



TSIT WING INTERNATIONAL HOLDINGS LIMITED

捷榮國際控股有限公司*

(Incorporated under the laws of Bermuda with limited liability)

(根據百慕達法例註冊成立的有限公司)

Stock Code 股份代號：2119

ANTI-CORRUPTION POLICY

反貪污政策

*For identification purposes only 僅供識別

Policy Statement

Tsit Wing International Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”) are committed to upholding high standards of business integrity, honesty and transparency in all its business dealings. The Group strictly prohibits any form of bribery, and is committed to the prevention, deterrence, detection and investigation of all forms of fraud and bribery with reference to the Prevention of Bribery Ordinance (Cap. 201 of the Laws of Hong Kong) (the “POBO”) and any anti-bribery laws applicable to the Group as appropriate.

The Board of Directors (the “Directors”) of the Company is accountable for the implementation of the Group’s anti-bribery efforts (including core values, code of conduct, risk management, internal controls, communication and training, oversight and monitoring). The executive Directors are responsible for ensuring the effective implementation and in particular, the monitoring and investigation of any bribery activities committed within the Group.

This Anti-Corruption Policy (the “Policy”) forms an integral part of the Group’s corporate governance framework. Other relevant policies of the framework, including but not limited to the Code of Conduct and the Whistleblowing Policy, outline the Group’s expectations and requirements of business ethics, as well as the investigation and reporting mechanism of corruption practices.

Bribery and corruption damage a company’s reputation and undermine its relationship with its regulators, customers, business partners and competitors. It may lead to criminal prosecution of or regulatory action against a company, its officers and/or employees, resulting in the imposition of criminal or civil penalties, and could damage a company’s business. Hence, the Group is committed to the prevention, deterrence, detection and investigation of all forms of bribery, corruption and related malpractice.

政策聲明

捷榮國際控股有限公司（「本公司」），聯同其附屬公司（統稱「集團」）致力在其所有業務交易中，維持高水平的業務誠信、誠實與透明度。集團嚴禁任何形式的賄賂，並參照香港法例第201章《防止賄賂條例》（「《防止賄賂條例》」）及任何適用於本集團的反賄賂法律（如有），致力防止、遏止、偵測及調查所有形式的欺詐及賄賂行為。

本公司董事（「董事」）會為實施集團的反賄賂所作出的努力（包括核心價值、工作守則、風險管理、內部監控、傳達及培訓、監督及監察）問責。執行董事負責確保政策有效實施，尤其是監察及調查集團內的任何賄賂活動。

本反貪腐政策（「本政策」）為本集團企業管治框架不可或缺的一部分。框架內其他相關政策包括但不限於《紀律守則》和《告密政策》，概述本集團對商業道德水平的期望和要求，以及調查和舉報貪腐行為的機制。

賄賂及貪污會損害公司聲譽，破壞公司與監管機構、客戶、商業合作夥伴及競爭對手的關係。這可能導致對公司、其管理人員及/或僱員提出刑事訴訟或採取監管行動，從而導致遭受刑事或民事處罰，並可能損害公司業務。因此，本集團致力於預防、阻止、偵查及調查一切形式的賄賂、貪污及相關不當行為。

Scope of this Policy

This Policy applies to the Group, and to all Directors, officers and employees of the Group (which for these purposes includes temporary or contract staff) (the “Employees”), as well as its third-party representatives. Examples of third-party representatives could include advisers, agents, consultants, introducers and finders, and political lobbyists.

All Directors and Employees are required to comply with this Policy, as well as any additional requirements set by their employing company or by local law (which may be stricter than those set out in this Policy), the breach of which may lead to disciplinary action that might ultimately result in termination of employment and/or personal civil or criminal sanctions.

Prohibition of Bribery

The Group prohibits all forms of bribery and corruption.

All Directors and Employees are strictly prohibited from soliciting, accepting or offering, whether by themselves or through any third party, any bribe in conducting the Group’s business or affairs, whether in Hong Kong or elsewhere. In conducting all business or affairs, they must comply with the POBO and other applicable laws and regulations as appropriate and must not (whether acting in their own capacities or on behalf of any member of the Group):

- a. offering, promising, giving or authorising, directly or indirectly, any bribe or kickback to or for the benefit of any person (whether in private or public office) in order to obtain any improper business or other improper advantages for the Group;

本政策適用範圍

本政策適用於集團及集團所有董事、高級人員及僱員（就此目的包括臨時或合約員工）（「僱員」）以及其第三方代表。第三方代表可包括顧問、代理人、諮詢人、介紹人與搜尋者以及政治說客等。

全體董事及僱員均須符合本政策以及其受聘公司或當地法律所制訂的任何額外規定（可能較本政策更為嚴格），違反者可能被採取紀律行動，最終可能導致被解僱及/或個人民事或刑事制裁。

禁止賄賂

本集團禁止一切形式的賄賂及貪污行為。

全體董事及僱員在處理本集團的業務或事務時，不論是否於香港或於其他地方，嚴禁自行或通過任何第三方索取、接受或提供任何賄賂。在處理所有業務或事務時，彼等必須遵守《防止賄賂條例》及其他適用的法律及法規（視何者適用而定），且不得（無論是否以自身或是代表本集團任何成員公司行事）：

- a. 向任何人士（不論以私人或公職身分）或為其利益直接或間接提供、答允、給予或授權任何賄賂或回佣，從而為集團獲取任何不正當業務或其他不正當利益；

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- b. soliciting, accepting or receiving (whether for the Group's benefit, their own benefit or that of their family, friends, associates or acquaintances) any bribe or kickback from any person (whether in private or public office) in return for providing any improper business or other improper advantages in relation to the Group's business;
 - c. otherwise using illegal or improper means (including bribes, favours, blackmail, financial payments, inducements, secret commissions or other rewards) to influence the actions of others; or
 - d. acting as an intermediary for a third party in the solicitation, acceptance, payment or offer of a bribe or kickback.
- b. 索取、接受、收取任何人士（不論以私人或公職名義，亦不論為集團的利益、其本身的利益，或其家人、朋友、聯繫人或相熟人士的利益）之任何賄賂或回佣，以換取提供與集團業務有關的任何不正當業務或其他的的正當利益；
 - c. 以其他方式利用非法或不正當手段（包括賄賂、優惠、勒索、付款、利誘、秘密佣金或其他報酬）影響他人的行動；或
 - d. 為第三方擔任索取、接受、支付或提供賄賂或回佣的中介人。

Offering and Acceptance of Advantage

Directors and Employees must not solicit or accept and must decline any form of advantage for themselves or others, from any person, company or organization having business dealings with any member of the Group.

The Group recognises that, in the course of conducting business, there will be occasions when it is appropriate, out of courtesy and relationship building, to give or receive non-cash small gifts of nominal value, such as promotional or advertising souvenirs or gifts of consumable nature (e.g. gift baskets, flowers), or business entertainment to and from external business associates. Under such circumstances, Directors and Employees must exercise good judgement in giving and receiving business gifts and entertainment.

提供及接受利益

董事及僱員不得為自身或他人向與本集團任何成員公司有業務往來的任何人士、公司或組織索取或接受任何形式的利益且必須予以拒絕。

本集團理解到在進行業務的過程中，出於禮貌以及建立關係的目的，在適當情況下會向外部業務夥伴贈送，或接受彼等贈予的非現金的小額禮物，例如宣傳或廣告的消耗性紀念品或禮品（如禮品籃、鮮花），或進行業務款待。在此情況下，董事及僱員必須在贈送及接受業務禮物及款待時作出良好的判斷。

Procurement of Goods and Services by the Group and Other Business Partners

The Group is committed to dealing with its customers and suppliers in a fair, honest and professional manner, while seeking the best value for the business. Potential suppliers are treated on an equal basis and no unmerited favouritism is to be shown in the procurement of goods and services. The Group conducts its procurement practices in a fair and transparent manner and Employees must act with due care and diligence when evaluating prospective contractors and suppliers. Proper measures will be taken should these suppliers/vendors are found to be in breach of laws and regulations.

The Group will not deal with contractors and suppliers and other potential business partners known to be paying bribes and/or engaging in corrupt activity. Appropriate levels of diligence are to be conducted by adequately skilled persons in the selection and renewal of new and existing contractors and suppliers and other business partners (such as a joint venture partner) commensurate with the bribery risk associated with a particular relationship.

Communication and Training

Each Group company is to ensure that the Employees are informed about and understand this Policy, including applicable local procedures and requirements, and that there is a clear escalation procedure for reporting actual or suspected breaches of this Policy and suspicious activity. Each Group company is to make this Policy available to all Employees (whether in hard copy or online) and to provide briefings to new Employees. At a minimum the key Employees are to receive regular training relating to fraud and bribery risks faced by their organisation, as well as compliance with laws, regulations and standards of conduct which are relevant to their field of business.

集團及其他業務夥伴採購貨品與服務

集團致力以公平、誠實及專業的態度與客戶及供應商交易，同時為業務爭取最佳價值。潛在供應商均獲平等對待，採購貨品及服務時不得表現出不當偏袒。集團以公平及透明的方式採購，而僱員評估準承包商及供應商時須小心審慎行事。如發現此等供應商/賣方違反法律及規例，集團將採取適當措施。

集團將不會與已知行賄及/或涉及貪污活動的承包商、供應商及其他潛在業務夥伴交易。在甄選以及與新及現有承包商、供應商及其他業務夥伴（如合資企業夥伴）續約時，須由技術熟練人士進行與特定關係相關賄賂風險相稱的適當水平審查。

傳達及培訓

各集團公司須確保僱員獲悉並了解本政策，包括適用的當地程序與規定，並設有舉報實際或懷疑違反本政策及可疑活動的明確升級程序。各集團公司須向全體僱員提供本政策（不論印刷版本或網上版本），並向新僱員提供簡介。主要僱員至少須接受有關其機構所面對欺詐及賄賂風險的定期培訓，以及遵守與其業務領域相關的法律、規例及行為標準。

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It is every Employee's responsibility to counter fraud and bribery by adhering to this Policy.

It is the responsibility of every manager or key Employee to communicate this 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 this Policy.

No Employee will suffer demotion, penalty, or other adverse consequences for refusing to pay bribes even if such refusal may result in the Group losing business.

Books and Records

Each Group 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 the accuracy and completeness of its books of account, as well as to prevent or detect any irregularities. Such a system is subject to regular review and audit.

Accurate records of all company transactions 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.

各僱員均有責任遵守本政策以對抗欺詐及賄賂。

各經理或主要僱員均有責任傳達本政策。經理或主要僱員應確保所有向其匯報的僱員以及其職責範圍內代表其各自公司工作的外界人士，了解並遵守本政策禁止的行為。

僱員將不會因拒絕支付賄款（即使拒絕支付賄款可能導致集團失去業務）而遭降職、受到處罰或其他不利後果。

賬簿及記錄

集團各公司應設立堅穩的財務及會計監控制度，包括足夠的職責分工、授權控制及入賬或更改記錄，以確保其賬目賬簿準確與完整，並防止或偵察任何不當行為；該制度須定期檢討及審核。

必須保存所有公司交易的準確記錄。所有收據與開支須附有將其準確妥善描述的文件證明。集團禁止旗下任何公司偽造任何賬簿、記錄或賬目。

Reporting of Bribery and Suspicious Activity

If an Employee becomes aware of any actual or suspected breach of this Policy, he/she must report such incidents in accordance with the Group's Code of Conduct or any other reporting and escalation procedures.

Employees are actively encouraged to report any concerns regarding fraud and bribery. Policies are in place to ensure that such complaints are logged and investigated, and appropriate action is taken. All reports of fraud or bribery are to be investigated and appropriate sanctions will be employed. Complaints are to be treated confidentially to the extent possible, and Employees raising legitimate concerns in good faith are to be protected according to the whistleblowing system. Retaliation of any kind against any Employee for making good-faith reports about an actual or suspected violation of this Policy will not be permitted.

Employees must cooperate fully and openly with any investigation into alleged or suspected corrupt activity or breach of this 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.

Review of this Policy

The Board of Directors is responsible for monitoring the implementation and assessing the suitability, adequacy and effectiveness of this Policy, on a regular basis.

舉報賄賂及可疑活動

若僱員知悉任何實際或懷疑違反本政策的情況，他/她必須按照集團的《工作守則》或任何其他舉報及升級程序舉報此等事故。

集團積極鼓勵僱員舉報任何有關欺詐或賄賂的問題。集團制訂政策確保記錄及調查此等投訴並採取適當行動。所有欺詐或賄賂舉報均會被調查，作出欺詐或賄賂的人士將會被適當制裁。投訴將盡可能保密處理，而真誠提出合理關注的僱員將受到舉報機制保護。集團不容許對真誠舉報實際或懷疑違反本政策的任何僱員作出任何形式的報復。

僱員必須在任何涉嫌或懷疑貪污活動或違反本政策的調查中全面坦誠合作，不合作或拒絕提供真實資料的僱員亦可能會受到紀律處分，最高處罰可包括解僱。

本政策的檢討

董事會負責監察本政策的實施情況並定期評估其適用性、充分性及效能。

Publication of this Policy

This Policy is available on the Company's website.

If there is any inconsistency or conflict between the English and Chinese versions of this Policy, the English version shall prevail.

References

1. The Group's Code of Conduct
2. The Group's Whistleblowing Policy
3. Anti-Corruption Programme – A Guide for Listed Companies from ICAC

本政策的發佈

本政策可於本公司網站查閱。

本政策中英文本如有任何不一致或衝突，概以英文本為準。

參考文件

1. 集團的《紀律守則》
2. 集團的《告密政策》
3. 廉政公署的上市公司防貪系統實務指南