



OPPSTAR BERHAD
(Company No. 202101031391 (1431691-M))
(Incorporated in Malaysia)

**CODE OF CONDUCT AND ETHICS FOR DIRECTORS AND
EMPLOYEES**

1.0 INTRODUCTION

Code of Conduct and Ethics for Directors and Employees (“the Code”) underlines the principles to guide the Directors and employees of Oppstar Berhad (“Oppstar” or “the Company”) and its subsidiaries as to the practices required to instill investor confidence towards the Company’s integrity. The code of conduct also underlines the responsibility and accountability of individuals towards the reporting and investigation of unethical practices.

The Board of Directors (“the Board”) of Oppstar aims to ensure that all Directors and employees act with the utmost integrity, objectivity and always striving to enhance the reputation of the Company.

The Code is not intended to be an exclusive set of requirements governing the conduct of members of Oppstar and its subsidiaries (“Group”). The Company, through its subsidiaries, may adopt additional corporate policies, procedures, manuals and handbooks that also prescribe specific behaviors.

2.0 OBJECTIVES

The objective of the Code is to provide guidance on the behaviors expected of the Directors and employees of the Company to ensure that its business operations are:

1. correct and ethical;
2. safe and conducive to work in;
3. fair towards all relevant stakeholders; and
4. complies to all applicable laws and regulations.

3.0 CONFLICT OF INTEREST

A conflict of interest situation arises when an individual is charged with taking responsibilities or making decisions when the said individual (or associated party) might benefit unfairly from his or her position, or decisions by him or her.

Conflict of interest situations involving directors or employees should be avoided. If such situations are unavoidable and conflict of interest arises, such conflicts need to be declared and resolved in accordance with the Company’s policies and procedures governing such issues. Individuals failing to declare conflict of interest may be subjected to disciplinary action.

4.0 ANTI BRIBERY AND CORRUPTION

The Company has zero tolerance towards all forms of bribery and corruption. We are committed to operate in accordance with the Malaysian Anti-Corruption Commission (“MACC”) Act 2009 and the MACC (Amendment) Act 2018 and any of its amendments or re-enactments that may be made by the relevant authority from time to time.

The Company recognises that over and above the commission of any crime, any involvement in bribery will reflect adversely on its image and reputation. As such, the Company aims to limit its exposure to bribery by means of:

1. Setting out a clear Anti-Bribery and Corruption Policy (refer to Appendix A);
2. Increase awareness of employees so that they can recognise and avoid the use of bribery by themselves and others;
3. Encouraging its employees to be vigilant and to report any suspicion of bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately;
4. Rigorously investigating instances of alleged bribery and assisting the police and other appropriate authorities in any resultant prosecution;
5. Taking firm and vigorous action against any individual(s) involved in bribery.

Appropriate disciplinary action shall be taken against the individuals who do not act according to the code and the Anti-Bribery and Corruption Policy. The prevention, detection and reporting of bribery or corruption is the responsibility of all persons within the Company.

5.0 CONFIDENTIAL INFORMATION

Every member of the Company shall not communicate or disclose any confidential or proprietary information which is obtained through the course of performing his/her duties.

Confidential information includes any material, knowledge, information and data (verbal, electronic, written, through observation, examination or in any other form) concerning Oppstar or its businesses not generally known to the public consisting of, but not limited to, customers' names, projects, IP blocks or partition, design rules, process node, foundry names, inventions, discoveries, plans, concepts, designs, blueprints, drawings, models, devices, equipment, apparatus, products, prototypes, formulae, algorithms, techniques, methodologies, research projects, tools, computer programs, software, firmware, hardware, business, development and marketing plans, merchandising systems, financial and pricing data, information

concerning investors, customers, suppliers, consultants and both Oppstar's and customers' employees, and any other concepts, ideas or information involving or related to the business.

Confidential or proprietary information also includes staff personnel records, computer system data, aspects of unpublished financial information, operations, marketing strategies, customer records, intellectual property and copyright materials.

6.0 PERSONAL CONDUCT AT WORKPLACE

6.1 Courtesy

All employees shall behave in a courteous manner to all stakeholders including clients, colleagues, investors, and all other relevant stakeholders.

6.2 Practice of proper conduct within and outside of workplace

Professional conduct is expected from all directors and employees of the Company, within and outside of the workplace.

6.3 Equal opportunities and non-discrimination

The Company encourages the provision of equal opportunities at the workplace and aims to create a culture that respects and values each other's differences, promotes equality and diversity, and encourages individuals to grow and develop in order to realise their full potential. We nurture a workplace environment that values and utilises the contribution of employees with diverse ideas, backgrounds, experiences, and perspectives.

7.0 BULLYING AND HARASSMENT

The Company takes a strong stance against any form of bullying and harassment. In any instance of any unwanted conduct of bullying and/or harassment, whether verbal, non-verbal, visual, gestural or physical, directed at a person which is offensive., internal investigations will be performed and disciplinary action will be taken.

8.0 HEALTH AND SAFETY

All employees have a role to play in providing a safe, healthy and conducive workplace.

It is the responsibility of each employee to abide by measures, procedures and work place rules set forth in handbooks, manuals and instructions issued by the Company or its subsidiaries to ensure that all applicable rules and regulations are followed.

9.0 COMPLIANCE

All employees of the Company are required to:

1. observe and abide by all statutory laws and regulations applicable to the Company; and
2. comply with all policies and procedures set forth by the Company.

Subject to the requirements of the applicable law, disciplinary action may be taken against any person covered by this Code for misconduct or for non-compliance with such laws and regulations, as well as the Group's policies and procedures.