



EMINENCE ENTERPRISE LIMITED

高山企業有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 616)

ANTI-CORRUPTION POLICY

(the “Policy”)

1. INTRODUCTION

- 1.1 The Company takes a zero-tolerance approach towards all forms of bribery and corruption and is committed to observing and upholding high standards of business integrity, honesty, fairness, impartiality and transparency in all its business dealings at all times.
- 1.2 The Company strictly prohibits any form of fraud or bribery, and is committed to prevention, deterrence, detection, reporting and investigation of all forms of fraud and bribery.
- 1.3 An ethical environment in the workplace contributes to profitability, secures the trust with stakeholders, improves the operational efficiency and enhances the mutual trust among staff at all levels.

2. SCOPE

- 2.1 The Policy sets out the basic standard of conduct which applies to all directors, officers and employees at all levels of the Company and its subsidiaries (the “**Group**”) (collectively, the “**employees**”). All employees must conduct their activities in full compliance with the Policy, the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) (the “**POBO**”), and all other applicable laws relating to bribery or corruption in each jurisdiction in which the employees do business. It also provides guidance to all employees on acceptance of advantage and handling of conflict of interest when dealing with the Company’s business. The Company also encourages and expects its business partners including suppliers, contractors and clients to abide by the principles of the Policy.



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3. ACCEPTANCE OF ADVANTAGE

3.1 Gifts

Business gifts is customary courtesy designed to build goodwill among business partners. Offering or receiving any gift, gratuity or other favors that might be perceived to unfairly influence a business relationship should be avoided. The following guidelines apply at all times.

3.1.1 All employees should not solicit or accept any advantage for themselves or others, from any person, company or organisation having business dealings with the Group or any subordinate, except that they may accept (but not solicit) the following when offered on a voluntary basis:

- (a) advertising or promotional gifts or souvenirs of a nominal value; or
- (b) gifts given on festive or special occasions, subject to a maximum limit of HK\$500 in value; or
- (c) discounts or other special offers given by any person or company to them as customers, on terms and conditions equally applicable to other customers in general.

3.1.2 Gifts or souvenirs described in paragraph 3.1.1(a) that are presented to the employees in official functions are deemed as offers to the Company. The employees concerned should report the acceptance to the Company and seek direction as to how to handle the gifts or souvenirs from the chief executive officer of the Company (the “**Chief Executive Officer**”). If employee wishes to accept any advantage not covered in paragraph 3, he or she should also seek permission from the Chief Executive Officer.

3.1.3 However, employees should decline an offer of advantage if acceptance could affect his or her objectivity in conducting the business of the Group or induce him or her to act against the interest of the Group, or acceptance will likely lead to perception or allegation of impropriety.



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3.1.4 If employee has to act on behalf of a client in the course of carrying out the business of the Group, he or she should also comply with any additional restrictions on acceptance of advantage that may be set by the client (e.g. employees performing any duties under a government or public body contract will normally be prohibited from accepting advantages in relation to that contract).

3.1.5 Employees must not accept, or permit any member of his or her immediate family to accept any gifts, gratuities, or other favours from any customer, supplier, or other person doing or seeking to do business with the Company, other than items of nominal value. Any gifts that are not of nominal value should be returned immediately and reported to your supervisor. If immediate return is not practical, they should be given to the Company for charitable disposition.

3.2 Entertainment

3.2.1 Although entertainment (e.g. provision of food and drink) is an acceptable form of business and social behaviour, all employees should avoid accepting lavish or frequent entertainment from persons with whom the Group has business dealing (e.g. suppliers or contractors) or from his or her subordinates to avoid placing himself or herself in a position of obligation.

3.2.2 In certain circumstances, a free entertainment may amount to “a discharge of an obligation to pay” which is an advantage under the POBO.

4. OFFER OF ADVANTAGE

4.1 All employees are prohibited from offering advantages to any director, staff member or agent of another company or organisation, for the purpose of influencing such person in any dealing, or any public official, whether directly or indirectly through a third party, when conducting the business of the Group. Even when an offer of advantage carries no intention of improper influence, it should be ascertained that the intended recipient is permitted by his employer or principal to accept it under the relevant circumstance before the advantage is offered.

5. CONFLICT OF INTEREST

5.1 All employees should avoid any conflict of interest situation (i.e. situation where their private interest conflicts with the interest of the Group) or the perception of such conflicts. When actual or potential conflict of interest arises, the subject employee should make a declaration to the director of the Company (the “**Director**”).



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5.2 Some common examples of conflict of interest are described below but they are by no means exhaustive:

- (a) An employee involved in a procurement exercise is closely related to or has financial interest in the business of a supplier who is being considered for selection by the Company.
- (b) One of the candidates under consideration in a recruitment or promotion exercise is a family member, a relative or a close personal friend of the employee involved in the process.
- (c) A Director has financial interest in a company whose quotation or tender is under consideration by the Board.
- (d) An employee (full-time or part-time) undertaking part-time work with a contractor whom he is responsible for monitoring.

6. RECORDS, ACCOUNTS AND OTHER DOCUMENTS

- 6.1 All employees should ensure that all records, receipts, accounts or other documents they submit to the Company give a true representation of the facts, events or business transactions as shown in the documents. Intentional use of documents containing false information to deceive or mislead the Company, regardless of whether there is any gain or advantage involved, is prohibited.
- 6.2 The Company should establish a robust financial and accounting control system, including adequate segregation of duties, authorisation controls and logging of entries or changes to ensure accuracy and completeness of its books of account, as well as to prevent or detect any irregularities. Such system is subject to regular review and audit.
- 6.3 Accurate records of all company transactions and business courtesies must be kept. All receipts and expenditures must be supported by documents that describe them accurately and properly. The falsification of any book, record or account of any company within the Group is prohibited.



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7. COMPLIANCE WITH LAWS OF HONG KONG AND IN OTHER JURISDICTIONS

- 7.1 All employees must comply with all local laws and regulations when conducting the business of the Group, and also those in other jurisdictions when conducting business there or where applicable.

Failure to comply with the Policy and applicable laws and regulations relating to anti-corruption may result in disciplinary action (which may include immediate termination) and where applicable, criminal prosecution against the parties concerned.

8. REPORTING AND INVESTIGATION PROCEDURES

- 8.1 If an employee becomes aware of any actual or suspected breach of the Policy, he or she must report such incidents in accordance with the reporting channels and process stated in the Company's Whistleblowing Policy which provides a mechanism for employees and those who deal with the Group to raise concerns on any suspected impropriety, misconduct or malpractice through confidential reporting channels.
- 8.2 Employees must cooperate fully and openly with any investigation in alleged or suspected corrupt activity or breach of the Policy. Failure to cooperate or to provide truthful information may also lead to the employee being subject to disciplinary action, up to and including dismissal.

9. TRAINING AND COMMUNICATION

- 9.1 The Company is to make the Policy available to all employees. The Company provides regular anti-corruption training and briefing to all employees. Further training will also be arranged to ensure that employees are aware of the Company's anti-corruption practices as well as the compliance with laws, regulations and standards of conduct, which are relevant for their field of business.
- 9.2 It is the responsibility of every manager or key employee to communicate the Policy. Managers or key employees should ensure that all employees reporting to them, and external parties within their area of responsibility working on behalf of their respective companies, understand and comply with the prohibitions in the Policy.



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9.3 The Company's zero-tolerance approach on bribery and corruption will, where appropriate, be communicated to clients, suppliers, contractors and business partners.

10. REVIEW OF THE POLICY

10.1 The Company shall review regularly the Policy to improve its effectiveness.

10.2 The Policy should be available to all employees.

10.3 The Policy should be available on the Company's website.

In case of inconsistency, the English version of the Policy shall prevail over the Chinese version.

March 2022