



HENDERSON INVESTMENT LIMITED

恒基兆業發展有限公司

Incorporated in Hong Kong with limited liability
(Stock Code : 97)

ANTI-CORRUPTION AND BRIBERY POLICY

Purpose

Henderson Investment Limited (the “Company”) and its subsidiaries (collectively the “Group”) are committed to abiding by all laws and regulations or if necessary to exceeding them, to prevent corruption and bribery in all business dealings. This Policy provides information and guidance to our personnel on how to recognize and deal with bribery and corruption and to handle corporate donation and sponsorship activities of the Group, and applies to all employees and contract workers of the Group.

Scope

Corruption and bribery include any illicit advantage offered or accepted as an inducement to or a reward for performing or abstaining from performing any duties. Items considered bribes include cash, cash equivalents, loans, commissions, benefits in kind or other advantages, but excluding traditional gifts of nominal value given during festive seasons. 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; 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;

“bribes” shall mean anything of value given in an attempt to affect a person’s actions or decisions in order to gain or retain a business advantage;

“hospitality” shall mean meals, receptions, tickets to entertainment, social or sports events; and

“kickback” shall mean the return of a sum already paid or due as a reward for awarding further business.

Anti-Corruption and Bribery

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 acceptance of improper payments, kickbacks and other forms of bribery;
- no payment, offer, solicitation, proposal of terms for, or acceptance of, bribes directly or with the assistance of any organization or individual;

- 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.

Donation and sponsorship

- 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.

Reporting

Every employee has a duty to report any potential violations of this Policy and any employee who receives an offer of bribery must immediately report to his/her supervisor and/or the designated Vice Chairman of the Company (representing the Whistleblowing Committee).

Review of this Policy

The Company will review this Policy from time to time as appropriate, and in any event, once every three years.