



Whistleblowing Policy 舉報政策

(中文本為翻譯稿，僅供參考用)

1. Objective

Grand Ming Group Holdings Limited (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**”) are committed to achieving and maintaining the highest standards of openness, probity and accountability. In this with this commitment, the Company expects and encourages employees of the Group and those who deal with the Group (e.g. customers, suppliers, creditors and debtors) (the “**Whistleblowers**”) to report any improprieties, misconduct or malpractice within the Group.

This policy aims to provide a mechanism to assist the Whistleblowers to raise concern on any suspected misconduct or malpractice within the Group through confidential reporting channels.

2. Scope

It is impossible to provide an exhaustive list of all the matters that constitute suspected misconduct or malpractice, the whistleblowing matters include but not limited to:

- (a) criminal offences;
- (b) malpractice, impropriety or fraud in financial reporting, internal control or other financial matters of the Group;
- (c) corruption and misconduct;
- (d) health and safety issues; and
- (e) discrimination or harassment.

目的

佳明集團控股有限公司(「**本公司**」)及其附屬公司(統稱「**本集團**」)承諾達致並維持最高度開放性、廉潔及問責性之水平。為貫徹履行此承諾，本公司期望並鼓勵本集團之僱員及與本集團有業務往來之人士(如顧客、供應商、債權人及債務人)(「**舉報者**」)向本公司舉報任何本集團內之懷疑屬不當行為、失當行為或不良行為。

本政策旨在提供機制協助舉報者透過保密舉報渠道就本集團內任何懷疑屬不當 操守或失當行為提出關注。

範圍

本公司無法詳列所有構成懷疑屬不當操守或失當行為的事項，舉報事項包括但 不限於：

- (a) 刑事罪行；
- (b) 有關本集團財務匯報、內部監控或其他財務事宜之不良行為、不當行為或欺詐；
- (c) 貪污和不當操守；
- (d) 健康及安全事宜；及
- (e) 歧視或騷擾之行動

3. Protection

In making a report, the Whistleblower should exercise due care to ensure accuracy of the information provided. No matter the allegations are being proven, the Whistleblower will not be at risk of suffering any form of retribution as a result provided that he/she is acting in good faith and reasonable manner.

4. Confidentially

The Company will make every effort to keep the Whistleblower's identity and the information provided in strict confidence. In order not to jeopardise the investigation, the Whistleblower is also required to keep confidential the existence, subject matter and the identities of those involved.

There may be circumstances in which, because of the nature of the investigation, it is necessary to disclose the identity of the Whistleblower. If such circumstances arises, the Company shall endeavor to inform the Whistleblower in advance that his/her identity may become apparent or need to be disclosed.

Should an investigation lead to a criminal prosecution, it may become necessary for the Whistleblower to provide evidence or be interviewed by the relevant authorities.

5. Reporting channels

- 5.1 The Company would normally expect employees to raise their concerns internally to their department head within the department. The department head should report the any potential or actual misconducts, malpractice or irregularities to the Chief Executive Officer of the Company ("CEO").

保障

在作出舉報時，舉報者應謹慎地確保其提供的資料準確無誤。如舉報者是真誠及合理地提出指控，不管指控最終是否成立，將不會遭受任何懲罰的風險。

保密

本公司將竭力保密舉報者身份及其提供的所有信息。為免防礙調查工作，舉報者本人亦須就其已作出舉報的事實、舉報內容及所牽涉人士之身份予以保密。

於某些情況下，可能因應調查的性質而必須披露舉報者的身份。倘若有關情況發生，本公司將盡可能提前通知舉報者其身份有機會被曝光。

若調查發展至刑事檢控，舉報者須向有關當局提供證據或配合有關當局之調查。

舉報渠道

本公司預期僱員一般會對內向其部門主管提出他們的關注。部門主管應向行政總裁報告任何潛在或實際的不當行為、舞弊及違規情況。

5.2 If employees feel uncomfortable doing this (e.g. the department head declines to handle the case or the allegation is related to the immediate supervisor or department head), then the employee should directly report to CEO.

若員工感到不安 (例如: 部門主管拒絕處理事件, 或舉報涉及其直屬上司或部門主管), 該僱員應直接向行政總裁舉報。

If the matter of concern is of a very sensitive or serious in nature which requires the attention of the management, or is related to CEO or any executive directors of the Company, the employee could report directly to the chairperson of the audit committee of the Company (the “**Audit Committee**”).

假如舉報內容屬敏感及重要性質, 並需要得到高級管理人員的注意, 或者涉及行政總裁或本公司任何執行董事, 該僱員可直接向本公司審核委員會 (“**審核委員會**”) 主席舉報。

5.3 Whistleblower other than the employees of the Group should report the incident directly to CEO.

非本集團員工的舉報者應直接向行政總裁報告有關事件。

5.4 The Whistleblower should make his/her report either:

舉報者應以電郵或郵寄形式提出舉報:

(i) by email with a subject stating “Private and confidential”; or

(i) 電郵 - 主旨應標示「私人密件」; 或

(ii) by post in a sealed envelope clearly marked “To be opened by addressee only”. The postal address is 22/F, Railway Plaza, 39 Chatham Road South, Tsim Sha Tsui, Kowloon, Hong Kong.

(ii) 郵寄 - 信件應密封並於封面清楚註明「只供收件人拆閱」的字樣。郵寄地址為: 香港九龍尖沙咀漆咸道南 39 號鐵路大廈 22 樓。

To facilitate the handling of the reports, a standard template (i.e. Whistleblowing Report Form) is attached in Annex 1 of this policy for convenient use.

為方便處理舉報, 應使用附於本政策附錄 I 之標準表格:「舉報表格」。

6. Investigation

調查

6.1 CEO will evaluate every report received through the general reporting channels and decide if an investigation is required.

行政總裁會評估經由一般舉報渠道提交的每個舉報並從而決定是否需要展開調查。

6.2 If an investigation is required, there will be initially undertaken internally. CEO may form an internal committee to investigate the reported incident. Depending on the findings of the internal investigation, CEO may refer the report to the relevant public authority.

假如需要調查, 最先會進行內部調查。行政總裁可能會組成內部調查小組來進行調查。根據內部調查的結果, 行政總裁可能將舉報轉介相關的公共機構。

6.3 CEO will write to the Whistleblower, acknowledging receipt of its report within a reasonable period of time, and confirming that the matter will be investigated and that the Whistleblower will be advised of the results in due course, subject to any legal constraints.

行政總裁會於合理的時間內回覆舉報者, 確認收到舉報和確定會調查事件, 並會在適當時候, 在任何適用的法律所約束下, 通知舉報者調查的結果。

6.4 Upon conclusion of the investigation, a report, including the impact and action plan, as applicable, will be prepared while maintaining confidentiality of the Whistleblower.

在調查完成後，會預備一份包括影響和行動方案(如適用)的報告，同時保持舉報者的身份保密。

6.5 The Audit Committee will be updated on a regular basis of the cases received. For report on financial impropriety, the Audit Committee will evaluate the report and make appropriate action and recommendation.

在收到個案後，審核委員會會定期收到匯報最新資料。有關財務不當行為的舉報，審核委員會會評估舉報和作出適當行動和建議。

7. Record retention

保存記錄

Documents arising from the reports received and investigation conducted under this policy shall be retained in confidential files by the CEO for a period of seven (7) years from the conclusion of the investigation.

在本政策下，收到舉報和進行調查而產生的文件應由行政總裁視為機密檔案保管，在調查完成後保存七(7)年。

8. False report

虛假舉報

In the event a Whistleblower makes a false report maliciously, with an ulterior motive without a reasonable ground that the information in the report is accurate or reliable, the Company reserves the right to take appropriate action against any relevant person (including the Whistleblower) to recover any loss or damage as a result of the false report. In cases where the Whistleblower is an employee of the Group, such employee may face disciplinary action, including dismissal, where appropriate.

假如舉報者惡意作出虛假舉報，動機別有用心，缺乏合理理由支持舉報資料屬實或可靠，本公司保留向任何相關人士(包括舉報者)作出追究行動的權利，以保償因虛假舉報而導致的任何損失或傷害。假如該舉報者是本集團僱員，該僱員可能面臨紀律處分，包括解僱(如適當)。

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STRICTLY CONFIDENTIAL 機密**TO BE OPENED BY ADDRESSEE ONLY**

只供收件人拆閱

Grand Ming Group Holdings Limited

佳明集團控股有限公司

WHISTLEBLOWING REPORT FORM 舉報表格

Whistleblower's Particulars 舉報者資料	
Name 姓名 :	Tel no. 電話號碼 :
<input type="checkbox"/> Employee 如為員工，請於方格內打勾	E-mail 電郵地址 :
<input type="checkbox"/> Other Stakeholder 其他持份者，請於方格內打勾 (Please specify 請註明 : _____)	Date 日期 :
Incident to be reported 舉報事件	
<p>Please provide full details, such as names, dates and places and the reasons for the concern (continue on separate sheet if necessary) together with any supporting evidence.</p> <p>請提供舉報的詳細資料：有關人士之姓名、日期及地點，舉報原因 (如有需要，請另紙填寫)，連同任何支持證據。</p>	
<p>All personal data collected will only be used for purposes which are directly related to the whistle-blowing case you reported. 所收集之個人資料只用於與舉報事件直接相關的用途。</p> <p>The personal data submitted will be held and kept confidential by the Group and may be transferred to parties with whom it will contact during the handling of this case, including the party being complained against or other parties concerned. 所提交的個人資料將由本集團保存及保密，並可能在調查過程中轉交給將與之聯繫的各方，包括涉及人士或其他各方。</p>	