CORPORATE POLICY AND PROCEDURE	
Name of policy: Code of Conduct	Approval Date: 27 Aug 2026
Effective Date: 28 Aug 2026	Date of Last Revision: 30 Jun 2022
Approved by the Board of Directors	Version 3.0

1. **INTRODUCTION**

Aedge Group Limited (the “Company”) and its subsidiaries (collectively, “Aedge” or the “Group”) are committed to conducting business responsibly, ethically and in compliance with applicable laws and regulations. This Code of Conduct and Business Ethics (the “Code”) provides the ethical framework that guides the actions and behaviour of Directors and Employees of the Group.

The Code reflects the Group’s commitment to sound corporate governance and to the principles of integrity, professionalism, accountability, respect and responsible business conduct in Singapore and in the other jurisdictions in which the Group operates.

2. OBJECTIVE

The objective of the Code is to provide guidance on the standards of behaviour expected of all Directors and Employees of the Group. Where appropriate, the Group also expects contractors, suppliers, agents and other business partners acting for or on behalf of the Group to observe standards consistent with the principles of this Code.

All Directors and Employees must comply with applicable laws, regulations and Group policies in the discharge of their duties.

3. SCOPE

The Code applies to all Directors and to all full-time, part-time, probationary, contract and temporary staff of the Group (collectively, “Employees”). Each Director and Employee is responsible for reading, understanding and complying with the Code.

Breaches of the Code may result in disciplinary or other appropriate action, including termination of employment or engagement where applicable. The Code applies across the businesses and countries in which the Group operates, subject to applicable local laws and regulations.

4. CORE STANDARDS OF CONDUCT

4.1 Act with Integrity and Ethics

(a) Avoid Conflicts of Interest

A conflict of interest may arise when a Director's or Employee's personal, financial or other interests interfere, or may reasonably be perceived to interfere, with the interests of the Group or with the impartial discharge of their duties.

Directors and Employees must avoid actual, potential or perceived conflicts of interest and must promptly disclose them in accordance with the Group's applicable conflict-of-interest procedures. They must not use their position, authority, Group assets or information obtained through their duties for improper personal advantage or for the improper advantage of another person.

A Director who has a conflict of interest in a matter must disclose the conflict and recuse themselves from the relevant discussion and decision-making process as required by applicable law, regulation and Group procedures.

A material financial interest or close personal relationship involving a competitor, customer, supplier, contractor or other business partner of the Group must be disclosed where it could give rise to an actual, potential or perceived conflict of interest.

(b) Anti-Bribery and Anti-Corruption

The Group has zero tolerance for bribery and corruption. Directors and Employees must comply with the Prevention of Corruption Act 1960 and all other applicable anti-bribery and anti-corruption laws.

Directors and Employees must not, directly or indirectly, offer, promise, give, request, solicit, accept or receive any bribe, kickback or improper advantage intended to influence a business decision, secure an improper benefit or induce a person to act improperly.

Further requirements are set out in the Group's Anti-Corruption and Anti-Bribery Policy.

(c) Gifts, Entertainment and Hospitality

Gifts, entertainment and hospitality must never be offered, given, requested or accepted if they could improperly influence, or appear to influence, a business decision or place the recipient or the Group under an improper obligation.

Reasonable, infrequent and customary token gifts may be accepted where they are lawful, proportionate, not excessive and not connected with any improper purpose. Such gifts must be declared to the appropriate Head of Division or other designated approving authority. Where appropriate and practicable, such gifts may be shared with colleagues, used for the collective benefit of Employees, or otherwise dealt with in accordance with the Group's instructions.

Reasonable and infrequent business hospitality may be accepted where it is customary in the course of business and where declining such hospitality may be impracticable or inappropriate in the circumstances. Where prior approval is not practicable, such hospitality should be declared to the appropriate Head of Division or other designated approving authority as soon as practicable.

Cash and cash equivalents must not be offered or accepted as gifts.

Particular care must be exercised during tenders, procurement exercises, contract negotiations, regulatory matters or other periods when significant business decisions are being made. Where there is any doubt, prior guidance and approval should be obtained from the appropriate Head of Division or other designated approving authority.

(d) Loans

Directors and Employees must not obtain personal loans or other personal financial benefits from persons or organisations with whom they deal in the course of their duties where doing so could create, or be perceived to create, a conflict of interest.

This does not prevent Directors or Employees from obtaining loans or ordinary financial services from banks or licensed financial institutions on normal commercial terms generally available to other customers.

(e) Insider Trading and Market Conduct

Directors and Employees who possess material non-public information or other inside information must keep that information confidential and must comply with the Securities and Futures Act 2001, applicable SGX-ST requirements and any securities dealing procedures notified by the Group.

A Director or Employee must not deal in relevant securities, procure or encourage another person to deal, or improperly communicate inside information where such conduct is prohibited by applicable law or regulation. This obligation may apply to securities of the Group and to securities of other entities where the inside information relates to those entities.

Directors and Employees must also comply with any applicable blackout periods and internal requirements governing dealings in securities.

(f) Fraud and Dishonest Conduct

Directors and Employees must not engage in fraud, theft, misappropriation, falsification, deception or any other dishonest conduct involving the Group's or a third party's property, assets, records, financial reporting or business activities.

Suspected fraudulent or criminal conduct may result in disciplinary action and may be reported to the police or other relevant authorities.

4.2 Comply with Laws and Regulations

(a) Compliance with Applicable Requirements

The Group will comply with applicable laws, regulations and regulatory requirements in the jurisdictions in which it operates. Directors and Employees are responsible for understanding and complying with the legal, regulatory and internal requirements relevant to their roles.

Where a Director or Employee is unsure about the appropriate legal or ethical course of action, guidance should be sought from the relevant manager, function head or other appropriate internal resource before proceeding.

4.3 Working with One Another

(a) Health and Safety

The Group strives to provide a safe, secure and conducive workplace. Directors and Employees must comply with applicable workplace safety, health and environmental requirements, as well as the Group's safety rules and procedures.

Unsafe conditions, incidents and hazards should be reported promptly through the appropriate internal channels.

(b) Harassment, Violence and Inappropriate Conduct

The Group will not tolerate harassment, sexual harassment, bullying, threats, violence or other inappropriate conduct in the workplace or in connection with work.

A Director or Employee who believes that they have experienced or witnessed such conduct should report the matter through Human Resources, management, the Group's whistleblowing channels or another appropriate reporting channel. Reports will be handled in accordance with applicable policies and law.

(c) Respect, Equal Opportunity and Non-Discrimination

The Group is committed to treating people with respect and dignity and endeavours to provide equal opportunities based on merit, qualifications, performance and legitimate business requirements.

Employment decisions should not be based on unlawful discrimination or prejudice, including on grounds such as race, religion, gender, age, nationality, disability or any other characteristic protected by applicable law.

4.4 Protect Aedge's Assets, Information and Intellectual Property

(a) Protect Group Information and Assets

Directors and Employees must exercise reasonable care to protect the Group's assets, resources, systems, intellectual property, confidential information and personal data from loss, damage, misuse, unauthorised access, disclosure, alteration or theft.

Personal data must be handled in accordance with the Personal Data Protection Act 2012, other applicable data protection requirements and the Group's internal policies and procedures. Directors and Employees must also comply with applicable cybersecurity and information security requirements.

(b) Confidential and Material Non-Public Information

Directors and Employees must safeguard confidential and sensitive information relating to the Group, its customers, business partners and other parties. Such information must not be disclosed except where authorised, required for a legitimate business purpose, or required by law or regulation.

Material non-public information concerning the Group must be kept strictly confidential until it is properly released through authorised channels, subject always to the Group's disclosure obligations under applicable laws and SGX-ST requirements.

(c) Records Management and Control

Business records must be complete, accurate, timely, appropriately authorised and maintained in accordance with applicable laws, accounting requirements, internal controls and record-retention procedures. Records must not be falsified, concealed, improperly altered or destroyed.

4.5 Ensure Financial and Non-Financial Integrity and Controls

(a) Maintain Accurate Books, Records and Disclosures

The Group's books, records, accounts and other business information must accurately, fairly and reasonably reflect the substance of transactions and activities.

Financial reporting must comply with applicable accounting standards, including the Singapore Financial Reporting Standards (International) ("SFRS(I)s") where applicable, as well as relevant legal and regulatory requirements.

Knowingly misrepresenting, omitting or falsifying material information in company documents, reports or records is prohibited and may lead to disciplinary action and, where appropriate, referral to the relevant authorities.

(b) Comply with Internal Controls and Procedures

Directors and Employees must comply with the Group's internal controls, delegated authorities, policies and procedures. Financial, operational and non-financial information must be prepared accurately, on a timely basis and without intentional bias or misrepresentation.

The Group will maintain controls reasonably designed to safeguard assets, manage material risks and support reliable decision-making and reporting.

4.6 Environment and Sustainable Development

(a) Responsible and Sustainable Business

The Group strives to conduct its activities responsibly by safeguarding health and safety, complying with applicable environmental requirements, protecting the environment and maintaining constructive relationships with the communities in which it operates.

Where practicable and relevant to its operations, the Group seeks to use resources efficiently, reduce avoidable environmental impacts and support continuous improvement in its sustainability practices.

5. ADMINISTRATION

5.1 Reporting Concerns and Violations

Directors and Employees are encouraged to seek advice when unsure about an appropriate legal or ethical course of action and to report suspected or actual violations of this Code, law, regulation or Group policy through appropriate internal channels, including the Group's Whistle Blowing Policy and whistleblowing channels.

Reports should be made in good faith. The Group does not tolerate retaliation against a person who, in good faith, raises a concern, seeks advice, participates in an investigation or reports suspected misconduct.

5.2 Review and Oversight of the Code

The Board of Directors, with the support of the Audit and Risk Committee and management, will oversee the Code and its implementation. The Code will be reviewed periodically and updated where appropriate to remain relevant to the Group's activities, legal and regulatory requirements, and governance expectations.

6. REFERENCES AND RELATED POLICIES

- Prevention of Corruption Act 1960 (2020 Revised Edition), as amended from time to time
- Companies Act 1967 (2020 Revised Edition), as amended from time to time
- Securities and Futures Act 2001 (2020 Revised Edition), as amended from time to time
- Personal Data Protection Act 2012 (2020 Revised Edition), as amended from time to time
- SGX-ST Listing Manual Section B: Rules of Catalist, as amended from time to time
- Code of Corporate Governance 2018, as amended from time to time
- Applicable accounting standards, including Singapore Financial Reporting Standards (International) ("SFRS(I)s")
- PACT: A Practical Anti-Corruption Guide for Businesses in Singapore
- Aedge Whistle Blowing Policy
- Aedge Anti-Corruption and Anti-Bribery Policy
- Aedge Conflict of Interest Policy

7. REVISION HISTORY

- Version 1: 30 Apr 2019
- Version 2: 30 Jun 2022