

中國誠通發展集團有限公司
(「本公司」, 連同其附屬公司, 合稱為「本集團」)
CHINA CHENGTONG DEVELOPMENT GROUP LIMITED
(“Company”, together with its subsidiaries, the “Group”)

舉報政策
WHISTLEBLOWING POLICY
(「本政策」)
(“Policy”)

介紹

Introduction

本集團致力維持高誠信標準及合乎道德的商業操守，該標準及操守詳列在本公司的《反貪污政策》內。本集團提倡「直言說出」的文化，並鼓勵僱員或與本集團有業務來往者(包括客戶及供應商)(「外部各方」)舉報任何本集團員工及／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。

The Group is committed to high probity standards and ethical business practices. Such standards and practises are detailed in the Anti-corruption Policy of the Company. The Group encourages a “speak up” culture and encourages its employees or those who deal with the Group (including customers and suppliers) (“**External Parties**”) to report actual or suspected misconduct or malpractice by any staff and/or External Parties when conducting business related to the Group.

必需強調，本政策旨在協助認為發現了瀆職或不當行為的人士，並就舉報不正當的行為提供舉報渠道及指引。本政策並不是供用作質疑本集團作出的財務或商業決定，亦不是供用作重新考慮任何已經在騷擾、投訴、紀律處分或其他程序下處理的問題。本公司合理地期望員工/外部各方能於本政策落實後利用本政策而非於本集團外提出投訴。It should be emphasised that this Policy is intended to assist individuals who believe they have discovered malpractice or impropriety and to provide reporting channels and guidance to such individual on reporting possible improprieties. It is not designed to question financial or business decisions taken by the Group nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures. Once the Policy is in place, it is reasonable to expect staff/External Parties to use the Policy rather than air their complaints outside the Group.

本政策範圍

Scope of the Policy

本政策旨在使本集團員工和外部各方能夠向本公司的審核委員會(「審核委員會」)提出任何可能關於本集團的不當事宜的關注，並提供其認為顯示瀆職或不當行為的資料。該等關注可以包括：

This Policy is designed to enable employees of the Group and External Parties to raise concerns about possible improprieties in matters related to the Group with the audit committee of the Company (“**Audit Committee**”) and to provide information which the individual believes shows malpractice or impropriety. These concerns could include:

- 未有遵守任何法律義務或監管規定
 - 危及環境及任何個人的健康和安全的行動
 - 刑事罪行
 - 審判不公
 - 歧視或騷擾
 - 有關本集團財務匯報、內部監控或其他財務事宜之不良、不當或欺詐行為
 - 違反本集團之規則、政策或內部監控，包括違反本公司的《反貪污政策》的行為
 - 專業、道德上或其他方面之不良行為或過失
 - 可能損害本集團聲譽之不當操守或不道德行為
 - 試圖隱瞞任何上述事項的行為
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- Failure to comply with legal obligation or regulatory requirement
 - Dangers to health & safety or the environment
 - Criminal activity
 - Miscarriage of justice
 - Discrimination or harassment
 - Malpractice, impropriety or fraud in financial reporting, internal control or other financial matters of the Group
 - Breach of rules, policies or internal controls of the Group, including behaviour that constitutes a breach of the Anti-corruption Policy of the Company
 - Professional, ethical or other malpractices or wrongdoings
 - Improper conduct or unethical behaviour likely to prejudice the standing of the Group
 - Attempts to conceal any of the above

審核委員會及其授權人士負責本政策的日常執行及監督、審視並調查舉報事項，以及審議和批准本政策的修改。

The Audit Committee and its designated person are responsible for the day-to-day implementation and oversight of the Policy, review and investigation of reported incidents, and consideration and approval of changes to the Policy.

對舉報人的保護

Safeguards to the reporter

i. 保護 *Protection*

本政策旨在提供保護予於以下基礎上提出上述關注的本集團員工及外部各方：

This Policy is designed to offer protection to employees of the Group and External Parties who raise the above concerns on the following basis:

- 真誠；及
- 提出關注的人士合理地認為所關注的行為顯示出瀆職或不當行為，並根據本政策作出舉報。
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- in good faith; and
- in the reasonable belief of the individual raising the concern that such concerned behaviour tends to show malpractice or impropriety and such individual made the report in accordance with this Policy.

舉報人如符合上述要求，即使有關舉報其後被證實為誤報或未能證實亦將獲保障，免受任何不公平解僱、加害或未經授權之紀律處分。凡騷擾或迫害真實舉報人，均被視為嚴重行為失當，一經證實可被解僱。

If the reporter meets the above requirements, the reporter is assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the reports are subsequently proved to be incorrect or unsubstantiated. Harassment or victimisation of a genuine reporter is treated as gross misconduct, which if proven, may result in dismissal.

ii. 保密 Confidentiality

To the extent as permitted by laws, the Group will handle all reports carefully and confidentially. The identity of the individual making the report will be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the report may need to provide a statement as part of the evidence required.

在法律許可的情況下，本集團會慎重及保密地處理所有舉報事宜。舉報人的身份將於不影響或阻撓任何調查的情況下保密。然而，於調查過程中可能會揭示信息的來源，而舉報人可能需要提供聲明作為所需證據的一部分。

ii. 匿名舉報 Anonymous Reports

本政策鼓勵舉報人以實名作出披露。比較之下，匿名舉報的關注不太可信，但本集團仍會酌情考慮。

This Policy encourages individuals to make reports under their real names. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of the Group.

本集團於行使該酌情權時將考慮以下因素：

In exercising this discretion by the Group, the factors to be taken into account will include:

- 所提出問題的嚴重性
- 關注的可信性
- 從可追溯的消息來源確認指控的可能性
- The seriousness of the issues raised

- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources

虛報

False Report

於提出關注或指控時，舉報人應以謹慎態度確保有關資料的準確性。如果舉報人作出惡意或無理的指控，特別是不斷提出該等指控的情況時，如該舉報人為本集團員工，本集團可能會對該員工採取紀律處分。

In raising a concern or making an allegation, an individual should exercise due care to ensure the accuracy of the information. If an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, where such individual is an employee of the Group, the Group may take disciplinary action against such employee.

舉報程序

Procedures for Making a Report

- a) 舉報人須親身或以書面方式作舉報，有關舉報可電郵至公司秘書(電郵地址：Comsec@hk217.com)或郵寄至香港灣仔港灣道 18 號中環廣場 64 樓 6406 室致「中國誠通發展集團有限公司—公司秘書」。公司秘書會向審核委員會主席匯報。審核委員會主席將決定就該舉報應採取的行動方案，並有權作出轉授權的決定；

The reporter shall make the report in person or in writing either by email to the Company Secretary at Comsec@hk217.com or by post to “The Company Secretary, China Chengtong Development Group Limited” at Suite 6406, 64/F, Central Plaza, 18 Haubour Road, Wanchai, Hong Kong who shall report to the Chairman of the Audit Committee. The Chairman of the Audit Committee shall then determine the course of action to pursue, with power to delegate, with respect to the report;

- b) 所有書面舉報須放進密封之信封內寄出，信封上須清楚註明「私人及高度機密文件—只供收件人拆閱」之字樣，確保機密；

All written reports by post shall be sent in a sealed envelope clearly marked “Strictly Private and Confidential - To be Opened by Addressee” to ensure confidentiality;

- c) 如公司秘書是被投訴人士，舉報人須按相同地址親身或以郵寄方式向審核委員會主席舉報；

If the Company Secretary is being complained against, the reporter should make the report in person or by post addressed to the Chairman of the Audit Committee at the same address;

- d) 每名舉報人須就舉報提供有關不當行為之詳情（包括相關事件、行為、活動、名稱、日期、地點及任何其他有關資料）；及

Each reporter is required to provide details of the alleged improprieties (including relevant incident(s), behaviour, activity or activities, name(s), date(s), place(s) and any other relevant information); and

- e) 舉報人毋須提供其個人資料（包括姓名、隸屬部門／業務部門、公司、聯絡號碼、地址或電郵地址），但仍鼓勵提供以協助調查工作，該等資料將絕對保密

Personal information of the reporter (including name, department/business unit, company, contact number, address or email address) is not required but is encouraged to be provided so as to facilitate the investigation and such information will be kept in the strictest confidence.

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調查程序

Investigation Procedure

作出之舉報可能按適當情況：

Where appropriate, the reports raised may:

- a) 由審核委員會作內部調查，或如經審核委員會轉授權力，由公司秘書、內部審核、人力資源部或本公司其他部門負責調查；
be investigated internally by the Audit Committee or if delegated by the Audit Committee, the Company Secretary, the Internal Audit, the Human Resources Department or other departments of the Company;
- b) 由審核委員會指示轉介予外聘核數師；
be referred to the external auditor as instructed by the Audit Committee;
- c) 由審核委員會指示轉介予有關公共或監管機構；及／或
be referred to the relevant public or regulatory bodies as instructed by the Audit Committee;
and/or
- d) 由審核委員會釐定在符合集團最佳利益之前提下，作出之任何其他調查行動。
form the subject of any other actions as the Audit Committee may determine in the best interest of the Group.

如審核委員會決定展開內部調查，審核委員會及/或其授權人士(「調查人」)應遵循以下步驟：

If the Audit Committee decides to commence internal inquiry, the Audit Committee and/or the person as designated by the Audit Committee (“**Investigating Officer**”) should follow the steps below:

- 調查人應就舉報事項索取完整的細節和適當澄清。
- 調查人應合理地盡快通知被投訴的員工。該員工將被通知其有權在未來根據這些程序的規定舉行的任何會面或聆訊上由工會或其他代表陪同出席。
- 調查人應在其他個人/團體的適當協助下對指控進行全面調查。
- 調查人將對投訴和投訴的有效性作出判斷。該判斷將在包含調查結果和判決理由的書面報告中詳細說明。該報告將被轉交予審核委員會主席。
- 審核委員會主席將決定採取的行動。如果投訴被證明是有依據的，將援引紀律處分或其他適當的公司程序。
- 舉報人應被知會調查的進展情況，並在適當情況下，被告知最終調查結果。
- 如果合適的話，調查結果的副本將轉交予公司審計師，以便對程序進行審查。

- Full details and necessary clarifications of the reported incident should be obtained.
- The Investigating Officer should inform the member of staff against whom the complaint is made as soon as practically possible. The member of staff will be informed of his/her right to be accompanied by a trade union or other representative at any future interview or hearing.
- The allegations should be fully investigated by the Investigating Officer with the assistance, where appropriate, of other individuals / bodies.
- A judgement concerning the complaint and validity of the complaint will be made by the Investigating Officer. This judgement will be detailed in a written report containing the findings of the investigations and reasons for the judgement. The report will be passed to the Chairman of the Audit Committee.
- The Chairman of the Audit Committee will decide the action to be taken. If the complaint is shown to be justified, then disciplinary or other appropriate Company procedures will be invoked.
- The reporter should be kept informed of the progress of the investigations and, if appropriate, of the final investigation outcome.
- If appropriate, a copy of the investigation outcomes will be passed to the Company's auditors to enable a review of the procedures.

在進行內部調查時，調查人不得影響執法機構日後進行的任何調查（及應採取措施以確保在內部調查過程中舉報或披露的涉嫌刑事罪行獲得適當處理），一旦合理懷疑舉報事項涉及刑事罪行，應向適當執法部門舉報。

When conducting internal inquiry, the Investigating Officer should not jeopardise any future investigation by a law enforcement agency (and should adopt measures to ensure the appropriate handling of suspected criminal offences reported or revealed during the internal enquiry) and that a report should be made to the appropriate law enforcement agency once there is reasonable suspicion of a criminal offence.

就所有舉報，審核委員會須集中記錄所有舉報事項及相應的跟進行動，以確保問責性。In respect of all reports, the Audit Committee shall centrally record all reports and the corresponding follow up actions to ensure accountability.

如果舉報人認為調查人未有妥善處理其關注，舉報人有權以保密形式向本公司董事會提出。

If the reporter is not satisfied that his/her concern is being properly dealt with by the Investigating Officer, he/she has the right to raise it in confidence with the board of directors of the Company.

時間表

Timescales

由於投訴的性質各不相同，並可能涉及內部調查人和/或警方，因此將無法為此類調查制定準確的時間表。調查人應確保在不影響調查質量和深度的情況下盡快開展調查。

Due to the varied nature of the complaints, which may involve internal investigators and/or the police, it is not possible to lay down precise timescales for such investigations. The Investigating Officer should ensure that the investigations are undertaken as quickly as possible without affecting the quality and depth of the investigations.

調查人應合理地盡快向舉報人就其提出的關注發送書面確認，並以書面形式向舉報人報告調查結果和建議採取的行動。如果調查時間較長，調查人應以書面形式通知舉報人調查的進度以及可能結束的時間。

The Investigating Officer should, as soon as practically possible, send a written acknowledgement of the concern to the reporter and thereafter report back to them in writing the outcome of the investigation and on the action that is proposed. If the investigation is a prolonged one, the Investigating Officer should keep the reporter informed, in writing, as to the progress of the investigation and as to when it is likely to be concluded.

對舉報人的所有回覆均應以書面形式發送至其聯絡地址。

All responses to the reporter should be in writing and sent to his/her correspondence address.

與法律及規例之一致性

Consistency with Laws and Regulations

本政策須與香港聯合交易所有限公司(「**聯交所**」)或任何其他監管機構不時就本政策所監管之事宜訂明或發出之任何有關法律、規例、法規、指令或指引一併理解，並須受該等有關法律、規例、法規、指令或指引所規限。

This Policy shall be read in conjunction with and subject to any relevant laws, regulations, rules, directives or guidelines that The Stock Exchange of Hong Kong Limited (“**Stock Exchange**”) or any other regulatory bodies may from time to time prescribe or issue on the matters governed by this Policy.

倘本政策所載之任何程序與聯交所或任何其他監管機構所訂明之任何有關法律、規例、法規、指令或指引或其任何部分有抵觸或衝突，概以聯交所或任何其他監管機構所訂明者為準。

In the event that any procedures as set out in this Policy are inconsistent or in conflict with any relevant laws, regulations, rules, directives or guidelines as prescribed by the Stock Exchange or any other regulatory bodies or any part thereof, the latter shall prevail to the extent of such inconsistency or conflict.

檢討

Review

本公司將不時檢討本政策以確保其持續成效。

The Company will review this Policy from time to time to ensure its continued effectiveness.

於 2022 年 3 月首次採納

First adopted in March 2022