

Anti-Fraud Policy

This policy applies to Kum Shing Group Limited and all its local operating subsidiaries (collectively the “Group” or “we”). All joint venture entities and business partners, such as sub-contractors, and suppliers of goods and services, are encouraged to make reference to the principles of this policy where applicable.

To maintain good corporate governance, we are committed to preventing, detecting, and reporting any suspected fraud, irregularity, misconduct, or malpractice.

Fraud in this policy is defined as the intentional deception of others through bribery, forgery, extortion, corruption, theft, conspiracy, misappropriation, embezzlement, false representation, or concealment of material facts, resulting in the victim suffering a loss and/or the perpetrator achieving an unjust advantage or gain. The following are some examples of conduct that would be considered fraudulent:

- Offering or accepting bribes in the course of employment;
- False accounting and/or misleading disclosures;
- False invoicing, false expenses or settlement of contracts;
- False documentation of personal data, education, qualifications, vacations, etc.;
- Deliberate misuse of company credit cards;
- Theft of company assets;
- Improper use of business information not released to the public and/or commercially sensitive;
- False declaration of work performed or misstatement of material used in projects;
- Collusion with trading counterparts such as customers and/or suppliers, or competitors;
- Unauthorized solicitation of sponsorship or hospitality in the name of the Company;
- Unauthorized trading activities involved conflicts of interest and/or gaining of personal interests.

General Policy

We comply with the Prevention of Bribery Ordinance and any applicable anti-corruption laws, and adopt a zero-tolerance approach to corruption and related malpractice.

We actively communicate the Anti-Fraud Policy as well as our Whistleblowing Policy to all levels of employees and other stakeholders who deal with the Group.

Our Code of Conduct outlines key integrity and conduct requirements that all employees are required to comply with.

We provide regular training on the Code of Conduct and relevant anti-corruption laws to employees.

Reporting and Responsibility

We expect and encourage employees and stakeholders to report immediately any suspected cases of fraud, irregularity, misconduct, or malpractice as stipulated in the Whistleblowing Policy.

All reported fraud cases will be treated seriously and investigated confidentially by People Function, together with the Executive Director responsible for the relevant area, and reported to the CEO. People Function will provide an annual report summarizing the investigated fraud cases. This report will be presented to the Board of Directors to ensure proper governance and regulatory adherence.

Rex Wong Siu-han, JP
CEO
1 April 2025