in the course of their duties or employment for personal benefits.

Directors and employees must promptly disclose any material transaction or relationship that is reasonably expected to give rise to conflict of interest. In resolving conflicts, directors and employees must subordinate their personal interests to those of the Group. In this instance, the interested Director or Employee shall abstain from deliberation and decision relating thereto.

The following situations are examples of situations which could lead to real or potential conflict of interest:

(a) Working for any organization (e.g. holding key positions, consulting, free-lancing, working part-time) or managing a business outside the Group that is competing directly or indirectly with any of the Group's businesses (both during and after official working hours).
(b) Having a direct or indirect financial relationship (e.g. holding directorship, partnership, shareholding, etc.) with the Group's existing or potential competitors, suppliers or customers (exception to this is holding insignificant stock interests in public companies or the employee had been given ESOS by their prior employer).
(c) Taking part in business decisions or managing a project/contract where the director or employee or their related parties have direct or indirect interest.
(d) Diverting of any potential business opportunities of the Group, for personal gains.
(e) Divulging confidential information of the Group to any third party for personal gains.
(f) Accepting gifts or any other form of special favours from both current and potential business partners of the Group particularly in those cases where any such gifts or any other form of special favours which is being made in order to influence directors' or employees' actions and decisions.
(g) Indulging in private businesses such as direct selling or soliciting for personal business from other employees in the Group, etc. during office hours.

2.5 **Anti-Corruption & Bribery Policy of the Group**

Directors and employees are bound by LTKM's Anti-Corruption and Bribery Policy ("the Policy") in all their dealing within the Group and also any dealings with external parties such as but not limited to customers, suppliers and regulators. The Policy is in accordance with the Malaysian Anti-Corruption Commission Act 2009 and the Malaysian Anti-Corruption Commission (Amendment) Act 2018 and any of amendments thereof from time to time.

A copy of the Policy is available to all employees of the Group and is also available in the Company's website at www.ltkm.com.my.

2.6 **Gifts and Hospitality**

(a) Directors and employees shall not offer, solicit or receive a valuable gift or favour to and from any person, company or organization that will directly or indirectly create actual or impression of undue influence on the part of the giver.

(b) Certain customary or festive gifts and hospitality may be allowed subject to the Group's rules on Gifts and Hospitality in LTKM's Anti-Corruption and Bribery Policy.

2.6 **General Conduct**

(a) Directors and employees shall faithfully and diligently perform his duties and shall endeavour to the utmost of his or her abilities to promote the good standing and business interest, welfare and image of the Group in general at all times.

(c) Directors and employees shall apart from carrying on his or her specifically assigned duties obey and comply with all reasonable and lawful orders and directives from the Company. Directors and Employees are advised to observe faithfully all rules, regulations and policies which may be applicable to the Group in general at all times.

(d) Directors and employees shall do their utmost and undertake to cooperate fully with their colleagues.

(d) Directors and employees are expected at all times to maintain the highest standards of professionalism and integrity in all that the employees do, including communications with colleague, customers, clients, suppliers and the public. These standards apply to communications that are verbal, written (for example, memo, letter or report) and electronic (including but not limited to fax, email, mobile phone text messages, telephone, voicemail, social media or internet).

3 **REPORTING OF BREACHES OF THE CODE**

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Any suspected violation of the Code is to be communicated to the immediate superior, the Human Resource Department or the Chairman of the Audit Committee. Violations will be investigated and appropriate action will be taken. No individual will be discriminated against or suffer any act of retaliation for reporting in good faith on violations or suspected violations of the Code.

4. **REVIEW OF THE CODE**

The Board will constantly review the Code to ensure that it continues to remain relevant and appropriate.

Last review : 16 July 2026
Last revision : 15 July 2025