



潼關黃金集團有限公司 Tongguan Gold Group Limited

(Incorporated in Bermuda with limited liability)

(Stock Code: 00340)

TONGGUAN GOLD GROUP LIMITED

ANTI-CORRUPTION POLICY

1. Introduction

- 1.1 Tongguan Gold Group Limited (the “Company”) and its subsidiaries (collectively, the “Group”) are committed to conducting the business honestly, ethically and with integrity. This Anti-corruption policy (the “Policy”) is to outline the Group’s expectations and requirements relating to the prevention, detection and reporting of any suspected fraud, corruption and other similar irregularities. The Group adopts a zero-tolerance principle against corrupt practices.

2. Scope and Statement

- 2.1 The Policy applies to all directors, officers and employees of the Group, external parties doing business with the Group and those acting in an agency or fiduciary capacity on behalf of the Group (e.g. agents, consultants and contractors) are encouraged to abide by the requirements of the Policy.
- 2.2 All personnel covered by the Policy 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), including prohibition of the solicitation and acceptance of bribes or improper advantages from others in relation to the Group’s business affairs, whether in Hong Kong or elsewhere, prohibition of the offering of bribes or improper advantages to agents of others in carrying out the Group’s business, and the offering of advantages to public servants while having business dealings with their organizations, whether in Hong Kong or elsewhere.
- 2.3 The Group would conduct risk assessment periodically to identify and evaluate corruption risk. Internal control systems are designed and established to maintain effective monitoring and/or elimination of corruption risks.

- 2.4 “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 All personnel of the Group 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, all personnel of the Group 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. Reporting and Responsibilities

- 4.1 All personnel of the Group should:
- (a) adhere to the Group’s high standards of business, professional and ethical conduct in carrying out the Group’s business;

- (b) familiarize themselves with and comply with the principles of the Policy, other relevant corporate policies and procedures and internal control requirement;
 - (c) 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; and
 - (d) report any suspected misconduct or malpractice via various reporting channels, including via whistleblowing channel, confidentially if one feels appropriate.
- 4.2 Failure to comply with applicable anti-corruption laws, or internal requirements related to anti-corruption may result in disciplinary action (which may include immediate termination) and where applicable, criminal prosecution against the parties concerned.

5. Training

- 5.1 The Group provides regular anti-corruption training and briefing to the employees. The training sessions include on-line courses, in-person presentations and circulation of reading materials.

6. Review of the Policy

- 6.1 This Policy will be reviewed and updated from time to time to ensure its relevance and effectiveness.

(Version : June 2022)