



# ANTI-BRIBERY AND ANTI-CORRUPTION POLICY



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## Section I – Global Policy

### 1. Policy Statement

- 1.1 EcoCeres, Inc. and its subsidiaries, joint ventures, affiliates or companies in which it holds a controlling interest (hereinafter referred to as the “Group”, or “EcoCeres”) strictly adheres to the ethical standards associated with our business practices and are committed to upholding business ethics and probity, pursuing high standard of integrity, and zero tolerance for bribery and corruption.
- 1.2 The Group also abides by the fair competition, anti-bribery and anti-corruption laws and regulations in all of the jurisdictions in which the Group conducts business (collectively, “Applicable Laws and Regulations”), so as to prevent possible criminal and civil penalties and damage to the Group's reputation as a result of involvement in any form of bribery or corruption.
- 1.3 Integrity is the Group’s core value. The *Anti-Bribery and Anti-Corruption Policy* (the “Policy”) aims to promote an ethical culture, facilitate continuous enhancement in internal control to detect and prevent fraud, and foster consistent organisational behaviour.
- 1.4 The Policy sets out the responsibilities for those working for the Group, in observing and upholding our position on anti-bribery and anti-corruption, and provides information and guidance on how to recognize and deal with bribery and corruption issues.
- 1.5 Employees and stakeholders of the Group shall observe and abide by the Policy and are encouraged to report immediately any suspected cases of bribery, corruption, fraud, breach, misconduct, malpractice or irregularity as stipulated in The *Whistleblowing Policy*.

### 2. Scope

- 2.1 This Policy applies to the Group. Overseas subsidiaries may establish policies that are substantially consistent with the principles of this Policy and in accordance with Applicable Laws and Regulations. In jurisdictions where local laws or regulations impose stricter rules than those set out in this Policy, the stricter rules shall prevail and such rules shall be incorporated into the policies (if any) of the relevant jurisdiction. When in doubt, please contact the Legal & Compliance Department of the Group.
- 2.2 This Policy applies to all directors, employees (including full-time, part-time and contract staff) of the Group (collectively referred to as the “Employees”), as well as business partners and other Third Party Service Providers it engages (“Third Party Service Providers”) (see 4.14 below).
- 2.3 The Group encourages its stakeholders, including project companies, affiliates, customers, suppliers and business partners to comply with the Policy, where applicable.

### 3. Roles and Responsibilities

The table below provides a comprehensive overview of the various roles and responsibilities associated with the Policy.

Roles	Responsibilities
Board of Directors of the Group (“the Board”)	<ul style="list-style-type: none"> <li>Has overall responsibility for ensuring that the Policy complies with all legal, regulatory and ethical obligations.</li> </ul>
Audit Committee of the Group (“Audit Committee”)	<ul style="list-style-type: none"> <li>Vested by the Board with full power to implement, monitor and review the Policy.</li> <li>Oversees the auditing and internal control systems and procedures to ensure that they are effective in combating bribery and corruption.</li> <li>Reports the summary of investigated, substantiated, and material fraud cases to the Board.</li> </ul>
General Counsel of the Group	<ul style="list-style-type: none"> <li>Holds primary responsibility for the effective implementation, monitoring of the use and application of the Policy, dealing with queries about it.</li> </ul>
Internal Audit Department of the Group	<ul style="list-style-type: none"> <li>Reviews, investigates, treats seriously, and handles confidentially any reported cases, and reports the summary of any investigated, substantiated, and material fraud cases to the Audit Committee.</li> </ul>
Legal & Compliance Department of the Group	<ul style="list-style-type: none"> <li>Update on regulatory development, conduct regular review and update of the Policy, and provide advice on matters under the Policy.</li> </ul>
Policy Endorser	Chief Executive Officer (CEO)

### 4. Terms

The following terms and concepts are referred to in the Policy. If in doubt, please consult the Legal & Compliance Department or refer to the relevant local legislations and interpretations.

- 4.1 **Bribery:** involves giving or offering to give any advantage, directly or indirectly, to a public official or any employee of a company or other person connected with a business, as an inducement or reward for or otherwise on account of such person’s conduct in relation to the affairs of their employer or principal. It also involves soliciting or accepting bribes.

Bribery usually occurs where a person offers advantages to another as an inducement or reward for the recipient’s improper performance of duties (usually to win or retain business or advantages), or where the recipient abuses his or her authority or position for personal gain. Bribery can also take place where the offer or payment is made by or through a third party, such as a Third Party Service Providers (see 4.14 below).

An offence is committed even if (i) the bribe has not been actually accepted as long as an offer is

made or an agreement is reached to offer or take a bribe; or (ii) the purpose of the bribe has not been carried out.

- 4.2 **Bribes and kickbacks:** consist of anything of value (i.e., “an advantage”) (regardless of monetary or not). Below is a non-exhaustive list of “advantage”:
- (a) gifts, excessive entertainment and hospitality, sponsored travel and accommodation;
  - (b) cash payments, whether by or to employees, business partners or Third Party Service Providers;
  - (c) any office, employment or contract;
  - (d) fees, rewards, unauthorised payments, secret profits or secret commissions;
  - (e) other favours provided by or to public officials, business partners, Third Party Service Providers, suppliers or customers, such as engaging a company owned by a member of a public official or customer’s family;
  - (f) free use of a company’s services, facilities or properties; and
  - (g) loans, loan guarantees or other extensions of credit on preferential terms, release, discharge or liquidation of any loan, or other intangible forms of preferential treatment.
- 4.3 **Business partners:** individuals or entities who have business relationships with the Group, such as suppliers, customers or contractors.
- 4.4 **Charitable donations:** voluntary and gratuitous gifts of property, etc. for charitable purposes, without receiving any kind of benefit in return.
- 4.5 **Conflict of interest:** conflicts or potential conflicts between the interests of the company represented by the Employees in their performance of job duties, and the interests of themselves or related parties, which may affect the duty of fidelity of directors and Employees to the company and result in their pursuit of personal interests to the detriment of the company's interests.
- 4.6 **Corruption:** the Employees exploiting their job positions to accept benefit, kickback, fee or anything else of value given to themselves or their interested parties, in exchange for an undue advantage.
- 4.7 **Embezzlement:** acts or behaviours that Employees make use of the convenience of their positions to misappropriate, illegally take, steal or improperly use the Group’s property or resources for the benefit of themselves, their interested parties or others.
- 4.8 **Facilitation payment:** payment of fees or other interest given to a public official to secure or expedite the performance of some routine or necessary governmental action, and where the payer has a legal right to require the performance of such action (such as the issuance of permits, customs clearance of goods, police protection and the obtaining or issuance of documents, etc.) without the payment of such fee or interest, also known as a grease payment
- 4.9 **Gifts:** including but not limited to gifts, cash, artwork, jewellery, securities, payment vouchers, discounts, loans, etc. Among all, payment vouchers include shopping vouchers, consumption vouchers and various membership cards, commercial prepaid cards, etc.

- 4.10 **Hospitality:** accompanying clients, joint venture partners, third parties, etc. to events as required for business purposes, including but not limited to working meals, banquets, entertainment, invitations or admission to event venues such as cultural or sporting events, and leisure activities.
- 4.11 **Political contribution:** movables, immovables without compensation, unequal consideration payment, exemptions of debts or other economic benefits, etc. which are accepted by, individuals or groups engaging in election campaigns or other political activities, from external parties.
- 4.12 **Public official:** Public official can be referred to in the below, irrespective of their ranking:
- (a) any member, officer or employee of any government who is being elected or appointed to hold a legislative, administrative or judicial position;
  - (b) any office holder, member of any council, board, committee or other body which is vested with any responsibility for the conduct or management of the affairs of the public body;
  - (c) any person who acts in an official capacity or exercises a public function for or on behalf of any government or its instrumentality, such as a consultant or a professional working for a public health institution;
  - (d) any members of political parties, party officials and candidates for public office;
  - (e) any person exercising a function at any state-owned enterprises or state-controlled entities;
  - (f) any officer or employee of any international organisation such as the United Nations or the World Bank;
  - (g) any person acting on behalf of any of the foregoing, even though they may not be employees of the government or any organisations mentioned above;
  - (h) close relatives or close business associates of any of the above; and
  - (i) any person considered to be a public official under applicable local laws and regulations, including but not limited to, where applicable:
    - the Foreign Corrupt Practices Act of 1977 of the United States;
    - the Bribery Act 2010 of the United Kingdom;
    - the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong);
    - the Criminal Law of the People’s Republic of China;
    - the Anti-unfair Competition Law of the People’s Republic of China;
    - the Malaysian Anti-Corruption Commission Act 2009 of Malaysia;
    - the Prevention of Corruption Act 1960 of Singapore;
    - the Dutch Criminal Code;
    - the Swiss Criminal Code; and
    - the United Nations Convention Against Corruption.
- 4.13 **Sponsorships:** enable the Group to partner with third parties to create mutual benefits by granting monetary or in-kind benefits, it can be for charitable or commercial purpose that supports the Group in achieving the Group’s goals and objectives. For example, sponsoring a charity sports event, or sponsoring items for business partner’s annual dinner or lucky draw.
- 4.14 **Third Party Service Providers (non-employee):** individuals or entities who are appointed by the Group to provide expert advice or consultancy services according to their nature of service,

qualification, experience or expertise. They could include amongst others, advisers, agents, brokers, facilitators, introducers, finders and political lobbyists. Appointments of Third Party Service Providers should be limited to a specific project or specific period of time. Third Party Service Providers are not employees of the Group and do not enjoy any staff benefits of the Group.

- 4.15 **Travel:** expenses related to business travel, including but not limited to transportation, accommodation, and travel per diems.

## 5. Anti-Bribery and Anti-Corruption

- 5.1 Key integrity and conduct requirements for Employees are included in the Code of Conduct, which is disseminated throughout the organization and available at the Group's employee portal for access.
- 5.2 Control activities are designed and continuously enhanced to mitigate bribery and corruption risks, while risk-based audits are performed to monitor the effectiveness of these control measures.
- 5.3 Employees are strictly prohibited (whether acting in their own capacity or on behalf of the Group) from:
- (a) soliciting and accepting bribes or improper advantages from others in relation to the Group's business affairs, whether in the jurisdictions of his or her employment or elsewhere;
  - (b) offering bribes or improper advantages to agents of others in carrying out the Group's business affairs; and
  - (c) offering bribes or improper advantages to public officials while having business dealings with their organizations, whether in the jurisdictions of his or her employment or elsewhere.
- 5.4 Charitable donations
- 5.4.1 Monetary or in-kind contributions to a registered charity or not-for-profit organisation made on behalf of the Group should comply with the following requirements:
- (a) should only be made for charitable purposes;
  - (b) it should not (i) be a means of obtaining an improper advantage; (ii) relate to any business-driven project; and (iii) receive any kind of benefit in return;
  - (c) contributions to third parties, such as industry associations, and organisation membership fees that include business interests or create mutual benefits would be considered as sponsorships as stated in *Section 5.9*; and
  - (d) all donations must be approved in accordance with the *Charitable Donations and Sponsorships Request Form and Guidelines*.

DO's	DON'T's
Do ensure that due diligence is carried out as to the identity of the recipient and the cause that the recipient espouses. Approval must be obtained <u>before</u> the donation is made.	An Employee must not make any charitable donations to organisations with ties to business partners or parties engaged in a tender or competitive bidding or similar exercise with the Group.

5.5 Facilitation payment

- 5.5.1 Provision or acceptance of facilitation payment is strictly prohibited. If an Employee receives a request for facilitation payment, he or she must immediately report to his/her Head of Department and the Legal & Compliance Department.
- 5.5.2 There may be certain exceptional circumstances where an Employee may have to make a facilitation payment under duress or coercion, including life threatening threats (i.e. actual or potential loss of life). Examples include (i) where the Employee's personal safety, health and liberty are at risk (e.g. urgent medical attention is required, to ensure safe passage), and (ii) where the Employee's personal integrity is seriously threatened (e.g. matters involving religion, gender or sexual orientation). If an Employee makes a facilitation payment under these circumstances, he or she must report to his/her Head of Department and the Legal & Compliance Department. The report must include information relating to the payment (i.e. amount, means of payment, the recipient, and the circumstances under which the payment was made).

DO's	DON'T's
An Employee must reject any request from making facilitation payments even if such payments may benefit the Group.	An Employee must not make payments if he or she is unsure on the nature and legality of transactions.

5.6 Gifts, hospitality and travel

- 5.6.1 **Between the Group and business partners:** Gifts, hospitality and travel offered or accepted between Employees and business partners in the course of business activities are allowed for building goodwill. However, Employees should comply with the following basic requirements when offering or accepting gifts, hospitality and travel:
  - (a) should comply with the Applicable Laws and Regulations and business practices of the country or region in which the business is conducted, as well as the known compliance requirements of the recipient's organization;
  - (b) should have a legitimate business purpose;
  - (c) it should not be a means of obtaining an improper advantage; it should not be in the form of cash or cash equivalents; and it should not create the impression of inducement, immorality



- or dishonesty;
- (d) the value and frequency of gifts, hospitality and travel offered or accepted between the same business partner should not be excessive or extravagant, and should be in accordance with the *Gift, Hospitality and Travel Guideline*;
- (e) gifts, hospitality and travel offering to business partners must not be paid by Employees personally. The expenses for gifts, hospitality and travel should be reimbursed in accordance with the *Gift, Hospitality and Travel Guideline*, and the authenticity of business information and reimbursement information submitted should be properly ensured and recorded (please refer to the *Gift, Hospitality and Travel Register*).
- (f) gifts, hospitality and travel offered or accepted between a business partner with a value less than the amount stated in the *Gift, Hospitality and Travel Guideline* does not require pre-approval from the approver as stated if it is for legitimate business purpose and not intended for obtaining improper advantage. If exceeding the value stated in the *Gift, Hospitality and Travel Guideline*, prior approval must be obtained using the *Gift, Hospitality and Travel Request Form*;
- (g) gifts, hospitality and travel offered or accepted between a business partner that is engaged in a tender, competitive bidding or similar exercise is strictly prohibited;
- (h) Corporate Development & Admin Department should maintain and update a register in accordance with the *Gift, Hospitality and Travel Guideline* (please refer to the template in the *Gift, Hospitality and Travel Register*) to record all offered or received gifts, hospitality and travel between the Group and business partners; and
- (i) use good and reasonable judgement to consider if offering or accepting gifts, hospitality and travel is appropriate in business context; and should not request gifts, hospitality and travel from business partners, when in doubt, Employees should seek guidance from his/her Head of Department or the Legal & Compliance Department.

5.6.2 **Between the Group and public officials:** Gifts, hospitality and travel of any value offered or accepted between Employees and public officials, directly or indirectly, are strictly prohibited. However, provision of gifts, hospitality or travel offer to public officials within a justifiable business purpose and limit stated in the *Gift, Hospitality and Travel Guideline* are permitted with prior approval from the approver as stated. Employees should refer to 5.6.1 above for the basic requirements with extra care to not creating an appearance that the Group is seeking advantage from a public official. Corporate Development & Admin Department should maintain and update a register in accordance with the *Gift, Hospitality and Travel Guideline* (please refer to the template in the *Gift, Hospitality and Travel Register*) to record all gifts, hospitality and travel offered or received between the Group and public officials. If an Employee receives a request for gift, hospitality and travel from any public officials, he or she must immediately report to his/her Head of Department and the Legal & Compliance Department.

DO's	DON'T's
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An Employee must use good and reasonable judgment in offering or accepting gifts, hospitality and travel. Always seek guidance when in doubt.	An Employee must never accept any gift of cash or cash equivalent (e.g. vouchers which can be used as cash, e-money, commission).
An Employee can only offer or accept gifts, hospitality and travel to or from a business partner or public official in accordance with the <i>Gift, Hospitality and Travel Guideline</i> .	An Employee must never be involved with corporate hospitality offered by parties engaged in a tender, competitive bidding or similar exercise.

5.7 Political contributions

5.7.1 Political contributions refer to monetary or in-kind contributions to support political parties, candidates or causes on behalf of the Group. The Group should not be involved in any political contributions.

DO's	DON'T's
An Employee must make clear that he or she is not representing the Group when engaging in personal political activity.	An Employee must not use his or her position to influence any other Employee to make political contributions.

5.8 Prohibition of soliciting, embezzlement and accepting bribes

5.8.1 Employees at all levels in the countries where the Group operates are not allowed to solicit, embezzle, offer or receive bribes or take part in any other corrupt practices. Attempting to offer or accept a bribe is also intolerable to the Group.

5.9 Sponsorships

5.9.1 The nature of sponsorships may create problems to the Group if such sponsorship appears to be linked to obtaining improper advantages. All Employees must take extra caution when considering organising sponsorship activities, such that the activities do not create improper advantages to the Group. All sponsorship must be approved in accordance with the *Charitable Donations and Sponsorships Request Form and Guidelines*. When in doubt, Employees should seek prior guidance from the Legal & Compliance Department.

DO's	DON'T's
Do ensure that the amount of sponsorship is reasonable in value.	Do not award any sponsorships without undergoing the proper due diligence and approval procedures set by the Group.

5.10 Wherever any personnel of the Group become aware of any irregularities or practices conducive to bribery or corruption, such personnel shall promptly bring to the attention of the management or appropriate reporting channel. For further details, please refer to Section 10 Reporting in this Policy.

- 5.11 The Group adopts a zero-tolerance approach towards bribery, corruption and related malpractice. Any detected bribery or corrupt behaviour will result in reporting to the relevant law enforcement agency and disciplinary actions such as termination of employment (in the case of Employee) or termination of contract and exclusion from future bidding (in the case of business partners such as suppliers / contractors, or Third Party Service Providers).

## 6. Conflicts of Interests

- 6.1 To safeguard the Group from corruption pitfalls, and enhance the trust of investors, business partners, and other stakeholders, one shall avoid any situation which may lead to an actual, potential or perceived conflict of interest.
- 6.2 If a conflict of interest has arisen and cannot be avoided, the Employee should declare the conflict to the Human Resources Department, copying the Employee's department head and the Legal & Compliance Department, where the declaration shall be properly documented in the *Employee Declaration of Interests Form*.
- 6.3 A Director who has a material interest, directly or indirectly, in a transaction, arrangement, contract or proposed transaction with the Group that is of significance to the Group's business, shall declare and disclose to the Board of Directors the nature and extent of such interest.
- 6.4 If a Director or an Employee is allowed to continue to perform the duty after a declaration, he or she should exercise the duty in a fair and impartial manner, and closer supervision should be exercised to ensure proper performance.

## 7. Due diligence

- 7.1 To prevent and mitigate bribery and corruption risk, the Group should undertake reasonable and proportionate due diligence on an entity or individual with whom before entering into any form of business relationships, such as supply and service contracts, mergers and acquisitions, joint ventures, appointment of agents and intermediaries etc. Employees should refer to the *Third Party Due Diligence and Onboarding Guidelines* for details of third party due diligence and onboarding workflow and principles.
- 7.2 Detailed and comprehensive record of due diligence conducted, the considerations and results leading to the engagement decision with an external party, the transactions conducted and payments made shall be recorded in writing to ensure the Employee involved in decision-making is accountable in order to prevent and deter bribery and corruption.
- 7.3 Regular reviews and audits shall also be carried out on such due diligence. For further details, please refer to *Section 12 Implementation and Review*.

DO's	DON'T's
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An Employee must ensure that all red flags have been resolved before entering into any form of business relationship.	An Employee must not conceal, alter, destroy or modify any relevant information which may affect the results of the due diligence.
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## 8. Engagement of Third Party Services

- 8.1 Anti-bribery and Anti-corruption legislation in some countries imposes criminal liability for a company's failure to prevent bribery by anyone providing services for or on behalf of the company. The Group is committed to promoting anti-bribery and anti-corruption practices amongst any third party service providers it engages, whether individuals or entities ("Third Party Service Providers"). Third Party Service Providers could include, amongst others, advisers, agents, brokers, facilitators, introducers, finders and political lobbyists. The prohibitions in this Policy apply to Third Party Service Providers engaged to represent the interests of the Group, a breach of which could result in termination of their engagement.
- 8.2 Approval is required in accordance with the Group's *Appointment of Third Party Service Provider Policy* before the appointment of any Third Party Service Providers.
- 8.3 To minimise the risk of Third Party Service Providers engaging in inappropriate or corrupt conduct, all Employees of the Group should:
- always act with due care and diligence in selecting Third Party Service Providers and in monitoring their activities. Competitive sourcing or bidding shall be made if practicable;
  - ensure that Third Party Service Providers are aware of and respect this Policy and the Group's *Anti-Bribery and Anti-Corruption Policy*;
  - ensure that all fees and expenses paid to Third Party Service Providers represent appropriate and justifiable remuneration, which is commercially reasonable under the circumstances, for legitimate services rendered by the Third Party Service Providers; and
  - keep accurate financial records of all payments made to Third Party Service Providers.

## 9. Training and Communication

- 9.1 To prevent and draw the awareness of stakeholders of corrupt behaviours, training shall be provided to all members of the Group, including Board members, senior management, and Employees. Communication shall also be made with other stakeholders of the Group to ensure all stakeholders are well-informed of this Policy.
- 9.2 Such training and communication shall be provided or made to when any personnel who has newly joined or is newly engaged by the Group, and periodically thereafter, to maintain their awareness and keep them up to date on any risks or changes, as well as the latest developments in the laws and regulations of the relevant jurisdictions.
- 9.3 Training materials and channels shall be made easily accessible and understandable for personnel receiving the training, in terms of language, ease of understanding, possibility of revision, etc. to ensure that there are no ambiguities and information is effectively communicated.

- 9.4 The training and communication should cover areas including but not limited to:
- (a) relevant anti-bribery and anti-corruption laws and other legal and regulatory requirements against commercial crime and malpractice;
  - (b) this Policy and its programmes, the anti-bribery and anti-corruption and probity terms in contracts (e.g., supply and distribution contracts, sales contracts, service agreements) and tender documents;
  - (c) corruption risks, and common corruption pitfalls and integrity challenges that Employees may face in business operations, and guidance on how to properly deal with them;
  - (d) actual case studies in the Group, or the industry or similar operations elsewhere, for both learning and deterrence; and
  - (e) corruption prevention measures, workshops for their contribution to enhancing corruption prevention, etc.

## 10. Reporting

- 10.1 This Policy shall be effectively communicated to all levels of Employees, other stakeholders, business partners and Third Party Service Providers, and the procedures for reporting bribery or corrupted act done by Employees, other stakeholders, Third Party Service Providers and third parties who deal with the Group (e.g., customers, contractors, suppliers, creditors and debtors, etc.) are also clearly communicated through the Group's *Whistleblowing Policy*.
- 10.2 Any concerns in relation to bribery, corruption, or irregularity within the Group should be reported to the Head of Internal Audit (copy to the General Counsel) of the Group in any of the following ways:
- (a) by post in a sealed envelope clearly marked "Private and Confidential – To be opened by addressee only" to EcoCeres, Inc., Unit 2302-2303, 23/F, Tower 2, The Quayside, 77 Hoi Bun Road, Kwun Tong, Hong Kong;
  - (b) by email to [report.legalandcompliance@ecoceres.com](mailto:report.legalandcompliance@ecoceres.com); or
  - (c) by online whistleblowing platform at <http://eco-ceres.ethicspoint.com/>.
- 10.3 Confidentiality, prompt-handling, and non-retaliation will be assured for any received complaints / reports.
- 10.4 For further details regarding the reporting procedures, please refer to the Group's *Whistleblowing Policy*.

## 11. Documentation

- 11.1 All Employees are responsible for making proper documentation and records of all important transactions and decisions to enable tracing of events and irregularities, thereby help deterring or identifying malpractice.
- 11.2 All received reports regarding suspected corrupt practices and irregularities, their handling procedures, investigations taken, and results shall be properly documented.

11.3 Where there are any concluded legal cases regarding corrupt practices brought against the Group or its Employees, the investigation records and outcomes of the cases are to be properly retained.

## 12. Implementation and Review

12.1 The Audit Committee shall ensure that the implementation of anti-bribery and anti-corruption programme is effective and up to date through regular audits, monitoring, reviews, and controls. Independence of the internal audit function and any other monitoring review functions from management shall be ensured. The frequency and scope of audits and reviews made shall be properly documented for disclosure purposes.

12.2 All business processes and operations are subject to regular audit in respect of risk of bribery and corruption. Owners of these business processes and operations are responsible for addressing any irregularities or weaknesses that are identified.

12.3 The Legal & Compliance Department shall review and update this Policy as and when needed to ensure its effectiveness and compliance with all applicable legal and regulatory requirements.

## 13. Applicable Laws and Regulations

13.1 This Policy has been designed and implemented based on applicable Anti-Bribery and Anti-Corruption laws and regulations, as amended from time to time:

Examples of applicable laws and regulations are:

- Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong);
- Criminal Code (Article 164, 389, 390, 390A and 393) of the People's Republic of China;
- Anti-Unfair Competition Law of the People's Republic of China;
- Anti-Corruption Commission Act 2009 (Act 694 of the Laws of Malaysia);
- Prevention of Corruption Act 1960 (Chapter 241 of the Laws of Singapore);
- Corruption, Drug Trafficking and other Serious Crimes (Confiscation of Benefits) Act 1992 of Singapore (Chapter 65A of the Laws of Singapore);
- Criminal Code (Article 322) of the Swiss Confederation;
- Criminal Code (Article 177 and 363) of the Kingdom of the Netherlands;
- Bribery Act of 2010 of the United Kingdom;
- Foreign Corrupt Practices Act of 1977 of the United States of America.

## 14. Applicable Forms and Guidelines

14.1 Specific forms and guidelines have been designed for this Policy, please refer to:

- LC-ABC-Form01 (Charitable Donations and Sponsorships Request Form and Guidelines)
- LC-ABC-Form02 (Employee Ethics and Compliance Undertaking Form)
- LC-ABC-Form03 (Third Party Compliance Undertaking Form)
- LC-ABC-Form04 (Employee Declaration of Interests Form)
- LC-ABC-Form05 (Gift, Hospitality and Travel Register (Received from third parties))

- LC-ABC-Form06 (Gift, Hospitality and Travel Register (Offered to third parties))
- LC-ABC-Form07 (Gift, Hospitality and Travel Request Form)
- LC-ABC Guideline-01 (Gift, Hospitality and Travel Guidelines)