

WHISTLEBLOWING POLICY

1. Objective of the Policy

- 1.1 The Whistleblowing Policy refers to the employees and any person to make good faith reports of improper activity within Great Eagle Holdings Limited (“GE”) to appropriate Dept., and describe the process that should be followed.
- 1.2 The purpose of this policy is to provide a guideline for the employees or any relevant person on reporting channels and protection for whistleblower, and to provide details of how reports of improprieties will be handled.
- 1.3 This policy applies to all employees, officers and directors of GE and any third parties who deal with GE (for example, customers, contractors and suppliers).
- 1.4 GE will handle the whistleblowing with care and ensure fair and independent follow-up actions will be taken.

2. Types of Improprieties

Improprieties may include but are not limited to:

- (i) Non-compliance of company policies;
- (ii) Misuse or misappropriation of company resources;
- (iii) Fraud, malpractice or other improprieties in financial reporting, internal controls, accounting and auditing matters;
- (iv) Criminal offences or breaches of legal or regulatory requirements;
- (v) Improper use of sensitive information; and
- (vi) Health and safety issues.

3. Confidentiality

- 3.1 The identity of the whistleblower will be kept confidential, and will only be disclosed when it is necessary to do so (for example, under legal obligation).
- 3.2 To ensure the investigation can be carried out effectively and efficiently, the whistleblower is also required to keep confidential the fact that a report has been made, the nature of concerns and the identities of those involved.

4. Protection

- 4.1 Reasonable measures will be adopted to protect the whistleblower against unfair dismissal, victimization or unwarranted disciplinary action regardless the genuineness and appropriateness of reports.
- 4.2 GE reserves the right to take appropriate action against any person who initiates or threatens to initiate retaliation against the whistleblower.

5. Reporting

- 5.1 Whistleblowers should exercise due care to ensure the accuracy and completeness of information when making a report. Whistleblowers would be requested to provide the relevant details including identities of the persons involved, dates and places of the incidents and the reasons for concerns. Supporting evidence or documents should also be provided by the whistleblowers if they are available from them.
- 5.2 Whistleblowers are strongly recommended to provide their names and contact details as such further information can be obtained directly from them if clarification is required. Anonymous reports would also be accepted as in certain circumstances the whistleblowers do not feel comfortable to disclose their identities.
- 5.3 Reports can be made through one of the following channels:-
- (i) Email Account: ia.hotline@greateagle.com.hk
 - (ii) Internal Audit Hotline : (852) 2879 2166* Receive report 24-hour

The designated email account or hotline is only accessible by relevant staff of Group Internal Audit Dept. (“GIAD”).

- 5.4 Any business units who receive report from whistleblower either in writing or verbally should promptly redirect the email or the whistleblower to GIAD for proper follow-up action.
- 5.5 Whistleblowers should make their reporting in good faith. If the whistleblower makes a false report, GE reserves the right to take the following action against the whistleblower:-
- (i) Disciplinary action;
 - (ii) Reporting the matter to law enforcement authorities; and
 - (iii) Recovering loss or damage suffered from the whistleblower.

6. Investigations

- 6.1 GIAD will take the lead to perform the investigation.
- 6.2 Each allegation will be recorded in the Incident Report Form. The Form will be forwarded to Group Chief Internal Auditor (“GCIA”) for decision (Appendix 1). GCIA will examine the evidence and information available and determine the investigation plan.
- 6.3 Upon completion of any investigations by GIAD, the results of investigations together with corrective action plans (if any) will be communicated to the senior management where appropriate, and the whistleblower if it is not an anonymous report.
- 6.4 If there is sufficient evidence to suggest that a case of possible criminal offence exists, the matter will be reported to the relevant authorities upon the approval of the senior management of GE.
- 6.5 The investigation documentation will be retained for a period of not exceeding 6 years (or whatever other period may be specified by any relevant regulations).

7. Responsibility for Policy

- 7.1 GIAD has the day-to-day responsibility for the administration of this policy.
- 7.2 This policy is subject to review by GIAD from time to time, say at least once every 2 years.

8. Sentamentation of the Policy

- 8.1 This policy is available on GE’s company website for all employees, officers and directors of GE. In addition, IA Hotline Poster (Appendix 2) has also sent to every business unit and posted up in the GE’s Intranet to remind whistleblowers of the reporting channels.

INTERNAL AUDIT DEPARTMENT

Incident Report Form

Ref. No. _____

Date & Time of Call : _____

Name of Caller : _____ Not provided

Contact Method (Tel No./ E-mail Address) : _____ Not provided

Details of Incident : _____

Recorded by : _____ (Staff : _____)
Date : _____

Reviewed by : _____ (Staff : _____)
Date: _____

Followed up by : _____ (Staff : _____)
Date : _____

File closed by : _____ (Staff : _____)
Date : _____



Great Eagle Group Internal Audit Hotline 鷹君集團內審熱線

If you have any queries on……
當你遇到以下問題……

 **Suspected Fraud** 懷疑詐騙個案

 **Non-Compliance of Policies** 違反集團政策

 **Misuse of Resources** 不當使用公司資源

Please call
INTERNAL AUDIT HOTLINE
請致電內審熱線

(852) 2879 2166
Receive report 24-hour
24 小時接受舉報

Or email to
亦可電郵致

ia.hotline@greateagle.com.hk

You may remain **ANONYMOUS** as you like.
STRICT CONFIDENTIALITY is guaranteed.

你可選擇將身份保密。
我們確保會對你的身份及資料嚴格保密。