



## **A-RANK BERHAD**

Registration No: 200301031200 (633621-X)  
(Incorporated in Malaysia)

# **CODE OF CONDUCT AND ETHICS FOR DIRECTORS AND EMPLOYEES**

(V2-2025-Approved by Board on 24 June 2025)

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## **1. PURPOSE**

The Company and its subsidiaries ("the Group") are committed to the highest standards of integrity, transparency, and accountability. This Code of Conduct and Ethics ("the Code") outlines the expected standards of behaviour and professional conduct for all Directors and Employees.

The Code is intended to:

- (a) Reaffirm the Group's commitment to ethics conduct and compliance with the internal policies as well as all applicable laws and regulations;
- (b) Encourage and promote positive values and desirable workplace behaviour; and
- (c) Guide all personnel to discharge their duties and responsibilities with professionalism, dedication, honesty and integrity, goodwill and courtesy.

This Code may be updated, amended, or supplemented from time to time to reflect changes in law, business practices, or ethical expectations.

## **2. APPLICABILITY**

The Code is applicable to everyone at all level of the Company and its subsidiary, including the Directors and Employees (either full time, probationary, contract or temporary staff).

Each Directors and Employee has a duty to read and understand the Code. Violation of any of the Code's provisions can result in disciplinary action, including termination of employment or directorship.

If a Director requires further clarification on the Code, the Director may refer or highlight any concerns to the Chairman of the Board or Managing Director, whereas for an Employee, the Employee may refer or highlight any concerns to the immediate superior, Head of Department or the Executive Director.

Employees of subsidiaries are also subject to the internal policies and employment terms outlined in their appointment letters and relevant documents.

## **3. CORE AREAS OF CONDUCT AND ETHICS**

All Directors and Employees shall:

- Understand and comply with the Code and the applicable Company Policies and Procedures;
- Seek guidance where necessary;
- Avoid illegal, unethical or improper acts;
- Report suspected violation of laws, regulations, or policies;
- Assist in investigations when required;
- Be accountability for their actions; and
- Promptly report any irregularities to the Head of Department or Board .

The following key areas form the foundation of ethical conduct:

**(a) Conflicts of Interest**

Directors and Employees must avoid situations where their personal interest conflict (whether actually or potentially) with the interests of the Group. They must not use their positions or any information gained directly or indirectly through their duties or employment for private or personal advantage. All actual or potential conflicts of interests must be declared promptly.

Director or an Employee shall avoid any involvement in entity or matter that could compromise, or appear to compromise, their judgment in the discharge of responsibilities. The policies and procedures outlined in the Group's Anti-Bribery and Corruption Policy ("ABC Policy") regarding conflict of interest shall apply. When in doubt, Employees are expected to consult the ABC Policy or seek guidance from their immediate superior or the Finance Manager.

**(b) Confidential Information**

Directors and Employees may come into possession or access to confidential, sensitive and non-public information ("Inside Information") in the course of their directorship with A-Rank Group. Directors and Employees must treat all such information in strictest of confidence, not disclose such information to any unauthorised persons and take all necessary precautions to maintain such confidentiality and not use it, directly or indirectly, for any purpose other than what it has been intended, except when disclosure is authorised or legally required.

The obligation to preserve A-Rank Group's Inside Information is ongoing even after an individual ceases to be a Director and Employees of A-Rank Group.

**(c) Inside Information and Securities Trading**

Directors and Employees must not use or disclose any price-sensitive, non-public information ("Inside Information") acquired through their positions for personal gain or to benefit others. Inside Information refers to material information that, if made public, could influence the price of the securities of the Company or any related listed companies.

**Prohibited Conduct:**

- Directors and Employees are strictly prohibited from trading in the securities of the Company or related listed companies while in possession of Inside Information.
- They must not disclose such information to any third-party or encourage others to trade based on that information.
- The prohibition extends to trading in securities of any other companies where Inside Information is obtained through the performance of duties.

**Compliance Obligations:**

- Directors must ensure all dealings in the Company's securities are in strict compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and applicable insider trading laws.
- Adherence to insider trading laws and regulatory requirements is mandatory for all Directors and Employees.

**(d) Protection of Company Assets**

Directors and Employees must protect the assets including property, funds, data, and opportunities of the Group to ensure availability for legitimate business purposes and that no property, information or position belonging to the Group or opportunity arising from these be used for personal gain.

**(e) Company Records and Internal Controls**

Accurate, timely and reliable records are essential to fulfilling the Group's legal, financial and operational responsibilities. All books, records and accounts must comply with applicable laws, regulations and generally accepted accounting principles, as well as the Group's internal control requirements.

Each Employee is responsible for the proper preparation and maintenance of business records relevant to their role. Under no circumstances shall any unauthorised, false, improper or misleading records or entries be made in the Group's books and records. Falsification of records or submission of inaccurate information is strictly prohibited.

**(f) Gifts, Business Courtesies, Hospitality, Meals and Entertainment**

Directors and Employees must not accept or offer any personal gifts, favours, entertainment, hospitality or services - whether in cash or kind that could influence or appear to influence, objective and fair business decisions.

However, the following are generally permissible, provided they are customary, reasonable, and not intended to secure any improper advantage:

- Token or nominal gifts exchanged occasionally (e.g., during festive or special occasions);
- Normal business courtesies, such as modest meals or entertainment during business interactions; and
- Gifts or hospitality received during social functions attended in an official capacity on behalf of the Group.

All gifts or entertainment received must be transparently declared to the relevant authority or compliance function, where required by the Group's policies and procedures.

**(g) Compliance to the Law**

All Director and Employee in exercising and/or discharging his/her powers or duties must comply with all applicable laws, rules and regulations of the governments, commissions and exchanges including the Group's Constitution, as well as guidance from regulatory authorities.

**(h) Safety and Health**

The Group is committed to providing a safe and healthy work environment and will use its best endeavours to maintain appropriate occupational safety and health practices, in line with the nature of the Group's businesses and operations. This commitment requires all Directors and Employees to understand, observe and comply with the Group's safety policies and procedures and all applicable laws and regulations.

Employees must diligently follow Occupational Safety and Health requirements, promptly report any injuries, unsafe conditions, or work practices, and raise concerns that may pose a potential threat to safety and health. Each Employees shares the responsibility for ensuring a safe workplace.

**(i) Sexual Harassment**

Sexual harassment, including inappropriate verbal or physical conduct, is strictly prohibited. All complaints will be treated confidentially. The Group is committed to a harassment-free workplace and will not tolerate any form of misconduct or violence.

**(j) Outside Interest**

Directors and Employees must not engage in external activities that compromise their ability to perform duties or bring disrepute to the Group.

**(k) Fair and Courteous Behavior**

All Employees must treat others with fairness, respect, and dignity, regardless of race, religion, gender, nationality, age or disability. Discrimination and prejudice have no place in the workplace.

**(l) Misconduct**

No Director or Employee shall engage in or support misconduct, whether directly or indirectly. All personnel are expected to act ethically and lawfully at all times.

## **4. REPORTING OF VIOLATIONS OF THE CODE**

Employee who become aware of a potential breach of the Code are encouraged to report it in accordance with the Whistle-Blowing Policy. This policy ensures confidentiality, protects whistle-blowers from retaliation, and outlines the process for reporting.

Violations may result in disciplinary action, including dismissal and legal action where appropriate.

## **5. REVIEW AND APPROVAL**

The Board may amend or update this Code from time to time to reflect changes in applicable laws, regulations, or business practices.

This Code was last reviewed and approved by the Board of Directors on 24 June 2025.