

# **Ping An Healthcare and Technology Company Limited**

## **Anti-fraud Policies**

### **Introduction:**

To further improve the anti-fraud mechanism of Ping An Healthcare and Technology Company Limited (hereinafter referred to as the “Company”) and prevent the fraud risk, we have developed the following policies in accordance with laws, relevant regulations and Rules Governing the Listing of Securities on the Stock Exchange of HK Limited.

### **General rules:**

The anti-fraud work aims to standardize the duties of management and employees at all levels, require the employees to strictly abide by the laws, regulations and the company’s rules. It also aims to set the morale of integrity and diligence, so as to prevent the behaviors which damage the interests of customers, companies and shareholders.

The anti-fraud work insists the principal of “focusing on both punishment and prevention, and implementing robust prevention”, steps up the efforts of education on anti-fraud policies, creates the corporate culture of "regulations + 1" and strengthens punishment for fraudulent activities. It also reminds

the employees to abide by laws and disciplines, focus on integrity and resist temptations of improper benefits.

**Responsibilities:**

Audit & Risk Management Committee leads the anti-fraud work and urges the management to improve anti-fraud mechanism and implement anti-fraud work.

Audit and Supervision Office is responsible for accepting complaints of fraud as well as whistle-blowing clues, and conducting anti-fraud survey.

All employees of the company should abide by laws and regulations, comply with the code of conducts, conduct honest practice and avoid malpractices in any forms. Any fraud clues identified should be timely reported.

**The behaviors that are cracked down in anti-fraud work:**

(1) Directors, supervisors and senior management abuse his/her power;

(2) Bribes, taking bribes or asking for bribes;

(3) Give or accept rebates in business transaction;

(4) Illegal possession or misappropriation of the company's properties;

(5) Collude the relevant institutions or staff, and transfer the transactions that would normally make the company profitable to

others.

(6) Make the company pay for false transaction items;

(7) Deliberate concealment, misstatement or late reporting of material matters.

(8) False records, misleading statements or major omissions in financial account report or information disclosure.

(9) Tax evasion;

(10) Disclosure of the company's trade secrets;

(11) Violate the management rules of procurement and result in collusive bidding and other noncompliance bidding behaviors.

(12) Other behaviors which damage the interests of customers and companies, or seek illegitimate interests of the company or individuals.