



WHARF

Established 1886

WHARF REAL ESTATE INVESTMENT COMPANY LIMITED

(Incorporated in the Cayman Islands with limited liability)

Stock Code: 1997

COMPLIANCE POLICY STATEMENT

Compliance Policy Statement

Wharf Real Estate Investment Company Limited and its subsidiaries (collectively, “the Group”) are committed to fully complying with applicable laws and regulations to conduct our business activities. This policy has been established to describe our approach to compliance and provide guidance to all our employees and the Business Units.

This policy statement aims to provide an overview; greater details of our compliance principles and our expectations in business ethics are covered in our other relevant policies, including the Code of Conduct and the Statement of Business Integrity. Individual Business Unit has also its own guidelines / policies on complying with the local and industry-specific laws and regulations.

Our principles

In terms of compliance, The Group:

- Fully complies with applicable laws and regulations, including but not limited to the areas concerning prevention of bribery, anti-corruption, conflict of interest, insider dealing, competition, tax compliance, environmental protection, discrimination, employment, occupational safety and health, data privacy and intellectual property rights.
- Adopts a zero tolerance approach for behaviour that may involve breaches of legislations, especially those expose our businesses to criminal risks.
- Fosters a corporate culture of compliance through maintaining a sound internal control system, regular trainings and clear communications.
- Implements the Whistleblowing Policy & Procedures which encourages our employees to raise concerns about any suspected misconduct or malpractice to the Group.
- Conducts compliance risk analysis on a regular basis. Formulate action plans if applicable.
- Assesses compliance on a regular basis to ensure relevant obligations are appropriate and valid.

Note

This policy will be reviewed and updated from time to time with the latest version posting 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.