

# Bayzed Health Group Inc

## 佰澤醫療集團

*(Incorporated under the laws of the Cayman Islands with limited liability)*  
(根據開曼群島法律註冊成立的有限公司)

(the “**Company**”, together with its subsidiaries, the “**Group**”)  
(“**本公司**”, 連同其附屬公司合稱“**本集團**”)

**(Stock Code: 2609)**  
**(股份代號: 2609)**

Adoption date: Aug 26, 2025

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## Anti-Corruption and Fraud Management Policy

### 反貪污舞弊管理制度

#### 1. Purpose

##### 制度目的

1.1 To foster a culture of compliance, ethical conduct, and sound corporate governance within the Group, the Company strictly prohibits all forms of corruption, bribery, extortion, fraud, and money laundering. It is committed to preventing, deterring, detecting, and investigating any such activities. The Company regards integrity, honesty, probity, fairness, and ethical behavior as core values that all directors and employees of the Group must uphold at all times.

公司為促進本集團的合規文化、道德行為和良好的公司治理，嚴禁任何形式的貪污、賄賂、勒索、欺詐和洗錢，並致力防止、遏止、偵測及調查所有形式的貪污、賄賂、勒索、欺詐和洗錢。公司認為誠信、誠實、廉潔、公平和道德行為是其中一種本集團所有董事及職員必須時刻維護的公司核心價值。

1.2 The Company maintains a zero-tolerance policy toward corruption, bribery, extortion, fraud, and money laundering. This system aims to regulate the Group's operational practices, strengthen internal controls and oversight of key personnel, and prevent actual, potential, or possible corrupt, fraudulent, or bribing activities during business operations. The Group is dedicated to upholding the highest ethical standards and integrity in all its activities, safeguarding its interests in accordance with laws, regulations, and requirements of listed companies, securities markets, regulatory authorities, and the *Internal Control System*, while aligning with the Group's specific circumstances.

公司全面承諾對任何形式的貪污、賄賂、勒索、欺詐和洗錢採取零容忍態度，規範本集團經營管理行為，加強本集團內部控制及本集團關鍵崗位人員監督；防範生產經營過程中現實的、潛在的、可能的各種貪污、腐敗、賄賂和舞弊行為，並在開展業務和運營時保持最高道德標準和最高誠信水平。防止損害本集團的利益行為發生，根據上市公司及證券交易市場和監管機構的相關法律法規，《企業內部控制制度》等相關規定和要求，結合本集團實際情況，制訂本制度。

1.3 This system outlines the fundamental standards of conduct to be adhered to by the Group's directors and employees, as well as policies governing the acceptance or provision of benefits and the declaration of conflicts of interest in handling the Group's affairs.

本制度列明本集團董事及員工必須恪守的基本行為標準，以及在處理本集團事務時應遵守有關收受及提供利益和申報利益衝突的政策。

## **2. Scope of Application**

### **適用範圍**

2.1 The term "fraudulent acts" as used in this Policy refers to, including but not limited to, any form of fraud, bribery, corruption, money laundering, and terrorist financing. Such acts, whether occurring in China, Hong Kong, or elsewhere, may lead to criminal prosecution or regulatory actions against the Group and/or its directors and/or employees, resulting in criminal or civil penalties, including fines and imprisonment. Furthermore, such acts may damage the Group's business and reputation, and undermine the Group's relationships with regulatory authorities, its

customers, business partners, and competitors.

本制度所指舞弊，包括但不限於任何形式的欺詐、賄賂、貪污、洗錢和資助恐怖主義行為，無論是在中國、香港還是其他地方，都可能導致對本集團及其董事和/或員工遭受刑事檢控或被採取監管行動，引致刑事或民事處分，包括罰款和監禁，並可能損害本集團的業務和聲譽，破壞本集團與監管機構及其客戶、業務合作夥伴和競爭對手的關係。

- 2.2 This Policy applies to directors and employees at all levels within the Group (including all full-time, part-time, and temporary staff), as well as external parties engaging in business with the Group, and any individuals acting on behalf of the Group in an agency or fiduciary capacity.

本制度適用於本集團所有級別的董事和員工（包括所有全職、兼職及臨時職員）以及與本集團有業務往來的外部各方以及代表本集團以代理或受託身份行事的人士。

- 2.3 This Policy focuses its supervision on the following individuals: Company directors, supervisors, senior management, managers, executives, personnel in key positions, and their related parties (referring to individuals with direct blood or marital relationships).

本制度重點監督對象為：公司董事、監事、高級管理人員、經理、主管人員，關鍵崗位人員以及其關聯人士（指和自己有直接血緣關係或婚姻關係的人）。

### **3. Responsibilities of Departments**

#### **各部門職責**

- 3.1 Audit Committee: Responsible for guiding the Group's anti-fraudulent activities. Oversees the management in establishing an anti-fraudulent culture (including anti-bribery, anti-corruption, anti-graft measures), building a robust internal control system, and preventing all forms of fraudulent, bribery, corrupt, and graft practices.

審核委員會：負責本集團反舞弊的指導工作。督促公司管理層建立反舞弊（含反賄賂、反腐敗、反貪污等）文化環境，建立健全內部控制體系，預防各類舞弊、賄賂、腐敗和貪污行為。

- 3.2 Board of Directors: Responsible for establishing effective fraud risk assessment mechanisms,

prevention systems, and anti-fraud procedures. Sets up reporting channels to prevent/detect fraud, implements controls to reduce opportunities for fraud, and takes appropriate remedial actions against fraudulent acts.

董事會：負責建立有效的舞弊風險評估機制、預防機制和反舞弊程序。設立舉報投訴渠道進行防範和發現舞弊，實施控制措施以降低舞弊發生的機會，並對舞弊行為採取適當且有效的補救措施。

### 3.3 The President : Responsible for supervising anti-fraudulent activities.

總裁：負責反舞弊行為的監督工作。

### 3.4 Audit and Legal Department: Leads the execution of the Group's anti-fraud initiatives, including receiving reports. Responsibilities include but are not limited to:

審計法務部：負責本集團反舞弊執行工作，接收舉報投訴等。其工作包括但不限於：

(1) Assisting management in establishing anti-fraud mechanisms and assessing key risk areas.

協助管理層建立健全反舞弊機制。評估反舞弊的重點領域、關鍵環節和主要內容。

(2) Organizing anti-fraud training across subsidiaries, especially for personnel at high risk of exposure (e.g., bribery, money laundering, terrorist financing), providing role-specific integrity training.

組織各分公司開展反舞弊宣傳活動及培訓，特別是為易受賄賂、貪污、洗錢、恐怖分子資金籌集誘惑或違反反賄賂/貪污法規的管理層及職員，提供與其業務領域相關的培訓（包括誠信培訓）。

(3) Monitoring fraud risk assessments and investigating suspected violations.

監督各分公司、部門進行舞弊風險評估；檢查可能存在的舞弊行為。

(4) Handling reports, conducting investigations, issuing resolutions, and reporting to the Board, Audit Committee, and Supervisors.

受理舞弊舉報，調查取證，出具處理意見並向董事會、審計委員會及監事會報告。

(5) Publicizing reporting channels (hotline, email, mail) and archiving case records.

公佈舉報渠道（電話、郵箱、郵寄地址），保障渠道暢通，並按舞弊發生地歸屬將案件材料歸檔。

(6) Publishing downloadable copies of this Policy on the company website.

安排本制度副本於公司網站公佈及下載。

3.5 Department Heads: Serve as primary responsible parties for anti-fraud compliance. Must exemplify integrity, supervise subordinates, promote awareness, and distribute this Policy (printed/digital) to all staff.

部門負責人：為反舞弊工作的第一責任人。除以身作則外，需督導、教育及提醒下屬；配合公司推動反舞弊宣傳與調查。須向下屬提供本制度（印刷版/電子版）並進行簡介。

3.6 Department Managers: Serve as secondary responsible parties. Support department heads in anti-fraud promotion, supervision, and investigations.

部門主管人員：為反舞弊工作的第二責任人。除以身作則外，需督導下屬並配合部門負責人推動反舞弊工作。

3.7 All Employees: Must understand and comply with this Policy, local laws, and company regulations—including all applicable anti-bribery/anti-corruption rules (e.g., Hong Kong's *Prevention of Bribery Ordinance*, ICAC and SFC guidelines). Must report violations through official channels. The Company encourages reporting of corruption, bribery, fraud, and major non-compliance.

全體員工：應確保知悉、理解並遵守本制度，自覺遵守當地法律法規及公司規章（包括所有適用的反賄賂/貪污法例，如香港《防止賄賂條例》、廉政公署及證監會指引）。發現舞弊行為應通過正當渠道舉報。公司鼓勵員工舉報腐敗、賄賂、舞弊及重大違規行為進行舉報。

#### 4. Fraudulent Acts

## 舞弊行為

### 4.1 Definition:

定義:

"Fraudulent Acts" include any form of fraud, bribery, corruption, money laundering, and terrorist financing committed by directors, supervisors, senior management, managers, executives, key personnel, and their related parties at all levels of the Company, whether occurring in China, Hong Kong, or elsewhere; acts that use deceptive means to harm the legitimate economic interests of the Group and its shareholders for personal gain; acts of providing or promising benefits to transaction counterparts, their employees, or agents to exclude competitors and gain advantages (constituting unfair competition); deliberate acts to obtain illegal benefits through improper means; abuse of power or position to obtain illicit gains; and acts of negligence, inaction, disobedience to orders, or apathy causing losses to the Group.

「舞弊」指公司所有級別的董事、監事、高級管理人員、經理、主管人員、關鍵崗位人員及其關聯人士任何形式的欺詐、賄賂、貪污、洗錢和資助恐怖主義行為（無論發生於中國、香港或其他地方）；為謀取自身利益，以欺騙手段損害本集團及股東正當經濟利益；為獲取不正當利益，向交易相對人及其職員或代理人提供或許諾利益，以排斥競爭對手實現交易的不正當競爭行為；以不當手段獲取非法利益的故意行為；利用職權或便利撈取不義之財；以及在工作崗位上不盡職、不作為、違抗指令、思想頹廢、麻木不仁導致本集團損失等行為。

"Benefits" include but are not limited to gifts, fees, rewards, sponsorships, travel, accommodation, positions, employment, or contracts.

「利益」包括但不限於饋贈、費用、報酬、贊助、旅行、住宿、職位、僱傭工作或合約。

### 4.2 Fraudulent acts include but are not limited to:

舞弊行為包括但不限於:

(1) Accepting commercial bribes or kickbacks:

受商業賄賂或回扣的行為：

- (a) Receiving kickbacks from suppliers, agents, service providers, etc., receiving cash rebates from customers, receiving commissions, or bribing government officials.

收供應商、代理商、服務商等回扣，接收客戶返現、接收佣金、政府官員賄賂的行為。

- (b) Allowing related parties to use their position or status in the Group to solicit or accept property or cash from suppliers, agents, service providers, etc..

讓關聯人士利用自己在本集團的職位或身份向供應商、代理商、服務商等索取或接受財物或收授現金的行為。

- (c) Intentionally concealing or making misleading statements for the purpose of accepting bribes or kickbacks.

以收受賄賂或回扣為目的，進行的故意隱瞞和誤導性陳述的行為。

- (2) Providing benefits to others as remuneration or inducement for preferential treatment or assistance:

提供利益予其他人以作為其提供優待或協助的報酬或誘因的行為：

- (a) Acting as an agent to provide any benefit to others in connection with company affairs as remuneration or inducement for actions related to their principal's business or for granting preferential treatment to others in their principal's business.

作為作出任何與公司事務有關的提供任何利益予其他人的代理人以作為其作出與其主事人業務有關的行為或在其主事人業務上給予他人優待的報酬或誘因。

- (b) Providing any benefit to public officials (including employees of government and public institutions) as remuneration or inducement for any act related to their official duties or for providing preferential treatment or assistance in the affairs of their

government department or public institution.

向公職人員（包括政府及公共機構的職員）提供任何利益，作為該人員作出任何與其公職有關的行為或在其政府部門或公共機構事務上提供優待或協助的報酬或誘因。

Providing benefits to members or employees of any government department or public institution when conducting business with them.

在與任何政府部門或公共機構進行事務往來時，向任何政府部門或公共機構的成員或職員提供利益。

(3) Unauthorized or illegal use or appropriation of company resources for improper gain:

未經授權或採取非法使用或佔用公司資源獲取不當利益的行為

(a) Embezzling, misappropriating, diverting, defrauding, or stealing company assets for personal use under various pretexts.

以各種理由侵吞、侵佔，挪用，騙取、盜竊公司資產為己用的行為。

(b) Seeking personal gain by engaging in corrupt practices such as embezzlement, misappropriation, diversion, or theft of company property.

以貪污，挪用，轉移，盜竊公司財產謀取利益的行為。

(c) Unauthorized or abusive exercise of authority in externally signing contracts or engaging in related activities that may lead to improper gain.

不經授權或濫用職權對外簽訂合同或從事相關活動可能獲取不當利益的行為。

(4) Acts of using one's position for personal gain:

利用職務之便，謀取私利的行為：

(a) Operating or assisting others in operating businesses that are identical or similar to the Group's business scope during employment, thereby obtaining benefits.

任職期間自己經營或為他人經營與本集團經營範圍相同或類似的業務，並獲取利益。

- (b) Deliberately or otherwise transferring transactions that would normally benefit the company to others for their gain.

將正常情況下可以使公司獲利的交易事項以故意或其他手段轉移給他人獲利的行為。

- (c) Using one's position to purchase materials or goods from relatives, friends, or closely related business entities/individuals at prices higher than market rates; or selling company products to relatives, friends or closely related business entities/individuals at prices significantly lower than market rates.

利用職務便利，以高於市場的價格向自己的親友、關係密切的經營單位或個人採購各類材料或商品；或以明顯低於市場價格向自己的親友或關係密切的經營單位、個人銷售公司產品的行為。

- (d) Misappropriating company funds for personal use or lending to others by taking advantage of one's position.

利用職務便利私自挪用公司資金歸其個人使用或借貸給他人。

- (e) Using one's position to obtain illegal benefits such as property, promotions, or salary adjustments for subordinates or others in exchange for personal gain.

利用職務便利為下屬或他人謀取財物、職務晉升、薪酬調整等非法利益，以此換取個人利益。

- (f) Disclosing or leaking company business, projects, engineering, tender bid prices, technical specifications, drawings, trade secrets, etc. to third parties outside the Group, or engaging in bid-rigging or collusive bidding to obtain property, money or other benefits.

利用職務便利，向本集團以外的第三方透露、洩露涉及公司業務、項目、工程、貨物招投標標底、工藝技術指標、圖紙、商業機密等，串標、圍標，以此來換取財物、錢款或其他利益。

(5) Acts of intentional concealment or misrepresentation of transactions resulting in false records, misleading statements or material omissions in disclosures:

故意隱瞞，錯報交易事項，使披露存在虛假記載，誤導性陳述或重大遺漏的行為：

(a) Instructing others or personally falsifying or altering accounting records or vouchers to provide false financial reports.

授意他人或自己偽造，變造會計記錄或憑證，提供虛假財務報告的行為。

(b) Providing false financial accounting reports or concealing material facts in financial reports.

提供虛假的財務會計報告或者在財務報告中隱瞞重要事實的行為。

(c) Misrepresenting or intentionally overstating transactions or other matters, causing the company to make payments or assume liabilities for false transactions.

不真實表達或故意虛報交易事項或其他事項，讓公司為虛假交易事項支付款項或承擔債務。

(6) Other fraudulent acts that harm the economic interests of the Group and its shareholders:

其他損害本集團和股東經濟利益的舞弊行為：

(a) Exploiting vulnerabilities or defects in e-commerce technology to harm company interests.

利用電子商務技術存在漏洞或缺陷損害公司利益的行為。

(b) Obtaining improper benefits by disclosing company trade or technical secrets.

以洩露公司的商業或技術秘密而獲取不當利益的行為。

- (c) Fraudulent acts of seeking improper economic benefits from the company through any other means.

以其他任何方式謀取公司不當經濟利益的舞弊行為。

- (d) Acts of directors, supervisors, management, other senior executives or key personnel abusing their authority or willfully neglecting duties, thereby causing losses to the company.

董事，監事，經理層及其他高級管理人員，關鍵崗位人員濫用職權或故意不作為給公司帶來損失的行為。

#### 4.3 The following thresholds shall be considered as constituting fraudulent acts when exceeded:

超過如下規定標準，視為舞弊：

- (1) Accepting cash or equivalent items (including but not limited to: cash, bank cards, red envelopes, securities, warehouse receipts, membership cards, discount cards, vouchers, etc.) valued over RMB2000.

接收超過人民幣 2000 元的現金或同等值的物品（包括但不限於：現金，銀行卡，紅包，有價證券，提貨單，會員卡，打折卡，代幣券等）。

- (2) Intentionally obtaining benefits for oneself or related parties exceeding RMB2000 in value.

因故意行為，使本人或關聯人士從中獲利達到人民幣 2000 元以上的。

- (3) Intentionally neglecting duties or failing to act, resulting in colleagues or relevant third parties obtaining benefits exceeding RMB2000 in value.

因故意工作怠慢或不作為，使同事或相關第三方從中獲利達到人民幣 2000 元以上的。

- (4) Accepting entertainment invitations (beyond normal business meals) from business-related entities or individuals, including but not limited to: recreational consumption, tourism and

other forms of consumption with equivalent value exceeding RMB2000.

收受業務相關單位及人員提供的除正常吃飯外的宴請。包括但不限於：娛樂消費、旅遊等形式的消費，折算金額達到人民幣 2000 元以上的。

- (5) A Accepting any form of commercial bribery from business-related entities or individuals, including but not limited to: kickbacks, benefits, prize draws, gambling activities, etc., whether provided in the name of friendship or otherwise, with equivalent value exceeding RMB2000.

收受業務相關單位及人員提供的包括但不限於以朋友名義提供各種回扣、好處、活動抽獎、賭博等其他任何形式商業賄賂。折算金額達到人民幣 2000 元以上的。

## 5. Prohibited Conduct

### 禁止的行為

The Group prohibits the following acts by directors, employees themselves, and their associates (including but not limited to):

本集團禁止董事和員工本人及其關聯人士的行為（包括但不限於）：

- 5.1 Acceptance of gifts, gratuities, entertainment, payments, or hospitality exceeding prescribed limits is prohibited.

不得接受超出規定金額的禮物、贈與、娛樂與其他款項與招待。

- (1) It is prohibited to solicit or accept any private benefits or gifts by leveraging one's position, role, or status within the Group. This includes but is not limited to kickbacks, bribes, undisclosed commissions, below-market-rate loans, cash or cash equivalents (including gift vouchers and securities), regardless of whether offered by suppliers, partners, clients, etc. Exceptions include non-cash promotional items under RMB2000 compliant with commercial practices and ordinary meals during business interactions.

禁止利用其在本集團的工作、職位或身份索取或接受任何私人利益或贈與。包括但不限於回扣、賄賂、私下佣金、低於市場價格的貸款、現金或現金等價物（包括禮券和證券），無論對象是供應商、合作方、客戶等，均在禁止之列。但在商業來往中獲得的一些符合商業慣例的非現金促銷且價值人民幣 2000 元以下的小禮品及正常餐敘除外。

- (2) Accepting bribes or engaging in conduct that may arouse suspicion of bribery is prohibited. Gifts that may influence business relationships with the Group are strictly forbidden. Direct or indirect solicitation of gifts or benefits from business partners is prohibited. Acceptance of kickbacks, commissions, tips, etc., is strictly forbidden. In exceptional circumstances where refusal is impractical, cash or non-standard gifts received must be reported immediately to the department head, surrendered to the Audit and Legal Department upon returning to the company, and processed according to reporting procedures.

禁止受賄或使人懷疑受賄的行為。禁止接受可能影響與本集團業務關係的任何贈禮；嚴禁直接或間接索取業務關聯單位的禮物或利益；嚴禁接受任何回扣、佣金、小費等。在某些特殊情況下，因一時推脫不掉而收到金錢或異於一般商業慣例的禮品，應首先報告部門負責人知悉，回廠後按上報流程執行，並將金錢或禮品上交公司審計法務部。

- (3) Reimbursement of personally incurred expenses through suppliers, distributors, or business units is prohibited. Collusion with distributors or business units to misappropriate or withhold company funds, prizes, or gifts is forbidden. Using one's position to demand or accept personal favors (e.g., wedding/funeral arrangements, travel) from suppliers, distributors, or business units is prohibited.

禁止在供應商、經銷商或業務單位報銷任何應由個人支付的費用。不准協同經銷商或業務單位套取、截留公司費用、獎品、贈品；不得藉職務之便要求或者接受供應商、經銷商或業務單位為其婚喪嫁娶活動、旅遊等個人行為提供方便。

- (4) Benefits must be declined if they may compromise objectivity in handling Group affairs, lead to actions detrimental to the Group's interests, or be perceived as misconduct.

如接受利益會影響董事或職員處理本集團事務的客觀態度，或導致他們作出有損本集團利益的行為，或接受利益會被視為或被指處事不當，他們便應予以拒絕。

- (5) When representing Group clients during Group-related activities, directors or employees must comply with additional client-imposed restrictions on benefit acceptance (e.g., government/contractor prohibitions on accepting benefits related to public agency contracts). 董事或職員在執行本集團事務時需代表本集團客戶處理其事務，董事或職員亦須遵守該客戶訂下有關接受利益的附加限制（例如：政府和公共機構通常禁止負責執行政府/公共機構合約的承辦商董事及職員，接受跟該合約事宜有關的利益）。

## 5.2 Providing illegal benefits is prohibited.

不得提供非法利益。

- (1) While conducting Group affairs, no benefits may be offered—directly or indirectly—to directors, employees, or agents of other entities to influence or attempt to influence their business decisions.

在執行本集團事務時，不得在直接或間接的情況下，向另一間公司或機構的任何董事、職員或代理人提供利益，以影響或試圖影響該人士在其業務上的決定。

- (2) During interactions with government departments or public agencies, no benefits may be provided—directly or indirectly—to these entities, their members, or employees.

與政府部門或公共機構進行任何事務往來時，不得在直接或間接的情況下，向任何該政府部門或公共機構、或其成員或職員提供利益。

- (3) Even without improper intent, directors/employees must verify that the recipient's employer or principal permits benefit acceptance before offering any benefit.

即使所提供的利益不帶有不當影響的動機，董事或職員亦應在提供利益之前確定擬接受利益者乃獲得其雇主或主事人的許可而可以接受利益。

## 5.3 Holding any interests in entities that have business dealings with or compete against the Group

is prohibited.

不得持有與本集團有業務往來或競爭關係的任何權益。

Without prior written approval from the relevant company authority, holding any interests in entities that compete with the Group (i.e., entities engaged in the same or similar business scope, operational activities, customer base, industry, or business model as the Group; entities with significant overlap in bidding projects; entities under the same controlling shareholder or de facto controller; or entities engaged in the same or similar business—whether due to a single factor or a combination thereof—resulting in substantive competition with the Group) is strictly prohibited. Additionally, holding any interests in entities that have business dealings with the Group (e.g., the Group's clients, agents, resellers, or suppliers) is prohibited. (Exempted are securities transactions, funds, or trusts conducted on a stock exchange where the individual or related parties hold less than 5% of the entity's outstanding shares.)

未經公司相關負責人事先書面批准，禁止持有與本集團存在競爭關係（即：與公司經營範圍或實際經營項目或客戶群或所處的行業或經營方式相同或者類似，或與公司招投標項目的重合度較高，或控股股東或者實際控制人相同或者經營相同或類似業務等單一或綜合因素引致與公司存在實質競爭的關係）的任何權益；或持有與本集團有業務往來的公司（如公司的客戶、代理商、轉售商或供應商）的任何權益。（但在證券交易所內進行的證券交易、基金或信託且通過該種交易本人或關聯人僅持有低於該公司發行在外 5% 的權益的投資除外）。

#### 5.4 Concurrent external employment relationships or activities with competitors of the Group during the term of employment with the Group are prohibited.

不得在受僱於本集團期間，同時受僱於本集團競爭方的外部僱傭關係或活動。

- (1) Employees are prohibited from being concurrently employed by a competitor of the Group, maintaining any form of association with a competitor (including activities as a consultant, advisor, volunteer, or in a similar capacity), serving as a director, or engaging in any activities intended or reasonably expected to benefit the competitor. This includes, but is not limited to, acting as a client, agent, reseller, or supplier of the competitor.

禁止同時受僱於本集團的競爭方，或與本集團的競爭方發生任何方式的關聯（包括以諮詢、顧問、志願者或其他類似身份從事的活動），或擔任其董事，以及從事其他旨在或可合理預期能夠增進競爭方利益的活動，包括但不限於成為該競爭方的客戶、代理商、轉售商或供應商。

- (2) During employment with the Group, employees are prohibited from marketing any products or providing any services that compete with the Group's existing or potential business activities.

在受僱於本集團期間，禁止營銷任何對本集團現有或潛在商業活動構成競爭的產品或提供任何對本集團現有或潛在商業活動構成競爭的服務。

#### 5.5 Engaging in or facilitating any related-party transactions by affiliated persons without prior written approval is prohibited.

未經事先書面批准，禁止從事或促使其關聯人士從事任何關聯交易。

- (1) Employees are prohibited from extending loans to, guaranteeing loans for, obtaining loans from, or securing loans with the assistance of any individual or entity that has business dealings with the Group (e.g., the Group's clients, agents, resellers, or suppliers), except for standard borrowing arrangements with banks or financial institutions.

禁止向任何與本集團有業務往來的個人或機構（如公司的客戶、代理商、轉售商或供應商），提供貸款、為其擔保貸款、從其獲得貸款或在其協助下獲得貸款（但與銀行或金融機構的正常借貸則除外）。

- (2) Employees are prohibited from jointly establishing joint ventures/partnerships, entering into collaborations, or participating in any other business arrangements with the Group.

禁止與本集團共同設立合資/合夥企業、合夥或參與其他商業安排。

- (3) Employees are prohibited from engaging in any form of business dealings with the Group and/or facilitating any related parties in doing so. This includes, but is not limited to: purchasing or selling goods or other assets; providing or receiving management, labor, or

agency services; leasing assets or equipment; providing funding (in cash or in-kind); participating in joint research and development projects; entering into licensing agreements; engaging in gifts or non-monetary transactions; causing the employee or related parties to become the Group's clients, agents, resellers, suppliers, or entering into any other transactional relationship; failing to disclose to the company if aware that such situations may arise. Without prior written approval from the department head, employees may not participate in any procurement, decision-making, or similar processes involving their related parties, even if such processes do not constitute a related-party transaction as defined under this policy.

禁止與本集團形成任何形式的業務往來，和/或促成任何關聯人士與本集團形成任何形式的業務往來，包括但不限於購買或銷售商品、購買或銷售除商品以外的其他資產、提供或接受管理服務、勞務服務或代理服務、租賃資產或設備、提供資金（包括以現金或實物形式）、共同研究與開發項目、簽訂許可協議、贈與或達成任何非貨幣交易、致使員工本人或關聯人士成為公司的客戶、代理商、轉售商、供應商或達成其他任何交易關係，或明知上述情況可能發生而不向公司進行披露。未經部門負責人的事先書面批准，不得參與任何涉及您的關聯人士的採購流程、決策流程或其他類似流程，即使這些流程未必構成本制度所規定的關聯交易。

#### 5.6 Avoid interference or participation in the employment or promotion of family members and close personal relations.

避免干涉或參與家庭成員和密切私人關係人的僱用或晉升。

- (1) Relationships with family members and close friends may influence the decision-making of directors and employees. Therefore, company business decisions involving close personal relationships should be made cautiously. Conflicts of interest (i.e., where personal interests in any way influence or appear to influence the interests of the Group, or where actions or benefits make it difficult for directors and employees to perform their assigned work or duties objectively, impartially and effectively) must be prevented: avoid interference or participation in the employment or promotion matters of family members;

avoid holding positions that can access or influence performance evaluations, salary information or other confidential information related to family members.

與家庭成員和親密好友的關係會影響董事和員工的決策。故應該謹慎制定涉及密切私人關係的公司業務決策。要防止利益衝突（即：個人利益無論以何種方式影響或從表面上看來可能影響本集團的利益時或所採取的行動或享有的利益令該董事和員工難以客觀、不偏不倚且有效地履行公司分派的工作或職責時，即產生利益衝突）：避免干涉或參與家庭成員的僱用或晉升事宜；避免擔任可訪問或影響與家庭成員相關的績效評估、工資信息或其他機密信息的職位。

- (2) If an individual has close personal relationships with other employees or prospective employees outside the company, the above situations should also be avoided. If any such situation occurs, the employee must report these relationships to their superior manager. The manager will evaluate the specific circumstances, consult with higher-level managers as needed, and may choose to transfer one employee to another position where no conflict exists.

如果某人與其他員工或未來的員工在公司外部具有密切的私人關係，那麼也應該避免出現以上情況。如果發生任何此類情況，員工必須將這些關係告知上級經理。經理將評估具體情況、視需要諮詢上級經理並可能選擇將一位員工調至其他不存在衝突的職位。

#### 5.7 No misappropriation of company property in any form or for any reason is permitted:

不得以任何形式和理由侵佔公司財產：

- (1) Do not use authority or position to seek benefits for yourself or others;  
不得利用職權和職務上的便利，為自己或他人謀取利益；
- (2) Do not violate regulations by using public funds for dining and drinking when entertaining clients;  
招待客戶等時不得違反規定公款吃喝；
- (3) Do not detour for tourism during business trips for official purposes;

因公出差時不得借公務出差繞道旅遊；

- (4) Do not falsify, alter or falsely report expenses when claiming reimbursements;  
報銷時不得偽造、變更、虛報費用；
- (5) When negotiating business with suppliers, do not privately add requirements or set additional restrictive conditions;  
與供應商洽談業務時，不得私自增加要求和增設限制要條件；
- (6) During the bidding process, do not deliberately set restrictive conditions or disclose bid prices;  
招投標過程中不得故意設制限制條件和透露標底等；
- (7) During transactions, do not improperly offer concessions or accept kickbacks;  
交易過程中不得違規讓利或收取回扣等；
- (8) Do not use related-party relationships to harm shareholder interests.  
不得利用關聯關係損害股東利益等。

## **6. Fraud Prevention, Control and Remedial Measures**

### **舞弊預防、控制、補救措施**

Fraud shall be addressed through a combination of prevention, control, and disciplinary measures. Reporting and complaint channels shall be established to prevent and detect fraudulent activities; control measures shall be implemented to reduce opportunities for fraud; and appropriate and effective remedial actions shall be taken to mitigate harm caused by fraudulent conduct. Specific measures include, but are not limited to:

舞弊以防範、控制和懲罰並舉。採取舉報投訴渠道以防範和發現舞弊行為；實施控制措施以降低舞弊發生的機會；對舞弊行為帶來危害採取適當有效的補救措施等。具體措施包括但不限於：

#### **6.1 Preventive measures. Including but not limited to:**

預防措施。包括但不限於：

- (1) The anti-fraud policy and related measures shall be disseminated and promoted within the company in various forms (e.g., employee handbooks, corporate policies, training programs) to ensure employees are familiar with relevant codes of conduct and regulations, fostering a workplace culture of compliance, integrity, and resistance to improper inducements.

反舞弊政策及有關措施在公司內部以多種形式（通過員工手冊，公司規章制度，培訓等方式）進行宣傳教育，確保員工在熟悉相關行為準則，規章制度的基礎上，在工作中養成遵紀守法和誠信的習慣，抵制不當利益的誘惑。

- (2) Directors, supervisors, executives, senior management, managers, and supervisors shall lead by example and demonstrate strict adherence to local laws, regulations, and corporate policies.

公司董事，監事，經營管理者，高級管理人員，經理，主管堅持以身作則，並以實際行動帶頭遵守當地國家法律法規及公司各項規章制度。

- (3) All employees shall comply with laws and ethical standards in daily work and interactions, strictly adhering to applicable regulations, professional ethics, and company policies to prevent actions that may harm the Group or shareholders.

全體職員工在公司日常工作和交往中應遵紀守法和從事遵守誠信道德的行為，須嚴格遵守相關法律法規，職業道德及公司的規章制度，防止損害本集團和股東利益的行為發生。

- (4) The Administrative Department shall conduct background checks on candidates for key positions prior to hiring or promotion, covering aspects such as educational background, work history, and criminal records. The background check process shall be formally documented and retained in employee files.

审计法务部應對準備聘用或晉升到重要崗位的人員進行背景調查。例如教育背景，工作經歷，犯罪記錄等，背景調查過程應有正式的文字記錄，並保存在員工檔案中。

- (5) For new hires, the HR & Audit and Legal Department shall complete an "Employee Background Check Form." Key personnel shall additionally sign a "Corporate Trade Secrets Confidentiality Agreement," while other employees shall sign an "Integrity Pledge." All personnel shall undergo "Anti-Bribery/Anti-Corruption Screening."

對新入職員工，行政人事部要填寫「員工背景調查表」，關鍵崗位人員還需簽訂「企業商業秘密保密協議」，其他崗位人員簽訂「廉潔協議」。公司所有人員接受「反賄賂/反腐敗調查」。

- (6) Anti-fraud training, legal compliance education, and ethics awareness programs shall be organized to ensure all employees understand the company's zero-tolerance stance on fraud and their individual responsibilities in fraud prevention, thereby enhancing ethical awareness.

組織反舞弊培訓和法律，法規及誠信道德教育。讓所有員工都清楚公司對防止舞弊行為的嚴肅態度和員工自己在反舞弊方面的責任，提高反舞弊的思想水平。

- (7) Business units shall require all relevant stakeholders (e.g., suppliers, clients, agents) to sign "Anti-Corruption Undertakings" and "Confidentiality Agreements" at the outset of engagements, reinforcing the company's commitment to lawful and ethical business practices.

業務部門在業務發生時，應當讓所有的利益相關方，如：供應商，客戶、代理商等，簽署「反貪腐承諾書」和「保密承諾書」，以告知對方，公司倡導遵紀守法和遵守誠信道德的公司文化。

- (8) The Group shall rigorously evaluate and, where necessary, terminate relationships with contractors, suppliers, agents, or other potential business partners known to have engaged in bribery and/or corrupt practices.

本集團會慎重考慮與已知行賄及 / 或涉及貪污行為的承包商、供應商、代理商及其他潛在業務夥伴終止業務。

## 6.2 Control Measures. Including but not limited to:

控制措施。包括但不限於：

- (1) Incorporate fraud risk assessment into the company's overall risk assessment framework. Conduct fraud risk identification and evaluation across all subsidiaries and departments, assessing both the significance and probability of fraud risks.

將舞弊風險評估納入公司風險評估，在各分公司之間，各部門之間進行舞弊風險識別和評估，評估包括舞弊風險的重要性和可能性。

- (2) Establish anti-fraud control measures in all subsidiaries and departments of the Group. Implement controls at the source of potential fraud through established internal control measures, formulated management systems, business process flows, authorization approvals, verifications, reconciliations, segregation of duties, and protection of company assets.

本集團各分公司，各部門建立反舞弊控制措施。通過建立的內部控制措施，制定的管理制度和業務流程圖，授權審批、核查，核對，權責分工以及公司資產安全保護等，在舞弊發生的源頭開始控制。

- (3) All departments shall strengthen management of personnel in critical positions, with the execution of "Corporate Trade Secrets Confidentiality Agreements" and "Integrity Pledges" serving as key evaluation criteria and important references for personnel appointments and removals.

公司各部門加強對重要崗位人員的管理，並將其執行「企業商業秘密保密協議」和「廉潔協議」的情況作為考察、考核的重要內容和任免的重要依據。

- (4) The company encourages employees and business partners to report violations based on facts, in compliance with national laws and regulations as well as company policies, through proper channels either anonymously or with real names.

公司鼓勵員工及有業務來往的公司以事實為依據，以國家法律法規，公司制度為準繩，從正當的渠道，採取實名或匿名的方式進行檢舉揭發。

- (5) When selecting new contractors, suppliers, agents and other business partners (such as joint venture partners) for the Group, or when renewing contracts with existing ones, appropriate due diligence must be conducted by qualified personnel according to the bribery and corruption risk level commensurate with the specific relationship and in accordance with the Company's established procedures and policies as may be amended from time to time.

在甄選本集團新承包商、供應商、代理商及其他業務夥伴（如合資企業夥伴），以及與相關承包商、供應商、代理商及其他業務夥伴續約時，須由熟練人士適當採用就該種特定關係相稱的賄賂及貪污的風險水平並根據公司不時制定的既定程序和政策進行盡職調查。

- (6) When conducting due diligence on the Group's customers or potential customers, appropriate due diligence must be performed by qualified personnel according to the bribery and corruption risk level commensurate with the specific relationship and in accordance with the Company's established procedures and policies as may be amended from time to time.

在對本集團的顧客或潛在顧客進行盡職調查時，須由熟練人士適當採用就該種特定關係相稱的賄賂及貪污的風險水平並根據公司不時制定的既定程序和政策進行盡職調查。

- (7) In certain circumstances, charitable donations and sponsorships may constitute disguised bribery. Therefore, any consideration or decision regarding charitable donations and sponsorships must be jointly approved by two Executive Directors. Unless prior written consent is obtained from the aforementioned persons, directors and employees shall not use any Group funds or assets to make donations to any political party or candidate for public office, nor shall directors or employees make any political donations as representatives of the Group or create the impression that they are doing so.

在某些情況下，慈善捐款及贊助可能變相構成賄賂。因此，若公司考慮或決定任何慈善捐款及贊助，此等活動須完全經由公司其中兩位執行董事連作決定。除非得到以上人士的事先書面同意，董事及職員不得使用本集團任何資金或資產向任何政黨

或公職候選人捐款，及董事及職員一概不得作為本集團代表或營造其擔任本集團代表的印象作出任何政治捐款。

### 6.3 Disciplinary Measures:

處罰措施:

- (1) The company shall take disciplinary actions against individuals responsible for verified fraudulent activities in accordance with these regulations, holding them financially accountable. Cases involving embezzlement (defined as company personnel illegally appropriating company property for personal use through abuse of position, where the amount involved is substantial) or other legal violations shall be referred to local judicial authorities.

公司對於舉報屬實或查處屬實的舞弊行為，將依據本制度規定，對舞弊責任人進行處理，追究其經濟責任，涉及職務侵佔罪（職務侵佔罪是指公司人員利用職務上的便利，將公司財物非法佔為己有，數額較大的行為），或觸犯其他法律法規的，將移送當地司法機關。

- (2) The company protects employees and external parties who report any illegal, disciplinary or regulatory violations. Personnel who improperly disclose whistleblower information or retaliate against whistleblowers shall face dismissal or termination of employment contracts. Cases violating national laws shall be referred to local judicial authorities.

公司保護員工及社會各方對任何違法、違紀、違規行為的舉報。對違規洩漏檢舉人員信息或對舉報人員採取打擊報復的人員，公司將予以撤職、解除勞動合同，觸犯國家有關法律的，移送當地司法機關依法處理。

- (3) For fraud involving internal employees: employment contracts shall be terminated, company losses shall be recovered, and legal violations shall be referred to judicial authorities. For fraud involving third parties: the party shall be blacklisted, cooperative relationships terminated, and the case circulated internally/externally with permanent prohibition of future business dealings within the Group. Legal violations shall be referred

to judicial authorities.

舞弊行為涉及內部員工的解除勞動關係，同時對公司造成的損失進行追索，觸犯法律的移交當地司法部門處理；舞弊行為涉及第三方的列入黑名單，解除合作關係，內外部通報，今後本集團範圍內一律不再與之進行業務合作，觸犯法律的，移交當地司法部門處理。

(4) Verified illicit economic gains obtained through fraud must be returned to the company within 15 working days. Responsible individuals shall additionally compensate for any remaining uncovered economic losses to the company. 經查實，因舞弊獲取的不正當經濟利益，應責其在 15 個工作日退回公司，此外，對於不足以彌補給公司造成的經濟損失部分，直接責任人還應承擔經濟賠償責任。

(5) For serious offenses, the company reserves the right to terminate responsible employees without compensation after completing necessary loss recovery and financial settlement procedures. Management personnel shall face public censure and penalties including cancellation of annual bonuses or salary increases. Legal violations shall be referred to judicial authorities.

公司根據情況，對情節嚴重的直接責任人，公司有權給予辭退處理，並不給予相應賠償，辭退前必須完成必要的損失追償和財務清算事宜，對管理責任人給予通報批評，取消年度分紅或加薪等處罰措施。觸犯法律的，移交當地司法部門處理。

#### 6.4 Remedial Measures. Including but not limited to:

補救措施。包括但不限於：

The Company shall investigate liabilities for fraudulent acts, including managerial liability and direct liability.

公司對舞弊行為進行責任追究，其中包括管理責任和直接責任。

(1) Managerial Liability refers to the corresponding responsibility that management personnel shall bear for economic losses caused by their failure to detect fraudulent activities in a

timely manner due to negligence, dereliction of duty, errors in subjective judgment, favoritism, or other reasons within their scope of supervision.

管理責任是指：管理人員在其主管工作範圍內因疏忽或不作為，主觀判斷失誤或徇私等原因，導致了舞弊事項未能被及時發現，從而造成的經濟損失應該承擔的相應責任。

- (2) Direct Liability refers to the responsibility that all employees of the Group shall bear for economic losses caused to the Company through direct involvement in, participation in decision-making, or instigation, coercion, indulgence, or concealment of fraudulent acts such as falsification, abuse of authority, or favoritism within their respective duties.

直接責任是指：本集團全體職員工在其職責範圍內，採取弄虛作假，濫用職權或徇私舞弊等手段，直接操作或參與決策，或授意，指使，強令，縱容，包庇他人等而給公司造成的經濟損失，應承擔的責任。

- (3) After the occurrence of a fraud incident, the relevant departments shall promptly take remedial measures, impose appropriate sanctions on the violators, and communicate the outcome internally and, where necessary, to external third parties. The affected departments shall evaluate and improve anti-fraud measures accordingly.

發生舞弊案件後，相關部門應及時採取補救措施，對違規者採取適當的措施，並將結果向內部及必要的外部第三方通報，受影響的部門要對反舞弊工作進行評估並改進。

- (4) Employees confirmed to have engaged in fraudulent acts shall be subject to disciplinary actions in accordance with relevant Company policies. If the Company suspects that the violation involves corruption or other criminal offenses, it will report the matter to the relevant authorities or law enforcement agencies for legal action.

對證實有舞弊行為的員工，公司按相關規定給予相應的處分。如公司懷疑有關違規事項涉及貪污或其他刑事罪行，將會向有關當局或執法機構舉報，依法處理。

## **7. Fraud Reporting, Investigation and Reporting**

## 舞弊舉報，調查、報告

### 7.1 Reporting

#### 舉報

- (1) Reporting Targets: All employees of the Group and any external parties with direct or indirect economic relationships with the Company.

舉報對象：本集團全體職員工及與公司直接或間接發生經濟關係的社會各方。

- (2) Reporting Methods: Real-name reporting or anonymous reporting.

舉報方式：實名舉報、匿名舉報。

- (3) Reporting Principles: Reports must be based on facts and comply with national laws, Company policies, employee handbooks, and other regulations, ensuring fairness and impartiality.

舉報原則：以事實為依據，國家法律、公司相關制度、員工手冊等規範為準繩，公平公正。

- (4) Reporting Channels:

舉報投訴途徑：

- (a) Company Email: [integrity@bayzedhealthcare.com](mailto:integrity@bayzedhealthcare.com)

本集團接收郵箱：[integrity@bayzedhealthcare.com](mailto:integrity@bayzedhealthcare.com)

- (b) Mail: Deliver in person to the Company's complaint mailbox or mail to the Company's address.

信函：自行投遞到公司投訴信箱或郵寄到公司地址

Recipient: Group President

接收信函的收件人：集團總裁

## 7.2 Investigation and Reporting

### 調查和報告

- (1) When the Group President receives a report, they will conduct a preliminary review. If deemed actionable, the complaint materials will be forwarded to the Audit and Legal Department. Within 3 working days for real-name reports or 5 working days for anonymous reports, the Audit and Legal Department will report to Company management on whether to initiate an investigation.

集團總裁接到舉報後，會先進行初步甄選，認為可以受理時，將投訴舉報材料轉交審計法務部。審計法務部自接到集團主席轉交的舉報材料之日起，實名舉報3個工作日內；匿名舉報5個工作日內向公司管理層匯報是否立案調查。

- (2) If the investigation finds no evidence of misconduct or fraud by the reported party, the Audit and Legal Department will submit the findings to management. The investigation may be closed upon their approval.

審計法務部經調查，未發現被舉報人有違法舞弊等行為時，將調查結果反饋給管理層。經管理層同意，可結束調查。

- (3) If fraud or illegal acts are confirmed, the Audit and Legal Department will formally initiate an investigation and notify management. If external investigation agencies are required, management approval must be obtained. For fraud involving senior management, Board approval is required.

審計法務部經調查，發現被舉報人確有違法舞弊等行為時，應及時正式立案調查，並報經管理層知悉。審計法務部在進行舞弊調查時，如涉及需要聘請外部機構調查時，須經管理層批准同意；如涉及高級管理人員的舞弊，需提請董事會同意。

- (4) During investigations, relevant departments must provide full cooperation and maintain strict confidentiality when assisting with investigations or providing access to data and documents.

审计法务部組織舞弊案件調查時，需要相關部門人員協助調查或查閱相關部門的資料和數據時，相關部門應予以配合並嚴格保密。

- (5) Personnel handling reports or investigations shall not disclose reporter identities or report details without authorization. Access to such materials requires prior President approval, with proper records of the access purpose, time, and personnel details.

受理舉報投訴或負責舞弊案件調查的工作人員不得擅自向任何部門及個人提供舉報人的相關資料及舉報內容。確因工作需要查閱投訴舉報相關資料的，須事先徵得總裁的批准，同時，查閱人員須將查閱的內容、時間、查閱人員的有關情況進行登記。

- (6) Whistleblowers assisting investigations shall be protected. The Company prohibits all discrimination or retaliation. Employees obstructing investigations, disclosing whistleblower identities, or retaliating will face disciplinary actions including warnings, demotion or termination. Legal violations will be referred to authorities.

舉報人在協助調查工作中受到保護。公司禁止任何歧視或報復行為，任何人員採取任何阻撓、干預或敵對措施，對違規洩露投訴、舉報人信息或對投訴、舉報人採取打擊報復行動的人員，公司將採取警告、撤職等處分至解除勞動合同，觸犯法律的，公司將依法移送當地政府有關部門或司法機關處理。

- (7) Good-faith reports will not be penalized. However, disciplinary action will be taken against employees or directors submitting knowingly false or malicious allegations.

真誠的舉報投訴將不會受到處分。然而，公司會對故意提供有關涉嫌違反法律或本制度的虛假或惡意資料的任何董事及員工採取紀律行動。

- (8) Retaliation against investigators is prohibited. Participants in retaliation will face disciplinary measures including termination of employment.

禁止對參與調查的人員採取打擊報復行動或進行威脅，任何參與報復的員工將面臨包括終止勞動關係或僱傭關係在內的紀律處分。

(9) The Company will hold accountable those making maliciously false reports for retaliatory purposes.

對於故意歪曲事實進行的打擊報復舉報，經查實，公司將追究舉報人相關責任。

(10) Upon investigation completion, the Audit and Legal Department shall archive all case materials. For real-name reports, the reporter shall be informed of the investigation decision and outcome regardless of whether an investigation was initiated.

對立項調查的投訴舞弊事件，審計法務部在調查處理完畢後，應將調查資料整理歸檔保存。對於實名舉報，無論是否會立案調查，審計法務部應向舉報人反饋是否立案的決定和調查結果。

(11) If fraud involves corruption or criminal offenses, the Company will report to authorities. No external reporting may occur without prior President review and approval by two Executive Directors.

如公司懷疑有關違規事項涉及貪污或其他刑事罪行，將會向有關當局或執法機構舉報。未經總裁事先審視及其中兩位執行董事批准，公司不會聯絡有關當局或執法機構提出舉報或類似行動。

## 8. Miscellaneous

This policy was adopted by the Company's Board through a resolution passed on Aug 26, 2025.

本制度由公司之董事會於 2025 年 8 月 26 日通過一項決議案而採納。

The Audit and Legal Department will review this policy periodically to ensure its continued effectiveness. The ESG Committee will discuss and approve any necessary amendments.

審計法務部將在適當時候檢討本制度，以確保本制度行之有效。審核委員會將會討論任何或需作出的修訂並作出審批。

A copy of this policy is published and available for download on the Company's website.

本制度之副本於公司網站上公佈並可供下載。