

This Whistleblowing Policy of China Hongqiao Group Limited is available for viewing in English and Chinese. If there is any inconsistency between the English and the Chinese versions of the Whistleblowing Policy, the Chinese version shall prevail over the English version.

中國宏橋集團有限公司的本舉報政策備有中英文版本以供查閱。本舉報政策中英文版本如有歧義，概以中文版本為準。



China Hongqiao Group Limited 中國宏橋集團有限公司

(Incorporated under the laws of Cayman Islands with limited liability)

(根據開曼群島法例註冊成立的有限公司)

(the “Company”)

(「本公司」)

(Stock Code: 1378)

(股份代號: 1378)

WHISTLEBLOWING POLICY

舉報政策

(Adopted by the board of directors of the Company on 6 January 2023)

(經本公司董事會於2023年1月6日採納)

1 PURPOSE

宗旨

1.1 Whistleblowing is an important part of an effective internal control and risk management system. It is a useful means of uncovering fraud, misconduct, malpractice or significant risks within the Company and/or its subsidiaries (collectively, the “Group”).

舉報是內部控制及風險管理系統行之有效的重要因素。此為發現本公司及／或其附屬公司（統稱「本集團」）內欺詐、不當行為、不良操守或重大風險的重要方式。

The Company is committed to high probity standards and ethical business practices, and encourages reporting of concerns and actual or suspected misconduct or malpractice by any staff and/or external parties in any matter related to the Group.

本公司承諾維持高誠信標準及合乎道德的商業操守，並鼓勵舉報任何員工及／或外部各方在進行與本集團有關的事務時作出的實際或疑似不當行為或不良操守。

<p>1.2 “Whistleblowing” refers to a situation where:</p> <p>(a) an employee (full time and part time) of the Group; and</p> <p>(b) related parties who deal with the Group (e.g. consultants, contractors, suppliers or customers),</p> <p>(collectively, the “Whistleblowers”) conveys a concern, allegation or any information that fraud, corruption or any other misconduct is occurring or has occurred in the Group, with good faith that the concern, allegation or information is true.</p>	<p>「舉報」指以下情況：</p> <p>(a) 本集團全職及兼職員工；及</p> <p>(b) 與本集團進行交易的關聯方(如顧問、承包商、供應商或客戶)，</p> <p>(統稱「舉報人」)對本集團內正在發生或已經發生的欺詐、賄賂或任何其他不當行為提出關注、指控或其他資料，而且真誠相信此關注、指控或資料屬實。</p>
<p>1.3 The purpose of this Policy is to provide Whistleblowers with guidance and reporting channels on whistleblowing. It is therefore designed to encourage Whistleblowers to raise their concerns internally, rather than overlook a problem or blow the whistle outside.</p>	<p>本政策旨在為舉報人提供舉報方面的指引及舉報途徑。因此，其旨在鼓勵舉報人在內部提出關注，而非忽略問題或對外舉報問題。</p>
<p>2 POLICY</p> <p>Objective</p>	<p>政策</p> <p>目的</p>
<p>2.1 The objective of this policy is to enhance the awareness of fraud, malpractice or inappropriate behaviour within the Group (the “Reportable Conduct”), and to provide Whistleblowers with guidance and reporting channels to report any suspected Reportable Conduct.</p>	<p>本政策的目的是加強對本集團內部對欺詐、舞弊或不當行為(「須予舉報行為」)的關注，並為舉報人提供舉報任何須予舉報行為方面的指引及舉報途徑。</p>

- 2.2 Reportable Conduct may include but is not confined to the following:
- (a) fraud, malpractice and other possible improprieties relating to financial reporting, internal controls, accounting and auditing matters;
 - (b) misuse of company resources or any other conduct that may cause financial loss to the Group;
 - (c) breach or non-compliance of code of conduct and relevant internal control policy and procedures;
 - (d) breach of legal and regulatory requirements;
 - (e) bribery internally or by external parties;
 - (f) endangerment of the health and safety of an individual;
 - (g) improper use of commercially sensitive information; and
 - (h) miscarriage of justice.
- 2.3 The objective of this Policy does not change existing reporting practices of the Group but to formalise such function. The Policy is neither designed for any Whistleblowers to question financial or business decisions taken by the Group, nor should it be used to report any employment-related matters which have been addressed under the grievances procedure already in place.
- 須予舉報行為可包括但不限於以下各項：
- (a) 財務申報、內部控制、會計或審計事宜方面的欺詐、舞弊或其他可能出現的不當行為；
 - (b) 濫用公司資源或作出任何其他行為，而可能令本集團蒙受財務損失；
 - (c) 違反或不遵守行為守則及相關內部控制政策及程序；
 - (d) 違反法律或監管規定；
 - (e) 內部或外部人士的賄賂行為；
 - (f) 危及個人健康及安全；
 - (g) 不當使用商業敏感資料；及
 - (h) 不公正的情況。
- 本政策的目的並非更改本集團現行舉報方式，而是將此職能制度化。本政策並非旨在讓任何舉報人質疑本集團所作財務或業務決定，亦不應以本政策舉報已經按照現有申訴程序處理的任何工作問題。

Protection and Support for Whistleblowers

- 2.4 Full support and protection should be given to Whistleblowers who in good faith report any genuinely suspected Reportable Conduct.
- 2.5 Any of the Group's employees or related third party raising genuine and appropriate concerns under this policy as a Whistleblower is assured of fair treatment, including where applicable, protection against unfair dismissal, victimization or unwarranted disciplinary action, even if the concerns turn out to be unsubstantiated.

Any person who victimise or retaliate against Whistleblowers who have genuinely raised concerns will be subject to disciplinary actions

Confidentiality

- 2.6 The Group respects that Whistleblowers may wish to file the report in confidence. However, an anonymous allegation will be more difficult for the Group to investigate effectively simply because the Group will not be able to obtain further information from the Whistleblower in order to make an adequate and proper assessment. Whistleblowers are encouraged to, as far as possible, give their names and contact details so that clarification of the alleged matters or further appropriate information can be obtained, when required.

保障及支援舉報人

真誠報告任何實屬可疑的須予報告行為的舉報人，應獲得全面支援及保護。

任何本集團的員工或相關第三方根據本政策作為舉報人提出如實及恰當的關注，都將獲得公平對待，包括在適用的情況下，即使指出的關注最終無法得到證實，本集團亦將確保其員工不會受到不公平解雇、傷害或不當的紀律處分。

如任何人對提出實際關注的舉報人作出傷害或報復，將受到紀律處分。

保密

本集團尊重舉報人可能希望暗中作出舉報。然而匿名指控會令本集團僅因為無法向舉報人取得進一步資料以作出充分和恰當評估而難以跟進事件。本集團鼓勵提供資料的舉報人應在可行情況下提供其姓名及聯絡資料，以便查明指控事宜或在有需要時取得更多適用資料。

2.7 The Group will treat all allegations in a sensitive and confidential manner and only disclose to relevant parties on a need-to-know basis. Without the Whistleblower's consent, his/her identity will not be divulged. In order not to jeopardize the investigation, the Whistleblower is also required to keep confidential the fact that he/she has filed a report as well as the nature of concerns and the identities of those involved.

2.8 However, there may be situations in which the Group is required or legally obliged to reveal the Whistleblower's identity, or the Whistleblower may be required provide evidence or be interviewed, for example, where an investigation leads to legal proceedings being initiated or where an investigation is conducted by regulators or authorities. If this is the case, necessary steps will be taken to ensure that the Whistleblower suffers no detriment. The Whistleblower will also be advised in advance if his/her identity may become apparent or needs to be disclosed to any external parties outside the Group.

False or Malicious Accusations

2.9 Individual Whistleblowers should exercise due care to ensure the accuracy of the information in making an allegation.

本集團會將所有指控列為敏感及保密文件處理並僅在需要知道的情況下向相關方披露。未經舉報人同意，不會披露其身分。為了確保不妨礙調查工作，舉報人亦應將已作出舉報的事實、舉報事宜的性質及所牽涉人士的身份保密。

然而，在某些情況下，本集團必須或按照法律規定披露舉報人身分，或舉報人可能需要提供證據或接受訪談，例如調查引致提起法律程序的情況或監管機構或當局進行調查。如有此情況，則會採取必要措施，確保舉報人不會受到損害。本集團亦將在事前通知舉報人其身份有可能已被知道或有需要被披露給本集團以外的任何人士。

虛假或惡意指控

各舉報人應謹慎行事，確保在作出指控時提供準確資料。

2.10 If a Whistleblower is genuinely mistaken in his/her allegation, he/she will not be at risk of losing his/her job or suffering any form of retribution provided that he/she is acting in good faith and reasonable manner. On the other hand, disciplinary action including dismissal will be taken against a Whistleblower who is proven to knowingly or irresponsibly raise false and malicious allegations or accusations deliberately.

3. REPORTING CHANNELS

3.1 Any Whistleblowers should report the suspected Reportable Conduct to the Economic Supervision Department. The Audit Committee may, when necessary, designate specific personnel of the Company from time to time for receiving relevant information through its contact means on behalf of the Audit Committee under this Policy. Upon receiving the relevant information and understanding the relevant facts and circumstances, the relevant personnel shall report to the Audit Committee in a timely manner.

3.2 The Audit Committee may designate appropriate persons or set up an inquiry to investigate the suspected Reportable Conduct.

如舉報人僅因誤會而作出指控，且其以真誠及合理方式行事，則其不會遭受革職或任何形式的懲罰。相反，如發現舉報人故意或不負責任地作出虛假及惡意指控，則會採取革職等紀律處分行動。

報告途徑

各舉報人應向審核委員會報告可疑的須予報告行為。審核委員會可按需要不時指明本公司的特定人員以聯絡方式代審核委員會接受相關信息。相關人員收取相關信息及資料之後，在瞭解相關事實情況後，可以應及時向審核委員會彙報。

審核委員會可指派合適人士或成立調查小組，調查可疑的須予舉報行為。

3.3 Disclosures, with all relevant information, evidences and supporting documents, can be made in person or in writing. If the disclosure is made in writing, it should be sent to the Audit Committee at Audit Committee, China Hongqiao Group Limited, Huixian One Road, Zouping Economic Development District, Zouping City, Shandong Province, or to the specific personnel as designated by the Audit Committee from time to time, in a sealed envelope clearly marked “*Strictly Private and Confidential – To be Opened by Addressee*”, or through sending email to zbjjcc@163.com, which will only accept emails sent from company email accounts, for identification purpose.

3.4 While the Group does not expect the Whistleblower to have absolute proof or evidence of the irregularities reported, the report should show reasons for the concerns with full disclosure of any relevant details and supporting documentation.

3.5 Whistleblowers making the report should ensure all necessary evidences, if not delivered personally, are enclosed with the compliant/report or sent as attachments to the email for follow up.

4. INVESTIGATION AND REPORTING PROCEDURES

Investigation procedure

4.1 The report will be handled in a timely manner. The format and the length of an investigation will vary depending upon the nature and particular circumstances of each report made.

披露一切相關資料、證據及證明文件，可以親身或書面形式作出。如以書面形式披露，則應於適用情況下送交審核委員會，地址為山東省鄒平市鄒平經濟開發區會仙一路中國宏橋集團有限公司審核委員會，或送交審核委員會不時指明的特定人員，並以註明「*限閱機密文件 – 收件人拆閱*」的密封信封送交，或經電郵發送至zbjjcc@163.com，僅接受經公司電郵帳戶發送的電郵，以資識別。

雖然舉報人未必能夠提供關於所舉報的不當行為的確鑿證據或證明，但本集團期望舉報人能提出有關事宜值得關注的原因，以及全面披露任何有關的詳情及證明文件。

作出舉報的舉報人應確保並非親身提交的一切必要證據已隨附於申訴／舉報內或附於電郵內送交，以備跟進。

調查及舉報程序

調查程序

接受到的舉報將及時處理。調查的形式及時間將視所作各項舉報的性質及個別情況而異。

- 4.2 Subject to the nature and particular circumstances, the matters raised may be:
- (a) investigated internally;
- (b) referred to the law enforcement agencies and/or relevant regulatory body once there is reasonable suspicion of a criminal offence;
- (c) be referred to external auditor; and/or
- (d) form the subject of an independent inquiry.
- 4.3 To the extent reasonably practicable and legally permissible, the chairman of the board of directors, the chairman of the Audit Committee or the person designated to investigate will write to the complainant to:
- (a) acknowledge that the report has been received;
- (b) tell the complainant whether any initial enquiries have been made and the related results, where appropriate and if available;
- (c) advise whether or not the matter is to be investigated further and if so, advise the nature of the investigation and the estimated duration; and/or
- (d) provide the reason if no further investigations will take place.
- 視性質及個別情況而定，提出的事宜將以以下列方式處理：
- (a) 內部調查；
- (b) 一旦合理懷疑舉報事項涉及刑事罪行，應當轉交執法機關及／或相關監管部門；
- (c) 轉交外部核數師；及／或
- (d) 列為獨立調查項目。
- 在合理可行及法律允許的情況下，董事會主席、審核委員會主席或指定調查人員將向申訴人致函，以：
- (a) 確認已接獲舉報；
- (b) 告知申訴人有否作出任何初步調查，以及適用情況下可提供的相關結果；
- (c) 告知有關事宜是否須予以進一步調查，如是，則告知調查性質及估計時間；及／或
- (d) 如不會作出進一步調查，則說明理由。

4.4 Notwithstanding the above, an internal inquiry should not jeopardise any future investigation by a law enforcement agency (including the steps to ensure the appropriate handling of suspected criminal offences reported or revealed during the internal enquiry, for example, avoiding any actions which may alert the perpetrator, immediately preserve all potential evidence.)

5. REPORTING

5.1 Investigation report, together with recommendations for improvement (if appropriate), will be prepared and submitted to the Audit Committee.

5.2 All reports and the corresponding follow up actions will be centrally and confidentially recorded for at least seven years or a period as long as necessary considered by the Audit Committee or such period as may be specified by any relevant legislation or authority.

6. REVIEW

6.1 The Economic Supervision Department shall be responsible for the day-to-day implementation and oversight of this policy, reviewing and investigation of reports, and consideration and recommendation of changes to this policy. The Audit Committee may authorise specific personnel of the Company to perform the above duties on behalf of the committee where necessary, and to report accordingly to the Audit Committee on a regular basis.

儘管如此，內部調查不得影響執法機構日後進行的任何調查(包括採取措施以確保適當處理在內部調查過程中舉報或披露的涉嫌刑事罪行，例如，避免打草驚蛇令肇事者發現被舉報、立即保留所有相關證據等)。

報告

將編製及向審核委員會提交調查報告連同改進建議(如適用)。

所有舉報事項及相應的跟進行動將集中並機密地保存至少七年，或審核委員會認為有需要之期限，或任何相關法規或當局所訂立的其他期限。

檢討

審核委員會將負責本政策的日常執行及監督、審視並調查舉報事項，以及審議和建議本政策修改。審核委員會可按需要授權本公司的特定人員代其履行上述職責，並定期向審核委員會匯報。

6.2 The whistleblowing mechanism will be reviewed periodically to improve its effectiveness and employee's confidence in the process and to encourage a "speak up" culture across the Group.

本舉報機制須定期檢討，以提高其有效性，增加員工對舉報流程的信心，並在發行人內部提倡「直言說出」的文化。

7. PUBLICATION

披露與公佈

7.1 This policy will be published on the website of the Company (www.hongqiaochina.com) as public information.

本政策將刊登於本公司網站 (www.hongqiaochina.com) 用作公開信息。

7.2 The Board shall be fully entitled to the rights of interpretation and enforcement of the Policy. The Board shall retain the discretion to enforce the Policy based on the actual circumstances.

本政策的解釋和執行權屬董事會所有。董事會亦有權因應實際情況而寬度執行本政策。