HARBOUR EQUINE HOLDINGS LIMITED

(Stock code: 8377)

ANTI-CORRUPTION POLICY

Anti-Corruption Policy

Introduction

Harbour Equine Holdings Limited (the "Company") and its subsidiaries (collectively, "the Group") fully support the global effort to stamp out corruption. The Group is committed to achieving the highest standards of business conduct and has zero tolerance for corruption and related malpractice.

Scope of Application

This Policy applies to all personnel of the Group, including employees at all levels and others who may provide services to or act on behalf of the Group.

General Statement of Policy

The Group has zero tolerance for corruption of any form. It is committed to prohibiting the solicitation and acceptance of bribes or improper advantages from others in relation to the Group's business affairs, whether in Hong Kong or elsewhere. The Group also 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 Hong Kong or elsewhere.

All personnel covered by this Policy are required to comply with all applicable laws and regulations related to anti-bribery and corruption, including but not limited to the Prevention of Bribery Ordinance (Cap. 201 of the laws of Hong Kong).

The Group conducts risk assessment regularly to identify and evaluate corruption risks. Internal control systems are designed and established to maintain effective monitoring and/or elimination of corruption risks. An effective whistleblowing system is in place to enable concerns can be raised without fear.

Implementation of Policy

The Board of Directors of the Company has overall responsibility for this Policy but has delegated day-to-day responsibility for overseeing and implementing it to a Committee comprises the Managing Director, Vice Chairman and Functional Heads of the Group.

Responsibility

All personnel of the Group should:

- adhere to the Group's high standards of business, professional and ethical conduct in carrying out the Group's business;
- familiarise themselves with integrity and conduct requirements which are stipulated in the policies; and
- report any suspected misconduct or malpractice via various reporting channels, including via whistleblowing channel, confidentially if one feels appropriate.

Failure to comply with applicable anti-corruption laws, or internal requirements related to anti-corruption may result in disciplinary action (which may include immediate termination) and where applicable, criminal prosecution against the parties concerned.

Training and Communication

- The Group provides regular anti-corruption training and briefing to all employees. The training sessions include on-line courses and in-person presentations.
- Refresher training is also arranged to ensure that employees are aware of the Group's anti-corruption practices.
- Business partners of the Group are informed of this Policy and relevant anti-corruption requirements of the Group.

Review of the Policy

This Policy will be reviewed and updated from time to time to ensure its relevance and effectiveness. The latest version of this Policy is posted on the Group's website.

In the event of any inconsistency or conflict between the English and the Chinese version of this Policy, the English version shall prevail.