



TSIT WING INTERNATIONAL HOLDINGS LIMITED

捷榮國際控股有限公司*

(Incorporated under the laws of Bermuda with limited liability)

(根據百慕達法例註冊成立的有限公司)

Stock Code 股份代號：2119

WHISTLEBLOWING POLICY

告密政策

*For identification purposes only 僅供識別

Objectives

Tsit Wing International Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”) are committed to achieving and maintaining high standards of openness, probity and accountability. In line 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, to report to the Company any suspected impropriety, misconduct or malpractice within the Group.

The Whistleblowing Policy (the “Policy”) aims to provide reporting channels and guidance on reporting possible improprieties in matters of financial reporting, internal control or other matters, and reassurance to whistleblowers of the protection that the Group will extend to them against unfair dismissal or victimisation for any genuine reports made under this Policy.

Scope

This Policy applies to employees at all levels and divisions of the Group and other parties who deal with the Group, including distributors, customers, contractors, suppliers, creditors and debtors etc.

Whilst it is impossible to provide an exhaustive list of the activities that constitute impropriety, misconduct or malpractice, this Policy is intended to cover serious concerns that could have an impact on the Group, which include but are not limited to:

- a. criminal offences;
- b. breach of legal or regulatory requirements;
- c. miscarriage of justice;
- d. malpractice, impropriety or fraud in financial reporting, internal control or other financial matters of the Group;
- e. breach of rules, policies or internal controls of the Group;
- f. endangerment of the health and safety of an individual;
- g. discrimination or harassment;

目標

捷榮國際控股有限公司（「本公司」）聯同其附屬公司（統稱「集團」）承諾達致並維持高度開放性、廉潔及問責性的水平。為貫徹履行此承諾，本公司期望並鼓勵集團僱員及與集團有業務往來的人士（如顧客、供應商、債權人及債務人）向本公司舉報任何集團內懷疑屬不當、失當或不良的行為。

告密政策（「本政策」）旨在就舉報有關可能屬不當行為的財務匯報、內部監控或其他事宜提供舉報途徑及指引，以及向告密者作出保證，集團將會保障告密者不會因按照本政策而作出的任何真實舉報而遭受不公平解僱或迫害。

範圍

本政策適用於集團各部門及各級別的員工以及與集團有往來者（如經銷商、客戶、承辦商、供應商、債權人、債務人等）。

儘管本公司無法詳列所有構成不當行為、失當行為或不良行為的活動，然而本政策擬涵蓋可能會對集團有影響的嚴重問題，而該等嚴重問題包括但不限於下列各項：

- a. 刑事罪行；
- b. 違反法律或監管規定；
- c. 不公平的審判；
- d. 有關集團財務匯報、內部監控或其他財務事宜的不良行為、不當行為或欺詐；
- e. 違反集團的規則、政策或內部監控；
- f. 危害個別人士的健康及安全的行動；
- g. 歧視或騷擾的行為；

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- h. professional, ethical or other malpractices or wrongdoings;
 - i. improper conduct or unethical behaviour likely to prejudice the standing of the Group; and
 - j. deliberate concealment of any of the above.
- h. 專業、道德上或其他方面的不良行為或過失；
 - i. 可能損害集團聲譽的不當操守或非道德行為；及
 - j. 蓄意隱瞞上述任何行動。

Protection and Support for Whistleblowers

Persons making appropriate complaints under this Policy are assured of the protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the concerns turn out to be unsubstantiated.

Persons who victimise or retaliate against those who have raised concerns under this Policy will be subject to disciplinary action.

Responsibility for Implementation of Policy

The Audit Committee has overall responsibility for this Policy. In addition, the Audit Committee has delegated day-to-day responsibility of overseeing and implementing it to the Group Internal Audit Department and Risk Management Committee.

The responsibility of monitoring and reviewing the operation of this Policy and any recommendations for action resulting from an investigation into complaints lies with the Audit Committee.

Management must ensure that all employees feel able to raise concerns without fear of reprisals. Local management is also responsible to ensure that this Policy is in compliance with local laws or regulations.

All whistleblowers should ensure that they take steps to report any misconduct, malpractice or irregularity of which they become aware.

對舉報者的保護及支持

根據本政策作出恰當投訴的人士可獲保證受到保護，即使所提出事宜最終被證實並無確實根據，亦不會遭受不公平解僱、迫害或不必要的紀律處分。

根據本政策，任何人迫害或向提出關注事宜的人士報復，將會受到紀律處分。

執行政策的責任

審核委員會對本政策肩負整體責任。此外，審核委員會已授權集團內部審計部與風險管理委員會，負責本政策的日常監督及執行。

審核委員會負責監察及檢討本政策的運作，以及向任何舉報的調查提出整改措施建議的責任。

管理層必須確保所有員工均能夠提出所關注的事宜，而不用擔心遭受報復。地區管理層也有責任確保本政策遵守當地法律或法規。

所有舉報者應確保採取適當措施，舉報他們所知悉的任何不當行為、不良行為或違規情況。

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For any questions about the contents or application of this Policy, please contact the Group Internal Audit Department and Risk Management Committee.

Confidentiality

Each report will be treated as confidential. The identity of the whistleblower will not be divulged save with such whistleblower's consent or where:

- a. in the opinion of the Audit Committee, it is material to the investigation or in the interest of the Company to disclose the identity;
- b. the report is frivolous or is lodged in bad faith with malicious or mischievous intent or in abuse of this Policy;
- c. it is required to be disclosed in compliance with any applicable law or regulation, by any relevant regulatory authority including The Stock Exchange of Hong Kong Limited (the "Stock Exchange"), or by the order or directive of any court having jurisdiction over the Company; and
- d. the report and the identity of the whistleblower are already public knowledge.

Reporting Channel

If employees of the Group or relevant third parties encounter any suspected irregularities, they can report to the Group Internal Audit Department through the following channel:

In writing to the Group Internal Audit Department in the form of the whistleblowing report (see Annex A attached) in a sealed envelope clearly marked "Strictly Private and Confidential - To be Opened by Addressee Only".

如對本政策的內容或應用有任何問題，請與集團內部審計部與風險管理委員會聯絡。

保密

每項舉報將被視為屬機密性質。除非獲得舉報者同意或在下列所述之情況下，否則舉報者之身份將不會被泄露：

- a. 在審核委員會認為披露身份對調查有重大意義或符合公司利益之情況下；
- b. 舉報屬瑣屑無聊或不真誠地作出並帶有惡意或惡作劇意圖，或濫用本政策而作出者；
- c. 在遵守任何適用法律或規例、任何有關規管機構（包括香港聯合交易所有限公司「聯交所」）或對本公司擁有司法管轄權之任何法院之命令或指令所規定須披露；及
- d. 舉報者之舉報及身份已是大眾所知悉。

舉報渠道

若集團僱員或相關第三方遇到任何懷疑與本集團有關的違規行為時，可透過以下渠道向集團內部審計部作出舉報：

以書面形式致函集團內部審計部提交告密報告（見附錄A）。請使用密封信封，並清楚註明「私人及機密文件 - 僅供收件人拆閱」。

Address: Flats G-I, 3rd Floor, Block 1, Kwai Tak Industrial Centre, Kwai Tak Street, Kwai Chung, New Territories, Hong Kong.

Attn: “Internal Audit Manager”

Anonymous Report

We respect that sometimes the whistleblower may wish to file the report in confidence. However, an anonymous allegation will be much more difficult for us to follow up on the matter simply because we will not be able to obtain further information from the whistleblower and make a proper assessment.

We generally do not encourage anonymous reporting and encourage the whistleblower to come forward with his/ her concerns. We will accept anonymous reporting provided the report contains sufficient information to allow us to conduct an effective investigation.

Investigation Procedures

We will acknowledge receipt of the whistleblower’s report whenever reasonably practicable depending on the nature and the circumstances of the case, confirming that:

- a. report has been received;
- b. whether or not the matter will be investigated further; and
- c. subject to legal constraint, the whistleblower may be advised of the outcome in due course.

We will evaluate every report received to decide if a full investigation is necessary. If an investigation is warranted, an investigator (with suitable seniority and without previous involvement in the matter) will be appointed to look into the matter.

Where the report discloses a possible criminal offence, the Chairman of the Company and the Chairman of the Audit Committee (whenever appropriate), upon consultation with legal advisers, will decide if the matter should be referred to relevant authorities for further action.

地址為香港新界葵涌葵德街葵德工業中心第1座3樓G至I室。

內部審計部經理收

匿名舉報

我們尊重舉報者有時候或希望秘密地作出舉報。然而，匿名的舉報將令我們無法向舉報者取得進一步資料作出適當評估而難以跟進事件。

我們一般不鼓勵匿名舉報，並鼓勵舉報者挺身而出表達他/ 她的關注。我們將接納匿名舉報，前提是舉報包含足夠的信息，使我們能夠進行有效調查。

調查程序

我們將根據個案性質及情況在合理而切實可行的時間內確認：

- a. 已接獲舉報；
- b. 會否對舉報作出調查；及
- c. 除法律限制外，調查結果或會於適當時候通知舉報者。

我們會評估每一份接獲的舉報，以決定是否需要進行全面調查。如調查是必要的，將指派具備合適資歷及以往並無牽涉於事件之內的調查員對事件進行調查。

如舉報所披露的事件可能涉及刑事罪行，公司主席及審核委員會主席於諮詢法律顧問的意見後，決定應否將事件轉交有關當局以採取進一步行動。

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Please note that once the matter is referred to relevant authorities, we may not be able to take further action on the matter, including advising the whistleblower of the referral.

The whistleblower may be asked to provide more information during the course of the investigation.

Upon completion of the investigation, the Group Internal Audit Department will prepare a full report without revealing the identity of the whistleblower. For confirmed cases of violations of principles of ethics, the normal process is for the Chairman of the Company with the assistance of a Human Resources representative to determine what disciplinary action and/ or other action is appropriate and after review by the Group Internal Audit Department, a recommendation will be reported to the Audit Committee.

The whistleblower will be informed of the final results of the investigation, wherever reasonably practicable.

False Report

All reports must be made in good faith. If the whistleblower makes a false report maliciously, with an ulterior motive, or for personal gain, the Company reserves the right to decline/ discontinue the investigation, and to take appropriate actions against the whistleblower to recover any loss or damage as a result of the false report. In particular, employees may face disciplinary action, including dismissal, where appropriate.

務請注意，當有關事件一經轉交有關當局後，我們可能無法就該事件採取進一步行動，包括就轉交事件通知舉報者。

舉報者可能會在調查過程中被要求提供更多資料。

於調查完成後，集團內部審計部將在不公開舉報者身份的情況下編製一份詳細報告。若該舉報証實違反道德原則，正常程序是由公司主席，並在人力資源代表協助下，決定適當的紀律處分及/ 或其他適行動。經集團內部審計部進行檢閱後，有關建議將滙報至審核委員會。

在合理、可行情況下，舉報者將獲悉調查之最終結果。

失實舉報

所有舉報都必須真誠地作出。若舉報人因別有用心或為謀取私利而惡意作出失實舉報，本公司保留拒絕/ 中止調查的權利，並有採取適當行動的權利，以彌補因失實舉報而造成的任何損失或損害。尤其是僱員甚至可能會面臨紀律處分，包括解僱（如適用）。

Record Retention

Records shall be kept for all reported misconducts, malpractices, and irregularities by the relevant parties in the Group. In the event where a reported irregularity leads to an investigation, the party responsible for leading and/ or conducting the investigation shall ensure that all relevant information relating to the case is retained, including details of corrective action taken for at least 7 years (or whatever other period which may be specified by any relevant legislation).

Consistency with Laws and Regulations

This Policy shall be read in conjunction with and subject to any relevant laws, regulations, rules, directives or guidelines that the Stock Exchange or any other regulatory bodies may from time to time prescribe or issue on the matters governed by this Policy.

In the event that any procedures herein 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.

Implementation and Review of the Policy

The Audit Committee has overall responsibility for the implementation, monitoring and periodic review of this Policy.

Publication of this Policy

This Policy is available on the Company's website.

If there is any inconsistency or conflict between the English and Chinese versions of this Policy, the English version shall prevail.

保存記錄

本集團之有關人士須為所有舉報的不當、不良及違規行為保留紀錄。在有立案調查的情形下，負責領導及/或開展調查的人士應確保保留與該個案有關的所有相關資料（包括所採取的糾正措施的詳情）至少7年（或任何相關法例可能指定的其他期限）。

與法律及規例之一致性

本政策須與聯交所或任何其他規管機構可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。

倘本政策所載之任何程序與聯交所或任何其他規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規管機構所訂明者為準。

檢討本政策

審核委員會具有全權執行、監督及定期檢討本政策之整體責任。

本政策的發佈

本政策可於本公司網站查閱。

本政策中英文本如有任何不一致或衝突，概以英文本為準。

Annex 附錄

Annex (附錄) A

Whistleblowing Policy 集團告密政策 <u>Whistleblowing Report 告密報告</u>	
Name 姓名* :	Department 部門 :
Position 職位 :	Contact No. 聯絡電話 :
Details of concerns 舉報詳情** :	
<p>*We encourage you to provide your name with this report. Concerns expressed anonymously are much less persuasive but they will be considered as far as practicable. 我們鼓勵你在本表格內填寫你的姓名。匿名舉報的說服力明顯較低，但我們仍會在切實可行範圍內盡量考慮。</p> <p>** Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on a separate sheet if necessary) together with any supporting evidence. 請提供舉報的詳細資料：有關人士的姓名、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>	