



Group Policies

(Applicable for Cypark Resources Berhad & Its Group of Companies)

Approved by the Board of Directors

Effective Date: 25 August 2025

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OVERVIEW

In line with the commitment of Cypark Resources Berhad (“**CRB**” or the “**Company**”) and its Group of Companies (the “**Group**”) to upholding a workplace culture that is efficient, ethical, transparent, sustainable and accountable in enhancing the value that we create for our shareholders and stakeholders generally, CRB has adopted an integrated set of Group Policies (as defined below).

Objectives - Key objectives of the Group Policies (as defined below) are as follows:

- (i) Create and maintain a respectable, efficient and sustainable working culture;
- (ii) Promote the highest ethical standards of conduct across all levels of the organization;
- (iii) Ensure transparency, accountability, and objectivity in all business dealings;
- (iv) Promote good governance and integrity;
- (v) Maintain a secure channel for the reporting of any misconduct, identification of genuine reports and ensure the conduct of proper and fair investigation as well as proper disposal of issues raised in such genuine reports;
- (vi) Prevent bribery and corrupt practices across the Group;
- (vii) Ensure that the conduct of all employees and stakeholders is in alignment with applicable laws and best practices; and
- (viii) Minimize business and operational risks to the Group.

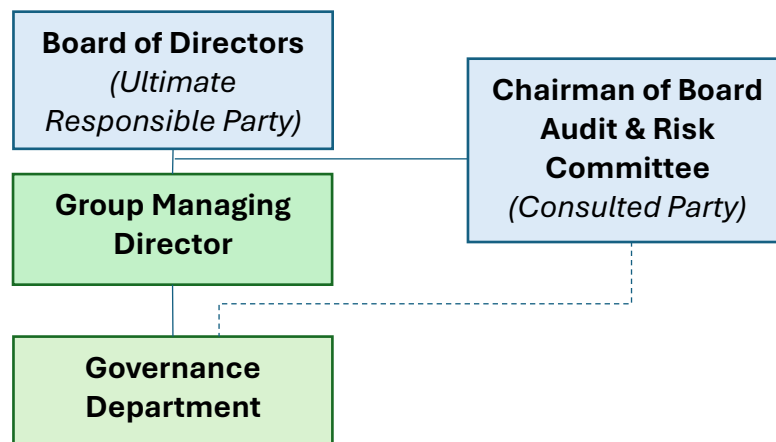
Group Policy List – The Board of Directors has adopted the following integrated policies (hereinafter known as “**Group Policies**”):

- 1. Code of Conduct & Ethics
- 2. Whistleblowing Policy
- 3. Anti-Bribery and Corruption Policy
- 4. Sustainability & Climate Action
- 5. Health, Safety & Environment Policy
- 6. Risk Management Policy

For the avoidance of any doubt, any written policy document which is not expressly superseded by the policies listed above (e.g. the Conflicts of Interest Policy) shall remain effective, be read together with, and be deemed part of the Group Policies.

Application - All officers of the Group are expected at all times to conduct themselves in such a manner that complies with the Group Policies. It follows that the underlying standard operating procedures (SOPs), guidelines, frameworks, or process flows of the Group (including any revisions and/or changes thereof) as may be implemented and sanctioned by the Management of the Group from time to time must be consistent with the Group Policies. Officers must familiarize themselves with the requirements of the Group Policies and if uncertain, to seek guidance from the Governance Department. As such, non-compliance with the Group Policies will be taken seriously and officers may be subject to disciplinary action including termination of employment.

Governance Department – The Governance Department in consultation with the Chairman of the Audit and Risk Committee (ARC) is responsible for spearheading the establishment, update, interpretation and improvements of the Group Policies. The Board remains the ultimate responsible party retaining overall oversight for each policy.



Continuous Improvements & Interpretation – The Governance Department has the responsibility to ensure that the Group Policies are updated in accordance with best practices applicable to the Group. The Governance Department welcomes any suggestion for improvements, feedback or queries regarding the Group Policies to be submitted via email (governance@cypark.com).

Future Amendments - The Group Policies shall supersede any previous versions and shall take effect from the date of approval. Any future amendment or update to the Group Policies shall require the approval of the Board of Directors. The latest approved version will be communicated to all relevant personnel by the Governance Department and made available through the Company’s official communication channels. Each officer of the Group has a responsibility to comply with the latest Group Policies.

Policy 1

CODE OF CONDUCT AND ETHICS

POLICY STATEMENT

This Code of Conduct and Ethics sets out the expected standards, behaviour and professional conduct for all individuals acting on behalf of the Company, in alignment with applicable laws, internal policies, and corporate governance best practices. The Code recognizes the importance of good and sound judgement of each individual within the Group in promoting sound judgement, exercising discretion, and making the right decisions to maintain professional conduct in the best interest of the Group.

KEY PRINCIPLES / REQUIREMENTS

1. **Integrity and Professionalism** – All officers of the Group shall uphold the highest standards of integrity, ethical behaviour, and professionalism in the performance of their duties and interactions with stakeholders, at the workplace or any other location.
2. **Avoidance and Prevention of Misconduct** - All officers of the Group must at all times take reasonable steps to avoid and prevent any misconduct (including a breach of the Group’s Conflict of Interest Policy and Anti-Bribery and Corruption Policy) which may tarnish the reputation of the Group.
3. **Confidentiality** – All officers of the Group shall maintain strict confidentiality over all information of the Group acquired in the course of their duties, which includes, but is not limited to commercial, financial, operational, and human resource-related data. Unauthorised disclosure of such information is prohibited and may result in disciplinary action. This includes disclosure through informal conversations, email, messaging platforms, or social media. Only authorized personnel designated by the Group may communicate company-related information externally with third parties.
4. **Use of Group Assets** – All officers of the Group have the responsibility to safeguard the proper use of the Group’s assets. Officers must promptly report any theft, loss, or misappropriation of the Group’s assets to their respective head of department upon discovery. Reasonable personal use of the Group’s assets may be permitted, subject to prior authorisation.

5. **Political Affiliations** – The Group does not prohibit officers from being affiliated with or becoming members of any non-governmental organisation (NGO) and/or non-profit organisation. However, prior written clearance from the GMD is required for any officer to hold any official post at any political party.
6. **Insider Trading and Securities Dealing Policy** – Being a listed entity, officers shall observe all applicable laws, directions and guidelines issued by relevant authorities relating to insider trading, improper securities dealing, and disclosure requirements.
7. **Sexual Harassment** – The Group has zero tolerance for any form of sexual harassment in the workplace.
8. **Understanding and Compliance with Applicable Laws** – All officers of the Group are expected to understand and comply with all relevant laws applicable to their professional duties at all times.

End of Policy 1

Policy 2

WHISTLEBLOWING POLICY

POLICY STATEMENT

This policy provides a channel for officers and stakeholders of the Group to report (in good faith and without fear of retaliation) any misconduct, unethical behaviour, or breaches of laws or the Group Policies. The Group also recognises the need to balance the right to whistleblow with the protection of individual rights against malicious accusations. The Group is committed to the highest standards of transparency, accountability, and ethical conduct.

KEY PRINCIPLES / REQUIREMENTS

1. **Good Faith Reporting** – Disclosures and reports must be made sincerely and with a reasonable belief that the information, including any allegations, contained in the report is true. False or malicious allegations are prohibited and may result in disciplinary action, up to and including legal action, where applicable.
2. **Matters To Be Reported** – All officers and stakeholders of the Group must report any event or activity that may be deemed misconduct under the Group Policies.
3. **Confidentiality and Protection to Whistleblower** – The Company recognises the importance of maintaining confidentiality and providing adequate protection to whistleblowers, based on the following guiding principles:
 - (a) The identity of genuine whistleblowers will be protected in accordance with the law, unless disclosure is legally required or made with the whistleblower's consent.
 - (b) Whistleblowers should direct their concerns in writing to the Chairman of the Audit & Risk Committee.
 - (c) The Group guarantees that there will be no dismissal, demotion, or harassment of whistleblowers for valid reports submitted in good faith.

- (d) The whistleblower remains liable for his/her own misconduct and is responsible for ensuring that any disclosure is made in good faith and free from malicious intent. The Group will not provide any indemnity or protection for false or defamatory reporting.
 - (e) CRB may revoke the protection accorded to a whistleblower under the following circumstances, among others::
 - (i) the whistleblower willfully participated in the improper conduct;
 - (ii) the whistleblower willfully discloses a false statement;
 - (iii) the disclosure is made with malicious intent;
 - (iv) the disclosure is frivolous or vexatious; or
 - (v) the disclosure is made solely or substantially with the motive of avoiding dismissal or other disciplinary action.
4. **Identity Disclosure** – As a general rule, any person wishing to whistleblow is required to disclose his/her identity. Accordingly, anonymous disclosures are discouraged due to limitations in follow-up. However, the Company may consider taking further action if the subject matter of the concern is deemed serious and credible. The Company reserves the right not to investigate anonymous disclosures.
5. **Reporting Channels** - Disclosures can be made in writing or via email to:
Chairman of the Audit & Risk Committee
Email Address: whistleblow@cypark.com
6. **Details & Supporting Evidence** - As it is essential for the Chairman of the ARC to have all critical information to effectively evaluate and investigate a complaint, disclosures should provide as many details as possible to facilitate further investigation. At the appropriate time, the whistleblower may need to be questioned as part of the investigation into the allegation.
7. **ARC Chairman's Authority** - The Chairman of the Audit & Risk Committee (ARC) is authorised to deal with whistleblowers' reports in such a manner as he deems fit to ensure appropriate investigation and resolution (including discussing the matter with Management and any member of the Board of Directors). The Chairman is also authorised to direct any whistleblower's report to any department within the organisation for clarification or to call independent third parties for investigation.

End of Policy 2

Policy 3

ANTI-BRIBERY AND CORRUPTION POLICY

POLICY STATEMENT

The Group adopts a zero-tolerance stance on bribery and corruption. This policy affirms the Group's commitment to ethical conduct consistent with the Malaysian Anti-Corruption Commission Act 2009 (MACC Act).

KEY PRINCIPLES / REQUIREMENTS

1. **Zero-tolerance to Bribery & Corruption** – The Group has a zero-tolerance policy against bribery and corruption committed by its officers that may reasonably influence the outcome of any decision made by a government officer or an officer of a private or corporate body.
2. **Application** - This policy applies to both the giver and the receiver of gratification, including their agents, if any. Gratification may take the form of cash or non-cash benefits, facilitation payments, “kickbacks,” vouchers, gifts, commissions, rebates, services, goods, interests, discounts, secret profits, abuse of power, misuse of the Group's assets or information, or any other form of gratification or consideration of value.
3. **Corruption Through Agents** - Engaging agents, consultants, or intermediaries who offer or make bribes or corrupt gratification on behalf of the Group is strictly prohibited.
4. **Gifts, Hospitality, Sponsorships & Donations** – The Group recognises the importance of managing relationships with stakeholders while maintaining compliance with applicable laws on anti-bribery and anti-corruption. Gifts and hospitality may be accepted or given in some circumstances, such as in conjunction with cultural or festive celebrations, but must comply with the following principles:
 - (a) The gift or hospitality must be modest, appropriate, and not excessive in value (the threshold of which will be determined and reviewed by Management as and when required from time to time);
 - (b) Corporate gifts, sponsorships, and donations (including festive hampers or promotional items bearing the Company's logo) may be provided as a gesture of

goodwill, subject to prior approval in accordance with the Limit of Authority (LOA) or Management Delegation of Authority (MDA).

- (c) All gifts, hospitality, sponsorships, and donations must be declared to the Governance Department (via email addressed to governance@cypark.com). The Governance Department is responsible for maintaining a Gifts Register and reporting such declarations to the Audit & Risk Committee (ARC) on a quarterly basis. The Governance Department (with guidance from the ARC) may issue directions, including directing the recipient to channel such gifts or their equivalent for the benefit of the Group generally or for a charitable cause.
- 5. **Improper Solicitation from Third Parties** – No officer of the Group shall solicit or request contributions, donations, or sponsorships from business associates (such as suppliers, contractors, or vendors), whether in cash or in kind, for purposes such as staff welfare, festive celebrations, or social events, as such requests may be construed as pressuring business associates to participate in prohibited practices under this Policy.
- 6. **Trainings** – All officers in the Governance Department (and any other persons identified by the Governance Department from time to time) must undergo the necessary training to support and enhance the Group's efforts in combatting bribery and corruption in all its dealings.
- 7. **Declaration / Pledge** – The Group has the right to require all officers and business associates (such as vendors, service providers, contractors, and consultants) to make the appropriate declaration and/or pledge in relation to anti-bribery and corruption.
- 8. **Reporting** – The Governance Department shall ensure that all reports relating to bribery and corruption are submitted to the ARC.
- 9. **Oversight by Board of Directors** – The Board (via the ARC) shall have oversight of all matters connected with anti-bribery and anti-corruption efforts undertaken by the Group.

For the purpose of this Policy, phrases/words used in this policy shall have the meaning under the MACC Act.

End of Policy 3

Policy 4

SUSTAINABILITY & CLIMATE ACTION POLICY

POLICY STATEMENT

The Group is dedicated to integrating sustainability and climate action throughout its operations, projects, and decision-making processes. This policy reflects the Group's responsibility towards future generations and its commitment to Environmental, Social and Governance (ESG) leadership. We recognise the urgent need to transition towards a low-carbon and climate-resilient future by prioritising renewable energy investments, enhancing energy efficiency, and reducing greenhouse gas (GHG) emissions across all our activities. We acknowledge that sustainability is not a standalone initiative but a continuous journey that requires innovation, collaboration, and accountability.

KEY PRINCIPLES / REQUIREMENTS

1. **Climate Action:** The Group is committed to supporting Malaysia's carbon reduction targets and transition to clean energy through active participation in renewable energy projects, adoption of low-carbon technologies, and reduction of operational carbon footprints across the value chain.
2. **Sustainable Practices:** The Group will make serious efforts to integrate ESG into project development, supply chains, resource use, and across its business, investments, and operations in accordance with the UN Guiding Principles on Business and Human Rights, the United Nations Sustainable Development Goals (SDGs), and Malaysian Government climate commitments (e.g., NDCs), subject to suitability to local conditions.
3. **Diversity and Inclusivity:** The business and operations of the Group must foster an inclusive culture that respects different backgrounds, perspectives, and talents, and ensures equitable treatment for all.
4. **Stakeholder Engagement:** The Group believes in engaging with communities, government bodies, and business partners on climate and sustainability matters that are impacted by its business and operations.
5. **Responsible Use of Natural Resources:** The Group promotes the efficient and responsible use of natural resources. This includes efforts to reduce waste generation

at the source, recycling, and, where practicable, adopting circular economy practices in its operations.

6. **Biodiversity Protection:** The Group must avoid, minimise, and restore adverse impacts to ecosystems and natural habitats. Where possible, and subject to the availability of resources, the Group should aim to implement conservation projects and biodiversity enhancement measures to protect endangered species and maintain ecological balance.
7. **Sustainable Human Capital Management** – The Group’s Human Capital and Administration Department has the responsibility to ensure the Group employs, develops, and retains a skilled workforce through continuous learning, fair remuneration, adequate rest and reasonable working hours, acceptable labour standards, employee well-being programmes and initiatives, fair processes, and by ensuring employees have the right to be heard in relation to performance management, discipline, grievance handling, and succession planning.
8. **Disclosure & Transparency:** The Operational Sustainability Department is responsible for advising the Group on adherence to ESG reporting standards and for publishing key sustainability data in line with the Global Reporting Initiative (GRI) and the National Sustainability Reporting Framework (NSRF). This includes the requirement to disclose material ESG risks, opportunities, and performance in a clear and timely manner.

End of Policy 4

Policy 5

HEALTH, SAFETY & ENVIRONMENT (HSE) POLICY

POLICY STATEMENT

The Group is committed to maintaining a healthy, safe, and environmentally responsible workplace for all its employees and stakeholders.

KEY PRINCIPLES / REQUIREMENTS

1. **Risk Assessment:** The Operational Sustainability Department is responsible for identifying, evaluating, and managing HSE risks in all operations. This includes taking preventive measures to prevent workplace injuries and minimise damage to the environment.
2. **Action** – The Operational Sustainability Department is responsible for ensuring that HSE risks are managed to a level that is *As Low As Reasonably Practicable* (ALARP), taking into account operational feasibility, cost-effectiveness, and best industry practices, including relevant international standards.
3. **Training:** The Human Capital and Administration Department, together with the Operational Sustainability Department, shall ensure that staff are equipped with appropriate HSE training, awareness programmes, and competency development. This includes induction training for new employees, refresher courses, and specialised training for high-risk activities.
4. **Emergency Preparedness:** The Operational Sustainability Department shall maintain and periodically review emergency response procedures to ensure effective and coordinated action in the event of incidents such as fires, accidents, or natural disasters.

End of Policy 5

Policy 6

RISK MANAGEMENT POLICY

POLICY STATEMENT

The Group adopts a structured, disciplined, and integrated approach to enterprise-wide risk management across all business activities.

KEY PRINCIPLES / REQUIREMENTS

1. **Risks Categorization** – Each Department is responsible for ensuring that risks are identified, categorised, assessed, and reported to the Audit & Risk Committee (ARC) on a quarterly basis. This covers all risk areas, including strategic and portfolio risks, project risks, operational risks, and foundational risks (e.g. legal, financial, human capital, supply chain, reputation, ICT/cybersecurity, climate and weather, and innovation).
2. **Departmental Responsibility** - Each department head is responsible for identifying, assessing, and managing risks within their area of operation. This includes ensuring that a robust system of internal controls is established and maintained to adequately mitigate identified risks, in alignment with the Group's policies, procedures, and governance framework.
3. **Role of Internal Audit** – Internal Audit complements the risk management function, and staff are required to implement recommendations made by the Internal Audit Department.
4. **Defined Risk Appetite and Tolerance** – The Group must operate within Board-approved parameters that balance risk-taking with the protection of the Group's people, assets, environment, and reputation.

End of Policy Document