



## **Bosideng International Holdings Limited**

**波司登國際控股有限公司**

*(incorporated in the Cayman Islands with limited liability)*

**(Stock code: 3998)**

### **ANTI-CORRUPTION POLICY**

#### **1. APPLICABLE SCOPE**

1.1 This anti-corruption policy (this “Policy”) is applicable to Bosideng International Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”).

#### **2. POLICY STATEMENT**

2.1 The Group is committed to comply with all applicable anti-corruption laws, regulations and policies, and to promote ethical anti-corruption business practices, a high standard of integrity, fairness and impartiality and a zero-tolerance to corruption culture. Neither the Company nor any Applicable Personnel (as defined below) shall pay or offer to pay, accept or solicit any bribe or corrupt payment, whether directly or indirectly through a third party. This Policy aims to provide Applicable Personnel with information and guidance on how to identify and deal with bribery and corruption, and applies to all directors, senior officers, employees and contractual workers of the Group (“Applicable Personnel”).

2.2 The Company will effectively communicate this Policy and its anti-fraud procedures to all levels of Applicable Personnel. The procedures for reporting allegations of fraud by employees and external parties will be clearly communicated. A summary of this Policy will be disclosed on the Company’s website at <http://company.bosideng.com>.

#### **3. PREVENTION OF BRIBERY ORDINANCE (CHAPTER 201 OF THE LAWS OF HONG KONG) (THE “POBO”)**

3.1 The Company will strive to ensure its compliance with the POBO, amongst other relevant laws of other countries or regions as appropriate, to prevent the imposition of any criminal and civil penalties as provided under POBO and such other relevant anti-corruption laws of other countries or regions, and prevent any reputational damage that may arise from its involvement in any form of bribery, corruption, money laundering and financing of terrorism, whether in Hong Kong or elsewhere.

3.2 The Group strictly prohibits any form of bribery and corruption, prohibits Applicable Personnel to seek benefits for others by accepting bribes, and prohibits improper transactions with the Applicable Personnel, their family members and Important Related Persons (as defined below) through bribery and corruption.

3.3 Applicable Personnel must strictly abide by laws and regulations, and perform their works in accordance with the business ethics as required by the Company’s Code of Conduct for Employees and rules and regulations.

- 3.4 Each Applicable Personnel has the responsibility to refuse to engage in bribery and corruption, and to promptly report to his or her supervisor or take action in accordance with the Company's whistleblowing policy (the "Whistleblowing Policy").
- 3.5 Applicable Personnel who may be exposed to the risks of bribery, corruption, conflict of interests, money laundering and financing of terrorism and breaches of the POBO shall actively cooperate with the Group's occasional training activities on internal monitoring, bribery and corruption risk assessment, integrity and how to identify, deal with and mitigate fraudulent situations.
- 3.6 The Company will conduct due diligence and maintain records in relation to all its customers, including but not limited to products and services offered to each customer and the types of customers and geographical locations involved.

#### **4. INTERPRETATION OF THE ORDINANCE**

##### **4.1 Bribery and Corruption**

Bribery and corruption include, but are not limited to, any form of fraud, direct or indirect payment or receipt of anything of value, or any other actions taken to improperly influence the person in the performance of his or her duties of the Group for something of value, even if it does not involve undue preferential treatment.

These include, but are not limited to: -

- gifting or accepting cash, cash equivalents, loans, commissions, rebates of benefits-in-kind, etc., except for traditional gifts of symbolic value on holidays;
- giving rebates, handling fees, etc., and returning a paid or due amount as reward for further business development;
- hospitality with meals, entertainment, social or sports event tickets, etc.;
- obtaining financial or non-financial benefits, directly or indirectly, from customers, suppliers, partners, subcontractors or other persons dealing with the Group, and that the benefits would affect the decision-making of Applicable Personnel at work;
- Applicable Personnel, by taking advantage of his or her position at work, misappropriates funds, assets, etc. of the Group for personal use or as a loan to others without authorisation;
- Applicable Personnel of the companies, enterprises or other units, through his or her position at work, illegally appropriates the Group's properties for his or her own use;
- Applicable Personnel of the companies, enterprises or other units, through his or her position at work, improperly uses inside information; and
- where a conflict of interests or potential conflict of interests with the Group's business is identified or becomes aware of, the Company fails to avoid and/or declare such conflict of interests in a timely manner.

#### 4.2 Obtaining Benefits for Others

These mainly include: -

- actually obtaining or promising to obtain benefits for others;
- knowing that others have specific matters of entrustment; and
- not being entrusted when performing duties, but later accepting property from others based on the performance of duties.

#### 4.3 Families and Important Related Persons

Family members include biological or non-biological parents, siblings, children and spouses (legal or practical), and important related persons (“Important Related Persons”) include the friends and relatives who are closely related to a person or who greatly influence such person.

### **5. REPORTING**

- 5.1 When any business partners, including employees, agents, consultants, joint venture partners, associated companies, contractors and suppliers discover the existence of bribery and corruption, they can report by referring to the Whistleblowing Policy. The whistleblowers are encouraged to report in their real names and provide relevant genuine evidence to enhance the efficiency of subsequent investigations, and their information will be kept confidential in accordance with the Whistleblowing Policy.

### **6. HANDLING OF THE RESULTS**

- 6.1 For Applicable Personnel who do not abide by the laws and regulations on anti-bribery and anti-corruption, and violate the internal rules and regulations of the Group, the Group will take measures (including terminating the employment relationship) in accordance with the regulations, and if the circumstances are serious and of a bad nature, the givers of bribe may be transferred to the relevant law enforcement authorities for investigation in accordance with the requirements of local laws and policies, and the relevant law enforcement authorities may initiate criminal prosecution against them.

### **7. REVIEW**

- 7.1 This Policy will be reviewed from time to time, and, if necessary, updated to ensure its continued effectiveness. Any proposed changes to this Policy will be submitted to the audit committee of the Company and the board of directors of the Company (the “Board”) for approval.

*(Adopted by the resolution of the Board on June 23, 2022)*