

CODE OF CONDUCT AND BUSINESS ETHICS MEP MEETING & EXHIBITION PLANNERS SDN. BHD.

1. Executive Summary

- 1.1 MEP Meeting & Exhibition Planners, including any subsidiaries (collectively referred to as “**MEP**”), uphold exemplary standards of conduct and business ethics. Integrity forms the foundation of this Code of Conduct and Business Ethics (“**Code**”). Accordingly, every provision within this Code reflects a commitment to ethical performance. This Code provides guidance for appropriate actions and behaviours when representing or engaging with MEP.
- 1.2 All employees, as representatives of MEP, are expected and required to uphold our commitment to ethical conduct. Business representatives acting on behalf of MEP must also adhere to this Code and demonstrate high standards of professionalism and integrity. MEP conducts its operations with honesty, fairness, and respect for all individuals involved in our business dealings. We are dedicated to impartial practices and strict compliance with applicable laws and regulations. These standards extend to MEP’s activities outside Malaysia; in every country where we operate, we pledge to comply with local laws and regulations.
- 1.3 All employees are required to demonstrate professional conduct consistent with fair play principles and the contractual commitments established with third parties. The interests of MEP must consistently be prioritised above those of employees or other entities. Employees should avoid circumstances that may jeopardise their professionalism or integrity.

2. Responsibility and Accountability

2.1 Employees

- (a) All employees are to comply with this Code. Ignorance of the existence of this Code will not be accepted as an excuse for its breach. Disciplinary action will be initiated against those who violate this Code. MEP will require all employees to declare that they have read and will abide by this Code and it is the responsibility of the employees to keep themselves abreast of the latest update of this Code, from time to time.

2.2 Managers and Heads of Department

- (a) Managers and Heads of Department, in their leadership roles, are entrusted with the responsibility to exemplify integrity and consistently demonstrate exemplary conduct. They are also expected to foster high standards of behaviour and business ethics among employees by ensuring ethical practices remain fundamental at MEP. MEP recommends seeking guidance whenever there is uncertainty regarding this Code.
- (b) MEP also expects all vendors, suppliers, contractors, subcontractors, consultants, agents, representatives and service providers of any kind performing work or services for or on behalf of MEP to comply with this Code in their dealings with MEP. Our selection must be based on the track records, quality of their products and services. Our relationship with them should be purely professional in order to maintain independence in our business judgments.

2.3 Interpretation of This Code

- (a) This Code may not address every scenario that could occur within today’s intricate and evolving business landscape. Therefore, it should be considered alongside MEP’s Anti-Bribery and Anti-Corruption Policy (“**ABC Policy**”) as well as other applicable policies and procedures. If any provisions of this Code conflict with relevant laws or MEP policies, the more stringent requirements shall take precedence. Should any ambiguity arise, individuals are encouraged to seek guidance and clarification prior to proceeding.

3. MEP’s Treatment to Everyone

3.1 MEP's Commitment

- (a) MEP is dedicated to fostering an environment of respect and dignity, appreciating both individual and cultural diversity. The company encourages the use of personal and collective strengths to ensure the delivery of high-quality products and services for internal and external stakeholders.
- (b) Furthermore, MEP prioritizes the wellbeing of its employees by cultivating a supportive workplace free from discrimination and harassment, and conducts all business operations in strict adherence to regulatory requirements.
- (c) MEP maintains a politics-free work environment and expressly prohibits all forms of office politics. Employees found in violation of this policy may be subject to significant disciplinary measures.
- (d) In addition, MEP is committed to fulfilling its corporate social responsibility through initiatives carried out by its employees and the Company.

3.2 People's Commitment

- (a) All employees are expected to reciprocate the commitment of treating everyone with respect and dignity by valuing individual and cultural differences. Verbal abuse, threats or physical acts of violence or intimidation on fellow employees are prohibited.
- (b) All employees are expected to preserve MEP's brand and reputation and exercise due care in representing the Company.
- (c) All employees are personally responsible to adhere to the ethical standards and legal requirements that apply to their job function.
- (d) All employees are expected to refrain from practicing office politics. Examples of office politics include but are not limited to the following:
 - (i) informal groups which create conflicts that pollute a healthy working environment;
 - (ii) instigate or influence others to go against the Company's direction or policies;
 - (iii) stepping over others for own interest or career advancement;
 - (iv) backstab or badmouth others to strengthen own position; and
 - (v) pursue personal agenda which is detrimental to the Company.

4. Policies and Procedures

4.1 Company policies and procedures are implemented to achieve business objectives through effective and efficient operations. Therefore, all policies and procedures must be strictly adhered to. Failure in observing these policies and procedures may result in disciplinary action.

4.2 Managers and Heads of Department should exercise reasonable care to ensure that effective systems of business controls are put in place to ensure:

- (a) appropriate authority and responsibility are assigned to individuals;
- (b) proper authorisation of transactions;
- (c) accurate and adequate records are maintained;

- (d) disclosure of information is on a need-to-know basis; and
- (e) adequate segregation of duties and to avoid conflict of interest. If an employee requires further clarification or views any policies or procedures to be inappropriate or outdated, they may discuss their concerns with their immediate supervisors.

5. Confidential, Proprietary and Sensitive Information

- 5.1 Employees are prohibited from disclosing any confidential, proprietary and sensitive information of MEP to family, friends and any third parties unless otherwise authorised by the Company or required by law. Examples of such information include but are not limited to trade secret, financial and business forecast, competitive bids, business acquisition and any information that may affect the Company's business and share price. Information of such nature should remain confidential until it is in the public domain.
- 5.2 Those who have left the Company are expected to maintain confidentiality of proprietary and sensitive information acquired in the course of employment with MEP.
- 5.3 All queries from the media or third parties about the Company's business must be directed to Investor Relations / Corporate Communication for a consistent and professional approach in the handling of such matters.
- 5.4 A non-disclosure agreement should be signed by vendors or any third party who may have access to confidential and proprietary information so as to protect the interest of MEP.

6. Assets, Properties and Facilities

- 6.1 Employees are expected to exercise reasonable care to safeguard MEP's assets to avoid any loss, damage, misuse or theft.
- 6.2 MEP will provide internet and e-mail access to employees who need such facilities. Such facilities are primarily for business purposes.
- 6.3 Employees with internet access should not use such network access to engage in illegal activities or any non-professional conduct or any other activity which may bring disrepute to MEP.
- 6.4 Employees are expected to protect the intellectual property rights of MEP and ensure compliance with applicable laws and regulations. This includes MEP's name, logo, taglines and innovations. Any intellectual property created by the employees in the performance of job responsibilities belongs to MEP.

7. Restrictions Upon Leaving MEP

In order to prevent the appearance of impropriety and unfair competitive advantage to companies hiring former employees of MEP, all of MEP's employees are subject to the post-employment restrictions in which MEP shall not contract with a former employee who attempts to secure business or contracts for service on behalf of his/her current company or for his/her own establishment.

8. Social Media

- 8.1 Definition Social media is a term for internet-based tools used in the sharing and discussion of information among people. It refers to user-generated information, opinion and other content shared over open digital networks. It may include but is not limited to:
 - (a) social networking sites (e.g. Facebook, Myspace, LinkedIn, Instagram, Twitter);
 - (b) video and photo sharing websites (for example Flickr, Youtube);

- (c) blogs, including corporate blogs and personal blogs;
- (d) blogs hosted by media outlets;
- (e) wikis and online collaborations (for example Wikipedia);
- (f) forums, discussion boards and groups (for example Google groups, Low Yat Forum);
- (g) podcasting;
- (h) instant messaging (including SMS);
- (i) geo-spatial tagging; and
- (j) other emerging electronic/digital communication applications.

8.2 Guidelines for Authorised Employees

- (a) Authorisation from the General Manager is required for sharing and respond on behalf of MEP on social media.
- (b) Authorised employees must:
 - (i) disclose and comment only on information classified as public domain information;
 - (ii) ensure that all content published is accurate and not misleading and complies with all relevant Company policies and other relevant requirements;
 - (iii) ensure they are not the first to make an announcement, unless specifically given permission to do so;
 - (iv) comment only on their area of expertise and authority;
 - (v) ensure comments are respectful of the community in which they are interacting online;
 - (vi) adhere to the terms of use in social media platform or website;
 - (vii) comply with all relevant laws including copyright, privacy, defamation, contempt of court, discrimination and harassment laws, and the Company's Privacy Policy;
 - (viii) not post or respond to materials that are offensive, obscene, defamatory, threatening, harassing, oppressive, discriminatory, hateful, racist, sexist; or material that infringes on any laws, constitutes a contempt of court, breaches a court order, or is otherwise unlawful;
 - (ix) not use or disclose any confidential or secure information; and
 - (x) not comment on or post any material that might otherwise cause damage to the Company's reputation or bring into disrepute.

8.3 Guidelines for Other Employees

- (a) Other employees should also be aware of and understand the potential risks and damages to the Company that may occur, either directly or indirectly, in their personal use of social media. Employees must adhere to the guidelines below:
 - (i) expressly state that stated views are personal and are not representative of the Company;

- (ii) behave politely and respectfully;
- (iii) not imply that you are authorised to speak as a representative of the Company nor give the impression that the views expressed are those of the Company's;
- (iv) not use the identity or likeness of another employee;
- (v) not use the Company's email address or logos or insignia that may give the impression of official support or endorsement of your personal comment;
- (vi) not use or disclose any confidential information or personal information obtained in your capacity as an employee of MEP;
- (vii) not post material that is, or might be construed as threatening, harassing, bullying or discriminatory towards another employee of the Company;
- (viii) not comment or post any material that might otherwise cause damage to the Company's reputation or bring into disrepute; and
- (ix) not respond to customers' complaints on MEP's Facebook page or other social media platforms administered by MEP if you are not authorised to do so.

9. MEP and Its Customers

9.1 External Customers

- (a) MEP is committed to delivering quality product and services to all customers. Employees are expected to treat customers professionally in all business transactions and to provide high standards of customer care to address any complaints.
- (b) MEP is also committed to protecting the privacy of its customers' personal information. No employee should disclose customers' personal information to third parties unless it is made in accordance with the Company's Privacy Policy.
- (c) All corporate gifts or festive gifts presented to customers must comply with the ABC Policy.

9.2 Internal Customers

- (a) MEP is committed to treating all of our internal customers with respect and dignity by demonstrating a high level of professionalism.
- (b) MEP will not condone any forms or acts of harassment. Harassment includes verbal, physical and visual conduct that creates a hostile work environment. Any employee who believes that he / she has been subjected to harassment can lodge a report to Human Resources who will be responsible to review the case and consider the appropriate course of action where applicable.
- (c) All employees are expected to nurture a conducive environment that promotes the culture of working together and having pride in what we do.
- (d) Managers and Heads of Department are to ensure that achievements are recognised and that employees are given the opportunity to realise their full potential.

10. MEP and Suppliers, Vendors, Contractors and Public Officials

10.1 Business Dealings With Others

- (a) In order to protect the interest of MEP:

- (i) all business decisions are taken based on objective and independent judgment in the best interest of the Company, and must not be motivated by personal considerations or relationships, whether real or perceived;
- (ii) all business negotiations are on arms-length basis and MEP adopts the principle of integrity and fairness in its business dealings and expect the other parties to reciprocate;
- (iii) employees are prohibited from soliciting, offering, promising, giving or receiving any form of payments, gifts, favors, and entertainment that may compromise the integrity, professional judgment or assessment of product, services, price and performance of our vendors, suppliers / contractors; and
- (iv) solicitation and acceptance of bribes in any form or manner are serious misconducts which may result in termination of employment.

10.2 Conflict of Interest

- (a) Conflict of interest arises where there is personal interest that can be considered to have potential interference with objectivity in performing duties or exercising judgment on behalf of MEP.
- (b) Conflict of interest is deemed to exist when an employee, by virtue of holding a particular position, causes him/her to obtain an improper gain or advantage, in which such gain or advantage adversely affects MEP's interest.
- (c) Employees should declare to their Managers or Heads of Department immediately upon becoming aware of a conflict of interest, whether real or perceived, either involving himself/herself, other employees or a third party. For example, an employee must declare to his/her Managers or Heads of Department if his family member has any business dealings with MEP.

10.3 Receiving and Giving Business Courtesy

- (a) As a rule of thumb, no employee should accept gifts, entertainment or hospitality given by third parties who have business dealings with MEP as this may compromise our integrity or affect our professional judgment in discharging our full responsibilities to the Company. This includes items such as meals and beverages, travel and accommodation, tickets to sporting and cultural events, discounts not available to the general public etc.
- (b) Under no circumstances is it acceptable to offer, give, solicit, or receive any forms of bribe, kickback, facilitation payment or gratuities. This applies to all Company transactions, even where the practice is widely considered as "a way of doing business" and regardless of whether it is being made to persons in the public or private sectors.
- (c) Exception to 10.3(a) above applies to:
 - (i) gifts which fulfil all the conditions and requirements set out in the ABC Policy;
 - (ii) occasional and modest entertainment in the normal course of business;
 - (iii) occasional and appropriate level of corporate hospitality; and
 - (iv) any other circumstances allowed under the ABC Policy.

11. Purchasing and Procurement

- (a) Acting in the best interest of MEP

- (i) All procurement and purchasing decisions should be based solely on the Company's best interest, covering product or services suitability, price, delivery and quality, and in accordance with the relevant standard operating procedures. Due considerations should be given to:
 - (1) treating all suppliers, contractors or service providers fairly;
 - (2) confidentiality by ensuring that no information is disclosed during the bidding process;
 - (3) more than one (1) supplier, service provider or contractor;
 - (4) check and balance amongst employees; and
 - (5) other operational considerations as advised by the respective business units.
 - (ii) All procurement or purchasing agreements should document services or products to be provided with specific deliverable milestones to enable independent verification when the need arises.
- (b) Commitment on behalf of MEP
- (i) All monetary commitments should be approved according to the approved limits of authority.
 - (ii) Authorisation and approval of the budget or operating plan is not equivalent to authorisation of financial expenditure. Approval for the expenditure is still required even though it is budgeted for.
 - (iii) No employee is allowed to:
 - (1) approve own claims or expenses for payment;
 - (2) approve a requisition, place an order, receive goods and approve invoice for payment by himself or herself; and
 - (3) break down the total value of the procurement into multiple purchase requisitions to evade limits established by management.
- (c) Heads of Department can only delegate their limits of authority to their subordinates. Such delegation must be task specific and the Heads of Department remain accountable for the delegated task.
- (d) Commitment by Resigned Employees and Consultants
- (i) An employee who is serving resignation notice; or is a consultant or parttime/temporary employee is not allowed to make any commitments on behalf of the Company, unless written permission is given.

12. Community and Society

- 12.1 MEP is committed to making a positive difference in the society. We always have before ourselves the goal of contributing to the improvement of the quality of life of our community.
- 12.2 MEP and its employees shall be mindful of the consequences of MEP's conduct that affects people around and shall make full efforts to conduct business that will benefit the economy and society and continue its effort in carrying out its corporate social responsibilities.

13. The Environment

- 13.1 MEP believes in building a sustainable future. All employees shall endeavour to:
- (a) work with our contractors to ensure our products are delivered in a socially and environmentally responsible manner;
 - (b) use utilities in a responsible and efficient manner; and
 - (c) dispose of site wastes in a proper and environment friendly manner.
- 13.2 Ethics Checklist
- (a) When making a decision or following a directive, ask ourselves:
 - (i) does my action comply with the spirit of MEP's policy and the applicable laws?
 - (ii) is my behaviour consistent with MEP's guiding values and its ethical standards?
 - (iii) does my decision / action reflect the right thing to do?
 - (iv) is my decision / action being driven by responsible professional judgment?
 - (v) would I feel confident that I could explain my decision if it was made public?
- 13.3 Embracing Good Practices
- (a) Keep abreast of the ethical standards and legal requirements that apply to your job activities or areas of specialisation.
 - (b) Initiate discussions during departmental meetings on issues pertaining to this Code.
 - (c) Know who to consult if you are unsure of what is the right thing to do.
 - (d) Speak up if you have a genuine concern.
 - (e) Get help if you are in doubt.
- 13.4 Compliance with This Code
- (a) Those who violate this Code, regardless of position or title, may be subjected to disciplinary action, including termination of employment. The following are some of the examples of conduct that may result in disciplinary action:
 - (i) violating and/or instigating others to violate laws or MEP's Code of Conduct and Business Ethics;
 - (ii) failing to report known or suspected violations of laws and this Code; and
 - (iii) retaliating against others for reporting a concern or violation.

14. Getting Help

- 14.1 Seek advice when you are unsure of an appropriate legal or ethical course of action. Some examples include:
- (a) applicable policies seem difficult to understand / interpret;
 - (b) you have limited experience in dealing with the subject matter; and

(c) differences between opinions make the course of action unclear.

14.2 Select an appropriate avenue for getting help given the issue at hand. A good place to start is your immediate supervisor. If it remains unresolved, escalate it to your Managers or Heads of Department, Human Resources, Deputy Chief Executive Officer, Chief Executive Officer.

15. Reporting Concerns

15.1 You are encouraged to report a genuine concern without fear for retaliation. MEP will take appropriate action against anyone who engages in retaliatory conduct.

15.2 Malicious or defamatory reporting or purposeful false reporting, however, is a breach of this Code and may result in disciplinary proceedings.

16. Review

16.1 This Code will be reviewed periodically and subject to change from time to time to ensure that it remains current and relevant in addressing any ethical issues that may arise within the organisation.