SCA SOLUTIONS BERHAD

(Company Registration No: 202501047718 (1649126-A))
(Incorporated in Malaysia)

CODE OF ETHICS AND CONDUCT

(Version: 1.0)
(Approved by the Board of Directors of the Company on 13 January 2026)

INTRODUCTION AND SCOPE

This Code of Ethics and Conduct ("the Code") is intended to apply to every Director, Senior Management and Employee (collectively referred to as "affected personnel") of **SCA SOLUTIONS BERHAD** ("the Company") and its subsidiaries (collectively, "the Group").

The Code establishes standards to ensure that the working environment and conditions are safe and healthy, employees are treated with respect and dignity, business operations are conducted ethically, and all affected personnel are expected to observe and adhere to the highest professional and personal conduct standards. The term of office and the employment shall include understanding and agreeing to always uphold and comply with the Code.

The Code aims to provide guidelines on the expected behaviour and conduct of all employees and to serve as a tool to guide the affected personnel's actions when dealing with both internal and external parties.

The fundamental in adopting the Code is to ensure that all business activities are in full compliance with the laws, rules and regulations of the country in which it operates. If a law of the country conflicts with a rule or policy set out in this Code, affected personnel should comply with the law. Besides, the Code encourages affected personnel to go beyond legal compliance and adopt internationally recognised standards in order to advance business ethics and control. The Company reserves the right to add, amend, annul, vary or modify the provisions set out in the Code as and when it deems necessary in the continued development and implementation of the Code and to adopt the best practice where possible.

The Group's Business Associates[1] shall comply with the Code when performing their work or services for and on behalf of the Group.

OUR VALUE

We uphold the highest standards of integrity, transparency and accountability in the conduct of the Group's business and operations to ensure business sustainability. We are committed to conducting our affairs in an ethical, responsible and transparent manner.

[1] *an external party with whom the Group has, or plans to establish, some form of business relationship. This may include clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, subcontractors, suppliers, vendors, advisers, agents, distributors, representatives and intermediaries*

OUR VALUE (Cont'd)

- To Shareholders, we are committed to creating and enhancing long-term shareholder value.

- To Employees, we will strive to recruit and retain the most competent people, offer them competitive terms and conditions of service, and maximise their personal progression through training and development. The Group is committed to providing all employees a safe, secure, healthy and conducive workplace culture and environment, where the values of mutual and reciprocal respect, trust and confidence are upheld and activities promoted.

- To Customers, we strive to provide products and services that meet their expectations through continuous engagement and respect for their privacy.

- To Business Associates, we will uphold the highest professional and ethical relationship for mutual benefit with our suppliers, contractors, service providers, financial institutions and other entities doing business with us.

- To Government, we undertake to comply with all applicable laws and regulations laid down and to participate in projects promulgated by government for industry and social development.

- To all Stakeholders, we pledge that we will be a responsible corporate citizen wherever we operate and will take into consideration the needs and aspirations of affected stakeholder groups.

1) Respecting Others

a. Unlawful Discrimination

We do not tolerate unlawful discrimination in the workplace or on the job. The Group shall not engage in discrimination based on race, colour, age, gender, ethnicity, disability, pregnancy, religion, political affiliation, or marital status in hiring and employment practices such as promotions, rewards, and access to training.

b. Working Hours

Work weeks and working hours are not to exceed the maximum set by statutory labour law.

c. Wages and Benefits

To offer pay and benefits that are fair and competitive within each local business and industrial market in which we are participating. Compensation paid to employees shall comply with all applicable laws, including those relating to minimum wages, overtime hours and legally mandated benefits.

OUR VALUE (Cont'd)

1) Respecting Others (Cont'd)

d. Safety and Health

We undertake to ensure the working environment at our operating entities is maintained safely, healthily and environmentally friendly for our human capital.

e. Humane Treatment

There is to be no harsh and inhumane treatment, including any sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse of employees; nor is there to be the threat of any such treatment. Additionally, the use of child labour or forced labour is entirely unacceptable and will not be tolerated.

f. Communication

We promote continuous two-way communication with our employees to ensure ideas, concerns and problems are identified and resolved amicably as a team

g. Continuous Development

We strive to identify and satisfy the needs of employees to continuously develop their knowledge, skills and competency for personal development and corporate excellence.

2) Serve Our Customers

a. Integrity

Our reputation that our customers can trust for the products and services provided by us is our most valuable asset, and it is the responsibility of all of us, including our Business Associates, to make sure that we continually earn that trust. We strive to deliver our products and services with competitive value and quality in equilibrium. The affected personnel shall exhibit a good working attitude, behaviour, courtesy, honesty and professionalism at all times during the course of performing their duties and tasks. In performing their duties and tasks, due care and diligence must be exercised.

b. Competency

We seek to only serve our customers whom we are competent to serve, who value our products and services and who meet appropriate standards of legitimacy and integrity.

c. Assets

It is our commitment that all assets belonging to our clients, including intangible, intellectual properties and electronic assets, will be handled in a manner both responsible and appropriate to our business and only for legal and authorised purposes.

OUR VALUE (Cont'd)

3) Avoiding Conflict of Interest

A conflict of interest arises in any situation in which an individual is in a position to take advantage of his or her role in the Group for his or her personal benefit, including the benefit of his or her family and friends (i.e., person connected). A conflict of interest can make it difficult for an individual to fulfil his or her duties impartially and correctly. A conflict of interest can exist even if it results in no unethical or improper acts. Even the appearance of improper influence in decision-making may be an issue. A conflict of interest will undermine the values of good faith, fidelity, diligence and integrity in the performance of duties and obligations as expected.

All affected personnel and Business Associates must therefore avoid conflicts of interest in the conduct of business.

The management of conflicts of interest shall be governed by the **Conflict of Interest and Related Party Transaction Policy and Procedures**.

a. <u>Business Integrity</u>

The highest standards of integrity are to be upheld in all business interactions. All affected personnel and Business Associates performing works or services for or acting on behalf of the Group shall have zero tolerance toward all forms of bribery, corruption, extortion, embezzlement (covering promising, offering, giving or accepting any bribes), money laundering, and to comply with all relevant anti-bribery and corruption laws and regulations and the Group's **Anti-Bribery and Corruption Policy**.

All business dealings should be transparently performed and accurately reflected on the records. Monitoring and enforcement procedures shall be implemented to ensure compliance with anti-corruption, anti-money laundering and anti-terrorism financing laws and best practices.

b. <u>No Improper Advantage</u>

Bribes or other means of obtaining undue or improper advantage must not be offered or accepted. Gifts, other than token value, should generally be declined.

c. <u>Abuse of Power</u>

Abuse of power or authority occurs when an individual improperly uses their position to influence others, including current or potential Business Associates of the Company, for personal gain or the gain of others under their authority. Such abuse is strictly prohibited.

OUR VALUE (Cont'd)

3) Avoiding Conflict of Interest (Cont'd)

d. Disclosure of Information

Information regarding business activities, structure, financial situation and performance is to be disclosed in accordance with applicable regulations and prevailing industry practices. Falsification of records or misrepresentation of conditions or practices in the supply chain is unacceptable.

e. Insider Trading

Trade in securities of the Company based on insider information that are price sensitive (price sensitive information if made generally available, are information that would or would tend to have a material effect on the price or value of the stock of the company) are not allowed by insiders, including employees and considered as a prohibited conduct and punishable under Capital Market and Service Act 2007. Insiders are also prohibited from disclosing any non-public price-sensitive information to any third party unless it is disclosed in compliance with relevant laws and regulations.

f. Fraud

Any form of fraudulent acts or dishonest conduct involving property, assets, or the financial reporting and accounting of the Group is strictly prohibited and intolerable. Such actions may lead to severe penalties and potentially result in criminal charges.

g. Fair Business, Advertising and Competition

Standards of fair business, advertising and competition are to be upheld. Appropriate means to safeguard customer information must be available.

4) Preserve Confidentiality and Privacy

Unable to preserve confidentiality will eliminate our competitive advantage, promote unethical business practices and prove costly in other ways. Therefore, upholding the highest standard in preserving confidentiality is one of our responsibilities and extends to ensuring affected personnel and Business Associates receive such information on a "need to know" basis and to observe the confidentiality and privacy of such information.

We respect the confidentiality and privacy of our employees, customers, Business associates and regulatory bodies with whom we do business and liaise. Unless authorised, we do not use confidential information for personal use, for our sole benefit, or to benefit a third party with detrimental effect to the owners. We disclose confidential information or personal data only when an appropriate level of consent or authorisation to do so has been obtained from the data subject and/or competing party, and/or compelled to do so by legal and regulatory requirements.

OUR VALUE (Cont'd)

5) Anti-Money Laundering

All affected personnel and Business Associates acting for or on behalf of the Group must not be involved, directly or indirectly, in any money laundering activities and non-compliance shall be a violation of this Code.

6) Corporate Citizenship

- We commit our acts in a manner that is economically, socially and environmentally responsible to the affected stakeholder groups and within the laws, customs and traditions of the countries we operate and contribute in a responsible manner to the development of communities.

- We aspire to act in a manner that minimises the detrimental environmental impacts of our business operations.

- We continuously support charities, educational and community service activities.

REPORTING CHANNEL

Each affected personnel and Business Associate has the obligation to expeditiously report any violation or suspected violation of the Code, other Group policy and procedures or applicable law, rules or regulations.

All stakeholders (including affected personnel and Business Associates) who know of or suspect a violation of the Code could whistle-blow or report their concerns in accordance with the Whistle Blowing Policy published on our website. 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, and the whistleblower will be protected under the Malaysia Whistleblower Protection Act 2010.

To assist and encourage the prompt reporting of suspected violations, the Company will accept reports made on an anonymous basis.

ENFORCEMENT

Affected personnel who disregard or violate any provision(s) of the Code, condone or knowingly fail to report a possible violation, deliberately make a false report or fail to cooperate fully in any investigation of any violation, will be subject to disciplinary action, up to and including dismissal. In addition, disciplinary action may also be taken against any affected personnel who, through lack of reasonable diligence or care, fail to prevent or report violations.

ENFORCEMENT (Cont'd)

Business Associates found to be non-compliant with the Code shall be subject to termination of contract in accordance with the terms of the contract, after going through a proper due enquiry or investigation process.

REVIEW OF THE CODE

This Code of Ethics and Conduct will be reviewed by the Board as and when required and updated in accordance with the needs of the Group and any new or changes in regulations that may have an impact on the discharge of the responsibilities of every Director, Senior Management and employee and in any event, at least once every three (3) years.