



إدارة الحوكمة و الامتثال
Governance & Compliance Dept.



مجموعة عصام خيرى قباني
Isam Khairi Kabbbani Group

Code of Ethics and Business Conduct

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Version : 2



Policy Approval Authority

#	Name	Position Title	Signature	Date
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Consulted by	N/A			
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Policy Control Authority

#	Responsible Party
Administrators for Policy Compliance	Governance and Compliance Department
Administrators for Policy Review	Governance and Compliance Department
Policy Review Frequency and Date	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input checked="" type="checkbox"/> Annually 01-Jan-25 or earlier if needed in the light of new legislation.

Change Record Management on this Policy

Version	Page / Para No.	Change Description	Requested by	Approved by
1	Whole document	1. Addition of the following sections: <ul style="list-style-type: none"> - Our Stance on Political Contributions and Terrorism. - Protecting our Planet Earth. - Upholding Human Rights. - Success Partners (Suppliers, Vendors, Contractors, Distributors, Partners.) - Maintaining Legitimacy with Government Officials. - Empowering Staff for Success. 	GCD	IKK Group CEO



		2. Rephrasing and fixing typos and elaborating of the remaining existing sections.		
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1. Introduction

At the IKK Group and its subsidiaries, we take great pride in conducting our business and affairs with the utmost honesty, integrity, and commitment to ethical and legal standards. Our dedication to promoting a positive culture extends to all stakeholders, including our shareholders, staff, customers, partners, suppliers, competitors, and the wider community.

To ensure that our values are put into practice, the IKK Code of Ethics sets the highest standards for ethical business conduct, and we hold ourselves accountable to these principles in all our endeavors. We understand the significance of maintaining trust and confidence with those we deal with, and we are passionately committed to upholding our integrity in every aspect of our business.

1.1 Purpose of this policy / Policy Objective

The purpose of the IKK Code of Ethics is to establish a set of guidelines and principles that outline the expected behavior of all individuals and entities associated with the IKK Group. The code aims to promote a positive culture that values honesty, integrity, and ethical and legal standards in all business practices and affairs.



1.2 Policy Scope

This policy applies to all individuals and entities associated with the IKK Group and its subsidiaries. This includes but is not limited to:

- Employees and labors of all types of the IKK Group and its subsidiaries
- Shareholders of the IKK Group and its subsidiaries
- Customers of the IKK Group and its subsidiaries
- Partners and suppliers of the IKK Group and its subsidiaries
- Vendors and suppliers of the IKK Group and its subsidiaries
- Competitors of the IKK Group and its subsidiaries
- The broader community that interacts with the IKK Group and its subsidiaries. (Local residents, environmental organizations, etc.)

2. Definitions

SN	Term	Definition
1	Integrity	it is the practical demonstration of ethics, involving the embodiment and application of ethical principles in everyday business operations.
2	Compliance	Adherence to laws, regulations, and standards that apply to an organization's operations.
3	Transparency	Openness and honesty in business operations, including disclosure of information to stakeholders.
4	Accountability	Responsibility for actions and decisions, and the obligation to report and justify them to business stakeholders.
5	Bribery	The act offering, giving, receiving, or soliciting of something of value, such as money or gifts, or services in exchange for an unfair advantage or favor. Bribery is considered a serious legal and ethical violation.
6	Disciplinary Action	Punitive measures taken against staff who violate company policies or standards, such as warnings, suspension, or termination of employment. These disciplinary actions should align with the relevant labor laws and regulations of the country in which the company branch is located.
7	Financial Integrity	Adherence to ethical and legal principles in financial management and accounting practices.
8	Internal Controls	Such as: <ul style="list-style-type: none">• Segregation of duties.• Authorization and Approval through established policies and procedures.• Physical Controls such as secure storage.



		<ul style="list-style-type: none"> • Access Controls such as restrict system access to authorized individuals only. • Maintaining accurate and complete records. • Internal Audit. • Training and awareness. • Fraud Prevention and Detection measures. • IT Controls. • Management Oversight. • Compliance Controls.
9	Regulatory Requirements	Laws, rules, and regulations applicable to an organization's operations in respected country regions.
10	Personal gain	The pursuit of individual benefits or advantages, often at the expense of others or the organization.
11	Fraud	Intentional deception for personal or financial gain, often involves the manipulation of financial information or the misappropriation of assets.
12	Corruption	The abuse of power or position for personal gain, often involving illegal, unethical, or immoral behavior.
13	Hoarding	The act of keeping resources and information for oneself, rather than sharing them with others.
14	Bullying	A type of aggressive behavior involves intentionally using the power or influence to intimidate, harm, or control others. It can take many forms, including physical, verbal, or emotional abuse.
15	Harassment	Any unwelcome or offensive behavior, such as verbal or physical abuse, that creates a hostile or intimidating work environment. It can take many forms, including: Sexual harassment, racial harassment, gender-based harassment, age-related harassment, disability harassment, religious harassment, and retaliation
16	Retaliation	Any adverse action taken against an individual who reports or opposes business misconduct or behavioral violation, such as firing, demotion, or harassment in response to a complaint or to a whistleblowing reporting.
17	Conflict of Interest	A situation in which an individual's personal interests or loyalties interfere / conflict with their professional obligations /ability to act in the best interests of an organization or its stakeholders. This conflict can be perceived or actual, and it is important to address both to maintain transparency and ethical conduct.
18	Stakeholders	Individuals or groups who have an interest in or are affected by the activities and performance of an organization, such as



		employees, customers, suppliers, investors, and the community. (Both internal and external parties)
19	Third Parties	(Only external parties) refers to individuals or entities who are not directly employed by or associated with the IKK Group. These can include clients, vendors, suppliers, contractors, business partners, or any external individuals or organizations with whom the IKK Group interacts in its business operations.
20	Payoff	Type of bribery, which is an illicit payment made to someone in exchange for a desired outcome or result, often involves corruption, or dishonest practices.
21	Government contracting or subcontracting	The process by which government entities enter into agreements with private companies or individuals to provide goods, services, or construction projects for public projects or initiatives. Government contracts typically involve a competitive bidding process and are subject to specific regulations and requirements aimed at ensuring transparency, fairness, and accountability in the use of public funds.
22	Corporate Image	The perception and reputation of a company or organization in the eyes of the public, stakeholders, and the media. It reflects the overall impression, values, and identity that a company aims to convey.
23	Values	The fundamental beliefs and principles that guide the behavior and decision-making of individuals and organizations.
24	Misrepresentation	Presenting information, facts, or events inaccurately or with the intention to deceive or manipulate the perception of others.
25	Neutrality	The state of remaining impartial or not taking sides in each matter, particularly in relation to political activities or affiliations.
26	Waste reduction	The process of minimizing the amount of waste generated by an organization's operations through practices like recycling, reuse, and waste management strategies.
27	Behavioral Violations	All practices of abuse by one party against another, including all forms of: (exploitation, threat, harassment, extortion, temptation, quarrels, insults, disrespect or insinuation, discrimination, harm, intent to be alone with the opposite gender, or jokingly forcing someone into illegal relationship) and aim, lead, or are likely to lead to physical, psychological, sexual, or economic harm to the other employee.
28	Equality	The state of being equal in rights, opportunities, and treatment, regardless of differences in characteristics such as race, gender, ethnicity, religion, or socioeconomic status.



29	Confidentiality	The practice of keeping sensitive or private information secure and ensuring that it is not disclosed to unauthorized individuals or parties.
30	Social responsibility	The concept that organizations have an obligation to operate in an ethical and morally responsible manner, considering the impact of their actions on society and the environment.
31	Reliability	The ability to consistently perform and deliver products, services, or results in a dependable and trustworthy manner.
32	Competitiveness	The capability of an organization or individual to compete in a market successfully ethically, offering products or services that meet customer needs and differentiate from competitors.
33	Legitimacy	The quality or state of being perceived as valid, lawful, and in accordance with accepted norms and standards. It refers to the credibility and authority of an organization or its actions.
34	Emergency responders	Individuals or organizations trained to respond to emergencies and provide immediate assistance, such as paramedics, firefighters, or law enforcement personnel.
35	Drug trafficking	The illegal trade, distribution, or sale of drugs.
36	Offenses	Actions or behaviors that are considered illegal or against the law.
37	Suspect	To believe or have reason to believe that someone is involved in or engaged in a particular activity, often based on observations or evidence.
38	Legal damage	Adverse consequences or harm that can result from legal violations, such as lawsuits, fines, or damage to the company's reputation.
39	Trade secrets	Confidential and proprietary information that provides a competitive advantage to a company and is not generally known or easily accessible to others.
40	Infringement	Unauthorized use, reproduction, or violation of someone else's intellectual property rights.
41	Pre-clearance	Obtaining prior approval or clearance from the appropriate department or authority before proceeding with course of action.
42	Security breaches	incidents where information systems or data are compromised or exposed, leading to potential data loss, financial loss, or reputational damage.
43	Confidentiality Agreement	Also known as a non-disclosure agreement (NDA), is a legal agreement between two or more parties that outlines confidential information that they will share with each other for a specific purpose and sets out the terms and conditions for maintaining the confidentiality of that information.
44	Properly storing and disposing of confidential information	Refers to the guidelines for how confidential information should be stored, such as in securing electronic or physical locations, and how it should be disposed of, such as through shredding or secure deletion.



3. Policy Statement

3.1 IKK Values:

- 3.1.1 Excellence: We strive for excellence in all aspects of our business, from the products and services we provide to the way we interact with our customers and stakeholders.
- 3.1.2 Integrity: We conduct ourselves with honesty and integrity, upholding the highest ethical and legal standards in all our business activities.
- 3.1.3 Collaboration: We believe that collaboration is key to achieving success, and we work closely with our partners, suppliers, and stakeholders to achieve our goals.
- 3.1.4 Respect: We treat everyone with respect, valuing diversity and inclusivity in all our interactions and decisions.
- 3.1.5 Leadership: We are committed to being leaders in our industry, driving innovation and progress through our actions and initiatives.
- 3.1.6 Fun: We believe that work should be enjoyable, and we strive to create a positive and fun work environment for our staff.

3.2 Upholding the **Highest Standards of Compliance and Ethics** at the IKK Group

At the IKK Group, we are dedicated to upholding the highest standards of compliance with all relevant laws, rules, and regulations in each country or region where we operate. From labor and employment practices to environmental protection and intellectual property, we prioritize adherence to legal and ethical standards in every facet of our business.

To further ensure that our staff are aware of the standards we uphold and the expectations we have for their conduct, we require all staff to read and acknowledge our company policies. This helps us maintain a culture of transparency and accountability, where staff are empowered to make ethical decisions and uphold our values in all their business activities.

We also provide regular training and guidance to our staff to ensure that they are equipped to make ethical and legal decisions in all their business activities.

3.3 Zero Tolerance for **Bribery and Corruption Practices**:

Bribery and corruption practices have no place in our business operations at the IKK Group. We are committed to adhering to the highest standards of ethical and legal conduct in all our business activities. We prohibit all forms of



improper payments, benefits, or advantages to any person, individual, entity, or organization, whether directly or indirectly.

Our staff are expected to uphold our values of transparency, accountability, and integrity, and to avoid any behavior that may be considered bribery or corruption. This includes refraining from making, accepting, offering, or promising to make improper payments or kickbacks, as well as facilitating direct payments to themselves or others.

We have a zero-tolerance policy towards any staff found to have engaged in bribery or corrupt practices. Any such behavior is considered a serious violation of our policies and may result in disciplinary action, up to and including termination of employment.

3.4 Building Trust through Sound Financial Practices:

At the IKK Group, we believe that financial integrity and fiscal responsibility are at the heart of our professionalism. We are committed to ensuring that every (Saudi Riyal or equivalent) we spend is appropriately allocated, every financial record is complete and accurate, and all internal controls are honored.

We Ensure financial integrity and fiscal responsibility at the IKK Group, through the following implemented guidelines:

- 3.4.1 Obtain approval: No disbursement of the IKK Group and its subsidiaries' funds or property shall be made without adequate supporting documentation and approval.
- 3.4.2 Keep accurate records: Accurate financial records are essential to maintaining financial integrity.
- 3.4.3 Comply with internal controls: We maintain a system of internal controls to ensure compliance with legal, accounting, tax, and other regulatory requirements in every location in which we operate. All employees are expected to comply with our system of internal controls and to contact Governance & Compliance or Finance with any questions.
- 3.4.4 Avoid undisclosed or unrecorded amounts: No undisclosed or unrecorded amount or fund shall be established for any purpose. Any transaction or payment made must be documented and accounted for in our financial records.
- 3.4.5 Prohibit false or misleading entries: False or misleading entries or improper accounting practices shall not be made in the company's books or records for any reason.
- 3.4.6 Use the funds for their intended purpose and ensure that they are distributed fairly and appropriately and not misuse the financial power for personal gain or



to the detriment of others by for instance deliberately give funds to someone who is not entitled to them.

3.5 Our Commitment to an Anti-Fraud Culture:

At the IKK Group, we are dedicated to preventing fraud and corruption from occurring and to nurturing an anti-fraud culture. We have a zero-tolerance policy on all forms of fraud, including fraudulent financial reporting, misappropriation of assets, and corruption. We take this issue seriously and will take proper disciplinary and legal action against anyone involved in fraudulent activities.

We believe it is the responsibility of every employee and stakeholder who works with or on behalf of the IKK Group and its subsidiaries to report any suspected fraudulent activities, in accordance with our Whistleblowing policy. *(Please refer to IKK Whistleblowing policy V. 1)*

3.6 Ethical Competition:

At the IKK Group, we believe that winning in business should always be done fairly and honestly and that healthy competition can be a positive force that drives innovation, productivity, and growth. We recognize the importance of respecting the rights of our customers, suppliers, competitors, and staff. That is why we have implemented strict guidelines to avoid any wrongdoing practices which include but are not limited to:

3.6.1 Internally:

3.6.1.1 Taking credit for other colleagues' work.

3.6.1.2 Intentionally sabotaging other colleagues' work.

3.6.1.3 Hoarding resources: such as equipment, budget, or staff, where some staff have access to more resources than others.

3.6.1.4 Bullying or harassment: of a coworker to gain an advantage, including verbal or physical abuse, spreading rumors or gossip, or excluding a colleague from important meetings or events. *(Please refer to Grievances and Behavioral Violation Policy for more information)*

3.6.1.5 Undermining others' credibility: to gain an advantage, including spreading false information or rumors, questioning the competence or expertise of a colleague, or criticizing their work in public.

3.6.2 Externally:

3.6.2.1 Agreeing with competitors to rig bids or to allocate customers or markets.



- 3.6.2.2 Arranged market segmentation, or monopolistic behavior that aims to reduce competition.
- 3.6.2.3 Agreeing with competitors to boycott a supplier or customer.
- 3.6.2.4 Sharing competitively sensitive information (e.g., prices, costs, and market distribution) with competitors.
- 3.6.2.5 Entering a business arrangement or pursuing a strategy with the sole purpose of harming a competitor.

We also understand the importance of safeguarding the process of gathering information about other companies and organizations, including our competitors. We use appropriate methods to gather information and respect our competitors' intellectual property and trade secrets.

3.7 Putting IKK's Best Interest First (No Conflict of Interest):

At the IKK Group, we are committed to prioritizing the best interests of the company in all our dealings with customers, suppliers, competitors, existing and potential business partners, and other stakeholders. We believe that avoiding conflicts of interest is essential to maintaining our reputation for ethical and responsible business practices.

It is essential that each member of staff avoids any practice or activity that could create an actual, potential, or perceived conflict of interest with the interests of the Group and its subsidiaries. For example, an employee must not perform external work for the Company's competitors or use any Company property for personal gain. Additionally, employees must exercise caution when dealing with recruited individuals with whom they have a close personal relationship outside the Company to prevent conflicts of interest. Furthermore, employees must not supervise or have influence over a recruited family member and vice versa.

If a member of staff is in a business situation that may create a conflict of interest or the appearance of a conflict of interest, they should review the situation with their manager or the Governance & Compliance Department (GCD).

3.8 Gifts and Business Courtesies:

At the IKK Group, we highly value ethical conduct and integrity in all our business dealings.

Generally, we prohibit the acceptance and provision of gifts, money, items of high value, or other business courtesies among colleagues, third parties and key



stakeholders as they can easily create a conflict of interest especially if the item's value is significant.

On the other hand, we recognize that staff may wish to provide or receive gifts. We allow this, but we encourage them to maintain the same ethical standards and ensure that the gift is appropriate and does not create the appearance of a conflict of interest.

3.8.1 Therefore, we have implemented strict guidelines to ensure that all our staff conduct themselves with the utmost professionalism:

Accepted Gifts and Business Courtesies Value up to 100 \$ only	Forbidden Gifts and Business Courtesies
Promotional or logo items of nominal value (mugs, pens, etc.)	Cash, cash equivalent as (money market funds or certificates of deposit), stock, bonds, stock options, or loans.
Good taste and appropriate business courtesies that are respectable, and socially acceptable. such as personalized thank-you notes, refreshments, or tickets to local events.	Gifts requested or offered in exchange for personal gain or unfair business advantage such as: a car or expensive vacation, in exchange for a contract or business advantage.
Holiday gift baskets and flowers	Gifts that may create a feeling of obligation, compromise judgment, or appear to inappropriately influence the recipient such as: tickets to a sold-out concert or sporting event that the recipient has been trying to obtain for a long time.
Prizes or gift cards received in random contests at business conferences	Lavish or excessive gifts such as a luxury car, or vacation home or expensive jewelry, watches, or other high-value personal items, or any class or private air travel as a gift to or from a member staff of IKK or its subsidiaries.
Reasonable and appropriate meals or entertainment for legitimate business purposes.	Gifts offered as a bribe, payoff, or kickback
Gifts in the form of donations to recognized charities or non-profit organizations may be acceptable.	Gifts that influence or give the appearance of influencing business judgments



Such donations should align with the business' values and meet the following criteria: <ul style="list-style-type: none">• The charity or non-profit organization must be recognized and registered.• The chosen charity should align with the business' values or interests, as determined by the management.	
	Gifts that are not permitted under local law or regulation
	Discounts and gifts requested or offered in situations involving government contracting or subcontracting
	Gifts that are not permitted by the employer or company policy
	Gifts to public / governmental officials

If a member of staff receives a gift or courtesy that violates our standards, we ask that they politely return it and explain that we are not permitted to accept it.

If returning the gift or courtesy is not feasible, we encourage our staff to report it to their manager or to IKK Governance & Compliance Department for guidance.

On the other hand, we believe in building strong relationships with our key stakeholders and showing our appreciation for their support. While we have set a limit on the value of gifts and courtesies that staff may provide to third parties or accept from them, we understand that there may be special occasions where a higher limit is appropriate.

For these exceptional occasions, we may exceed the gift and courtesy limit, but only with the approval of Group management. We want to ensure that no exceptions are made based on the specific circumstances of the event, and that they do not compromise our reputation or relationships with third parties.

We respect individuals' right as well to decide not to accept a gift or business courtesy even if it meets our standards.



Our goal is to maintain transparency and accountability in all our dealings with stakeholders. By following this exception rule, we can uphold our commitment to ethical behavior while also providing flexibility to celebrate special occasions and show our appreciation to our valued stakeholders.

3.9 The Power of Positive Media

At the IKK group, we understand the importance of promoting our corporate image, values, and successes through the media. However, we also believe that it is crucial to manage media contact in a professional and careful manner. That is why we encourage all staff to consult with our Corporate Marketing Department or their respective company's management before engaging in any media-related activities such as writing an article, providing information, giving a speech, or posting on social media.

We want to ensure that all media content produced by our staff accurately represents our company's values and goals and avoids any miscommunication or misrepresentation of our activities.

Additionally, we advise our staff to treat any media inquiries about work for clients or other company activities with great caution, and to pass on any details of such inquiries to the Corporate Marketing department or the respective company's management for guidance and support to ensure positive and successful media relations.

Furthermore, the IKK Group will take the necessary legal measures to protect its rights. *(Please refer to Corporate Marketing and Communications Policy for more information)*

3.10 Our Stance on Political Contributions and Terrorism:

At IKK group, we believe that maintaining our neutrality in political matters is essential for our reputation as responsible corporate citizens. Thus, we are strictly committed to not make any contributions, either directly or indirectly, to any political parties, movements, organizations, or their representatives.

Additionally, we do not fund associations or sponsor events, or conventions organized for political purposes.

This extends to our rejection of all forms of terrorism and our undertaking not to enter any work or trade relations with natural or legal persons involved in terrorist acts, or to finance or in any way facilitate the activity of the latter. We condemn all forms of national, transnational, or international criminal organization. As such, we take the necessary precautions to prevent the risk that any of our employees might become involved in relationships and activities



entered with such organizations, for any reason and by any means, including in the form of mere aid and assistance.

3.11 Protecting our Planet Earth:

Above all, we believe that protecting our planet is not only important for our organization, but also for future generations.

We are committed to making a positive impact on the environment and to contributing to a more sustainable future for all.

As such We are committed to complying with all applicable environmental laws and regulations in our companies, and to continuously improving our environmental performance by aiming to use resources efficiently, reduce waste, and minimize pollution in all our operations.

We recognize that environmental protection is a shared responsibility, and we work closely with our third parties to promote such practices throughout our supply chain. We also strive to educate our employees, stakeholders, and the wider community on the importance of environmental protection and sustainability.

3.12 Upholding Human Rights:

At IKK group, we believe in upholding the fundamental human rights of all individuals, including our staff, third parties, and partners.

We are committed to maintaining a workplace that is free from behavioral violations of any kind. We are committed as well to ensure that our operations are free from child labor or human trafficking of any kind.

We respect everyone and strive to provide a safe and inclusive environment that promotes equality and fairness and respects the privacy and confidentiality of everyone in accordance with applicable laws and regulations.

Furthermore, we recognize the importance of free speech and expression, and we encourage our staff to express their opinions and ideas in a respectful and constructive manner.

We are committed to promoting human rights and social responsibility in our operations and throughout our supply chain. We actively seek to identify and address any human rights risks in our operations and supply chain, and we work with our suppliers and partners to promote responsible business practices and ethical conduct.

Overall, we believe that protecting individual freedom is not only the right thing to do, but also essential for our success as an organization.



3.13 Success Partners (Suppliers, Vendors, Contractors, Distributors, Partners, Customers)

At IKK Group, our third parties are essential to our organization's success. We acknowledge the value and expertise that they bring to our operations, and we are committed to building strong, respectful relationships with them. We believe that success is achieved through collaboration and mutual respect and standards of professional, and we strive to select success partners based on such standards of quality, reliability, competitiveness, shared professional ethics, and financial stability.

We hold our third parties to the same high standards and professionalism that we hold ourselves, and expect them to comply with all applicable laws, regulations, industry standards, written agreements, and undertakings, and to conduct their business with integrity and transparency.

And as such, we may not enter or pursue any relationship with third parties, and we may terminate our relationship with them if they fail to comply with our values and standards.

3.14 Maintaining Legitimacy with Government Officials:

At IKK Group, we ensure that our interaction with government officials is lawful, credible, and justifiable, and that our organization's image, legitimacy of work, and reputation are not compromised.

Our staff who have work relations with people classifiable as Government Officials must act in accordance with the local legislation in which the company branch is located, and with the provisions of this Code.

It is expressly forbidden for all staff - who have work interactions with government officials - to accept, offer, or promise, either directly or indirectly, money, gifts, goods, services, benefits, or favors to governmental officials that may influence their decisions, with a view to obtaining more favorable treatment or undue services, or for any other purpose.

We expect our staff to exercise good judgment and to avoid any situation that may compromise their integrity or that of our Group.

3.15 Empowering Staff for Success

At the IKK Group, we strive to maintain a culture of professionalism and excellence in everything we do. We strongly believe that our success is directly linked to the attitude and commitment of our staff. Therefore, we expect every team member to approach their work with a positive and dedicated mindset, always striving to achieve the highest quality standards.



We do not tolerate any waste of company time or resources, as we value every moment and believe that they should be used effectively. Any instances of such behavior will be dealt with accordingly. By upholding these standards, we aim to cultivate a sense of accountability and productivity among our staff, where every individual takes pride in their work and strives to make a positive impact. Ultimately, this approach benefits both our staff and our stakeholders, and helps us to achieve our organizational goals with maximum efficiency and effectiveness.

3.16 Keeping Our Workplace Safe and Healthy

At the IKK Group, the safety, health, and security of our staff, extended workforce, and visitors are of utmost importance to us. We strictly prohibit any behavior that poses a risk to their well-being and encourage our staff to report any potential hazards (physical, chemical, biological, or psychological) immediately to our Health and Safety Departments across the Group. In the case of a life-threatening emergency, our staff should contact their local emergency responders first and then report the incident to the relevant Health and Safety Department.

We believe that creating a safe and healthy work environment is a shared responsibility. Each employee has a duty to prioritize their own safety and that of their colleagues by following the guidelines and instructions provided by the company. This ensures the collective and individual protection of everyone in the workplace.

To this end, we expect our employees to use work equipment, hazardous substances, and safety gear correctly and to report any malfunctions or hazardous conditions to their line-manager immediately.

This extends to our prohibition of the possession of firearms, knives, and all other dangerous weapons at the workplace.

3.17 Keeping Our Workplace Drugs and Alcohol-Free

At the IKK Group, we prioritize the safety, health, and well-being of our employees and extend this commitment to the prohibition of illegal drugs and alcohol, as well as compliance with relevant local laws.

We strictly prohibit any activity related to illegal substances, including using illegal drugs and alcohol while at work, coming to work under the influence, drug trafficking at work, and using company assets for illegal drugs trafficking.



We will not tolerate any violations in this regard and are committed to immediately reporting any drug-related offenses to the authorities. If any staff member suspects that an employee is using drugs or alcohol, they should immediately inform the Corporate HR department to follow the related protocol.

3.18 Smoking

At the IKK Group, we care about the health and well-being of our staff and encourage them to make healthy choices, including quitting smoking (cigarettes, cigars, pipes, hookahs, electronic cigarettes, vape pens, etc.).

However, we also recognize that quitting smoking is a personal decision, and some of our staff may continue to smoke. For those who choose to smoke, we expect them to follow our smoking guidelines to promote a clean and safe working environment.

We provide designated smoking areas, and smoking breaks. Staff members should also dispose of cigarette butts in the ashtrays provided and be mindful of their smoking habits to avoid disturbing others or creating hazards and respect the rights of non-smokers.

3.19 Safeguarding Our Intellectual Assets

At the IKK Group, we take pride in our intellectual property rights, which include trademarks, logos, copyrights, trade secrets, and patents. These assets are critical to our success and give us a competitive edge in the market. It is essential that we protect them from inappropriate use or infringement.

Our staff have a duty to comply with all copyright and intellectual property laws, including those governing the fair use of copyrights, trademarks, and brands. Unauthorized use of our logos, marks, or other protected information or property for any business or commercial venture is strictly prohibited without pre-clearance from the relevant Marketing department or / and Corporate Marketing and Communication department.

Inappropriate use of others' intellectual property should be reported relevant Marketing department or / and Corporate Marketing and Communication department, and to Whistleblowing@ikkgroup.com as it can have serious legal consequences for both the employee and the Group. By respecting intellectual property rights, we can protect our assets, maintain our competitive advantage,



and uphold our ethical and legal obligations. *(Please refer to Corporate Marketing and Communications Policy for more information)*

3.20 Responsible Use of Company Equipment and Buildings

At the IKK Group, we understand the importance of our company buildings and equipment, which includes all premises, CITD assets: (computers, laptops, phones, printers, and other devices.), furniture, office supplies, vehicles, safety equipment, production equipment, etc. These tools are essential in enabling us to work efficiently and effectively as a team.

Our staff play a crucial role in protecting and preserving these assets. To ensure that our equipment and buildings remain in good condition and can be used to deliver high-quality products and services to our customers, company equipment and buildings / premises must be used exclusively for work-related purposes.

Moreover, it is essential to take reasonable precautions to protect company equipment and buildings from theft, damage, or misuse, which – if occurs – may result in disciplinary action, as well as financial consequences. This includes storing equipment securely, keeping it clean and well-maintained, and reporting any damage or defects immediately, adhering to buildings safety protocols, and conduct period maintenance for their utilities. Additionally, we must take the necessary steps to protect company equipment and buildings while traveling or working remotely.

3.21 Together we Maintain IKK Information Security

At the IKK Group of companies, we take information security seriously and recognize its critical role for data availability and business continuity.

Information security refers to the protection of our information systems, data, and other business/personal assets against unauthorized access, use, disclosure, modification, or destruction.

It is our responsibility as users to maintain our company's information security and comply with all information security and cybersecurity policies and procedures, including proper credentials handling and protection, usage of trusted company managed devices and systems, avoiding risky behaviors, and complying with information security awareness practices, and reporting any suspected security breaches or incidents immediately to the centralized IT department [CITD] in the group.



We commit to providing our staff with the necessary training and resources to help them understand and comply with our information security policies and procedures. Our obligation to information security is not only important for protecting our company's intellectual property, but also for maintaining the trust of our customers and partners. A security breach can have serious consequences, including data loss or theft, financial loss, and reputational damage. By working together and being aware, we can maintain a secure work environment and continue to deliver high-quality products and services to our customers.

3.22 The Power of Confidentiality

At the IKK Group, we understand that preserving confidentiality is essential for protecting our sensitive information and maintaining our competitive edge. Our staff play a critical role in safeguarding our company's information assets and maintaining the trust of our customers and partners.

Confidentiality refers to the protection of information from unauthorized disclosure or access. This includes financial information, trade secrets, customer data, and other proprietary information and intellectual assets.

We expect all staff to adhere to our confidentiality policies and procedures, which may include signing a confidentiality agreement, limiting access to confidential information to only those who require it, and properly storing and disposing of confidential information.

Additionally, we encourage them to be cautious with their external and internal communication; conversations, emails, and social media posts to avoid discussing confidential information in public or online.

They must also report any suspected breaches of confidentiality, whether intentional or accidental, to CITD, and Governance & Compliance. Any violation of our confidentiality policies and procedures may result in disciplinary action, up to and including termination.

3.23 Creating a Culture of Respect, Equity and Diversity

At IKK, we are passionate about creating a workplace where talent and contributions are truly valued. We believe that every staff member deserves respect and equality, regardless of their background or personal characteristics. That is why we are committed to maintaining an inclusive culture that celebrates diversity and fosters positive relationships among colleagues.



We recognize that a supportive and diverse workplace not only benefits our staff but also leads to better and more innovative products and services.

3.24 IKK’s Stand against Harassment and Bullying

At IKK, we believe that every staff member deserves to work in an environment that is free from harassment and bullying, and where they are treated with dignity and respect. That is why we have a zero-tolerance towards any behavior of this kind that could jeopardize an employee's well-being or create a hostile work environment.

We are committed to investigating any complaints of harassment or bullying promptly and taking appropriate disciplinary action, up to and including termination of employment, where necessary. We also strictly prohibit any form of retaliation against employees who report such behavior.

If any staff member experiences harassment or bullying, we encourage them to report it immediately to the dedicated channels under CHR. *(Please refer to Grievances and Behavioral Violation Policy for more information)*

4. Related Regulations / Laws

Law Name	Article Number	Text of the Article
All applicable relevant laws and regulations in which IKK Group or its subsidiaries operate / is located		



5. Related Policies

Policy Name	Version
IKK Code of Ethics & Business Conduct Policy	1
IKK Whistleblowing Policy	1
IKK Grievance and Behavioral Violations Policy	1

6. Where to Find this Policy?

IKK Portal as announced through GCD Email.

7. Who to Contact for Feedback?

GCD@ikkgroup.com

8. View of this Policy

This policy is considered a property of the company, and non-company employees are not entitled to use it, and this policy has been prepared to be in accordance with the work requirements of the company to ensure the efficiency of internal and external controls, so all employees of the company must be allowed to view this policy and refer to it when needed, and all printed copies of this policy considered not approved unless it is documented by IKK Governance and Compliance Department.

9. Appendices

N/A