



CODE OF CONDUCT

1. Introduction

Welcome to Kucingko Berhad!

At Kucingko Berhad (formerly known as Kucingo Sdn Bhd) (“**Company**”), we're all about creating a corporate culture that's built on strong values and a commitment to doing the right thing. Our Code of Conduct (“**Code**”) is the employee’s guidebook to understanding the principles and guidelines that apply to everyone in the Kucingko Group. Whether they're a full-time employee, a freelancer, an intern, or a temporary staff member, these rules are for them. We're all part of one big family, united under the **Kucingko Group** umbrella.

2. Our Commitment

Imagine a workplace where trust, integrity, and high standards are as fundamental as the air you breathe. At Kucingko Berhad, we're deeply committed to cultivating a culture of ethical conduct. This commitment extends to how we engage with customers, partners, regulators, and, most importantly, our own team members.

The employee is to follow the policies outlined in the Code and stay tuned for any updates that may come their way. If they ever need clarification or have questions, don't hesitate to reach out.

This commitment extends to every aspect of our business. We're dedicated to implementing best practices in corporate governance, ensuring that our operations are always free from unethical practices.

Our Code of Conduct is based on a set of guiding principles that reflect our values and aspirations. We embrace responsibility, loyalty, commitment, dedication, discipline, diligence, and professionalism. Together, they create a work environment that promotes teamwork, respect, and personal growth.

3. Purpose and Goals

Our Code of Conduct is not just a rulebook, it is the embodiment of our purpose and goals with the intention of achieving the following aims:

- 3.1. To demonstrate our unwavering commitment to ethical and lawful conduct.
- 3.2. To establish a benchmark for the conduct we expect from everyone at the Company.
- 3.3. To encourage our best performance for top-tier quality and productivity.
- 3.4. To hold ourselves accountable and deliver the highest level of service to the Company.

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3.5. To enhance our skills and thrive in an ever-evolving work environment.

The Code signifies our dedication to conducting business in a manner that's smooth, efficient, and fair. This Code is applicable to all members of our team, regardless of their position in the Company.

It is a guide to helping the employee uphold the Company's elevated ethical business standards and offering guidance on how to interact with external parties who have business relationships with the Company.

It's important to note that this Code is not an exhaustive manual covering every ethical situation the employee may encounter. Instead, it highlights key issues and identifies relevant policies and procedures to help the employee navigate ethical dilemmas and make sound decisions. We trust the employee to use their judgement when faced with ethical challenges.

4. Employee's Responsibilities

As an employee of Kucingko Berhad, they play a crucial role in upholding the Code of Conduct. Here are their responsibilities:

- Familiarise themselves with the Code and our Company Policies and Procedures.
- Seek guidance whenever they're uncertain about the right course of action.
- Avoid engaging in illegal, unethical, or improper acts.
- Report any suspected violations of policies, laws, and regulations.
- Cooperate with authorised teammates during investigations.
- Take personal responsibility and accountability for their actions.
- Immediately notify their Head of Department or the Company's Board of Directors ("**Board**") if they suspect any irregularities, help is on the way.

At Kucingko Berhad, if someone decides to take an unconventional route and embark on their unique journey, our supportive team is here to gently guide everyone back on track when needed.

If the employee stumbles upon anything that seems suspicious, they should report it following our **Whistleblowing Policy**.

4.1. Human Rights

Our commitment to human rights includes offering equal employment opportunities, fostering a safe and harmonious community, and firmly rejecting any type of discrimination. Throughout the employee's journey with us, it's essential to uphold the personal dignity, privacy, and rights of everyone they encounter.

4.2. Workplace Environment

4.2.1. Here at Kucingko Berhad, we maintain a firm "No Discrimination, No Harassment" policy for a safe, healthy, productive environment. This means

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that no one should ever feel uncomfortable due to their race, religion, political beliefs, gender, who they love, marital status, place of origin, or anything else that doesn't belong in the workplace. We're fully dedicated to focusing on what truly matters, our Company's genuine business interests.

4.2.2. To foster a workplace that's enjoyable and welcoming, here's what's off limits for the employee:

- Avoid making threats or comments that make anyone feel uncomfortable.
- Steer clear of any unwelcome advances, particularly of a romantic nature.
- We have no room for violence or aggressive behaviour.
- Don't misuse their authority.
- Dress to impress, but remember to follow our dress code too.
- Leave their weapons at home.
- Involvement with illegal substances, including drugs, is prohibited at any time. Alcohol consumption at company events is permitted only with permission.

4.3. Conservation

At Kucingko Berhad, we're committed to safeguarding health, minimising our environmental impact and conserving valuable resources. The employee is to diligently watch over our energy, water, and raw materials. When it comes to those harmful emissions like waste, air pollutants, or water discharges, we trust the employee to keep them in check.

4.4. Gifts, Entertainment, and Business Relationships

4.4.1. We like to keep gifts, entertainment, and perks outside the realm of business. However, we do understand that the occasional modest gift or a bit of entertainment can be a friendly gesture in the world of business relationships.

4.4.2. When it comes to business luncheons or dinners, the employee is free to extend or accept invitations, while deciding if it's appropriate and in line with our Code. Here are some essential guidelines:

- Gifts, entertainment, and other perks should never be used to exert influence on business decisions.
- Ensure clear separation. These gifts and benefits shouldn't be connected to contract negotiations or similar situations.
- If the total value of the gifts, entertainment, or benefits exceeds RM500 (as determined by our Human Resource team), make sure to inform them.

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- When the employee declares these gifts, they become part of the Company's assets. We'll manage them following our "use of the Company's assets" guidelines.

4.4.3. If the employee requires transportation, they can accept offers from suppliers or other third parties, but it must relate to a business-related trip, and the Head of the Department should give their approval. Every ride and hotel stay should be accurately documented in our travel expense records. If the value of the transportation or lodging surpasses our predetermined threshold, be sure to inform the Head of Human Resources.

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4.5. Company Records and Internal Controls

We rely on everyone to adhere to the Company's internal control policies, guidelines, and procedures, especially concerning prescribed accounting, financial, and procurement processes. Our Finance Team is here to ensure transactions are meticulously recorded, avoiding any off-the-record funds.

4.6. Protecting Company Assets and Confidentiality

4.6.1. Our array of resources and access to various assets to be handled with care. These assets are strictly intended for business purposes and should never be used for personal gain, especially if it could harm the Company's interests.

4.6.2. If the employee has been entrusted with the Company's assets, they are to protect those assets like their own. Keep them safe from theft, loss, or any kind of harm. In the event of an issue, don't hesitate to report it to their immediate superior.

4.6.3. We take our assets seriously, and each type comes with its own set of responsibilities:

- **Physical Assets:** This includes equipment, systems, facilities, and supplies. They are here solely to assist us in our business operations. Personal use is not permitted.
- **Information and Communication Systems:** These systems, like internet connections, are essential for maintaining productivity and connectivity. We're here to focus on work and work efficiently.
- **Proprietary Information:** This vault holds everything from technical details to product info, financial data, marketing strategies, and even top-secret recipes of trade secrets, pricing strategies, and customer intel. Such information is the result of our team's hard work and ideas from endless research and development, and we need to protect it. Even when the employee leaves our Company, these secrets stay locked away. Their own records and remuneration are their private business, keeping them confidential.



- **Intellectual Property Rights:** If the employee comes up with any ideas, inventions, or creative works while on the job, they belong to the Company, even after they leave. Their responsibility is to protect the Company's intellectual property. If they're unsure, consult our Legal Advisor.

4.6.4. Company assets, resources, and inside information should not be used for personal projects during Company hours

4.6.5. When it's time to move on from our Company, it's essential to return all of our entrusted assets. That includes not just physical items but also any documents that hold our proprietary information. Once the employee has left, confidential info stays locked up, it's not to be disclosed or used for any other purposes.

4.7. Integrity and Professionalism

Every time the employee puts on their work attire, remember that they are representing our company. We expect all team members to display the highest standards of integrity and professionalism, whether they're in the office, at a client meeting, or even out grabbing a cup of coffee.

4.8. Conflict of Interest

4.8.1. Competing Against the Company

4.8.1.1. Even in the employee's free time, we're a united front. That means no marketing products or services that directly compete with what our Company offers, whether it's for financial gain or simply a hobby.

4.8.1.2. Steer clear of any involvement with organisations that directly compete with us, regardless of whether it's paid work or voluntary contributions. The employee can't engage with the competition in any capacity, whether as a consultant, or serving on their Board of Directors.

4.8.2. Supplying to the Company

To prevent conflicts of interest, please refrain from supplying to the Company, acting as if the employee is part of a supplier team, working for them, or serving on the supplier's Board of Directors.

4.8.3. Insider Trading

4.8.3.1. If the employee possesses price-sensitive information (information not generally available but, if disclosed, could materially affect the price or value of securities, as defined in Section 185 of the Capital Markets and Services Act 2007), it's vital to keep it confidential. Engaging in trading of securities, such as shares, rights, options, warrants, and other financial assets, is strictly prohibited while the employee possesses such sensitive information, whether they belong to our Company or any other listed issuer.

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4.8.3.2. Don't disclose this information to any third party, and definitely refrain from encouraging anyone else to engage in transactions involving price-affected securities.

4.8.3.3. If the employee is ever in doubt about the info in their possession, don't hesitate to discuss it with their Head of Department.

4.8.3.4. When it comes to trading Company shares, make sure to be following the Bursa Malaysia Listing Requirements and all the laws surrounding insider trading.

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4.8.4. Non-Business Activities

4.8.4.1. Steer clear of personal activities that could conflict with the interests of Kucingko Berhad, especially when it comes to public service or political involvement.

4.8.4.2. Before engaging in such activities during the employee's free time, they'll need to get a green light in written permission from the Head of Human Resource or the Executive Directors/Managing Directors (depending on the situation).

4.8.4.3. Permission will only be granted if the following criteria are met:

- The employee's engagement or activities should not create conflicts with our Company's interests or divide their loyalty.
- There should be some form of benefit for the Company or the Group resulting from their involvement.
- Their time spent in personal activities shouldn't interfere with their Company duties.

4.8.5. Personal Financial Interest and Borrowings

4.8.5.1. Keep the employee's personal interests separate from their professional lives. They can't have a financial stake in any organisation that our Company does business with. The aim is to avoid situations where there might be a perceived conflict of interest.. If they find themselves in such a situation, where their financial interests could clash with the Company's, inform the Head of Human Resource.

4.8.5.2. When it comes to assessing if there's an inappropriate interest, consider the following factors:

- If the organisation they're investing in competes with the Company.
- The size of their investment concerning their salary or household income, especially if it's significant enough to influence their desire to protect or enhance that investment.
- If the employee's role at the Company could influence the value of their investment in the other organisation.



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4.8.5.3. The employee can't borrow from any organisation that our Company does business with or competes with, unless the organisation is a legal financial institution and the loans are granted at rates that are available to the general public. Additionally, representatives from any organisation that we do business with or compete with are off limits for loans, no matter what that organisation does.

4.8.6. Political and Charitable Contributions

Company funds and resources are off limits for political campaigns, candidates, or affiliated organisations unless specifically authorised by the Board.

4.8.7. Relative of Employees

4.8.7.1. In the workplace, it's essential to strike a healthy balance. If the employee has a relative (spouse, parents, children, siblings, or their spouses) who provides goods or services directly or indirectly to Kucingko Berhad, or holds a position as a competitor, vendor, business partner, contractor, or consultant to the Company, it's important to disclose this information. It's crucial to avoid any transactions involving their relatives.

4.8.7.2. If the employee's relative happens to be a competitor or a supplier of our Company or is employed by one, be cautious in their communication and conduct. All this is to safeguard Proprietary Information and to avoid and/or create a conflict of interest situation.

4.8.8. Money Laundering

4.8.8.1. Money laundering involves disguising the origins of unlawfully obtained gains to make them appear as legitimate sources of income or assets. This is an offence under the Anti-Money Laundering and Anti-Terrorism Financing Act 2001 in Malaysia.

4.8.8.2. The employee should know the anti-money laundering laws that apply. Stay in the know and keep up to date with any changes in this area of the law.

4.8.8.3. If they spot any transactions that seem suspicious and could be linked to money laundering, don't hesitate to report them to their immediate superior.

4.8.9. Bribes and Corruption

4.8.9.1. Offering, giving, requesting, or accepting bribes for personal or business advantages is strictly prohibited, as it goes against anti-corruption laws.

4.8.9.2. Bribes can take many forms, not just cash. They may include unauthorised bonuses, commissions, tangible goods, services, gifts, lavish perks, or discounts that are extravagant or not offered to others. If it goes against ethical and lawful business practices, say no.

4.8.9.3. Before the employee gives or accepts any business perks or gifts (no matter how big or small), ask themselves if it could influence or seem like it's



influencing our business relationship with that person or organisation, or any decisions that come from it.

4.8.10. Social Media

Everyone has a regular life happening alongside everything else. But remember, just as the employee maintains their integrity while juggling both identities, let's ensure our online presence reflects the same high standards.

Here's a quick rundown of what's acceptable and what's not for the employee:

Encouraged:

- Share their conquests and company milestones with unyielding pride.
- Dive into respectful conversations about our industry, showcasing their knowledge and passion.
- Express personal thoughts but signal that the thoughts are their own.
- Promote positivity and unity.

Off Limits:

- Guard classified intel! Don't reveal confidential company information or secrets.
- Uphold honour and respect by avoiding derogatory, offensive, or discriminatory language.
- Refrain from making unverified allegations or defamatory statements about the company that could tarnish its reputation.
- Be a force for good: no bullying, harassing, or threatening colleagues, clients, or competitors.
- Say no to inappropriate content, including explicit, violent, or illegal material.

4.9. Compliance Obligations

We are to know and comply with all the requirements applicable to our work activities. That includes following the rules outlined in this Code of Conduct, our Disciplinary Procedure in the Employee Handbook, and those described in the Company's guidance documents (Company's standards, policies, and procedures and manuals).

5. Communications and Compliance

The Code of Conduct should be communicated throughout the Company, ensuring everyone is familiar with our guidelines for good conduct. Whether it's through staff handbooks, notice boards, or the office intranet, let's keep the lines of communication open and transparent, especially during the induction program for new recruits.

The Board's commitment is to make sure this Code is like second nature to all our employees, no matter where they are in the Company hierarchy.

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6. Violations of Code of Conduct

If the employee spots any suspicious or potentially unethical behaviour, they won't have to fight it alone. They should report concerns to supervisors, managers, HODs, or the Head of Human Resources. The ED and Senior Management are also part of the process. If they become aware of any known or suspected violations of this Code, they will report it directly to the Board. We've established a reliable Whistleblowing Policy and Procedures, ensuring that we take such matters seriously and have a well-defined plan of action.

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7. Non-Retaliation

We want everyone to feel safe and secure when reporting concerns. That's why we've established a strict no-retaliation policy. We do everything in our power to keep the employee's identity under wraps when they report concerns or possible misconduct. Anyone caught retaliating or pushing others to do so will face disciplinary action, including the possibility of parting ways with our Company. We have a zero-tolerance policy for retaliation against those who make good faith reports.

8. Investigations

If concerns are raised, we will investigate promptly, transparently, and with the highest level of professionalism. Internal investigations and audits will be conducted impartially, without any predetermined conclusions. Every member of our team is expected to pitch in and fully cooperate with audits, investigations, and any action plans that come out of them. This might include ongoing monitoring and assessment.

If external investigations are required, every officer is expected to respond appropriately, cooperate fully, and not meddle with any lawful government inquiries, audits, or investigations.

9. Review

The Board of Directors and Senior Management will regularly review the Code of Conduct to keep up with the changing times.

This Code of Conduct is dated 22 November 2023.