



ETERNITY INVESTMENT LIMITED

(Incorporated in Bermuda with limited liability)

(Stock Code: 764)

DIRECTORS' REMUNERATION POLICY

1. PURPOSE

- 1.1 This policy sets out the overall guiding principles and structure for remuneration of the directors of Eternity Investment Limited (the "**Company**") to attract, motivate, reward and retain the right talent in pursuing and driving the Company's long-term goals and ensuring business sustainability and growth.

2. REMUNERATION GUIDING PRINCIPLES

- 2.1 The remuneration of executive directors will be determined by taking into consideration the following criteria:

- (a) scope of duty, responsibilities, skills and experience required;
- (b) corporate and individual performance;
- (c) prevailing market practice and market benchmark;
- (d) general economic situation; and
- (e) extent of contributions, effort and time spent.

- 2.2 The remuneration of non-executive directors and independent non-executive directors will be determined based on the following criteria:

- (a) number of board committees on which the individual director served;
- (b) experience and level of responsibilities undertaken;
- (c) extent of contributions, effort and time spent; and
- (d) prevailing market practice and market benchmark.

3. REMUNERATION STRUCTURE

3.1 The remuneration of executive directors is made up of any of/a combination of the following:

- (a) fixed salary;
- (b) directors' fees;
- (c) discretionary bonus;
- (d) share options granted under the Company's share option scheme;
- (e) shares awarded under the Company's share award plan;
- (f) contributions to retirement benefits scheme;
- (g) benefits-in-kind, such as housing allowance and medical coverage; and
- (h) other emoluments, such as reimbursement of expenses incurred, if any, in the course of performing their services.

3.2 The remuneration of non-executive directors is made up of any of/a combination of the following:

- (a) directors' fees;
- (b) share options granted under the Company's share option scheme;
- (c) shares awarded under the Company's share award plan;
- (d) contributions to retirement benefits scheme;
- (e) benefits-in-kind, such as housing allowance and medical coverage; and
- (f) other emoluments, such as reimbursement of expenses incurred, if any, in the course of performing their services.

3.3 The remuneration of independent non-executive directors is made up of the following:

- (a) directors' fees; and
- (b) other emoluments, such as reimbursement of expenses incurred, if any, in the course of performing their services.

4. REVIEW OF POLICY

4.1 The Board must, at least once in each financial year, review this policy and may take any amendments that it deems necessary or desirable.

5. APPROVED AND ADOPTED

5.1 This policy was approved and adopted by the Board on 25 April 2022.