



商业道德、反腐败、反贿赂与反欺诈政策

Business Ethics, Anti-Corruption, Anti-Bribery and Anti-Fraud Policy

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适用范围 / Scope: 南京西斯博有机硅有限公司（以下简称“西斯博有机硅”或“西斯博”）全体员工及相关业务合作方。
Applicable to all employees and relevant business partners of Nanjing SiSiB Silicones Co., Ltd. (“SiSiB Silicones” or “SiSiB”).

1. 目的 Purpose

西斯博有机硅坚持诚信、规范、透明的经营原则，持续推进商业道德与合规管理。

SiSiB Silicones is committed to conducting business with integrity, transparency and compliance.

随着国际市场、客户审核及供应链管理要求不断提升，西斯博进一步加强反腐败、反贿赂、反欺诈及国际贸易合规管理，维护公平、公正的商业环境，降低经营与合规风险，保障企业长期稳定发展。

As international market expectations, customer audits and supply chain requirements continue to increase, SiSiB further strengthens its anti-corruption, anti-bribery, anti-fraud and international trade compliance management to maintain a fair and transparent business environment and support long-term sustainable development.

制定本政策的主要目的包括：

This Policy is intended to:

- 规范员工及合作方商业行为； regulate the business conduct of employees and business partners;
- 防范商业贿赂与不当利益输送； prevent bribery and improper benefits;
- 加强国际贸易与供应链合规； strengthen international trade and supply chain compliance;
- 提升员工商业道德与风险意识； improve employee awareness of ethics and compliance risks;
- 满足国际客户及 ESG 审核要求； support international customer and ESG audit requirements;
- 维护西斯博及合作伙伴合法权益。 protect the legitimate interests of SiSiB and its business partners.

2. 适用范围 Scope

本政策适用于：

This Policy applies to:

- 西斯博全体员工； all employees of SiSiB;
- 管理层； management personnel;
- 临时员工及实习人员； temporary staff and interns;
- 顾问及授权代表； consultants and authorized representatives;
- 与西斯博开展业务合作的供应商、代理商、物流服务商及其他第三方合作方。 suppliers, agents, logistics providers and other third-party business partners working with SiSiB.



西斯博鼓励所有合作伙伴共同遵守诚信、透明、合规的商业原则。

SiSiB encourages all business partners to follow ethical, transparent and compliant business practices.

3. 基本原则 Fundamental Principles

西斯博在经营活动中坚持以下原则：

SiSiB conducts its business activities based on the following principles:

3.1 合法合规 Legal Compliance

遵守适用法律法规、国际贸易规则及行业规范开展经营活动。

Business activities shall comply with applicable laws, international trade regulations and industry standards.

3.2 诚信经营 Integrity

坚持真实、透明、公平的商业行为，维护长期稳定合作关系。

Business activities shall be conducted in a fair, transparent and honest manner.

3.3 公平竞争 Fair Competition

反对任何形式的不正当竞争行为，尊重市场规则与商业伦理。

Any form of unfair competition is prohibited.

3.4 风险管理 Risk Management

持续加强商业道德、供应链、国际贸易及财务合规风险管理。

SiSiB continuously strengthens risk management relating to business ethics, supply chain operations, international trade and financial compliance.

3.5 信息真实 Accurate Information

确保业务、财务、产品及贸易相关信息真实、完整、准确。

Business, financial, product and trade-related information must be accurate, complete and truthful.

4. 禁止行为 Prohibited Conduct

西斯博禁止任何形式的：

SiSiB prohibits any form of:

- 商业贿赂； bribery;
- 回扣； kickbacks;
- 不当佣金； improper commissions;
- 利益输送； improper benefits;
- 虚假交易； fraudulent transactions;
- 财务欺诈； financial fraud;
- 虚假报销； false reimbursement claims;
- 虚假文件； falsified documents;
- 伪造合同； forged contracts;



- 数据造假； manipulation of business data;
- 虚假检测报告； falsified test reports;
- 虚假 SDS 或法规文件； false SDS or regulatory documents;
- 虚假报关或原产地资料； false customs or origin documents;
- 利用职务谋取私利； abuse of position for personal gain;
- 违反国际贸易与支付合规要求行为。 violations of international trade and payment compliance requirements.

任何员工或合作方不得以直接或间接方式获取不正当商业利益。

Employees and business partners shall not obtain improper business advantages directly or indirectly.

4A. 反欺诈管理 Anti-Fraud

西斯博禁止任何形式的欺诈行为，包括但不限于：

SiSiB prohibits all forms of fraud, including but not limited to:

- 虚假报价； false quotations;
- 虚假订单； false orders;
- 虚假付款申请； false payment requests;
- 虚假物流信息； false logistics information;
- 虚假客户或供应商资料； false customer or supplier information;
- 隐瞒真实贸易背景； concealment of actual trade background;
- 篡改业务数据； alteration of business data;
- 删除关键业务记录； deletion of key business records;
- 利用虚假文件规避合规要求。 use of false documents to bypass compliance requirements.

所有员工及合作方应确保业务、财务及运营信息真实、完整、准确。

All employees and business partners are required to ensure that business, financial and operational information is accurate, complete and truthful.

4B. 财务与业务记录管理 Books and Records

西斯博要求所有业务记录真实、准确、完整，并能够反映实际业务情况。

SiSiB requires all business records to be accurate, complete and properly reflect actual business activities.

禁止：

The following practices are prohibited:

- 账外资金； off-book funds;
- 隐瞒交易； concealment of transactions;
- 虚假财务记录； false financial records;
- 篡改业务文件； alteration of business documents;
- 伪造付款记录； falsified payment records;
- 删除关键合规资料。 deletion of key compliance records.

相关记录包括但不限于：

Relevant records include but are not limited to:

- 合同； contracts;



- 发票； invoices;
- 报关资料； customs documentation;
- SDS 与法规文件； SDS and regulatory documents;
- 付款记录； payment records;
- 物流文件； logistics documentation;
- 客户与供应商资料； customer and supplier information;
- 财务审批文件。 financial approval records.

相关资料应按照公司要求妥善保存。

All relevant records shall be properly maintained in accordance with company requirements.

5. 礼品、招待与利益管理 Gifts, Hospitality and Benefits

员工在业务往来过程中，应避免接受可能影响商业判断的礼品、招待或其他利益。

Employees shall avoid accepting gifts, hospitality or other benefits that may influence business judgment.

原则上：

In principle:

- 禁止索取现金或等价利益； cash or cash-equivalent benefits shall not be requested or accepted;
- 禁止接受影响公平决策的高价值礼品； high-value gifts that may affect impartial decision-making are prohibited;
- 商务招待应合理、适度并符合正常商业惯例； business hospitality shall be reasonable, appropriate and consistent with normal business practice;
- 禁止通过礼品、招待等方式获取不正当商业利益。 gifts or hospitality shall not be used to obtain improper business advantages.

特殊情况需向管理层报告。

Any exceptional situation shall be reported to management.

6. 利益冲突管理 Conflict of Interest

员工应避免个人利益与西斯博利益发生冲突。

Employees shall avoid situations where personal interests conflict with the interests of SiSiB.

包括但不限于：

Including but not limited to:

- 与供应商存在不当利益关系； improper relationships with suppliers;
- 未经批准从事关联业务； engaging in related-party business without approval;
- 利用公司资源谋取个人利益； use of company resources for personal gain;
- 未披露可能影响业务判断的关系； failure to disclose relationships that may influence business decisions;
- 与竞争对手存在不当合作。 inappropriate cooperation with competitors.

发现潜在利益冲突时，应及时向管理层报告。

Potential conflicts of interest shall be reported to management promptly.

7. 国际贸易与合规管理 International Trade and Compliance



西斯博重视国际贸易与供应链合规管理。

SiSiB places strong emphasis on international trade and supply chain compliance.

员工在开展国际业务过程中，应遵守：

Employees engaged in international business activities shall comply with:

- 海关与出口管理规定； customs and export regulations;
- 危险品运输要求； dangerous goods transportation requirements;
- 银行与支付合规要求； banking and payment compliance requirements;
- 国际贸易文件规范； international trade documentation requirements;
- 客户与供应链合规要求。 customer and supply chain compliance requirements.

西斯博持续加强：

SiSiB continuously strengthens:

- 出口文件审核； export documentation review;
- 危险品运输合规； dangerous goods transportation compliance;
- 贸易背景核查； trade background verification;
- 国际支付与物流风险管理； international payment and logistics risk management;
- 供应链风险识别。 supply chain risk identification.

8. 数据与信息保护 Data and Information Protection

员工应妥善保管：

Employees shall properly protect:

- 客户信息； customer information;
- 供应商信息； supplier information;
- 商业机密； confidential business information;
- 技术文件； technical documentation;
- 财务信息； financial information;
- 合同与业务资料。 contracts and business records.

未经授权，不得向外部披露西斯博相关信息。

No SiSiB-related information shall be disclosed externally without authorization.

西斯博持续加强：

SiSiB continuously strengthens:

- 文件权限管理； document access control;
- 数据备份； data backup;
- 信息安全； information security;
- 客户资料保护。 customer information protection.

8A. 反贿赂要求 Anti-Bribery

西斯博禁止任何员工或第三方合作方：

SiSiB prohibits any employee or third-party business partner from:



- 直接或间接提供贿赂； offering bribes directly or indirectly;
- 通过中间人实施不当利益输送； using intermediaries to provide improper benefits;
- 以现金、礼品、佣金、招待或其他形式获取不正当商业利益； obtaining improper business advantages through cash, gifts, commissions, hospitality or other benefits;
- 向政府机构、客户、供应商或合作方提供不合规利益。 providing improper benefits to government authorities, customers, suppliers or business partners.

所有商务活动应符合：

All business activities shall comply with:

- 适用法律法规； applicable laws and regulations;
- 公平竞争原则； fair competition principles;
- 西斯博商业道德要求； SiSiB ethical standards;
- 国际客户与供应链合规要求。 international customer and supply chain compliance requirements.

9. 举报与调查机制 Reporting and Investigation

西斯博鼓励员工举报：

SiSiB encourages employees to report:

- 商业贿赂； bribery;
- 欺诈行为； fraud;
- 合规违规； compliance violations;
- 利益冲突； conflicts of interest;
- 财务违规； financial misconduct;
- 虚假文件； falsified documents;
- 数据造假； manipulation of data;
- 不当商业行为。 improper business conduct.

举报可通过 ([/p>
 <\/p>
 <\/div>
 <div data-bbox="86 634 334 649" data-label="Text">
 <p>Reports may be submitted through:<\/p>
 <\/div>
 <div data-bbox="115 667 433 749" data-label="List-Group">

 • 邮件； email;<\/li>
 • 管理层反馈； management reporting;<\/li>
 • 人力资源部门； Human Resources;<\/li>
 • 合规负责人； compliance representative;<\/li>
 • 匿名举报。 anonymous reporting.<\/li>
 <\/ul>
 <\/div>
 <div data-bbox="86 767 173 781" data-label="Text">
 <p>西斯博承诺：<\/p>
 <\/div>
 <div data-bbox="86 783 238 798" data-label="Text">
 <p>SiSiB is committed to:<\/p>
 <\/div>
 <div data-bbox="115 815 689 881" data-label="List-Group">

 • 对举报信息严格保密； maintaining confidentiality of reports;<\/li>
 • 禁止打击报复举报人员； prohibiting retaliation against whistleblowers;<\/li>
 • 对举报事项进行调查； investigating reported matters;<\/li>
 • 对违规行为开展整改与处理。 implementing corrective actions when necessary.<\/li>
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 <div data-bbox="86 897 483 915" data-label="Section-Header">
 <h2>10. 调查与违规处理 Investigation and Disciplinary Actions<\/h2>
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西斯博可根据实际情况对相关举报与违规事项开展调查。

SiSiB may conduct investigations into reported violations based on actual circumstances.

必要时可：

Where necessary, SiSiB may:

- 调取相关资料； review relevant documentation;
- 核查业务记录； examine business records;
- 审阅财务文件； review financial documents;
- 访谈相关人员； interview relevant personnel;
- 开展内部审查。 conduct internal reviews.

对于违反本政策的行为，西斯博可根据情节采取：

Violations of this Policy may result in:

- 警告； warnings;
- 内部处分； internal disciplinary actions;
- 岗位调整； reassignment of duties;
- 解除劳动关系； termination of employment;
- 终止合作关系； termination of business cooperation;
- 追究法律责任。 legal action where applicable.

11. 培训与宣导 Training and Communication

西斯博定期开展：

SiSiB regularly conducts:

- 商业道德培训； business ethics training;
- 反腐败培训； anti-corruption training;
- 反贿赂培训； anti-bribery training;
- 反欺诈培训； anti-fraud training;
- 国际贸易合规培训； international trade compliance training;
- ESG 与供应链合规培训。 ESG and supply chain compliance training.

重点岗位可根据业务特点开展专项培训。

Additional targeted training may be provided for relevant positions.

西斯博持续提升员工商业道德与风险意识。

SiSiB continuously promotes ethical awareness and compliance culture.

12. 供应链与第三方管理 Supply Chain and Third-Party Management

西斯博鼓励供应商及合作伙伴：

SiSiB encourages suppliers and business partners to:

- 遵守商业道德原则； follow ethical business practices;
- 反对腐败与贿赂； oppose corruption and bribery;
- 加强合规与风险管理； strengthen compliance and risk management;



- 遵守国际贸易与运输法规； comply with international trade and transportation regulations;
- 加强环境与安全管理。 strengthen environmental and safety management.

西斯博可根据实际情况对合作方开展：

SiSiB may conduct:

- 供应商评估； supplier assessments;
- 合规审核； compliance reviews;
- ESG 问卷； ESG questionnaires;
- 风险识别与整改沟通。 risk identification and corrective action communication.

13. ESG 与可持续发展 ESG and Sustainability

西斯博将商业道德与合规管理视为 ESG 管理的重要组成部分。

SiSiB considers business ethics and compliance management an important part of its ESG framework.

未来，西斯博将持续推进：

SiSiB will continue to strengthen:

- ESG 管理体系建设； ESG management systems;
- 商业伦理与合规培训； ethics and compliance training;
- 国际客户审核支持； international customer audit support;
- 供应链 ESG 管理； supply chain ESG management;
- 数据与信息安全； data and information security;
- 风险识别与持续改进。 risk identification and continuous improvement.

西斯博希望与客户、供应商及合作伙伴共同推动长期、透明、规范与可持续发展的商业合作关系。

SiSiB aims to work together with customers, suppliers and partners to support transparent, sustainable and long-term business cooperation.

14. 附则 Final Provisions

本政策由西斯博管理层负责解释与更新。

This Policy shall be interpreted and updated by SiSiB management.

西斯博可根据：

SiSiB may revise this Policy based on:

- 法律法规变化； changes in laws and regulations;
- 国际客户审核要求； international customer audit requirements;
- ESG 管理需求； ESG management needs;
- 国际贸易环境变化。 changes in the international trade environment.

本政策自发布之日起实施。

This Policy shall take effect from the date of issuance.