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	Department	Human Resource & Administration	
	Code of Conduct & Ethics	Ref No	HAM/HR/POL/06
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CODE OF CONDUCT & ETHICS



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1. Scope

1. This Code of Business Conduct and Ethics (“Code”) serves to outline baseline standards for ethical business conduct and acts as a guiding document for interactions with stakeholders. The Code shall permeate across all levels of Hektar Asset Management Sdn Bhd (“HAMSB” or the “Company” or herein after referred to “Hektar REIT”).
2. The Code shall be applicable to Directors, Management and employees whilst key stakeholders such as customers, suppliers, contractors and service providers are encouraged to refer to this document for guidance on their dealings with Hektar REIT.
3. The Human Resource and Administration Department is the custodian of the Code. The Human Resource and Administration Department shall be responsible for socializing this Code to Management and other employees whilst the respective Company Secretaries within the company shall bear this responsibility in the case of dissemination to Directors.
4. There will be serious ramifications for non-adherence to the stipulations in this Code based on the gravity of the breach. In selected cases, this could even lead to the termination of contracts and reporting to enforcement agencies. Any waivers to the stipulations in this Code can only be made by the Board of Directors of HAMSB.

2. Administration

1. This Code should be read together with other company policies and enumerations encapsulated in the relevant legislative and regulatory promulgations including but not limited to the following:
 - a. Malaysian Anti-Corruption Commission Act 2009;
 - b. Capital Markets and Services Act 2007;
 - c. Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Listing Requirements”);
 - d. Malaysian Code on Corporate Governance; and
 - e. Securities Commission Licensing Handbook.
2. Where there is a conflict between the contents of this Code and the laws and regulatory promulgations, the relevant enumerations contained in the legislations and regulations shall prevail.


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- The Code shall also be read in tandem with other governance policies and documents such as the Delegated Approval Limits (DAL) and Whistleblowing Policy. In the event of ambiguity concerning the stipulations contained in this Code, stakeholders should consult Human Resource and Administration Department or Governance Department to navigate the attendant issues, rather than disregarding the Code without prior consultation.
- In this Code, words importing one gender include the other gender and words importing the singular include the plural and vice versa, as the case may be.

3. Core Values

Hektar REIT's core values and approach towards ingraining a healthy corporate culture can be encapsulated by the moniker of "HEKTAR", as outlined below:




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4. Abbreviations

For the purposes of this Code, unless otherwise is stated, the terms listed below represents its respective definitions


Abbreviation/ Terms	Definition
“AML/ CFT”	Anti-Money Laundering/Counter Financing of Terrorism
“Board”	the Board of Directors of HAMSMB
“Close personal relationships”	A close association or acquaintance (which may be based on regular business interactions or other social commitments), creating situations whereby a Director and/or employee has influence over a person or vice versa.
“Confidential information”	<p>Refers to all non-public information entrusted to or obtained by a Director or an employee by reason of his position in the Group. It includes, but is not limited to, price-sensitive, non-public information that might be useful to competitors or detrimental to the Company or its customers if disclosed, such as:</p> <ul style="list-style-type: none"> a) non-public information about the Company’s financial condition, prospects or plans, trade secrets, business concepts, its marketing and sales programs, research and development information, as well as information relating to mergers and/or acquisitions and divestments; b) non-public information concerning possible transactions with other entities or information about the Company’s customers, suppliers or joint venture partners that the Company is under an obligation to maintain as confidential; and c) non-public information about a Director or employee or client information, discussions and deliberations relating to business issues and decisions between and amongst employees and Directors.

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“Conflict of interest”	A situation whereby personal interests and relationships impair or appear to impair the independence of any judgment in which, the Director or employee may need to exercise in discharging his duties to the Company. It could also arise in situations where an individual is in a position to take advantage of his role in the Company for his personal benefit, including the benefit of his family members or close acquaintances. This would undermine the duties of good faith, fidelity, diligence and integrity as expected by Company from its Directors and employees in discharging their duties and obligations
“Corruption”	Refers to an act of giving or receiving of any gratification, bribe or reward in the form of cash or in-kind of high value for performing a task in relation to his or her job description.
” Director(s)”	Means the Director(s) of the Company in accordance with the definition provided in the Companies Act 2016.
“Employee”	Refers to a person who accepts a form of remuneration from the Company in exchange for services performed to or on behalf of the Company, either on a permanent, temporary, assignment, or secondment basis, and includes agents and consultants working for the Company. Where an employee is employed on a contractual basis and the terms of the contracts differs materially from the provisions in the Code, the terms of the contract prevails.
“Entertainment”	The definition shall include but not be limited to the following: a) the provision of food, drink, recreation or entertainment of any kind; and/ or b) the provision of accommodation or travel in connection with or for the purposes of facilitating entertainment of kind mentioned in paragraph (a) above;

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	with or without consideration paid whether in cash or in kind, in promoting or in connection with a trade or business activities and/ or transactions.
“Facilitation payment”	Any form of payment made to a person or an entity in order to facilitate, expedite and/ or secure the interest of the giver or persons connected to the giver through the performance of a routine or administrative duty or function.
“Family members”	Refers to persons who falls within any one of the following categories: (a) spouse; (b) parent including parent in-law, grandparents and grandchildren; (c) child including adopted child and step-child; (d) brother or sister, nieces, nephews, uncles, aunts, cousins and any persons related through adoption and legal guardianship; and (e) spouse of the person referred to in subparagraphs (c) and (d) above
“Gift(s)”	Refers to something that is bestowed voluntarily and without any form of compensation and shall constitute money, donation, loan, fee, reward, valuable security, goods, services, movable or immovable property, interest or use of the Company’s facilities or property that may provide any other similar advantage or benefits. The definition shall include but not be limited to the following; a) any office, dignity or titles, contract of employment or services, and any agreement to give employment or render services in any capacity; b) any payment, release, discharge or liquidation or any loan, obligation or other liability, whether in whole or in part; c) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage; d) any forbearance to demand any money or money’s worth or valuable thing;

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	<p>e) any other service or favours of any description, such as granting any favourable terms outside the ordinary course of business without prior approval from the Board, protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether already instituted, and including the exercise or the forbearance from the exercise of any right or any official power or duty;</p> <p>f) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs; and</p> <p>g) any cash or cash equivalents in the form of vouchers, discounts, coupons, shares or bonds and commission etc.</p>
“Gratifications”	<p>The definition shall include but not be limited to the following;</p> <p>(a) money, donation, fee, loan, reward, valuable security, property or interest in property being property of any description whether movable or immovable, financial benefit, or any other similar advantage;</p> <p>(b) any office, dignity or titles, directorships, employment, contract of employment of services, and agreement to give employment or render services in any capacity;</p> <p>(c) any payment, release, discharge or liquidation or any loan, obligation or other liability, whether in whole or in part;</p> <p>(d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;</p> <p>(e) any forbearance to demand any money or money’s worth or valuable thing; and</p> <p>(f) any other service or favour of any description, including protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether already instituted, and including the exercise</p>

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	<p>or the forbearance from the exercise of any right or any official power or duty</p> <p>(g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs; and</p> <p>(h) any cash or cash equivalents in the form of vouchers, discounts, coupons, shares and commission etc.</p>
“Intellectual property”	Refers to inventions, copyrights, patents, trademarks, branding and technology, and industrial designs owned by the Company.
“Inside material information”	Refers to all material information of Company, including but not limited to Hektar REIT’s financial performance and operational information which is not generally available or has not been disclosed to the public, and if the material information becomes generally available or was to be made known to the public, would or would tend to influence reasonable persons who invest in the securities of Hektar REIT, who would expect it to have a material effect on the price or the value of units of Hektar REIT, in deciding whether or not to acquire or dispose of such securities.
Listing Requirements	Refers to Main Market: Listing Requirements of Bursa Malaysia Securities Berhad
“MACC”	Malaysian Anti-Corruption Commission
“Management”	Refers to C-suite employees of the Company
“Money laundering”	Refers to any act or attempted act to conceal or disguise the identity of illegally obtained proceeds and passing it through legitimate business channels so that they appear to have originated from legitimate sources.
“Public statement”	Refers to the making of any statement or comment to any media (electronic and/or print), the internet and speaking engagements. It also applies to every kind of


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	correspondence with the media in print or electronic form as well as through social media channels.
“Trust Deed”	Refers to the trust deed that constitutes Hektar REIT, and whereby HAMSB is appointed as the Manager for Hektar REIT and is responsible for the day-to-day management of the REIT.
“Third Party/Parties”	Refers to parties who are external persons or companies independent of the Company, which may include customers, potential customers, contractors, suppliers, enterprises and any other stakeholders with whom a business relationship, whether current, prospective or historic exists.

5. Ethics and Conducts

5.1 Insider Trading


- 5.1.1 The Directors and employees of the Company and their family members are required to comply with the applicable laws and regulations on insider trading, including restriction in always dealing with publicly traded securities of Hektar REIT whilst in the possession of material non-public information or price sensitive information, until such information is generally available to the public.
- 5.1.2 In accordance to **Section 188(2) of the Capital Markets and Services Act 2007**, the Directors, employees of the Company and their family members shall not deal in securities of any entity listed or pending listing on a stock exchange at any time when he is in possession of information, obtained as a result of his directorship or employment by, or his connection with the Company which is not generally available to the public, and which, if it was so available, would likely bring about a material change in the market price of shares/units or other forms of securities of the entity concerned.

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- 5.1.3 The Directors and employees of the Company shall at all times safeguard all confidential information of the Company and shall never use it to trade in units or other securities of Hektar REIT or recommend or cause a third party to do so as prohibited by **Section 188(3) of the Capital Markets and Services Act 2007**. Unless authorized, Directors and employees shall only disclose such information by any order of any court or competent jurisdiction or any competent judicial, governmental or regulatory authority. Breach of insider trading laws and regulations can result in severe criminal penalties, as spelt out in **Section 188(4) of Capital Markets and Services Act 2007** as well as civil actions by the affected parties.
- 5.1.4 All Directors and employees of the Company shall abide by the applicable securities laws and regulations and avert relevant breaches, which include false trading, market rigging, market manipulation, fraudulent and misleading trading, electronic crime and dissemination of false information.

5.2 Confidentiality of Information


- 5.2.1 Directors and employees should never use or disclose confidential information to any other employees, third parties or members of the public unless otherwise as authorized by the Board or the Management of the Company for a legitimate cause.
- 5.2.2 Directors and employees shall not disclose confidential information outside the Company, either during or after their service with the Company, except when disclosure is authorized by the Board or Management or required by any order of any court of competent jurisdiction or any competent judicial, governmental or regulatory authority. Directors and employees should also be vigilant to avoid unintentional disclosure by adopting safe practices when transmitting or storing confidential information.
- 5.2.3 Directors and employees shall not disclose/disseminate confidential information within the Company except to those who need to know such information and only in accordance with applicable laws and regulations and the policies and procedures determined by the Board and Management. Directors and employees shall take steps to always maintain confidentiality to avoid inadvertent disclosures.

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- 5.2.4 If any of the confidential Information is retained in the custody of the Directors and employees after ending their service with the Company, the said individual shall take all reasonable steps to promptly repatriate these documents and information to the Company.
- 5.2.5 Any Directors and employees entrusted with such confidential information must abide by the **Insider Trading** stipulations as outlined above. Any breaches to the preservation of the Confidential Information will be treated as an insider trading offence and the concerned Director and employee will be subjected to criminal penalties in accordance to the law and/or civil actions by affected parties.
- 5.2.6 The Directors and employees, during and after being in service with the Company, shall take appropriate measures so that all information and confidential documents are not exposed or divulged to unauthorized parties.

5.3 Anti-Money Laundering, Anti-Financing of Terrorism & Proliferation Financing

- 5.3.1 Directors and employees of the Company are prohibited from being involved in money laundering and terrorism-financing activities as enshrined in the applicable Anti-Money Laundering, Anti- Financing of Terrorism & Proliferation Financing (AML/FT/PT) laws and regulations including the **Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities 2001**.
- 5.3.2 Directors and employees shall ensure that counterpart due diligence is conducted to understand the business and background of the prospective business counterparties with a view of ascertaining the origin and destination of money, property and services to comply with the applicable AML/CFT laws and regulations.
- 5.3.3 It is the duty of every Director and employee to inform the Governance Department of the Company immediately should they detect or suspect any violations of the applicable AML/ CFT laws in the course of their service with the Company. Any Director and employee who is found to be engaging in or assisting in money laundering activities will face criminal proceedings being instituted against them in accordance with the laws applicable on anti-money laundering.
- 5.3.4 All employees must strictly adhere to the Company's Anti-Money Laundering, Anti-Financing of Terrorism and Proliferation Financing (AML/ FT/ PT) Policy.


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5.4 Anti-Bribery and Anti-Corruption

- 5.4.1 The Board of Directors is committed to a zero-tolerance policy against all forms of bribery, fraud and corruption in all business conduct.
- 5.4.2 All stakeholders shall not participate in any corruption activities such as bribery, fraud, abuse of power, extortion, collusion, embezzlement, breach of trust and money laundering in an attempt to illicitly influence the decision or actions of a person in a position of the Company or the persons involved in the transaction.
- 5.4.3 The Policy applies to all business dealings of the Company with all public and private sectors entities, and everyone is expected to comply with all applicable anti-bribery and anti-corruption policies and procedures established.
- 5.4.4 No employee will suffer from demotion, penalties and other adverse consequences for refusing to provide and receive bribes or other unlawful behavior even if such refusal may result in the Company's inability to secure business opportunities.
- 5.4.5 All employees must strictly adhere to the Company's Anti-Bribery. This policy is also made available at the Hektar REIT's website www.hektarreit.com.

5.5 Personal Solicitation

- 5.5.1 Directors and employees are strictly prohibited from engaging in any form of personal solicitation for business, whether for monetary or non-monetary purposes, that is not aligned with or does not benefit the Company. This includes, but not limited to, promoting personal ventures, external business interests, or third-party organizations. Solicitation efforts, whether direct or indirect, targeting clients, agents, vendors, contractors or any other stakeholders associated with Company are also strictly forbidden.
- 5.5.2 This restriction is in place to ensure the integrity of professional relationships, protect the Company's reputation and prevent any conflicts of interest or misuse of Company time and resources. Any violation of this policy may result in disciplinary action, up to and including termination of employment.


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5.6 Dress Code

5.6.1 All employees are expected to be dressed appropriately to reflect the standards and professionalism of the Company. Employees are required to manage their image and to be groomed to reflect a professional corporate image, which includes maintaining a neat, clean and tidy appearance which suits the professional image.

5.6.2 In order to avoid a broad interpretation on what is acceptable as an appropriate attire, the following shall act as a guideline for employees to adhere to:


For Male	
Appropriate Business Attire	Inappropriate Business Attire
<ul style="list-style-type: none"> • Collared long-sleeved shirts • Tie (optional when in office) • Dark, long pants • Leather shoes with appropriate socks length and colour 	<ul style="list-style-type: none"> • T-shirts, clothing with offensive / inappropriate words or pictures • Torn, dirty, scuffed or frayed clothing • Gym clothes or athletic wear • Jeans, shorts, three quarter pants, sweatpants, or Bermuda shorts • Slippers/ flip-flops • Casual shoes

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For Female	
Appropriate Business Attire	Inappropriate Business Attire
<ul style="list-style-type: none"> • Business jacket and matching skirt suits or pants • Formal & decent blouse • Tailored dresses • Knee length skirts & dresses • Covered shoes • Flats • Heels/ Pumps 	<ul style="list-style-type: none"> • T-shirts, clothing with offensive / inappropriate words or pictures • Torn, dirty, scuffed or frayed clothing • Gym clothes or athletic wear • Inappropriate or revealing clothes/ dresses – plunging necklines, halter- neck, spaghetti straps • Thin layer, skin-tight stretchy or see- through material: - leggings / jegging / tights • Leather tight skirts or pants • Short skirts / mini skirts • Slippers, flip-flops

5.6.3 Employees are required to wear company Uniform on every **Wednesdays** and employees are allowed to dress down (business casual) on **Fridays** provided they are based in office and will not be meeting with clients or people external to the Company and are not attending a function, meeting or event where they will be representing the Company. The following serves as a guide for employees on what constitutes as business casual:

For Male	
Appropriate Business Casual Attire	Inappropriate Business Casual Attire
<ul style="list-style-type: none"> • Smart jeans (non-faded or torn/ripped) • Khaki pants • Short-sleeved collared shirts • Collared T- shirts • Smart and clean casual shoes 	<ul style="list-style-type: none"> • Clothing with bold and/ or offensive motifs / logos • Torn / Faded jeans, skinny denim, leather or vinyl • Sweatshirts, hooded tops, jerseys • Sandals, flip flops/slippers, hiking

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For Female	
Appropriate Business Casual Attire	Inappropriate Business Casual Attire
<ul style="list-style-type: none"> • Blouse • Knee length skirts and dresses • Smart jeans (non-faded or torn/ripped) • Pants or trousers • Collared T- shirts • Sweater or Cardigan • Flats • Smart and clean casual shoes 	<ul style="list-style-type: none"> • Clothing with bold and/ or offensive motifs/logos • Halter tops/Tube tops • Non-collared t-shirts • Torn / Faded jeans, skinny denim, leather or vinyl, leggings/tights • Mini-skirts or skirts shorter than mid-thigh • Shorts • Revealing clothing, e.g see through or low cut / backless tops or dresses • Platforms / Stilettos • Sandals, flip flops/slippers • Dirty or smeared shoes


5.6.4 Employees who attend the Company’s official events shall wear attire as required for the event as per the specified dress code. If no dress code is set, employees may wear attire that is appropriate for the event.

5.7 Occupational Safety & Health

5.7.1 Hektar REIT’s aims to promote a safe and hazard-free work environment for Directors, employees, contractors, suppliers, vendors and any other Third Party.

5.7.2 The Company shall operate in an environment that adheres to the **Occupational Safety and Health (Amendment) Act 2022** which is effective on 1 June 2024 and is extended to cover all places of work.

5.7.3 All employees must strictly adhere to Hektar REIT’s Occupational Safety and Health (OSH) Policy. This policy is made available at HRX system.

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- 5.7.4 Employees shall contribute by creating a safe working environment by promptly reporting accidents, injuries, and unsafe equipment, practices or conditions to their superior or any other designated persons as appointed by the Company.
- 5.7.5 Employees shall also report working free from the influence of any external substance that could prevent them from conducting work activities safely, effectively and in good health.
- 5.7.6 The onus is on the employees to declare immediately any dangerous and contagious disease that he is afflicted with to his superior or any other designated persons appointed by the Company.

5.8 Drug, Alcohol and Prohibited Substances

- 5.8.1 All employees are strictly prohibited from any usage, possession, distribution or sale of drugs, alcohol or any other prohibited substances while on the Company's premises, in control of the company owned vehicles or while discharging their duties in their official capacity and/ or when they are representing the Company.
- 5.8.2 Any employee, who is suspected to be under the influence of drugs, alcohol or any other prohibited substances, shall be required to undertake a special test at the Company's panel of clinics or government clinics or hospitals.
- 5.8.3 A positive outcome of the test or non-compliance with the mandated test or the Company's medical procedures would cause grounds for disciplinary action.

5.9 Sexual Harassment

- 5.9.1 The Company commits to promote a safe and healthy working environment that fosters mutual respect where individual employees irrespective of status or position are treated with dignity and free from any for or manner sexual harassment.
- 5.9.2 Directors and employees are strictly prohibited from engaging in any form of harassment, humiliation and intimidation of a sexual nature.
- 5.9.3 Definition of sexual harassment are specified is defined as below:

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Any unwanted conduct of a sexual nature having the effect of verbal, non-verbal, visual, psychological or physical harassment:


- a. that might, on reasonable grounds, be perceived by the recipient as placing a condition of a sexual nature on his employment.
- b. that might, on reasonable grounds, be perceived by the recipient as an offence or humiliation, or a threat to his wellbeing. but has no direct link to his employment.

5.9.4 Sexual harassment can occur between individuals of different sexes or of the same sex.

Based on the above definition, sexual harassment may be divided into two categories, namely sexual coercion and sexual annoyance:

- a. Sexual coercion is sexual harassment that results as a direct consequence to the victim's employment. An example of sexual harassment of this coercive kind is where a superior, who has power over salary and promotion, attempts to coerce a subordinate to grant sexual favors. If the subordinate accedes to the superior's sexual solicitation, job benefits will follow. Conversely, if the subordinate refuses, job benefits are denied.
- b. Sexual annoyance, the second type of sexual harassment is sexually related conduct that is offensive, hostile or intimidating to the recipient, but nonetheless has no direct link to any job benefit. However, this conduct creates a bothersome working environment which the recipient must tolerate to continue working. Sexual harassment by a Director or an employee against a co-employee fall into this category. Similarly, harassment by a Director or an employee towards stakeholders during the course of work also falls into this category.

5.9.5 Sexual harassment in the workplace can also include any employment-related sexual harassment occurring outside the workplace as a result of employment responsibilities or employment relationships. Situations under which such employment-related sexual harassment may take place include, but are not limited to the following:


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- a. at work-related social functions;
- b. in the course of work assignments outside the workplace;
- c. at work-related conferences or training sessions;
- d. during work-related travel;
- e. over the phone; and
- f. through electronic media.

5.9.6 It is essential to emphasize that sexual harassment refers to sexual conduct whether explicit or implied, which is unwanted and unwelcome to the recipient. It is also sexual conduct which is imposed on and unsolicited or unreciprocated by the recipient.

5.9.7 Forms of sexual harassment as defined as below: Sexual harassment encompasses various conducts of sexual nature which can manifest themselves in five possible forms, namely:

- a. at work-related social functions;
- b. Verbal harassment: e.g. offensive or suggestive remarks, comments, jokes, kidding teasing, sounds, inquires or discussion about sexual activities or verbal abuse.
- c. non-verbal/gestural harassment e.g. leering or ogling with suggestive overtones, licking lips, holding or eating food provocatively, hand signal or sign language denoting sexual activity, persistent flirting visual harassment e.g. showing pornographic materials, writing sexually suggestive letters or other written materials, sexual exposure;
- d. psychological harassment e.g. repeated unwanted social invitations, proposals for dates or physical intimacy; and
- e. physical harassment e.g. inappropriate touching, patting, pinching, stroking, grabbing, hugging, kissing, fondling, brushing up against the body, or sexual assault.

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5.10 Human Rights

5.10.1 Under the Human Rights Policy, it defines and explains Hektar REIT's commitment to respect and uphold human rights protection in line with the United Nations Universal Declaration of Human Rights. Human rights are fundamental freedoms that must be equally and fairly applied to every individual regardless of race, gender, nationality, religion or any other personal characteristics.

5.10.2 This policy applies to all directors, employees and our business associates such as partners, agents, vendors, suppliers, contractors, consultants and any other third-party service providers or persons who perform services for or on behalf of the Company. It is a material matter to the Company and is of great importance to our Board and top management working together with employees and business associates ("We") to ensure transparency and uphold respect for human rights, guiding the identification, prevention, mitigation and accounting for adverse human rights impacts.


5.10.3 We do not tolerate unethical labour practices, forced or compulsory labour, restriction of freedom of movement. We respect the rights of our employees, stakeholders and communities through our commitments.

5.10.4 Discrimination and prejudice constitute unacceptable behaviors within the Company's premises and anyone found guilty of such will have serious action taken against them.

5.10.5 For more information, please refer to the Human Rights Policy which is made available at HRX system.

5.11 Conflict of Interest

5.11.1 All Directors and employees are expected to exercise caution and business prudence in conducting the day-to-day affairs of the Company and any business decisions made should be considered in the best interest of the Company.

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5.11.2 At all material times, Directors and employees shall avoid any conflict-of-interest situations which may, directly or indirectly, in the course of discharging their duties or outside of work, have the potential to interfere with their objectivity in performing duties or exercising judgement on behalf of the Company.

5.11.3 A conflict of interest might arise in instances where personal interests and relationships, impair or appear to impair, the independence of any judgement in which the Directors or employees may need to make in discharging his duties to the Company. This includes, but not limited to:

- a. receiving or giving of gifts or entertainment as a result of the Directors or employee's position with the Company may cause conflict of interest situations.
- b. a Director or Employee in a position to influence decisions that are made by the Company with respect to dealings with a business, enterprise or entity owned or partially owned by the employee, the employee's family member, friend or those with whom he/she has a close personal relationship with; or
- c. a Director or an Employee competing with or against the Company in a business transaction.

5.11.4 Directors and employees shall not have a direct or indirect involvement in the following:

- a. to establish any incidental business with external or internal parties involved in a project or collaboration of the Company under any circumstances e.g. with the business partners, contractors or suppliers, during or after leaving employment with the Company. Directors and employees shall not use the contacts or business information established from such transactions or business during their tenure with the Company to establish their own business;
- b. being involved in any business dealings or transactions that compete with or is conflicting with the interests of the Company;
- c. being involved in any of the Company's business dealings or transactions in which any family members, acquaintance or those with whom he has a close personal relationship with or has a direct or indirect interest in; and/ or

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d. being in contractual or non-contractual employment with another person/company/ organization with any form of remuneration or consideration given in exchange for such services.


5.11.5 Employees are only allowed to be involved in the following outside office hours, provided it does not affect the employees' work performance and is within the ambit of the law:

- a. charitable work involving social, welfare, education;
- b. religious, cultural, sporting activities;
- c. political activities;
- d. memberships in recognized professional or industry bodies and any attendant office bearer position helmed shall be approved by Management or the Board, as the case may be.

5.11.6 Directors and employees shall have the right to participate as individuals in the political process. Participation in the political process shall be on the own volition of Directors and Management. Political opinions must be clearly delivered as personal opinions and not representative of the Company's position. A Director or employee who wishes to hold any key position as office bearer in any political party must disclose and obtain prior approval from the Management and/or Board, as the case may be. Employees who wish to be nominated as candidates in any election or are elected as representatives in the Federal or State Legislative Body must resign from the Company.

5.11.7 Directors and Management shall abstain from participating in any of the Company's decision making or deliberations where the subject matter in question involves a conflicting matter for the Directors and Management. Directors and Management shall not participate in any activities which could influence the decisions on such dealings.

5.11.8 As it is impossible to describe every potential conflict of interest, it is the responsibility of Directors and employees including Management to exercise good judgement, to seek advice when appropriate and adhere to ethical standards in discharging their duties to the Company.


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5.11.9 Directors and employees including Management shall disclose any contractual interest, whether direct or indirect, to the Company as and when it arises in accordance to the Company's policies. Where a relationship does not come within the definition of family members or close personal relationship as outlined in the "Definition" section, the Director or employee shall be required to declare his conflict of interest (if any), if such conflict of interest arise while carrying out his duties and functions to the Company. The declaration of conflict of interest should be made in writing and shall include the fact, nature and extent of conflict as well as relationship between the parties to the appropriate level of management which are as below: -

- a. For employees, they should report to their immediate superior and where necessary to the Human Resource and Administration Department.
- b. For Director(s), he shall declare the same to the Board of Directors and such declaration shall be documented and he shall also abstain from any deliberations, negotiations, or any other affairs regarding the matter, including making decisions as stipulated above.
- c. With regards to HAMSMB as the manager of Hektar REIT, it should be noted that an Audit Committee should be established for listed issuers pursuant to and among the functions of the Audit Committee would be to review any conflict-of-interest situations that may arise with the listed issuer. As such, conflict of interest situations should be brought to the attention of the Audit Committee of HAMSMB in a timely manner.

5.12 Business Communication

5.12.1 Directors and employees shall not, either orally, in writing or in any other form, make any public statement or comment on policies, decisions, events, measures or issues of the Company to any person, organization or institution nor shall he circulate any such statements made by him or by anyone else, whether told in confidence or otherwise, that could unfavorably affect the Company's reputation.

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5.12.2 Directors and employees shall not, except where approved by the Company, discuss, explain, issue, make or distribute any public statement either orally or in writing, in respect of matters pertaining to: -

- a. codes, policies, programs, secrets or results of the Company;
- b. departmental matter in which the employee is working in or has worked in;
- c. any action taken by the Company in relation to any official matter that involves the concerned Director and employee; and
- d. any other confidential matters and/or inside material information in relation to the Company, of which the Director and employee might come in contact with in their course of service with the Company.


5.12.3 In the event employees are approached by any member of the media for any information, statement, opinion, comments or news about the Company, it is the duty of the employee to inform and/ or refer the matter to the immediate superior. The superior shall then escalate the issue to Management for further action and issue an appropriate response accordingly.

5.12.4 In using private social media accounts, Directors and employees must ensure that any posts made reflect only personal opinions and do not adversely affect the perception of the Company.

5.13 Public Appearance as a Guest Speaker or Panel Member


5.13.1 Any Director or employee who has been invited to appear as a guest speaker in a public and/ or private events/ forum must, if he intends to make such appearance, submit the details and/or the topic(s) of his proposed speech to the management for their consideration. Directors or employees may only make such an appearance if prior approval has been obtained.

5.13.2 All Directors or employees who have been invited to make such appearances as above, either in their own personal capacity or as the representatives of the Company must ensure that their thoughts, words and actions are not detrimental in tarnishing or portrays the Company's image and interests in an unfavorable light.

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5.14 Protecting Group Assets

- 5.14.1 Directors and employees shall, at all times, protect the Company’s assets, both tangible and intangible assets from wastage, loss, vandalism or damage, misuse, theft, misappropriation or infringement of Intellectual Property rights and ensure these assets are used in a responsible, legal and prudent manner. Directors and employees shall not misuse the Company’s assets for their own personal interest or for the purposes of any illegal activity.
- 5.14.2 Directors and employees are responsible for the protection of all the assets used in carrying out their responsibilities and for taking reasonable steps to prevent theft or misuse of, or damage to, such property.
- 5.14.3 Directors and employees shall ensure that all expenditures and usage of funds are made accurately. No secret funds or profit from the Company’s money or other assets for unauthorized or unlawful purposes is allowed for any purpose whatsoever. Directors and employees shall also ensure that all expenditures are transacted in a transparent manner and are properly documented.
- 5.14.4 Directors and employees shall be responsible for all the assets of suppliers/vendors that are entrusted under their care and Directors and employees shall treat those items with the same level of care as with all other physical properties belonging to the Company.
- 5.14.5 Directors and employees shall use the Company issued laptops and any mobile devices as directed and shall not use any external and unapproved materials/ software/ hardware or access restricted websites or domains. Directors and employees shall comply with all the policies related to the usage of computers and information technology and its amendments from time to time.


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5.15 Minor Misconduct or Major Misconduct

5.15.1 In addition to the breaches outlined in this Code, the Company may take disciplinary action against the employee if found to be guilty of other forms of minor misconduct or major misconduct.


5.15.2 The following are non-exhaustive list of acts that constitutes as minor misconduct:

- i. wasting time without doing any work or deliberately delaying work completion;
- ii. stopping work before the time required or in an inappropriate way without permission
- iii. absence from duty or place of work without proper reason or authorization, repeated lateness for work, absenteeism without just cause, leaving the office early before the end of the official working hours without permission;
- iv. empty chatter which disrupts the completion of work of the employee or other employees;
- v. smoking in prohibited/restricted areas;
- vi. answering phone calls in a rude manner, using coarse language or in other inappropriate manner;
- vii. repeated carelessness in record-keeping duties with regards to filing of paperwork and other relevant forms in the course of employment;
- viii. abusing the use of the Company's vehicles by providing lifts to non-employees or employees unrelated to the duties requiring the use of the Company's vehicle;
- ix. creating a nuisance and disturbances on the Company's premises; and
- x. refuse or failure to report to the Company about the damage or destruction to the Company's assets including the malfunction or weakness of any machinery and equipment at the place of work;
- xi. creating disharmony among employees and in the company.

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5.15.3 The following are examples of major misconduct which shall institute disciplinary proceedings that can lead to an employee's dismissal from employment if convicted:


- i. any acts in contravention with the instructions given by the Company;
- ii. willful insubordination, blatant disregard of directives by superiors and/ or by the management, acting in adverse to the Company's values and policies;
- iii. repeated misconduct even after warning letter has been issued;
- iv. repeatedly leaving the workplace or leaving before the end of working hours without prior permission and even after due warning given and reprimanded by the superior and/or management;
- v. repeatedly providing short notice for any absences from work;
- vi. repeated lateness for work or absenteeism without just cause or without any attempt to inform the superior and/ or management;
- vii. falsifying or being an accomplice to falsification of work attendance records;
- viii. refusal to cooperate with other employees resulting in the failure to achieve the required standard of performance for any and all duties to the Company;
- ix. influencing other employees or personally delaying the completion of work or not making efforts to complete the work required within the specified timeline;
- x. making false claims or false statements in any forms with regards to the Company's expenses;
- xi. embezzlement of the Company's money, not remitting the income of the Company within the allotted time, false or inaccurate recording of expense details, negligent or intentionally causing loss to Company or abetting others in similar malicious pursuits;
- xii. refusal or failure to attend a health check if required by the Company;
- xiii. bringing outside influences onto the Company's premises with malicious intent;
- xiv. convicted in a court of law either in Malaysia and/ or any other jurisdiction for any criminal offence;
- xv. being involved in any serious offence under the law;
- xvi. conducting a meeting or meetings or assemblies on the Company's premises without prior permission;
- xvii. being present, perform or be involved in an immoral act at places which are prohibited or deemed illegal by the local laws or in contrary to the Company's policies which could undermine the good name and reputation of the Employee or the Company;

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- xviii. being present, perform or be involved in a picket, illegal strike or inciting other Employee to launch or participate in a picket or illegal strike which is not in accordance with the laws;
- xix. falsifying, amending or being an accomplice to falsification or amendment of the contents of any document with the intention to cheat, reveal or conceal an improper act or fact;
- xx. giving permission to specific person who are not Employees to use the Company's property or facility without appropriate clearance from the management;
- xxi. theft or dishonesty including any attempt to improperly use the Company's products, facilities and property for personal gain;
- xxii. abuse of Company's name for personal gain;
- xxiii. not reporting or preventing the report of an accident involving the Company's vehicles or attempting to conceal such an incident from the Company;
- xxiv. picketing, conducting an illegal strike or influencing other Employees to conduct a strike that is in contravention with the local law and regulations;
- xxv. sabotaging or tampering with the Company's assets including machinery or equipment which is detrimental to the Company;
- xxvi. sleeping or loafing during working hours;
- xxvii. destroying or concealing the Company's documents, confidential or otherwise without prior permission;
- xxviii. any other conduct deemed by the Company to be in contravention with the Company's values and this Code; and
- xxix. breach of any terms of employment, the Company's policies and procedures, guidelines, memorandums/ circulars or other forms of communication used by the Company to disseminate the Company's requirements of its Employees.

5.16 Reporting Violations of the Code

5.16.1 It is the responsibility of every Director and employee to report any misconduct by any other Director and employee to the Human Resource and Administration Department. The Human Resource and Administration Department shall then use their discretion to report such cases to the relevant authorities where circumstances require them to do so. For example, cases involving bribery, corruption and abuse of power should also be reported to the Malaysian Anti-Corruption Commission whilst theft, fighting and drug abuse cases shall be reported to the Royal Malaysian Police.

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- 5.16.2 When an employee is found to be derelict or acting in contrary to any of the Company’s Code, policies, terms and conditions of service or any rules as determined or issued by the Company, the superior or immediate supervisor shall immediately report by way of verbal or written communication to Human Resource and Administration Department. A verbal report shall be followed by a written report by the person who reports such breach. The superior or immediate supervisor shall co-operate with Human Resource and Administration Department and whoever is assigned by the Management to conduct the investigation in relation to the report. The said superior or immediate supervisor who fails to comply with this paragraph shall be deemed to have committed an offence and a disciplinary action may be taken against such superior or immediate supervisor. Breaches of the stipulations in the Code by a Director shall be dealt with by the Board.
- 5.16.3 Failure by any parties within the Company to report a known violation of the Code is a violation on itself. Any party who wants to report any violations or suspected violations of the **Code** can report such violation via the whistleblowing channels as outlined in the Company’s **Whistleblowing Policy** and such report shall be investigated accordingly.
- 5.16.4 The whistleblowing channel is established to provide an avenue for both employees as well as external parties to disclose any acts or wrongdoing and to be assured that reporting person be protected from any form of reprisals, discrimination or victimization for whistleblowing in good faith.
- 5.16.5 The purpose of requiring a report is to permit Management to undertake all remedial actions that may be necessary to avoid future violations as well as to have clear documentation of the report. Reporting allows doubtful issues on compliance with the law or the **Code** to be resolved on the basis of governance and/ or legal advice. The Company shall protect and safeguard the confidentiality of the Report as well as the identity of the Reporter. Details of any reported violation shall be protected and safeguarded in accordance with the provisions of the applicable laws and regulations pertaining to whistle-blower protection. Further reference can be made to the Company’s **Whistleblowing Policy**.

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5.17 Disciplinary Proceedings

5.17.1 Inquiry

- a. Where there had been an official complaint lodged and/or received by the Human Resource and Administration Department of a **major misconduct** against an employee, a panel shall be constituted at the discretion of the Company to conduct such inquiries. The inquiry panel shall consist of 3 members (as determined by the Company). The constituted panel should not include member(s) whose presence may affect the impartiality of the panel in its conduct of the proceedings and its recommendations.
- b. The Company may suspend an employee on half a month's pay for a period not exceeding two (2) weeks pending an inquiry.
- c. The inquiry panel, within two weeks of its constitution, shall commence its investigations, conduct interviews with the relevant parties and their superiors and if needed, order for any records and documents to be produced to assist them during the inquiry.
- d. All proceedings and findings of the inquiry shall be documented for record purposes and shall be kept confidential. The inquiry panel can make recommendations as they deem fit in light with the Company's values and policy and the recommendation(s) by the panel shall be submitted to the Human Resource and Administration Department and to the Management/Board for further action.

5.17.2 Actions by the Company


- a. Once the inquiry panel has concluded their investigation and made their findings and recommendation to the Human Resource and Administration Department and/or to the Management/ Board, the Company shall take action in line with the recommendations made by the inquiry panel or impose sanctions as they deem fit in line the Code and the Company's policy.

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- b. Depending on the gravity of the offence committed, the recommendations made against the employee may be subject to any of the following repercussions;
- i. Summary Dismissal
 - ii. Demotion in job title and job scope
 - iii. Suspension without pay up to a maximum of two (2) weeks
 - iv. Withholding of increment and/ or bonus
 - v. Withholding of promotion
 - vi. Reduction in salary to reflect the demotion in para
 - vii. Written warning
- c. All written warnings shall be recorded in the employee’s personal file. In the event where three (3) warning letters have been issued within a period of twelve (12) months, the employee concerned shall be subject to an inquiry to determine whether further disciplinary action should be taken against them.

5.18 Employees’ Right to a Fair Hearing

- 5.18.1 No employee shall be found guilty of any of the misconduct as stipulated above unless he has been provided with a show-cause notice of the allegations and/or complaint against him and he shall be given a fair opportunity to explain or defend himself in this respect.
- 5.18.2 The rights of appeal by employee shall not be applicable in the following situations:
- a. if an employee’s employment contract is terminated due to conviction in a court of law for involvement in criminal activities; or
 - b. the Company deems that the written explanation or defense provided is not practical to be implemented.


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5.19 Termination of Services

- 5.19.1 All notice of termination of service to employees shall be made in writing and in accordance with the employees' terms of employment.
- 5.19.2 In lieu of such notice by either the Company or the employee, the forfeiting party shall pay a sum equivalent to the salary for the notice period required. However, if the termination is due to summary dismissal from the outcome of the disciplinary proceedings, then the Company is not required to provide such notice and the Employee concerned will be asked to leave with immediate effect.
- 5.19.3 The employee shall surrender all the Company's documents, files, vehicles, keys, uniform, ID tag and property belonging to the Company in his possession upon termination of service.
- 5.19.4 The employee shall reimburse the Company for the value of the replacement cost for any item(s) or the property of the Company that is lost or destroyed while under his or her custody.
- 5.19.5 The employee shall settle all outstanding liabilities and obligations with the Company before any monies due to him are to be released.

5.20 Training for Directors and Employees

- 5.20.1 All Directors and employees of the Company shall be made aware of the Code and its content upon the commencement of their service or employment with the Company, and this shall form part of the Induction Programme.
- 5.20.2 The Company's Code shall be made available to all Directors and employees as well as access to the online version of the Code which shall include regular updates and refreshers to reflect any changes.

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6. Monitoring, Review and Due Diligence

Hektar REIT recognizes that managing code of conduct and ethics is a continuous process and a systematic review and monitoring process is necessary to ensure its objectives are being met. Internal control systems and procedures will be subjected to regular review to ensure the effectiveness and compliance to this policy.

7. References

7.1 Key Documents Related to this Policy

7.1.1 Internal Policies

- a. Occupational Safety and Health Policy
- b. Human Rights Policy
- c. Whistle Blowing Policy
- d. Anti-Bribery & Anti-Corruption Policy
- e. Anti-Money Laundering, Anti-Financing of Terrorism & Proliferation Financing Policy

7.1.2 External Policies

- a. Employment Act 1955
- b. Industrial Relations Act 1967
- c. Occupational Safety & Health Act 1994
- d. Children & Young Persons (Employment) Act 1966
- e. Minimum Wage Order 2022
- f. ILO Convention on Labour Standards
- g. United Nations Universal Declaration of Human Rights
- h. Capital Markets and Services Act 2007
- i. Malaysia Anti-Corruption Act 2009
- j. Anti-Money Laundering and Anti-Terrorism Financing Act 2001