

Whistleblower Policy

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C4-HR-007	1	May 01, 2020	Admin & HR Manager	Company Director	1 / 4

This policy is intended to encourage Company Director, staff and others to report suspected or actual occurrence(s) of illegal, unethical or inappropriate events (behaviors or practices) without retribution.

1. PURPOSE

- 1.1 To encourage and assist any employee of the Group or third parties (e.g. customers, suppliers etc.) to raise the concern and disclose related information confidentially.
- 1.2 To provide reporting channels and guidance on whistleblowing to Employees or third parties to raise the Concern rather than neglecting it.
- 1.3 To reveal suspected fraud, malpractice or misconduct before these activities cause disruption or loss to the Group.

2. RESPONSIBILITY

- 2.1 The Company Director has the overall responsibility for this Policy, but has delegated the day-to-day responsibility for overseeing and implementing this Policy to the Department Director for monitoring and reviewing the effectiveness of this Policy and the actions resulting from the investigation.
- 2.2 This Policy has been approved by the Company Director. Any amendments or updates to this Policy will be subject to the Company Director's approval.

3. REPORTABLE CONCERN

- 3.1 Activities that constitute malpractice or misconduct may include, but not limited to the following:
 - I. Criminal offense or miscarriage of justice
 - II. Non-compliance with laws and regulations
 - III. Any action which endangers the health and safety of Employees or other stakeholders
 - IV. Improper use or leakage of confidential or commercially sensitive information
 - V. Deliberate concealment of any of the above
- 3.2 Whistleblower is not required to make absolute proof of the Concern reported. The Concern would be appreciated if it is reported in good faith; even it is not confirmed by an investigation.

4. PROTECTION FOR WHISTLEBLOWER

- 4.1 Persons reporting the Concern in good faith are assured of fair treatment. The Group will make every effort to protect the Employee against unfair dismissal, victimization or unwarranted disciplinary action, even if the Concern turn out to be unsubstantiated. Good faith means that the reporting person has held a reasonable belief that the Concern made is true and honest but not made for personal interest or any ulterior motive.

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4.2 Management must ensure that Whistleblowers feel easeful to raise Concern without fear of reprisals. Any kinds of retaliation against a Whistleblower will be considered as misdemeanors.

4.3 However, if a Whistleblower makes a false report maliciously, with an ulterior motive, or for personal advantage, the Group reserves the right to take appropriate actions against anyone (Employees or third parties) to recover any loss or damage as a result of the false report.

5. CONFIDENTIALITY

5.1 The Company will make every effort to keep Whistleblower's identity and the reported concern strictly confidential.

5.2 Likewise, the Whistleblower should keep strictly confidential about the details of a reported concern, such as its nature, related persons, etc.

5.3 Under certain circumstances where the Whistleblower's identity has to be revealed according to laws and regulations, the Group will endeavor to take reasonable steps to protect the Whistleblower from detriment.

5.4 It is understood that a Whistleblower may wish to report anonymously. However, it is not encouraged as an anonymous allegation will hinder investigation and follow-up actions due to limited information.

5.5 Whistleblowers are encouraged to come forward and report as much specific information as possible for assessment and investigation.

6. REPORTING CHANNELS AND FORM

6.1 Any Employee or third party who wish to report a Concern should inform Company by sending the Whistleblowing Report Form as attached in Appendix 1, with supplementary information, if any, by the following ways:

- I. **Email:** c4-anti-corruption@concept4.net (This email can only be accessed by The Company Director)
- II. **Mail:** The Company Director –11/F 41 Heung Yip Road, Wong Chuk Hang, Hong Kong

6.2 To ensure confidentiality in the mailing process, the Form should be sent in a sealed envelope marked "Strictly Private and Confidential – To be opened by Addressee only".


7. INVESTIGATION PROCESS

7.1 The Company Director will record all whistleblowing cases raised in the Whistleblowing Register. All reported cases with valid contacts will be followed up. The Company Director will evaluate the validity and relevance of the cases received, and to decide the categorization of whistleblowing cases for reporting to appropriate parties. The whistleblowing matters raised should be:

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- I. referred to The Company Director if the person or matter concerned does not relate to The Company Director.
- 7.2 Regarding the whistleblowing cases, The Company Director will respectively review each investigation to determine the courses of actions.
- 7.3 Should the case reported is considered appropriate, it may be referred to relevant regulatory authority, such as the Hong Kong Police Force, the Independent Commission Against Corruption, etc.

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APPENDIX 1

Concept 4 Group

WHISTLEBLOWING REPORT FORM (STRICTLY CONFIDENTIAL)

If you wish to report a whistleblowing concern, please fill in this form. All information will be kept in a strictly confidential manner.

Reporter's Information:

Name and Title: _____

Department and Location: _____

Tel No.: _____

Email: _____

Details of Concern:

Please provide full details of your concern: names of the persons involved, dates, places, reasons, etc. and any other supporting evidence. (Continue on separate sheet if necessary)

Signature: _____

Date: