CHEETAH HOLDINGS BERHAD

Registration No. 199701014907 (430404-H)

(Incorporated in Malaysia)

CODE OF ETHICS AND CONDUCT

1. BACKGROUND

The Directors, the Management and the employees of Cheetah Holdings Berhad (the "Company" or "Cheetah"), together with that of its subsidiaries (the "Group" or "Cheetah Group") are committed to adhering to the best practice in corporate governance and observing the highest standards of integrity and behavior in all activities conducted by the Group, including interaction with its customers, suppliers, shareholders, business partners and stakeholders, and within the community and environment in which the Group operates.

All Directors and employees of the Group play an important role in establishing, maintaining and enhancing the reputation, image and brandnames of Cheetah Group.

2. OBJECTIVE

The objective of the Code of Ethics and Conduct ("Code") is to assist the Directors and Employees in defining ethical standards and conduct at work. The Code is not intended to be exhaustive, and there may be additional obligations that the Directors and Employees are expected to incorporate or conduct when performing their duties/roles.

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/maintain in the performance of their duties/roles.

3. APPLICABILITY

The Code is applicable to all Directors, Management and employees (whether full time, probationary, contract or temporary staff) ("Employees") of the Group.

4. CORE AREAS OF CONDUCT

4.1 Conflicts 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 Group. Directors and Employees must not use their position or knowledge gained in the course of their duties or employment for private or personal advantage (directly or indirectly).

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 Group 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 or comes within the public domain.

4.3 Insider Information and Securities Trading

It is important that insider information (such as the Company's unannounced financial results, knowledge of a proposed major acquisition or disposition or any event that could affect the share price of Cheetah) not be disclosed to anyone until it has been officially released to the public.

4.4 Protection of Assets and Funds

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

4.5 Business Records and Control

Accurate, timely and reliable records are necessary to meet the Group's legal and financial obligations and to manage the affairs of the Group. All books, documents, 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 Group, under any circumstances.

4.6 Compliance with the Law

The Group will comply with all applicable laws, rules and regulations of the governments, commissions and exchanges in jurisdictions within which the Group 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 Anti –Money Laundering and Anti –Terrorism Financing Act 2001, Malaysian Anti-Corruption Commission Act 2009, Personal Data Protection Act 2010 and Competition Act 2010. The Group reserves the right to report any actions or activities suspected of being criminal in nature to the police or other relevant authorities.

4.7 Whistleblowing Policy

The Policy allows genuine concerns raised by Employees, Directors and other individuals to be properly investigated and appropriate measures to be taken. If any Employee believes reasonably and in good faith that malpractice exists in the work place, the Employee should report this immediately to his/ her manager or superior.

However, if for any reason the employee is reluctant to do so, then the Employee should report the concerns to;

Appointed Person	:	Tan Sri Acryl Sani bin Abdullah Sani (Independent Non-Executive Chairman)
Email Address	:	acrylsani@gmail.com

The whistleblower's concerns will be reported to the company without revealing the identity of the employee (unless prior consent from the employee was obtained). The employee should, at least, furnish in the report or complaint, information regarding the type of activity/conduct, identify the person(s) suspected as being involved, when it occurred and who was affected.

All reports will be investigated promptly by the person receiving the report. If required, the Appointed Person may appoint a representative of the Management to assist in the investigation. If required, the Chairman of the Board should be informed of the reports received and he may also assist in the investigation and / or obtain assistance from other resources. Upon completion of investigation, appropriate course of action will be recommended.

Where possible, steps will also be implemented to prevent similar situation arising. All results of investigation and remedial / action plan be documented.

However, whistleblowers making a report/complaint in bad faith or based on unfounded allegations or containing trivial, malicious, slanderous or frivolous claims may be subject to disciplinary and/or legal actions by the Company.

4.8 Health and Safety

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

4.9 Sexual Harassment

Sexual harassment by any Director or Employee is unacceptable. It is the Group's policy to provide all Employees with a working environment free that is free from any form of sexual harassment. Any questions concerning issues of such should be directed either to the Employees' supervisor or the Human Resource Department. All such reports and / or complaints shall be treated with the strictest confidentiality.

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 Group.

4.11 Mutual Respect

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 Accepting & Providing Gifts and other Benefits

As general rule, Employees are discouraged from giving or accepting gifts, entertainment or other benefits to or from business partners. Notwithstanding this, Cheetah Group recognizes that the occasional acceptance or offer of modest gifts and entertainment may be a legitimate custom or practice 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.

4.13 Bribery and Corruption

Cheetah 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.

Employees shall not offer, give, 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.

4.14 Misconduct

No Director or Employee is to be involved in or abet any activity that is deemed by the Group to be an act of misconduct (including abuse of drugs or contraband).

Approved by the Board of Directors on: 29 August 2013
Reviewed and updated on: 15 October 2026