

AM Group Holdings Limited
秀商時代控股有限公司
(Incorporated in Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)
Stock Code: 1849
股份代號: 1849

ANTI-CORRUPTION POLICY反貪污政策
(Adopted by the Board on 31 March 2023)
(董事會於 2023年3月31日採納)

Introduction 簡介

AM Group Holdings Limited (the “**Company**”) and its subsidiaries (collectively the “**Group**”) is committed to upholding high standards of business integrity, honesty and transparency in all its business dealings. The Company strictly prohibits any form of corruption, fraud or bribery, and is committed to the prevention, deterrence, detection and investigation of all forms of corruption, fraud and bribery

This anti-corruption policy (the “**Policy**”) is (i) to outline the Company’s expectations and requirements relating to the prevention, detection, reporting and investigation of any suspected fraud, corruption and other similar irregularities; and (ii) to provide information and guidance on how to recognize and deal with bribery and corruption as well as how to handle corporate gifts, hospitality, donation and sponsorship activities of the Group.

The Policy is an integral part of the Company’s corporate governance framework. It supplements other relevant corporate policies including Whistleblowing Policy, Guidelines on Risk Management & Internal Control Systems and Employee Code of Conduct.

秀商時代控股有限公司（「**本公司**」及其附屬公司（統稱「**本集團**」）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。本公司嚴禁任何形式的貪污、欺詐或賄賂，並致力防止、遏止、偵測及調查所有形式的貪污、欺詐及賄賂行為。

本反貪污政策（「**本政策**」）(i) 概述本公司對於禁止、確認、報告及調查涉嫌欺詐、貪污、盜用及其他類似違規行為的期望及要求；及 (ii) 提供有關如何識別及處理賄賂和貪污以及有關本集團處理饋贈、款待、捐款及贊助活動的資訊及指引。

本政策整合了本公司的企業管治體制，同時補充了其他相關公司政策包括舉報政策、風險管理及內部監控系統指引/和僱員行為守則。

Scope of Application 適用範圍

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 any person engaged by the Group to represent the Group’s interests and include advisers, agents,

consultants, introducers and finders. All of the Group's business partners including joint venture partners, associated companies, contractors and suppliers are encouraged to abide by the requirements of this Policy.

Subject to any applicable legal requirements, Employees of the companies of the Group operating in Hong Kong or other jurisdictions shall observe this Policy notwithstanding that they are also required to follow the policies and other documents (if any) maintained by their own employing companies on the same subject matters of this Policy and in the event of any conflict, this Policy shall prevail.

Questions in relation to this Policy should be directed to Head of Human Resources Department of the Company, or to the senior member of management designated by the local management of an Employee's employing company.

本政策適用於本集團及本集團所有董事、高級人員及僱員（就此目的包括臨時或合約員工）（「僱員」）以及本集團所委聘代表本集團利益的任何人士，可包括顧問、代理人、諮詢人、介紹人與搜購人。本集團鼓勵所有業務夥伴，包括合營企業夥伴、聯營公司、承辦商和供應商應遵守本政策的要求。

任何適用法律規定下，於香港或其他司法管轄區營運的集團公司僱員應遵守本政策，儘管彼等亦必須遵守其受僱公司與本政策相同主題事項的政策和其他文件（如有），如有任何衝突，則以本政策為準。

有關本政策的問題，應向本公司人力資源部主管或向僱員受僱公司當地管理層所指定之高級管理人員提出。

Policy Statement 政策聲明

The Group is committed to upholding high standards of business integrity, honesty and transparency in all its business dealings. The Company strictly prohibits any form of corruption, fraud or bribery, and is committed to the prevention, deterrence, detection and investigation of all forms of corruption, fraud and bribery, including

- prohibiting the solicitation and acceptance of bribes or improper advantages from others in relation to the Company's business affairs, whether in Hong Kong or elsewhere;
- prohibiting the offering of bribes or improper advantages to agents of others in carrying out the Company's business, and the offering of advantages to public servants while having business dealings with their organisations, whether in Hong Kong or elsewhere; and
- adoption of zero tolerance towards corruption and related malpractice.

This Policy sets out the minimum standards of conduct to which all Employees are required to adhere. Employees are required to comply with all applicable laws and regulations related to anti-bribery and corruption, including but not limited to the Prevention of Bribery Ordinance (Cap. 201 of the laws of Hong Kong) and to comply with any additional requirements set by their employing company or by local law, which may be stricter than those set out here.

Employee who become aware of any potential conflicts of interest when dealing with the business of the Company, he/she should avoid such conflicts of interest immediately and to promptly declare it to his/her immediate supervisor.

The Board of Directors of the Company are responsible for ensuring the effective implementation and in particular, the monitoring and investigation of any material corrupting, fraudulent or bribery activities committed within the Group.

Internal control systems are designed and established to maintain effective monitoring and elimination of corruption risks. An effective whistleblowing system is in place to enable concerns can be raised without fear.

本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。本公司嚴禁任何形式的貪污、欺詐或賄賂，並致力防止、遏止、偵測及調查所有形式的貪污、欺詐及賄賂行為，包括：

- 不論在香港或其他地方，禁止董事及員工索取及接受與本公司業務有關人士的賄賂或不當利益；
- 不論在香港或其他地方，禁止董事及員工於處理本公司業務時，向他人的代理人行賄或提供不當利益；此外，亦禁止董事及員工在與政府部門或公共機構進行業務往來時，向公職人員提供利益；及
- 對貪污及相關舞弊行為採取零容忍態度。

本政策列明所有僱員必須遵守的最低行為標準。僱員均需遵守與防止賄賂和反貪腐有關的所有適用法例和法規，包括但不限於香港法例第201章《防止賄賂條例》和須遵守任何彼等受僱公司或當地法律訂立（可能比本政策所載更為嚴厲）之額外規定。

員工在處理本公司業務時發現任何潛在的利益衝突，應即時避免此類利益衝突，並立即向其直屬主管申報。

本公司董事會負責確保政策有效實施，並尤其監察及調查集團內的任何重大貪污、欺詐或賄賂活動。

我們設立內部監控系統以維持有效的監控及/或消除貪腐風險。我們已制定一個有效的舉報機制確保舉報者可以無所畏懼地提出疑慮。

Definition 定義

The term “corruption” shall be referred to the definition from the Hong Kong Independent Commission Against Corruption (“**ICAC**”): “An individual abuses his or her authority for personal gain at the expense of other people. It erodes fairness and the rule of law, and in some cases, puts lives and property at risk.”

Corruption and bribery involve giving or offering to give any illicit advantage, directly or indirectly, to a public servant (i.e. officers, members and employees of public bodies) 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 their employer's/principal's affairs. This includes but not limiting to such person's performing or abstaining from performing any act in his capacity as a public servant and such person's doing or forbearing to do any act in his capacity as an agent, an employee or other person connected with a business in relation to the affairs or business of his principal or employer.

The term "fraud" generally refers to deceptive conduct with the intention of making some form of financial or personal gain, or making another person suffer a loss including but not limited to, deception, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, and collusion.

香港廉政公署稱「貪污」一詞為「利用不正當的手法去謀取個人的私利，從而引至其他人的利益受損。貪污直接帶來很多不公平和不合理的情況，更嚴重的是會間接令市民的生命財產受到威脅。

貪污和賄賂涉及直接或間接向公職人員（即公共機構的高級人員、成員及僱員）或一家公司的任何僱員或與業務有關的其他人士給予或建議給予任何非法利益，作為利誘或回報或其他基於該人士作出與其僱主/主事人事務有關的行為。這包括但不限於該人士以其公職人員身分履行或避免履行職責和該人士就其代理人、僱員或其他與業務有關之人士的身分就其主事人或僱主的事務或業務作出或不作出任何行為。

「詐騙」一詞泛指為獲取某種形式的財務或個人得益 或使他人遭受損失而作出的有意圖欺騙行為，包括但不限於欺騙、偽造、勒索、盜竊、串謀、挪用、盜用、虛假陳述、隱瞞重大事實及串通。

Anti-Corruption and Anti-Bribery 反貪污及反賄賂

Employees are expected to comply with all applicable laws, rules and regulations in relation to anti-corruption and bribery, and adhere to the following:

- no soliciting, accepting or receiving (whether for the Group's benefit, their own benefit or that of their family, friends, associates or acquaintances) any improper payments, bribe or kickback from any person in return for providing any business, contract or other advantage in relation to the Group's business;
- no offering, promising, giving or authorising, directly or indirectly, any improper payments, bribe or kickback to or for the benefit of any person in order to obtain any business or other advantage for the Group;
- no illegal or improper means (including bribes, favours, blackmail, financial payments, inducements, secret commissions or other rewards) to influence the actions of others;
- no attempt to act as an intermediary for a third party in the solicitation, acceptance, payment or offer of a bribe or kickback;
- no attempt to circumvent any anti-corruption and bribery provisions through the use of agents, partners, contractors, family members or any others acting on someone's behalf;

- no offer or acceptance of any gift, gratuity or hospitality that might be perceived to unfairly influence a business relationship; and
- no acceptance of lavish or frequent entertainment from persons with whom the Group has business dealings if, by doing so, it might be perceived that the employees are placing themselves in a position of obligation to the offeror.

Employees must exercise common sense and judgment in assessing whether any arrangement could be perceived to be corrupt or otherwise inappropriate.

僱員應遵守所有與反貪污和賄賂相關之適用法律、規例及規則，並堅守以下規定：

- 不得從任何人士索取、接受或收取（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）任何賄賂或回佣，作為提供有關集團業務的任何業務、合約或其他利益的回報；
- 不得向任何人士或為其利益直接或間接提供、答允、給予或授權任何不正當付款、賄賂或回佣，從而為集團獲取任何業務或其他利益；
- 不得利用非法或不正當手段（包括賄賂、優惠、勒索、財務款項、利誘、秘密佣金或其他報酬）影響他人的行動；
- 不得為第三方擔任索取、接受、支付或提供賄賂或回佣的中介人；
- 不得通過使用代理人、合夥人、合約方、家庭成員或代表他人行事的任何其他人以規避任何反貪污及賄賂的守則條文；
- 不得提供或接受任何可能被認為對業務關係有不公平影響的禮物、酬金或款待；及
- 不得接受與本集團有業務往來之人士提供的奢侈或頻繁娛樂活動，倘若該行為可能導致僱員被認為處於對提供者有義務之狀況。

僱員在評估任何安排會否被視為貪污或不當時，須運用常識與判斷。

Gifts and Hospitality 饋贈和款待

The Company understands that business gifts and hospitality are customary courtesies designed to build goodwill among business partners (“**Business Courtesies**”). In some cultures they play an important role in business relationships. Business Courtesies must be reasonable, not excessive or frequent and consistent with reasonable business practice. However, offering or receiving any gift, gratuity or hospitality that might be perceived to unfairly influence a business relationship should be avoided.

Employees must not offer or give or accept any gift or hospitality to or from any third parties if (i) it exceeds HK\$1,000 in value for each individual gift or HK\$1,500 in value for each hospitality event; or (ii) it is in cash.

Business Courtesies whether provided to or by the other party must be supported by the prior approval of the Executive Director.

本公司理解商業饋贈及款待屬於風俗禮節，旨在於業務夥伴之間建立商譽（「商務禮儀」）。在一些文化中，商務禮儀在業務關係上擔當重要角色。商務禮儀必須合理，不過度或頻繁且符合合理的商業慣例。然而，凡提供或收取可能被視為對業務關係構成不公平影響的任何饋贈、酬金或款待應予以避免。

若 (i) 每件禮物的價值超過1,000 港元或每項招待活動的價值超過 1,500 港元；或 (ii) 是現金則員工不得向或從任何第三方提供或給予或接受任何禮物或款待。

無論提供予對方或由對方提供之商務禮儀，均須取得執行董事之事先批准。

Donation and sponsorship 捐款及贊助

The Group shall only make contributions to programmes, which have a positive impact on community development, are commensurate with the Group's values and sustainability strategy.

All donations or sponsorships must be legal and ethical under applicable laws and practices and approved by the senior management. The Company shall keep proper records of such donations or sponsorships for inspection by regulatory authorities.

Employees shall avoid making contributions or sponsorships, whether charitable in nature or otherwise, on behalf of the Group to organisations or entities that may be considered as disguised vehicles or arrangements for obtaining bribes or corrupt payments. Care must be taken to ensure that such activities do not create, or appear to create, an improper advantage to any party.

The Group's general policy is not to make any form of political donations.

本集團只會為對社區發展產生積極影響，並符合本集團價值及可持續發展 戰略之項目作出捐獻。

所有捐款或贊助必須在適用法律和慣例下屬合法及合乎道德，並得到高層管理人員的批准。本公司應妥善保存此類捐款或贊助的紀錄，以供政府當局檢查。

僱員應避免代表本集團向可能屬為收受貪污或賄賂款項而成立以作掩飾之工具或安排的組織或實體提供慈善捐款或贊助，不論是慈善性質或其他形式。此等活動必須審慎進行，確保不會構成或可能構成對任何人士提供不當利益。

本集團一般不會提供任何形式的政治捐獻。

Red Flags 警示信號

Below is the list of Red Flags, which is not intended to be an exhaustive list, but rather a list of factors which may be indicative of bribery or corruption and otherwise arouse suspicion about a person with whom a company is doing or proposes to do business.

- Refusal to contractually commit to compliance with applicable anti-bribery and corruption legislation.
- Traces or signs that the person is not acting on his own behalf, but is trying to conceal the true beneficial owner's identity.
- Transactions where money or property is passed through a consultant or representative to a government official to obtain certain government actions.
- Requests for or unusual fund transfers coming from or going to countries with strict banking secrecy laws or weak anti-money laundering controls or where crime/corruption is widespread.
- Use of an introducer who has an apparent lack of qualifications, experience or resources.
- Unusually large commission payments or commission payments where the third party does not appear to have provided significant services.
- Use of the same supplier(s), or repeated extensions of contract with the same contractor(s), over years without any record of quotation exercise or price comparison, and the supplier(s)/contractor(s) are apparently not competitive in the market in terms of quality and price.
- Winning bids often just slightly below the next lowest bids, and/or always submitted in the last minute or late, etc.
- Request to use a specific introducer.
- Requests for unusually large commissions, retainers or other fees.
- Requests from agents/introducers for unusual methods of payment or payments to be made in a third country.
- Payments through a third party (other than a bank) that has no contractual relationship with the company.
- Payments for large amounts by way of money orders, travellers' cheques, or cash or payments made without a paper trail or without compliance with normal internal controls.
- Indirect payments to customers, government officials or their families.
- Staff insisting on handling particular cases/accounts and resisting re-assignment of duties.
- Staff insisting on meeting a client, supplier, or service provider, etc. alone.
- Unreasonably high cut of materials compared with industry norm or other branches within the company.

以下之警示清單，並非詳盡無遺，但列舉可能表示賄賂或貪污，或對公司與其正進行或擬進行業務的人士引起賄賂懷疑的因素。

- 拒絕按照合同承諾遵守適用的反賄賂及貪污法律。
- 有痕跡或跡象顯示該人士並非代表自己行事，而且企圖隱瞞真正受益人的身份。
- 透過顧問或代表將金錢或資產轉移給政府官員以取得若干政府作為之交易。
- 要求資金轉賬或不尋常資金轉賬來自或至有嚴謹銀行保密法律或對反洗黑錢監控薄弱或犯罪/貪腐現象普遍的國家。
- 任用明顯缺乏資格、經驗或資源的介紹人。
- 異常大額的佣金支付或向似乎沒有提供重要服務的第三方支付佣金。
- 多年來使用同一供應商或重覆延長同一承辦商的合約，既沒有任何進行報價或價格比較的記錄，該供應商／承辦商的質量和價格，在市場上亦明顯缺乏競爭力。
- 贏得合約的標書，其標價經常只略低於第二低的報價，及／或經常在最後關頭甚至過了截標時間才遞交。
- 要求使用特定的介紹人。
- 要求收取異常大筆佣金、預付費用或其他費用。
- 代理人/介紹人要求不尋常的付款方式或要求於第三國家付款。
- 透過與公司沒有合同關係的第三方（銀行除外）進行的付款。
- 通過匯票、旅行支票或現金支付大量款項，或沒有書面記錄或不遵守正常內部控制的支付。
- 間接付款給顧客、政府官員或彼等家人。
- 某員工堅持自己處理某個案／賬目，並抗拒重新分配職責。
- 某員工堅持單獨面見某客戶、供應商、承辦商等。
- 與行業的一般情況或公司的其他分店比較，物料的損耗量不合理地高。

Reporting of Breach of the Policy 違反本政策的舉報

If an Employee becomes aware of any actual or suspected breach of this Policy, he/she must report such incidents [in accordance with the reporting and escalation procedures established by his/her employing company to one's direct supervisor or directly to the Audit Committee of the Company via the whistleblowing channel immediately.

The Audit Committee is responsible to bring to the Board's attention material incidents relating to breaches of the Policy.

Employees are actively encouraged to report any actual or suspected breach of this Policy. All reports are to be investigated and appropriate action is taken.

The Company will make every effort to treat all disclosures in a confidential and sensitive manner after an employee or a relevant party reports concern about corruption, fraud or bribery. The identity of the individual employee or relevant party making genuine and appropriate allegation under this Policy is assured of fair treatment. In addition, employees are also assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action.

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.

Anyone found committing corruption, fraud or bribery will be subject to disciplinary action which may include dismissal and where applicable, criminal prosecution against the parties concerned.

若僱員知悉任何實際或懷疑違反本政策的情況，其必須即時按照其受僱公司制訂的舉報及升級程序/向其直屬主管或直接向本公司審計委員會舉報此等事故。

[審核委員會負責將涉及違反本政策的重大事件向董事會上報。

本集團積極鼓勵僱員舉報任何實際或懷疑違反本政策的情況。所有舉報均會作出調查及並採取適當行動。

本公司致力以保密及謹慎的方式處理由僱員和相關人士舉報任何貪污、欺詐或賄賂事項，確保作出真實及適當舉報的僱員及相關人士獲得公平對待。此外，僱員亦獲保證免遭不公平解僱、傷害或不適當的紀律處分。

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，拒絕合作或提供真實資料的僱員亦可能被採取紀律行動，最高處罰可包括解僱。

任何人如被發現干犯貪污、欺詐或賄賂會遭受紀律處分，可能包括解僱及在適用的情況下，對有關各方提起刑事訴訟。

Training and Communication 培訓及溝通

The Group provides regular anti-corruption and anti-bribery training and briefing to all employees. The training sessions may include on-line courses or in-person presentations.

Refresher training will also be arranged to ensure that employees are aware of the Group's anti-corruption practices.

If applicable, business partners of the Group are informed of this Policy and relevant anti-corruption requirements of the Group.

本集團定期為所有員工提供反貪污及反賄賂培訓和簡介會。培訓課程包括線上課堂和面授課堂。

本集團也會安排重溫課程以確保員工知悉本集團反貪腐的實務。

如果適用，本集團會將本政策以及相關的反貪腐要求通知本集團的業務夥伴。

Review of this Policy 本政策的檢討

The Company will review this Policy from time to time as appropriate, and in any event on annual basis.

本公司將不時檢討本政策，惟無論如何必須每年作出一次檢討。