



EITA RESOURCES BERHAD

[199601026396 (398748-T)]

CODE OF ETHICS AND CONDUCT

1. INTRODUCTION

This Code of Ethics and Conduct ("Code") outlines the principles and standards of behavior expected from the Board of Directors, senior management, and employees of EITA Resources Berhad ("EITA"). It serves as a guiding framework to uphold integrity, accountability, and professionalism in all business dealings.

2. PRINCIPLES OF ETHICAL CONDUCT

- Act with honesty, integrity, and transparency in all professional dealings.
- Avoid conflicts of interest and disclose any potential conflicts immediately.
- Ensure accountability in decision-making and maintain high standards of corporate governance.
- Treat all individuals with respect, fairness, and dignity.
- Uphold the highest standards of professionalism and ethical behavior.

3. RESPONSIBILITIES OF DIRECTORS & OFFICERS

- Adhere to all applicable laws, regulations, and internal policies.
- Ensure that EITA's financial reports and disclosures are accurate and transparent.
- Maintain confidentiality of sensitive company information and avoid unauthorized disclosure.
- Refrain from engaging in activities that could harm EITA's reputation or interests.

4. ENCOURAGE THE REPORTING OF UNLAWFUL OR UNETHICAL BEHAVIOR

- EITA encourages employees and stakeholders to report any unethical, illegal, or improper conduct through the whistleblowing mechanism.
- Retaliation against individuals who report misconduct in good faith is strictly prohibited.

5. SECURITIES TRADING AND INSIDER INFORMATION

- Directors, officers, and employees must not use non-public material information for personal gain.
- Directors, officers, and employees shall comply with applicable insider trading laws relating to securities trading.

6. ANTI-MONEY LAUNDERING, ANTI-TERRORISM FINANCING, AND PROCEEDS OF UNLAWFUL ACTIVITIES

- EITA strictly prohibits any involvement in money laundering, terrorism financing, or any activities related to unlawful proceeds.
- Employees must conduct due diligence and report any suspicious transactions.

7. COMPLIANCE WITH LAWS, RULES, AND REGULATIONS

- All directors, senior management, and employees of EITA must comply with local and international laws, regulations, and internal company policies.
- EITA is committed to ethical business practices and upholding legal compliance in all its operations.
- All employees and directors are required to avoid any actual or perceived conflict of interest by acting in the best interests of the Company and disclosing any potential conflicts.
- EITA enforces a strict Anti-Bribery and Anti-Corruption Policy, no employee or representative shall offer, accept, or solicit any form of bribe or unethical inducement.
- Proprietary and confidential information obtained during the course of employment must be protected and must not be disclosed or used for personal gain or any unauthorized purpose.

8. HARASSMENT AND DISCRIMINATION

- EITA maintains a zero-tolerance policy towards harassment, including sexual harassment and discrimination based on race, gender, age, religion, or other protected characteristics.
- Any reports of harassment or discrimination will be taken seriously and addressed appropriately.

9. CORPORATE SOCIAL RESPONSIBILITY (CSR) & SUSTAINABILITY

- EITA is committed to sustainable business practices and corporate social responsibility.
- Environmental, social, and governance (ESG) principles are integrated into decision-making to ensure long-term sustainability.

10. REPORTING AND ENFORCEMENT

- Violations of this Code may result in disciplinary action, including termination of employment or directorship.
- EITA provides channels for confidential reporting of breaches and will ensure proper investigation of any reported misconduct.

This Code of Ethics and Conduct (Version No. 1) was approved and adopted by the Board of Directors on 20 May 2025.