ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

1. Policy Statement

Myer Jewelry Manufacturer Ltd.'s Anti-Bribery and Anti-Corruption Policy ("Policy") is intended to establish controls to ensure compliance with all applicable anti-bribery and anti-corruption regulations, and to ensure Myer's business is conducted in a socially responsible and ethical manner.

Myer is committed to operating its business in accordance with the law and with integrity, transparency and honesty at all times, in the countries where it does business.

Myer does not tolerate bribery or corruption of any form.

Any individuals associated with our business must not offer, promise or pay bribes, and they must not request or receive bribes.

2. Scope of the Policy

This Policy is applicable to all of the Company's operations, including all affiliated company operations. This Policy applies to all staff members working at all levels and grades, including senior managers, officers, employees, workers, contractors, consultants or any other person associated with us.

3. Definitions

- **Bribery:** means offering, giving, promising, requesting or receiving (or authorising someone to offer, give, promise, request or receive) money or other advantages, directly or indirectly, to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly, in order to gain any commercial, contractual, regulatory or personal advantage.
- An **advantage** includes, but is not limited to money, gifts (including cash equivalents, such a gift cards or vouchers), loans, fees, hospitality, favour that is of value to the recipient, free use of company property(e.g. services, facilities), political contributions, charitable donations and anything else of value.

- A person acts **improperly** where they act illegally, unethically, or contrary to any expectation of good faith or impartiality, or where they abuse a position of trust.
- **Corruption:** a behaviour lacking in honesty and integrity. Corruption is the abuse of entrusted power or position and particularly relates to the giving of bribes to anyone in return for corporate or private gain.
- **Gifts:** benefits of any kind given someone as a sign of appreciation or friendship without expectation of receiving anything in return.
- **Hospitality:** refreshments, meals, travel expenses, accommodation, training and entertainment such social, cultural or sporting events.

4. Principles of the Policy

Doing business ethically is the core of our values. We therefore take a zero tolerance approach to any form of bribery and corruption.

a. Bribery

We are accountable for our decisions, actions, and how we interact with our stakeholders.

We adhere to all legal and regulatory requirements and comply with industrial standards of ethical business conduct. Therefore, we commit ourselves to that:

- We engage with our stakeholders in a responsible, ethical and transparent manner.
- We treat our stakeholders with mutual respect and avoid any conflict of interest,
- We forbid bribery and corruption of any form,
- We will not bribe another person intending to obtain or retain a business or other advantage for the Company or any individual in connection with its business,

Bribery occurs when a payment, gift or favour is offered, paid, sought or accepted to influence a business outcome inappropriately. Staff members must not engage in any form of bribery, either directly or through any third party.

b. Gifts, Hospitality

The provision and/or receipt of hospitality or a gift to/from third parties are permitted as a common practice of business courtesy, however gifts and hospitality:

- must be modest, reasonable and infrequent,

- must be permitted under the local laws, regulations, and any internal policies applicable to the recipient,
- must be offered/accepted in a transparent manner,
- must be given in the name of the organisation, not in an individual's name,
- must proportionate to the recipient's job position,
- must not be in exchange for any favour or beneficial treatment,
- must not be in cash or cash equivalents, such as gift cards,
- must not give rise to a real or perceived conflict with the official duties of the recipient.

c. Political Contributions

- Political contributions include, but are not limited to, contributions to political candidates, political parties, political action committees,
- Myer does not make contributions or donations to political organisations, parties or candidates, as this can be perceived as an attempt to gain an improper business advantage,
- We respect the right of individual employees to make personal contributions, provided they are not made in any way to obtain business advantage.

d. Charitable Donations

All donations:

- must comply with laws and regulations, with internal policies and procedures, and with local customs,
- are made to support an association, a non-governmental organisation or a charity which is recognised as being of public benefit, with no expectation of anything in return,
- must be approved by managing director,
- must be recorded in a transparent and appropriate manner,
- receipted or have a letter of acknowledgement from the charity to ensure that donations receive proper tax treatment.

5. Training

All staff members must familiarise themselves with the Policy and receive regular training on how to implement and adhere to this Policy.

6. Record-keeping

The Company requires that all business transactions and financial flows are properly recorded, classified, documented and authorised, including those concerning the company's provision of gifts, hospitality and charitable donations.

7. Raising concerns

Myer encourages all stakeholders to report any concerns about bribery and corruption that they encounter or witness. Concerns relating to any actual, alleged or suspected breach of this Policy should be raised to the following address whistleblowing@myer.com.hk.

Failure to report concerns can result in prohibited activity and may suggest that there has been complicity in the behaviour.

8. Protection

Staff members who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We will support anyone who raises genuine concerns in good faith.

We are committed to ensuring no one suffers any detrimental treatment as a result of:

- refusing to take part in bribery or corruption,
- raising concerns about actual alleged or suspected misconduct in good faith,
- operating in an investigation of misconduct, or
- providing information or assistance in investigating misconduct.

Detrimental treatment includes but not limited to dismissal, disciplinary action, threats or other unfavourable treatment connected with raising concerns.

Should anyone believe that he/he has suffered any such treatment, he/she should report the incident via the Company's whistleblowing system.

9. Monitoring and review

This Policy will be reviewed annually by the Business Ethics Management Committee. The Committee will monitor its effectiveness and review the implementation of this Policy, regularly considering its suitability and adequacy and effectiveness.