CODE OF CONDUCT AND ETHICS

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1. INTRODUCTION

1.1 Enest Group Berhad ("Enest" or "Company") and its subsidiaries ("Group") Code of Conduct and Ethics ("Code") provides the ethical framework to guide actions and behaviours of all Directors and employees of the company while at work. Confidence of the stakeholders, the shareholders and the public would increase through adherence to the Code.

1.2 The Code indicates the increasing need for effective corporate governance compliance measures in the conduct of the Company's development nationwide. It emphasizes the principles of discipline, good conduct, professionalism, loyalty, integrity and cohesiveness which are the foundation towards the success and well-being of the Company.

1.3 Enest is committed to the highest standard of conduct in all its business dealings and its relationships with its employees, customers, shareholders, stakeholders, regulators and the public, based on the core principles of sincerity, integrity, transparency and accountability. The Company does not tolerate any approach towards fraud, bribery and corruption and any form of dishonesty in its business dealings.

1.4 The Board of Directors of the Company ("Board") is entrusted with the fiduciary responsibility of oversight of the affairs of the Company for which the Board is committed to ensuring that the Company conducts its business dealings in the manner as stated above. As Directors and employees of the Company, they are obliged to carry out their duties in an honest, fair diligent and ethical manner, within the scope of the authority conferred upon them and in accordance with the applicable laws, rules, regulations, guidelines and internal policies and relevant procedures.

1.5 The Code is to provide the fundamental guiding principles and standards applicable to the Directors and employees where such principles and standards are founded on high standards of professional and ethical practices. The Directors and employees acknowledge that they must exercise judgment in applying the principles embodied in the Code to any particular situation. The Code is not intended to be exhaustive. It should be read in conjunction with the existing framework of all relevant laws and regulations as well as the directives and policies of the

Company including any relevant best practices/ standards in corporate governance and provisions of the constitutions of companies within Enest.

2. SCOPE

2.1 The Code applies to all Directors and employees (whether temporary or permanent) of the Company.

2.2 The Company strongly encourages its Business Partners to act consistently with the Code, when working on the Group's behalf and/or in collaboration with the Group.

3. RESPONSIBILITIES

3.1 It is the responsibility of every Director and employee to act in accordance to all Enest's policies, including but not limited to Anti-Bribery and Corruption Policy, Conflict of Interest Policy, Whistleblowing Policy and other related policies and guidelines.

3.2 The Code is to be read in conjunction with all other related and applicable policies, standard operating procedures ("SOPs") and guidelines which have been developed and adopted by the Company.

4. PRINCIPLES

4.1 The principles of this Code are drawn and derived from international standards of corporate governance and best practices in Malaysia, where relevant.

4.2 Avoid Conflict of Interest - Conflict between Directors' and employees' personal interests and interests of the Company is a conflict of interest. Directors and employees have a statutory duty to act in the best interest of the Company and its shareholders and stakeholders. Directors and employees must not use their position or knowledge gainedin the course of their work or employment to gain private or personal advantages (directly or indirectly).

4.3 Integrity - Directors and employees shall discharge and perform their duties to the Company, its shareholders and other stakeholders by honestly observing high standards of ethical behaviour and abiding by all laws, rules and regulations.

4.4 Accountability - Directors and employees must exercise independent oversight and make decisions solely on merits.

4.5 Sustainability - Directors and employees should take into account sustainability considerations in setting the strategic direction of the Company.

5. COMPLIANCE WITH LAWS, RULES AND REGULATIONS

5.1 Every director and employee in exercising and/or discharging his/ her powers or duties shall comply with all applicable laws, rules and regulations including the constitutions of the Company and guidance and directives issued by the authorities.

5.2 Where there is a violation of this Code or in contravention of any law or regulations, the Company reserves the right to report any suspicious activities or actions or appearance of any illegal or improper conduct by the Director or employee to the relevant authorities.

5.3 The Company and the Board should ensure this Code is being communicated to all levels of Officers through employee handbook, notice board, intranet, or corporate website. The Company should include the briefing of this Code to new recruits during the orientation programme. The Board should ensure this Code permeates throughout the Company and is complied by all levels of Officers.

6. ANTI-CORRUPTION/BRIBES

6.1 Corrupt Practices are strictly prohibited. Corrupt practices are operationally defined as the misuse of entrusted power for private gain. Directors and employees must comply strictly with all provisions of the Malaysian Anti-Corruption Commission Act 2009 accordingly.

6.2 It is important not to accept or provide inappropriate gifts or entertainment as it may create a conflict of interest and also influence business decisions. Generally, acceptance of inexpensive "token" non-cash gifts which are occasional, customary gifts during festive or special occasions and gifts from social events attended by the Directors and employees are permissible. In addition, infrequent and moderate business meals and entertainment with clients and infrequent invitations to attend local social events and celebratory meals with clients can be appropriate aspects of promoting good business relationships, provided that they are not excessive and do not create the appearance of impropriety.

6.3 The Company has an Anti-Bribery and Corruption Policy to address and manage any bribery and corruption risks in its dealings including any related issues that may arise in the course of business. The Anti-Bribery and Corruption Policy is available on the Company's website.

7. COMPANY ASSETS

7.1 Every Director and employee have a duty to safeguard the Company's assets, including its physical premises, equipment and facilities as well as all the records and information/ data (both physical and intellectual means).

7.2 Company's assets shall only be used in a safe, ethical and lawful manner and shall not be used for pursuing improper personal gain or opportunity.

8. CONFIDENTIALITY

8.1 Directors and employees may come into possession or access to confidential, sensitive and non-public information ("Inside Information") in the course of their directorship or employment with Enest. Directors and employees must treat all such information in strictest of confidence, not to disclose such information to any unauthorised persons and take all necessary precautions to maintain such confidentiality and not use it, directly or indirectly, for any purpose other than what it has been intended, except when disclosure is authorised or legally required.

8.2 The obligation to preserve Enest's Inside Information is ongoing even after an individual ceases to be a director or employee of Enest.

8.3 The Company has a Personal Data Protection Notice in relation to processing and collecting of personal information subject to the personal data protection principles under the Personal Data Protection Act 2010. The Personal Data Protection Notice is available on the Company's website.

9. INSIDER TRADING

9.1 Do not buy or sell and do not recommend and suggest anyone else to buy or sell the securities of the Company, either directly or indirectly, when you are aware of insider information about the Company, for personal benefit. A violation of the policy can result in civil and criminal penalties.

9.2 When dealing in the securities, a Director or employee shall comply with the relevant laws on trading in securities and must be fully aware of the prohibitions of the Capital Markets and Services Act 2007 and the Companies Act 2016.

10. FAIR DEALING AND ANTI-COMPETITION

10.1 A Director or employee shall act impartially, honestly and responsibly in dealing with all employees, stakeholders, regulators and public where he/she shall not:

a) compete or aid/assist other competitors to compete with Enest;

b) take unfair advantage of any individual or person through manipulation, concealment, abuse of privileged or confidential information or any unfair dealing practices.

11. OFFICIAL REPRESENTATION

11.1 The Board shall elect a designated spokesperson(s) to represent the Company and the Group and may appoint temporarily a personnel/ agent to speak on behalf of the Company, as and when needed.

11.2 Only the designated spokesperson(s) or other authorised person(s) is allowed to represent and address the public, approve announcements, make press releases, clarify rumours and/or

authorise the publication of any materials or contents to be featured on the Company's website and/or other media or platform, on behalf of the Company.

11.3 In this regard, any communication with the shareholders, other stakeholders and the public in general shall follow the relevant internal policies which have been adopted by the Board.

12. ACCESS TO INFORMATION AND ADVICE

12.1 The Board shall ensure that all Company's books, records, and accounts presented are reliable, accurate and timely to meet all relevant legal and financial obligations. These documents shall be prepared in accordance with generally accepted and applicable accounting principles and meet all applicable laws and regulations as well as Company's internal control requirements.

12.2 Company books, records and accounts should reflect the true and fair information of the Company and should not be misleading, misrepresented or falsified by any Director or employee. These documents must be controlled, clearly authorised, and documented in an orderly and timely manner.

13. HEALTH, SAFETY AND SOCIAL RESPONSIBILITIES

13.1 The Company provides a conducive working environment that is safe, secure, and free of danger, violence and harassment for the benefit of employees and patients.

13.2 Proper precautions and introduction of safety rules have been put in place to prevent possible injuries or adverse working conditions.

13.3 Any injuries and unsafe working practices or conditions must be reported to the respective department or personnel as soon as discovered or become known to any employee.

13.4 The Company plays its role in catering to the needs of the community by undertaking corporate social responsibility projects and assist in society-related programmes. The operations of the Company shall not impede or harm the interest and wellbeing of the community.

14. ENVIRONMENT

14.1 It is a commitment taken by the Company to encourage the right mindset amongst its Directors, employees and community towards preserving the environment. Efforts are made to promote environmental-friendly behaviours by way of conserving energy and adopting responsible waste disposal practices that can lessen the impact on the environment.

15. HUMAN RIGHTS

15.1 Being in the healthcare industry, the Company recognises the critical human factor in the sphere of our business operation and environment. The Company is committed to ensuring an environment of peace, harmony and respectful towards human rights that is free from discrimination and harassment.

15.2 Every person has a duty to exercise due care and observe good conduct and avoid any behaviour that can be reasonably construed as discriminatory or harassing in nature, whether concerning one's race, religion, gender, or sexuality.

15.3 All directors and employees should respect the privacy, rights, and personal dignity of those that they interact when carrying out their day-to-day duties.

16. SOCIAL MEDIA

16.1 Directors and employees are expected to protect the reputation and image of the Company. Any confidential and business-related information must not be disclosed in any private social media account.

16.2 Where a personal comment is made in social media by the director or employees relating to the Company, such opinion should be reflected as personal view and the wordings should not imply negatively to the Company's reputation and brand.

17. WAIVER

17.1 Any waiver of the application of principles/ standards set forth in this Code may only be made by the Board or an authorised Committee of the Board, as it deems fit and appropriate.

18. REPORTING TO VIOLATIONS OF THE CODE

18.1 Employees must immediately report any concern about possible/actual breaches of the Code by any employee to their immediate superior and strictly observe the relevant internal document i.e., the Whistleblowing Policy. In the case of Directors, the possible/actual breaches must be reported to the Chairman of the Board. A Director or employee making such a report must have reasonable and probable grounds and merits and must undertake such reporting in good faith, in the best interests of the Company.

18.2 Any improper conduct by a director or employee may also be reported to any Enforcement Agency as prescribed in the Whistleblower Protection Act 2010.

19. ENFORCEMENT OF THE CODE

19.1 The Board should ensure that the Code is disseminated to all employees of the Company including Directors, existing and new recruits, and emphasise on the expectation of adherence to Company's rules and policies.

19.2 In the event of any violation of this Code by any Director or employee, the Board shall determine appropriate actions to be taken after considering all relevant information and circumstances.

20. REVIEW OF THE CODE

20.1 The Board has approved the Code on 24 September 2025 and remains effective until the next review.

20.2 A periodic review of this Code will be undertaken to reflect any applicable changes within the Company as well as any development in relevant laws, rules, and regulations to enable the Board to discharge its duties and responsibilities effectively.

20.3 Any updates to the provisions set out in this Code shall be made available on the Company's website at www.enest.com.my.