KK MART RETAIL BERHAD

[Registration No. 202301037992 (1531914-U)]

Code of Conduct and Ethics for Employees and Directors

	Title	Code of Conduct and Ethics for Employees and Directors
	Version	1.0
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	Owner	Legal Department

KK Mart Retail Berhad (hereinafter referred to as "KK Mart Retail")
and its subsidiaries (hereinafter referred to as "KK Mart Retail Group")
Code of Conduct and Ethics for Employees and Directors

1. Purpose

This Code of Conduct and Ethics ("**Code**") sets out the principles and standards of behaviour expected from all employees and directors of the KK Mart Retail Group. It aims to ensure a professional, respectful, and ethical working environment that supports the integrity and reputation of the KK Mart Retail Group and which is in the best interest of everyone.

KK Mart Retail Group recognises that minor cases of indiscipline or poor performance are initially best dealt with through coaching, counselling or advice rather than through disciplinary action.

This Code is not a comprehensive guide that covers every ethical situation that employees and directors may encounter in their course of work. In any circumstances which are not covered by this Code or in the case of any doubt, employees shall refer to his or her Head of Department or the Head of Human Resources Department for clarification or guidance.

2. Scope

This Code applies to all employees of any of the KK Mart Retail Group companies, including full-time, part-time, temporary, contract employee, senior managers, interns, apprentices and senior management officers, across all departments and locations ("**Employees**"), and all directors of any of the KK Mart Retail Group companies ("**Directors**").

3. Core Principles

Employees and Directors shall uphold the following core values at all times:

- **Integrity:** Act honestly and transparently in all business dealings.
- **Accountability:** Take responsibility for actions and decisions.
- **Respect:** Treat colleagues, customers, suppliers, and stakeholders with fairness and dignity.
- **Compliance:** Adhere to all applicable laws, regulations, and the KK Mart Retail Group policies.

4. Standards of Conduct

4.1 Compliance with Laws and Regulations

The KK Mart Retail Group is committed to doing business the right way, by acting ethically and consistently with this Code, its policies and all applicable laws, rules and regulation. Employees and Directors have a continuing obligation to familiarise themselves with all applicable laws, rules, and regulations relevant to their job duties and responsibilities.

4.2 Conflict of Interest

Employees and Directors have an obligation to act in the best interest of the KK Mart Retail Group. Employees and Directors must avoid situations where personal interests conflict with the interests of the KK Mart Retail Group. Any potential conflicts must be declared immediately to the management. For further details, please refer to the Conflict of Interest Policy of the KK Mart Retail Group.

4.3 Confidentiality

Employees and Directors shall maintain the confidentiality of all the KK Mart Retail Group information and shall not disclose any confidential or proprietary information to third parties without proper authorisation. Employees and Directors are also required to protect confidential information of third party which they have access to in the course of their work. Unless required by the law or authorised by the KK Mart Retail Group, Employees and Directors shall not disclose confidential information or allow such disclosure or use confidential information for unauthorised purposes. This obligation continues beyond the termination of employment.

4.4 Use of the KK Mart Retail Group Assets

The KK Mart Retail Group assets, including physical property, information systems, and intellectual property, must be used responsibly and solely for business purposes. Employees and Directors shall safeguard and make proper and efficient use of the assets and resources in compliance with all applicable laws, company policies and licensing agreement and take all necessary steps to prevent loss, damage, misuse, theft, fraud or destructing assets and resources of the KK Mart Retail Group.

4.5 Workplace Behaviour

Employees and Directors are expected to maintain a professional demeanour, refrain from any form of harassment, discrimination, or abusive conduct, and foster a safe, respectful, and inclusive work environment.

4.6 Gifts and Hospitality

Employees and Directors must not solicit or accept any gifts, gratuities, or hospitality that may influence or appear to influence their decision-making or professional conduct. The situation in which the gifts, entertainment and other benefits is received or given should not be connected with contractual negotiations, tender awards or similar circumstances. For further details, please refer to the ABAC Policy of the KK Mart Retail Group.

4.7 Anti-Bribery and Corruption

The KK Mart Retail Group has zero tolerance for bribery or corruption. Employees and Directors must not offer, give, solicit, or receive any form of bribe in order to achieve any business or personal advantage for themselves or others or engage in any transaction that contravene any applicable anti-bribery or anti-corruption laws. For further details, please refer to the ABAC Policy of the KK Mart Retail Group.

4.8 Substance Abuse

The use, possession, or distribution of illegal drugs or being under the influence of alcohol or drugs during working hours is strictly prohibited.

4.9 Fair dealing with others

Employees and Directors shall refrain from making any statements about the KK Mart Retail Group or its competitors that are false, misleading, or lacking a factual basis, whether on social media platforms (such as Facebook, X/Twitter, YouTube and TikTok), online forums, blogs, or through any other communication channels. Employees and Directors are required to follow these standards whenever they communicate on the KK Mart Retail Group's behalf when expressly authorised to do so. Employees and Directors must not post or comment about the KK Mart Retail Group online under anonymous identities and may only speak publicly for the KK Mart Retail Group when expressly authorised to do so.

4.10 Insider trading

The Capital Markets and Services Act 2007 ("**CMSA**") and the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("**Bursa Securities**") prohibit the purchase or sale of securities by persons, whether directly or indirectly, on the basis of material non-public information about a company ("**inside information**") as well as the disclosure of inside information to others who then trade in the company's securities. These transactions are commonly known as "**insider trading**."

Employees and Directors must not use inside information for their own benefit or for the benefit of others. Employees and Directors are strictly prohibited from trading in securities, or from sharing such information with others including family members, friends, or business associates, for the purpose of trading in the securities of any entity to which the Inside Information relates, until that information has been made public.

So long as an individual is a Director or Employee of KK Mart Retail Group, these provisions on insider trading applies to the individual; any family members who reside with the individual; any family members who do not live in the individual's household but whose transactions in the securities of the KK Mart Retail are directed by the individual or are subject to individual's influence or control (such as parents or children who consult with the individual before they trade in the securities of KK Mart Retail); friends, acquaintances or business associates whom the individual knows or ought reasonably to know that such person, either by himself/herself or a third person, would or would tend to trade on the basis of the inside information.

A Director or Employee, is responsible for the transactions of the abovementioned persons and therefore should make them aware of the need to confer with such Director or Employee before they trade in the securities of KK Mart Retail. If the Director or Employee is in possession of inside information when such Director or Employee cease being a director or employee, these provisions on insider trading will continue to apply until that information has become public or is no longer material.

If the Director or Employee possesses inside information relating to KK Mart Retail Group, such Director or Employee may not, either directly or through family members or other persons or entities: buy or sell securities of KK Mart Retail; engage in any other action to take personal advantage of that inside information; pass that inside information on to others outside KK Mart Retail Group, including family members, friends, acquaintances and business associates of such Director or Employee. Also, if the Director or Employee learn of inside information about another company with which KK Mart Retail Group does business, including a

customer or supplier, such the Director or Employee may not trade in the other company's securities until that information becomes public or is no longer material.

Transactions that may be necessary or justifiable for independent reasons (such as the need to raise money for an emergency expenditure) are not exempted from these provisions on insider trading. The securities laws do not recognise such mitigating circumstances and in any event, even the appearance of an improper transaction must be avoided to preserve KK Mart Retail Group's reputation for adhering to the highest standards of conduct.

5. Reporting Misconduct

Employees and Directors are encouraged to report any actual or suspected misconduct, unethical behaviour, or violation of this Code to their immediate supervisor, the Human Resources Department, or through the KK Mart Retail Group's whistleblowing channel. For further details, please refer to the Whistleblowing Policy of the KK Mart Retail Group. The KK Mart Retail Group will handle all reports with confidentiality and protection against retaliation.

6. Disciplinary Action

There will be occasions when it will be necessary to take appropriate disciplinary action in the event advice has not achieved the desired result or when the misconduct or poor performance is sufficiently serious.

However, for serious misconducts, including but not limited to scam, theft, illicit drug abuse, illegal gambling, fighting and moral turpitude, it may warrant stern disciplinary action, which may include dismissal.

Executives shall comply with the KK Mart Retail Group's rules, regulations, directives and other terms and conditions of employment. Any breaches of the KK Mart Retail Group's rules, regulations, directives and other terms and conditions of employment shall render an executive liable to disciplinary.

7. Acknowledgment

All Employees and Directors are required to read, understand, and acknowledge their commitment to comply with this Code upon commencement of employment or service (as applicable) and whenever updated.