



SHIN HWA WORLD LIMITED

神話世界有限公司

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)

(Stock code: 00582)

(the “Company”)

Anti-Corruption Policy

(adopted by the Board on 27 July 2022)

1. Policy Statement

- 1.1. The Company and its subsidiaries (collectively, the “**Group**”) are committed to conducting business honestly, ethically and with integrity. In line with such commitment, this Anti-corruption Policy (the “**Policy**”) sets out the responsibilities of all business units and employees of the Group to comply with the applicable anti-corruption laws, rules and regulations. The Group adopts a zero-tolerance principle against corrupt practices.
- 1.2. All employees are prohibited from soliciting, accepting or offering advantages from or to clients, suppliers or any person having business dealings of any kind with the Group. Anti-corruption practices are extended to the supply chain of the Group through its procurement procedures.

2. Scope

- 2.1. This Policy applies to the Group and all directors, officers and employees (including permanent, temporary and contract staff) of the Group (collectively, the “**Employees**”), and the Group’s joint venture partners, associated companies’ representatives, contractors and suppliers are encouraged to abide by the principles of this Policy.
- 2.2. Corruption and bribery include any illicit advantage offered or accepted as an inducement to or a reward for performing or abstaining from performing any duties. Items considered as bribes include cash, cash equivalents, loans, commissions, benefits in kind or other advantages, but excluding traditional gifts of nominal value given during festive seasons.
- 2.3. Fraud generally involves any deceptive conduct with the intention of making some form of financial or personal gain or causing another person to suffer a loss, and includes money laundering, obstruction of justice, deception, bribery, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.

2.4. In this Policy, the following words shall have the meanings set out below:

“**advantage(s)**” includes anything that is of value such as money, gift, loan, fee, reward, commission, employment or contract, service, favour (other than entertainment) and discharge of liability in whole or in part;

“**bribe(s)**” means anything of value given in an attempt to affect a person’s actions or decisions in order to gain or retain an illicit business and/or personal advantage; and

“**kickback**” means the return of a sum already paid or due.

3. Anti-Corruption and Anti-Bribery

3.1. Employees are strictly prohibited (whether acting in their own capacity or on behalf of the Group) from:

- (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 advantage for the Group and/or for their own;
- (b) soliciting, accepting or receiving (whether for the benefit of the Group, 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 advantage in relation to the business of the Group;
- (c) otherwise using illegal or improper means (including bribes, favours, blackmails, 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.

3.2. In addition, Employees must exercise their reasonable judgement in assessing whether any arrangement could be perceived to be corrupt, illegal or otherwise inappropriate. Even when an offer of advantage carries no intention of improper influence, it should be ascertained that the intended recipient is permitted by his/her employer/principal to accept it under the relevant circumstances before the advantage is offered, and vice versa.

4. Anti-Fraud

4.1. Employees must not knowingly commit, be a party to, or be otherwise involved in fraud.

4.2. Appropriate levels of diligence may be conducted in engaging parties with a business relationship with the Group.

5. Responsibilities

- 5.1. In carrying out the Group's business, Employees should adhere to the Group's high standards of professional and ethical conduct, and should comply with all applicable laws, rules and regulations in Hong Kong and other applicable jurisdictions, such as the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong).
- 5.2. Employees should familiarise themselves with and comply with the requirements of this Policy and other policies and procedures supplementing this Policy issued by the Group from time to time.
- 5.3. Employees should avoid any conflict of interest situation (i.e. situation where their private interest conflicts with the Group's interest) or the perception of such conflicts.

6. Reporting

- 6.1. Every Employee has a duty to timely report any actual or suspected breach of this Policy in accordance with the Group's procedures. For further details on the reporting channels and procedures, please refer to the Whistleblowing Policy of the Group.
- 6.2. Employees must cooperate fully and openly with any investigation into any alleged breach of this Policy or any suspected corrupt or fraudulent activity. Failure to cooperate or to provide truthful information may lead to the Employee being subject to disciplinary action and where applicable, criminal prosecution against the parties concerned.

7. Review of this Policy

- 7.1. The Audit Committee is responsible for the monitoring and regular review of this Policy to ensure its relevance and effectiveness. Any subsequent amendment of this Policy shall be reviewed by the Audit Committee and approved by the Board.

8. Language

- 8.1. This Policy is prepared in both Chinese and English languages. In case of any discrepancies between the Chinese and English versions, the English version shall prevail.