# Kapruka Holdings PLC

## Policy on Internal Code of Business Conduct and Ethics for All Directors and Employees, Including Policies on Trading in the Entity's Listed Securities

**Objective:**

To establish the ethical standards and practices expected of all directors and employees, ensuring integrity, transparency, and accountability in all business dealings, and to provide guidelines on trading in the entity's listed securities to prevent insider trading.

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### 1. Code of Conduct

#### 1.1. Integrity and Honesty:

- All directors and employees shall conduct themselves with integrity and honesty in all business dealings.
- They shall avoid any conduct that could damage the company's reputation or compromise its values.

#### 1.2. Compliance with Laws and Regulations:

- Directors and employees shall comply with all applicable laws, regulations, and company policies.
- They shall stay informed about legal and regulatory requirements relevant to their roles and responsibilities.

#### 1.3. Conflicts of Interest:

- Directors and employees shall avoid conflicts of interest that could impair their ability to make impartial decisions.
- Any potential conflicts of interest shall be disclosed to the relevant authority within the company, and appropriate measures shall be taken to manage or mitigate such conflicts.

#### 1.4. Confidentiality:

- Directors and employees shall maintain the confidentiality of all non-public information obtained through their roles.
- Confidential information shall not be disclosed to unauthorized persons or used for personal gain.

#### 1.5. Fair Dealing:

- Directors and employees shall deal fairly with customers, suppliers, competitors, and other stakeholders.
- They shall not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, or misrepresentation.

**1.6. Protection and Proper Use of Company Assets:**

- Directors and employees shall protect the company's assets and ensure their efficient use.
- Company assets shall not be used for personal purposes unless approved by the relevant authority.

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## 2. Ethical Standards and Practices

**2.1. Anti-Bribery and Corruption:**

- Directors and employees shall not engage in any form of bribery or corruption.
- The company adopts a zero-tolerance approach to bribery and corruption in all business dealings.

**2.2. Whistleblowing:**

- The company shall provide a safe and confidential mechanism for reporting unethical or illegal activities.
- Whistleblowers shall be protected from retaliation or discrimination.

**2.3. Respect and Non-Discrimination:**

- Directors and employees shall treat each other with respect and dignity.
- The company shall promote a diverse and inclusive work environment, free from discrimination and harassment.

**2.4. Health and Safety:**

- The company shall ensure a safe and healthy work environment for all employees.
- Directors and employees shall adhere to health and safety policies and report any unsafe conditions or practices.

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## 3. Trading in the Entity's Listed Securities

**3.1. Insider Trading Prohibition:**

- Directors and employees shall not engage in insider trading or share non-public, material information with others who might use it for trading in the entity's listed securities.
- Insider trading is defined as buying or selling the company's securities based on material, non-public information.

**3.2. Trading Windows:**

- The company shall establish specific trading windows during which directors and employees are permitted to trade in the company's securities.
- Trading is generally allowed during the open trading window, which typically follows the public release of quarterly and annual financial results.

**3.3. Pre-Clearance of Trades:**

- Directors and certain designated employees must obtain pre-clearance from the Compliance Officer before trading in the company's securities.
- Pre-clearance helps ensure that trades are not made based on insider information.

**3.4. Reporting of Trades:**

- Directors and employees shall promptly report their trades in the company's securities to the Compliance Officer.
- The company shall maintain a record of all reported trades for regulatory and compliance purposes.

**3.5. Prohibited Transactions:**

- Directors and employees are prohibited from engaging in speculative transactions such as short selling, options trading, and trading on margin in the company's securities.
- Hedging of company securities through derivative instruments is also prohibited.

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## Compliance and Review

**4.1. Compliance:**

- This policy shall comply with the CSE Listing Rules and other relevant regulations.
- The Board and management shall ensure that all directors and employees understand and adhere to this policy.

**4.3. Review and Amendments:**

- The Board shall review this policy annually to ensure it remains effective and aligned with regulatory requirements and best practices.

- Any changes to the policy shall be communicated to all directors and employees and incorporated into the company’s governance framework.