

Regent Pacific Group Limited (the “Company”)

- **Anti-Corruption Policy**

1. Purpose

1.1 The Company is committed to ensuring adherence to the highest legal and ethical standards. It prohibits bribery, extortion, fraud, money laundering and corrupt practices. In line with such commitment, this anti-corruption policy (the “**Policy**”) sets out the responsibilities of all business units and employees of the Company and its subsidiaries (collectively, the “**Group**”) to comply with all applicable laws, rules and regulations in Hong Kong, including the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong), and other applicable jurisdictions. The Group adopts a zero-tolerance principle against corrupt practices.

2. Scope

2.1 The Policy applies to the Group and all directors, officers and employees (including but not limited to permanent, temporary and contract staff) of the Group (collectively, the “**Employee(s)**”), and the Group’s joint venture partners, associated companies’ representatives, consultants, contractors, customers and suppliers are encouraged to abide by the principles of this Policy.

2.2 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.

2.3 No gift or entertainment should ever be offered, given, provided or accepted by any Employees of the Group, family member of an Employee or agent unless it meets all of the following requirements:

- it is not a cash gift;
- it is consistent with customary business practices;
- it is not excessive in value;
- it cannot be construed as a bribe or payoff; and
- it does not violate any laws or regulations.

2.4 The Employee concerned should discuss with his/her supervisor/manager regarding any gifts or proposed gifts if he/she is not certain whether they are appropriate.

2.5 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.

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

“**advantage**” shall mean paying or giving anything of value directly or indirectly, or any other action, such as any office, employment or contract; any payment or discharge of any loan or other liability, whether in whole or in part; any other service or favour; the exercise or forbearance from the exercise of any right or any power or duty; and any offer, undertaking or promise; and descriptions as defined under the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) from time to time;

“**bribe(s)**” shall mean 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**” shall mean the return of a sum already paid or due as a reward for awarding further business or benefit.

3. Anti-Corruption and Anti-Bribery

3.1 All 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, all 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 All 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. Donation and Sponsorship

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

5.2 All donations or sponsorships must be legal and ethical under applicable laws, regulations and practices and approved by any executive director(s) of the Company. The Company shall keep proper records of such donations or sponsorships for inspection by regulatory authorities as the case maybe.

5.3 All 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.

6. Responsibilities

- 6.1 All Employees should adhere to the professional and ethical conduct, 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, as well as all applicable laws, rules and regulations in Hong Kong and other applicable jurisdictions at all time.
- 6.2 All 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.

7. Reporting

- 7.1 Every Employee has a duty to timely report any actual or suspected breach of this Policy in accordance with the policy adopted by the Company concerning about whistleblowing from time to time and subject to necessary update from time to time. Furthermore, a report may also be made to the Independent Commission Against Corruption in Hong Kong if necessary.
- 7.2 All 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 concerned being subject to disciplinary action and where applicable, criminal prosecution against the parties concerned.
- 7.3 Any breach of this Policy will render the Employee concerned liable to summary dismissal.

8. Review of this Policy

- 8.1 The board of directors of the Company (the "**Board**") shall review this Policy and monitor its implementation as appropriate from time to time so as to ensure the effectiveness of this Policy.

9. Disclosure of this Policy

9.1 The Company shall disclose this Policy as appropriate under the requirement of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

Adopted by the Board on 1 July 2022

Revised on : 6 July 2023

The English version of this policy shall prevail in case of any discrepancy or inconsistency between English version and its Chinese translation.