

ORIENT SECURITIES INTERNATIONAL HOLDINGS LIMITED
東方滙財證券控股有限公司
(Incorporated in the Cayman Islands with limited liability)
(the “Company”, together with its subsidiaries, the “Group”)
(Stock Code: 8001)

ANTI-CORRUPTION POLICY

1. Introduction

The Company is committed to protecting its reputation, revenues, assets and information from any attempt of corruption, fraud, deceit or related improper conduct by employees or third parties.

This anti-corruption policy (the “**Policy**”) is designed to (i) outline the Company’s expectations and requirements relating to the prevention, detection, reporting and investigation of any suspected fraud, corruption and other similar irregularities, (ii) promote an anti-corruption culture and maintain healthy business practices within the Company, and (iii) support applicable anti-corruption laws and regulations.

Integrity, honesty, fairness and impartiality are the core values of the Company and therefore, this Policy is an integral part of the Company’s desired culture and its corporate governance framework. It supplements other relevant corporate policies including the whistleblowing policy and staff code of conduct set out in the employee handbook.

2. Scope of Policy

This Policy applies to directors and employees at all levels of the Company and its subsidiaries (collectively referred to as the “**Group**”). All of the Group’s business partners and those acting in an agency or fiduciary capacity on behalf of the Group, including joint venture partners, associated companies, contractors and suppliers, are encouraged to abide by the requirements of this Policy.

3. Definition

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.”

The term “fraud” generally refers to unfair or unlawful conduct with the intention of making some form of personal gain, or making another person suffer a loss including but not limited to, conspiracy, misappropriation, theft, money laundering, collusion, extortion and corruption.

Examples of general types of fraudulent or corrupt activity that may compromise the Company’s interest include, but not limited to:

- Misrepresentation in the Group’s publicly released financial statements or other public disclosures;
- Misappropriation, skimming or theft of the Group’s assets such as cash, inventory, equipment, supplies, etc.;
- Unlawful obtaining of revenue and assets, or unlawful avoidance of costs and expenses;
- Commercial bribery or bribery of a government official (including facilitation payment) or other violation of anti-corruption laws;
- Improper payment schemes such as the employees of the Group seeking or accepting from, paying or offering to, suppliers or business partners, kickbacks or gifts intended to or which may appear to influence business judgment; or

- Fraudulent disbursement or reimbursement such as payment for fictitious or inflated invoice, expenses, payroll, etc.

4. **General Policy**

- The Group is committed to adopting high standard of ethical and anti-corruption business practices, and has zero tolerance towards fraud, bribery and corruption.
- The Group is committed to prohibiting the solicitation and acceptance of bribes or improper advantages from others in relation to the Group’s business affairs or dealings, whether in Thailand, Hong Kong or elsewhere.
- The Group prohibits 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 organisations, whether in Thailand, Hong Kong or elsewhere.
- The Group requires its directors and employees to avoid conflicts of interest in the course of business. When a potential conflict of interest situation arises, the relevant directors and employees should declare their interests and refrain from participating in transacting where appropriate. If in doubt, they should consult the Finance Department of the Group.
- All directors and employees of the Group should comply with the general principles of the Prevention of Bribery Ordinance (Chapter 201 of the Laws of Hong Kong) (“**POBO**”), which sets out that they shall not solicit or accept an advantage and not commit bribery, in Hong Kong or elsewhere under the relevant laws of other countries or regions as appropriate.
- All the directors and employees of the Group should understand the criminal and civil penalties concerning bribery and corruption behaviour as set out in the POBO and the relevant domestic laws and regulations (collectively, the “**Applicable Laws**”) and the reputational damage that may arise if the Company is involved in any form of bribery or corruption, money laundering and financing of terrorism, whether in Thailand, Hong Kong or elsewhere.
- The Policy is communicated to all levels of employees and other stakeholders of the Group. Suitable and relevant anti-fraud and anti-corruption training will be provided to all employees to strengthen their anti-corruption awareness and professional ethics.
- All employees of the Group should fully comply with the integrity requirements and principles in this Policy, other relevant corporate policies and procedures, and internal controls requirements to manage risks. Records should be maintained when offering or accepting gifts, entertainment, sponsorships, travel and accommodation or other advantages, or when engaging in charitable donations, political expenditure or recruitment.
- Control activities are designed and adopted to mitigate corruption risks. Independent risk based audits will be conducted, if necessary, to monitor the effectiveness of these controls.
- The Group will conduct periodic risk assessment to identify and evaluate corruption risks.
- All directors and employees of the Group who are responsible for the relevant transactions or matters shall comply with proper customer due diligence and record-keeping measures, policies or procedures taking into account factors including products and services ordered, types of customers and geographical locations involved.

5. **Reporting and Responsibility**

- All directors and employees of the Group should familiarise themselves with and comply with the staff code of conduct, the general principles of the **POBO**, the criminal and civil penalties

concerning bribery and corruption behaviour as set out in the Applicable Laws and all other risk management and internal control policies and guidelines issued by the Group from time to time.

- All directors and employees of the Group are responsible for resisting fraud and helping the Company defend against corrupt practices.
- The Company shall maintain effective reporting channels for its employees and stakeholders to report any suspicions of fraud and corruption, and all employees and stakeholders of the Group are expected and encouraged to report immediately any suspected cases of fraud, corruption and related misconduct via various reporting channels below.
- Suspected cases of fraud and corruption or breaches of this Policy should be reported promptly, whether it is known who may be responsible or how it may have occurred. They should be reported to one's direct supervisor, team leader or unit manager or directly to the chairman of the audit committee of the board of directors of the Company (the "**Board**") via the whistleblowing channel confidentially if one feels appropriate (please refer to the Company's whistleblowing policy for the reporting form, confidential email and mailing address for reporting). Any material cases will be brought to the attention of the Board (save for the director who may be involved in the case).

6. Response

- All fraud and corruption cases reported will be treated seriously and investigations will be performed with the approach as stipulated in the whistleblowing policy.
- 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 any of the above matters. 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.
- If there is sufficient evidence to suggest that a case of possible criminal offence or corruption exists, professional legal advice may be sought and the matter may be reported by the Group to the relevant local authorities. In such case, the investigation will be taken over by the local authorities.
- Anyone found committing fraud or corruption will be subject to disciplinary action which may include dismissal and where applicable, criminal prosecution against the parties concerned.
- Records shall be kept for all reported misconduct, malpractices, and irregularities by the relevant parties in the Group. If a reported irregularity leads to an investigation, the party responsible for leading the investigation shall ensure that all relevant information relating to the case is retained, including details of corrective action taken in accordance with the Company's Policy (or whatever other period may be specified by any relevant legislation).

7 Training and Communication

- The Group provides regular anti-corruption and integrity training and briefing to all directors and employees. The training sessions may include on-line courses or in-person presentations, and may cover the areas of anti-bribery, anti-corruption, money laundering and financing of terrorism, and non-compliance under the Applicable Laws.
- Refresher training will also be arranged to ensure that the directors and employees are aware of the Group's anti-corruption practices and are able to recognise and mitigate associated risks.
- If applicable, business partners of the Group are informed of this Policy and relevant anti-corruption requirements of the Group.

8. Review of this Policy

This Board will review this Policy on an annual basis to ensure that it is operating effectively and whether any changes to the Policy are required.

9. Publication of this Policy

This Policy is available on the website of the Company.

Effective date: 31 March 2023