

K2A MANAGEMENT ETHICAL BUSINESS POLICY

Document Number
K2A-MS-POL-0013
Effective 1st Jan 2024
Revision: 0.0

1. Introduction This manual outlines the ethical standards and policies that guide the conduct of K2A Management. It is designed to ensure that all employees, directors, officers, consultants, contractors, and third parties act with integrity and in compliance with applicable laws and regulations.

2. Purpose The purpose of this manual is to:

- Promote ethical behavior and decision-making.
- Prevent bribery and corruption.
- Ensure compliance with Cambodian laws and international standards.
- Protect the reputation of K2A Management.

3. Scope This manual applies to all employees, directors, officers, consultants, contractors, and any other third parties acting on behalf of K2A Management.

4. Core Ethical Principles

- **Integrity:** Act honestly and with integrity in all business dealings.
- **Transparency:** Maintain transparency in all transactions and communications.
- **Accountability:** Take responsibility for actions and decisions.
- **Respect:** Treat all individuals with respect and dignity.
- **Compliance:** Adhere to all applicable laws, regulations, and company policies.

5. Anti-Bribery and Corruption Policy

- **Prohibited Conduct:** No employee or associated person shall offer, give, solicit, or accept any bribe, whether in the form of cash, gifts, hospitality, or other inducements.
- **Facilitation Payments:** Small, unofficial payments made to expedite routine government actions are prohibited.
- **Gifts and Hospitality:** Must be reasonable, proportionate, and not intended to influence business decisions. All gifts and hospitality must be recorded and approved in accordance with company procedures.
- **Third Parties:** Ensure that third parties acting on behalf of K2A Management comply with this policy.

6. Conflict of Interest Policy

- **Disclosure:** Employees must disclose any potential conflicts of interest.
- **Avoidance:** Avoid situations where personal interests conflict with the interests of K2A Management.
- **Management:** Manage conflicts of interest transparently and fairly.

7. Whistleblowing Policy

- **Reporting:** Employees are encouraged to report any concerns or suspicions of unethical behavior, bribery, or corruption. Reports can be made anonymously and without fear of retaliation.
- **Protection:** Whistleblowers will be protected from retaliation and their confidentiality will be maintained.

8. Compliance and Training

- **Training:** Regular training will be provided to all employees to ensure they understand the policy and their responsibilities.
- **Monitoring:** Compliance with this policy will be monitored through regular audits and reviews.
- **Review:** The policy will be reviewed annually to ensure its effectiveness and compliance with legal requirements.

9. Disciplinary Actions Non-compliance with this policy may result in disciplinary action, including termination of employment, and potential legal consequences under Cambodian law.

10. Implementation and Communication

- **Communication:** This policy will be communicated to all employees and third parties acting on behalf of K2A Management.
- **Implementation:** Management is responsible for the effective implementation of this policy.

Accepted & Signed By:

Dr. Madhu Aman Sharma

Founder & CEO