



# **DYNACIATE GROUP BERHAD**

(formerly known as Tatt Giap Group Berhad)  
(Company No. 732294-W)

## **CODE OF CONDUCT AND ETHICS**

## **1. Introduction**

Dynaciate Group Berhad (formerly known as Tatt Giap Group Berhad) (“DGB” or “the Company”) has adopted the following Code of Conduct and Ethics (the “Code”) for all the Directors and employees of the Company and its subsidiaries (“Dynaciate Group” or “the Group”). Directors and employees are expected to comply and adhere to this Code.

This Code is established to promote the corporate culture which engenders ethical conduct that permeates throughout the Group. This Code sets out the broad standards to guide our Officers to carry out their duties and responsibilities in an ethical manner. All Directors and employees of the Group shall be referred to as “Officers” hereon.

## **2. Purpose**

This Code is formulated with the intention of achieving the following aims:

- 2.1.** To emphasize the Company’s commitment to ethics and compliance with the applicable laws and regulations;
- 2.2.** To commit the Officers in maintaining the highest standard of integrity and professionalism in order to protect the Company’s corporate image and reputation; and
- 2.3.** To ensure that our Officers exercise due care and diligent in carrying out their duties and responsibilities and act in the best interest of the Company.

## **3. Code of Conduct**

In the performance of his or her duties, each Officer must comply with the letter and spirit of the following codes:

### **3.1. Human Rights**

The Group supports and respects human rights. The Group treats all Officers with dignity and respect in the workplace, provides equal employment opportunities, creates a safe and harmonious work environment, and will not engage in any form of discrimination.

### **3.2. Health And Safety**

- i. The Group provides a work environment that is safe, secure and free of danger, harassment, intimidation, threats and violence. The Group takes appropriate precautions to prevent injuries or adverse working conditions for each and every officer by providing safe and conducive work environment.
- ii. Each employee shall be responsible to report any harassment, accident, injury, unsafe equipment and working condition to a safety officer or to the Human Resource Department.

- iii. Any employee who subjected to harassment or any employee who observe or become aware of any harassment should immediately report the incident to his/her immediate superior or to the Human Resource Department. All such reports shall be treated as confidential.
- iv. The Group shall provide appropriate safety and health training for its employees and each employee must obey and follow the safety processes at work place.

### **3.3. Environment**

The Group conducts operations in a manner that safeguards health, protects the environment and conserves valuable materials. The Group is committed to protecting the environment by minimizing and mitigating environmental impacts throughout the life cycle of operations.

### **3.4. Gifts and Business Courtesies**

- i. In principle, all Officers are prohibited from receiving or giving any gifts, bribes or kickbacks in any form that may influence or be perceived to be able to influence the decision-making process or to favor or disfavor any person or organization that have dealings with the Group.
- ii. Officers shall comply with the Company's policy on Anti-Bribery and Corruption in giving and receiving gifts from any third party.

### **3.5. Group Records and Internal Controls**

- i. The Group's records must be prepared accurately and honestly, both by accountants who prepare financial statements and by officers who contribute to the creation of business records. The Group takes obligation to maintain business records for operational, legal, financial, historical and other purposes seriously and takes appropriate steps to ensure that the content, context and structure of the records are reliable and authentic.
- ii. Officer who is handling cash and other company funds must maintain tight control in accordance with the standard operating procedure adopted by the Group. Each Officer is responsible to report any misuse of funds or any non-compliance immediately to their Head of Department ("HOD") or Chief Financial Officer.
- iii. Reliable internal controls are critical for proper, complete and accurate accounting and financial reporting. Officers must understand the internal controls relevant to their positions and comply with the standard operating procedures and policies related to those controls to ensuring that effective and reliable business processes are in place.

### **3.6. Group Assets**

- i. The Group's properties and assets ("Group Assets") should be managed and safeguarded in a manner which protects their values. Officers are accountable both for safeguarding all assets entrusted to them, including our information resources, records, materials, facilities and equipment under your care or control, from loss, theft, waste, misappropriation or infringement and for using the assets to advance the interests of the Group.
- ii. All officers have an affirmative duty to immediately report the theft, loss or misappropriation of any Group assets, including financial assets, physical assets, information assets and electronic assets to the management as stipulated under Violations of Code of Conduct below.
- iii. Group Assets are meant to be used for business purposes and not for personal reasons and all Group Assets must be returned to the respective departments when no longer in usage.

### **3.7. Conflict of Interest**

- i. Each Officer shall avoid getting in a position where he or she can derive personal benefit or advantage.
- ii. Each Officer of the Group must disclose and declare his or her interest in any contract or proposed contract with the Group and abstain himself or herself from participating in the discussion and decision-making process.
- iii. Officer should neither ask for, nor accept any gifts in any form which may influence or be perceived to be able to influence their decision-making. Decision-making should never be based on personal interest.

### **3.8. Integrity and Professionalism**

- i. All officers should conduct themselves with the highest degree of integrity and professionalism in the workplace or any other location while representing the Group on any business dealings.
- ii. No Officer shall conduct business with third parties who constantly violates the law and could potentially harm the Company's reputation.
- iii. Any business dealing with any third parties must conform and comply with the Group standard operating procedure and all the applicable laws.

### **3.9. Personal Appearance**

An officer is expected to be suitably and neatly dressed so as to maintain an appropriate appearance that is business like, neat and clean, as determined by the requirements of the work area. Dress and appearance should not be offensive to customers or other officers.

### **3.10. Confidential Information & Insider Trading**

- i. All information obtained in the course of engagement and/or employment with the Group (“Confidential Information”) shall be deemed to be strictly confidential in nature.
- ii. Officers shall not disclose or disseminate any Confidential Information to any unauthorized third party by whatsoever means.
- iii. Officers handling or have access to information that is particularly sensitive which include knowledge of acquisitions and divestiture, new products or process, audit reports and financial data (“Non-Public Information”) must remain confidential until it is fully and properly disclosed to the public.
- iv. Officers are forbidden to use Non-Public Information for personal benefit or make known such information to anyone who might make investment based on that information.
- v. This measure applies to all Officers both during and after the service with the Group.

### **3.11. Compliance Obligations**

- i. Officers are responsible for knowing and complying with the requirements applicable to their work activities especially those that were described in the Company’s guidance documents (Company’s standards, policies and procedures and manuals).
- ii. In addition, Officers shall comply with all applicable laws, by-laws, rules and regulations gazetted by the legislature.

## **4. Communication and Compliance**

The Company should ensure this Code is being communicated to all levels of Officers through staff handbook, notice board, intranet, or corporate website. The Company should include the briefing of this Code to new officers in the induction programme.

The Board of Directors should ensure this Code permeates throughout the Company and is complied by all levels of officers.

## **5. Violations of Code of Conduct**

- i. A breach of the Code shall be construed as misconduct and may be subjected to disciplinary action.
- ii. Any known or suspected illegal or unethical behavior or misconduct should be reported to the immediate supervisor, HOD or Head of Human Resource. Additionally, Employees are encouraged to use the channels as set out in the Whistleblowing Policy without the fear of retaliation.



## **6. Investigations**

The Company shall investigate reported concerns promptly and confidentially with the highest level of professionalism and transparency. All internal investigations and audits are conducted impartially and without predetermined conclusions. Each and every officer shall be expected to cooperate fully with audits, investigations and any corrective action plans, which may include areas for continued monitoring and assessment.

## **7. Periodic Review**

The Board and senior management of the Company will review the Code from time to time when deemed necessary and communicate the new changes to all levels of officers.

The Code shall be made available on the Company's website.