SOP: CONFLICT OF INTEREST POLICY

1.0 PURPOSE

This Conflict of Interest Policy ("**COI Policy**") sets forth guidelines and procedures to identify, disclose, and address conflicts of interest that may arise among the Key Persons of MyDCD Berhad ("**the Company**") and its subsidiary(ies) ("**the Group**"). By adhering to these guidelines, the Key Persons can protect the Group's interests, promote transparency, and build trust among shareholders and stakeholders.

The objective of this COI Policy is to ensure that any actual, potential and perceived conflicts of interest are identified and managed effectively. This COI Policy is designed to ensure compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad and provisions under the Companies Act 2016, as well as to uphold the highest standards of corporate governance and transparency.

2.0 SCOPE

This COI Policy applies to all Key Persons of the Group.

3.0 DEFINITIONS

3.1	ARMC	:	Audit and Risk Management Committee.
3.2	Board	:	Board of Directors of MyDCD Berhad.
3.3	Conflict of Interest or COI	:	any situation in which a Key Person's personal, financial, non-financial or other interests may influence or appear to influence his or her objectivity, integrity, or decision-making in the performance of his or her duties and responsibilities as a Key Person of the Group. A conflict of interest may be actual or potential.
3.4	Directors	:	includes all independent and non-independent directors, executive and non-executive directors of the Group, and shall also include alternate or substitute directors.
3.5	Key Persons	:	all Directors, Key Senior Management and Legal Representative(s) appointed by the Group.
3.6	Key Senior Management or KSM	:	individuals holding executive positions with significant decision-making authority in the Group and/or holding substantial influence over the Group's operations and strategic direction as may be determined by the Board from time to time.
3.7	Legal Representative(s)	:	person(s) with sole powers to represent, exercise rights or enter into binding obligations, on behalf of the Company or its foreign principal subsidiary (if any) (*refer to FAQ 9.14 issued by Bursa Malaysia Securities Berhad*). For avoidance of doubt, the legal representative is separate from the Directors and Key Senior Management or its foreign principal subsidiary (if any).

SOP: CONFLICT OF INTEREST POLICY

4.0 DUTY OF KEY PERSONS

4.1 The Key Persons shall act honestly, in good faith, and in the best interests of the Group. They shall exercise their powers and perform their duties with due care, skill, and diligence.

4.2 The Key Persons shall avoid any situation that may result in a COI or the perception of a COI. They shall act independently and impartially, without allowing personal or third-party interests to compromise the Group's interests.

5.0 CIRCUMSTANCES THAT CONSTITUTE OR MAY GIVE RISE TO COI

5.1 Generally, COI refers to situations where:

a. The interests of a Key Person, interfere, or appear to interfere, with the interests of the Group; or

b. The Key Person has interests that may make it difficult to perform his or her role objectively and effectively.

5.2 A Key Person can be regarded as having a COI which includes, but shall not be limited to the following, where he or she:

a. has an interest in a contract with the Group;

b. uses property, information, or resources of the Group for his or her personal gain;

c. channels benefits or resources meant for the Group to a company in which he or she has an interest;

d. engages in business that competes with the Group;

e. prioritises his or her private venture by depriving the Group of an identified business opportunity;

f. takes advantage of any opportunity which may be given to the Group;

g. holds offices or directorships in competitors of the Group; or

h. holds any office or possesses any property where his or her duties or interests may create a conflict with his or her duties or interests as Director of the Group.

6.0 DISCLOSURE OF COI

6.1 The Key Persons shall promptly disclose any actual, potential, or perceived conflicts of interest to the Board and the Company Secretary(ies) in writing or electronic means, whether direct or indirect, with the Group. The Company Secretary(ies) will record such declaration and thereafter table the COI matter to the ARMC and the Board for consideration.

6.2 The Key Persons are required to disclose and complete the **Conflict of Interest Questionnaire for Directors, Key Senior Management and Legal Representative(s)** attached in this COI Policy as **Appendix A** before their appointment as Key Persons of the Group.

SOP: CONFLICT OF INTEREST POLICY

6.3 All Key Persons are required to annually complete the **Annual Conflict of Interest Disclosure Form** attached in this COI Policy as **Appendix B**.

6.4 The disclosure shall include all relevant facts and circumstances that may reasonably be expected to give rise to a COI such as the name of the company, number of shares, percentage of shareholding, and relationship in which the Key Persons have.

6.5 The Key Persons shall update their disclosures on an ongoing basis, notifying the Board and the Company Secretary(ies) of any changes or developments regarding the disclosed COI.

7.0 EVALUATION AND MANAGEMENT OF COI

7.1 Where a Director has disclosed a COI as required, the affected Director:

a. shall not receive Board papers or other information which relates in any way to the matter or issue which is the subject of the COI;

b. shall abstain from participating and/or deliberating in any part of a Board or Board Committee meeting during the discussion or consideration of the subject of the COI; and

c. shall refrain from voting on the subject of the COI.

7.2 Once disclosure of COI is made, regardless of the requirement for approval or ratification, the ARMC shall evaluate all disclosed conflicts to assess their nature, significance, and potential impact on the Group. The ARMC shall then report its findings to the Board.

7.3 The Board upon reviewing the recommendation by the ARMC, shall engage in deliberation, review the matter and decide on the next course of action.

7.4 In the process of assessing and managing conflicts of interest, the Board or the ARMC are authorised to seek independent advice or opinions to aid in their evaluation.

7.5 When a potential COI is disclosed, the ARMC and the Board shall carefully evaluate the situation and may consider various feedback and actions to address the matter. The options considered shall not be limited to the following:

a. Request for Additional Information

If the initial disclosure lacks sufficient detail, the ARMC and the Board may request further information or clarification from the individual to better understand the situation.

b. Evaluate the Nature of the Conflict

The ARMC and the Board will assess the disclosed COI to understand its nature and potential implications for the individual's ability to act impartially and in the best interest of the Group.

c. Determine the Impact

Assess the potential impact of the disclosed COI on the individual's ability to fulfill their duties objectively and act in the best interest of the Group.

d. Seek Independent Expertise

If necessary, the ARMC and the Board may seek advice from external experts or consultants with expertise in conflict management to ensure impartiality in their evaluation.

e. Mitigation Measures

Propose and implement mitigation measures to minimize or eliminate the impact of the COI of the Group. For example:

i. Establishing protocols for recusal from relevant decision-making processes.
ii. Assigning an independent third party to oversee transactions related to the conflict.
iii. Reallocating responsibilities to avoid potential conflicts.
iv. Implementing a monitoring system to ensure compliance with disclosure and conflict management.

f. Enforcement

Enforce disciplinary measures in case of intentional non-disclosure or violation of the COI policy.

g. Disciplinary Actions

If the disclosed conflict poses a significant risk to the Group, the ARMC and the Board may take necessary disciplinary actions, such as reassignment, termination, or other appropriate measures, as outlined in the Company's policies.

7.6 The ARMC shall report annually to shareholders in its ARMC Report a summary of any COI or potential COI situation reviewed by the ARMC (excluding a related party transaction), and the measures taken to resolve, eliminate or mitigate such conflicts.

7.7 It is essential for the ARMC and the Board to handle potential conflicts of interest diligently, transparently, and in line with applicable laws and regulations to safeguard the Group's reputation and ensure the fair and ethical conduct of its operation.

8.0 MAINTENANCE OF RECORDS

8.1 The Company Secretary(ies) shall be responsible to record all COI disclosures by the affected Key Persons in the minutes of ARMC and Board meetings or by way of a written resolution of the ARMC or the Board as the case may be, at which the declaration was made and maintained an updated record of such COI disclosures received.

8.2 The Company Secretary(ies) shall keep the records and ensure proper maintenance and retention of documentation. Such documentation should be made available for inspection by auditors, regulators and other interested parties upon request.

9.0 REVIEW OF THIS POLICY

The Board will review this COI Policy from time to time and make any necessary amendments to ensure it remains consistent with Board’s objectives, Listing Requirements, the Companies Act 2016, the latest Malaysian Code on Corporate Governance and any other applicable laws enforced at the time being.

SOP: CONFLICT OF INTEREST POLICY

10.0 THE BOARD'S APPROVAL

This COI Policy (Version No. 1) was reviewed and approved by the Board on 16 December 2025.

11.0 APPENDIX

11.1 COI Questionnaire
11.2 COI Declaration Form