

**INVESTMENT POLICY**

**1. PURPOSE**

- 1.1 This Investment Policy ("Policy") is designed to provide guidance to all strategic investments and acquisitions decisions of the Group that are adequately evaluated and executed in accordance with the established objectives.
- 1.2 It covers all (Short, and long-term) investments in the money markets, quoted/unquoted securities, financial instruments, unit trust, bonds, derivatives, assets, liability products and money market instruments.
- 1.3 This is not a policy for capital expenditure.

**2. CRITERIA**

**2.1 Short-term investments**

**2.1.1 Investment strategies**

The primary objective is to tap into extra earning opportunities for the Group with available short-term funds (Less than 12 months) while maintaining the necessary liquidity and working capital requirements to support the Group's businesses.

The composition of investment portfolio may include;

- Manageable degree of investment risk and risk of loss, where the Executive Directors responsible have a reasonable knowledge of the investment and business.
- Manageable and stable interest rate environment and low fluctuation (Returns & Cost)
- Good liquidity for quoted share investment
- Acceptable yield on return on investment

Reporting and Review

- Recorded in an investment register with details pertaining to the transaction
- Market value shall be assessed at the end of the financial year based on applicable governing accounting standards.

**2.2 Long term investments**

**2.2.1 Investment strategies**

The primary objective of these investments is to achieve long-term capital growth and capital returns which is beneficial to the overall creation of value to the shareholders of KSSC.

Identification of investment opportunities

- Align with KSSC expansion or diversification strategies

Evaluation and investment proposals

- Primary objectives of the acquisitions
- Information on the potential investees
- Legal and financial due diligence

**K. SENG SENG CORPORATION BERHAD**  
(Registration No. 198501000983 (133427 W))  
(Incorporated in Malaysia)

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- Funding options

Reporting and Review

- Recorded in an investment register with details pertaining to the transaction
- Market value shall be assessed at the end of each reporting period based on applicable governing accounting standards.

**3. REVIEW OF THE POLICY**

This Policy is approved by the Board of KSSC on 27 November 2024.

This Policy may be amended and modified from time to time in line with any changes in relevant legislation, codes or regulations (in so far as they are applicable to this Policy and are mandatory), and all such amendments and modifications shall be deemed incorporated without the requirement for further approvals from the Committee and the Board. The Committee and the Board shall thereafter be duly informed of such amendments and modifications.