

GREAT CHINA HOLDINGS LIMITED
(the “Company”)
(Incorporated in Hong Kong with limited liability)
大中華集團有限公司
(「本公司」)
(於香港註冊成立的有限公司)

**POLICY FOR EMPLOYEES RAISING CONCERNS
ABOUT IMPROPRIETIES**
僱員就不正當行為而提出關注的政策

1. PRINCIPLES 原則

- 1.1 The Company is committed to achieving and maintaining high standards of openness, probity and accountability.
本公司致力達至及維持高水平的透明度、廉潔與問責性。
- 1.2 The Company’s employees at all levels should conduct themselves with integrity, impartiality and honesty.
本公司各個級別的僱員應以廉正、公平及誠實的態度行事。

2. PURPOSE 目的

- 2.1 This policy aims to govern and deal with fairly and properly concerns raised by the Company’s employees about any suspected misconduct or malpractice regarding financial reporting, internal control or other matters within the Company.
本政策旨在公平及正確地規管及處理本公司僱員就本公司的財務匯報、內部監控或其他方面懷疑有任何不當或舞弊行為而提出的關注。
- 2.2 The Audit Committee of the Company shall review regularly this policy and ensure that arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action.
本公司審核委員會應定期檢討本政策，並確保有適當安排以對此等事宜作出公平獨立的調查及採取適當行動。

3. SCOPE 適用範圍

3.1 This policy applies to 本政策適用於：

- (a) the full time, part time and temporary employees at all levels and divisions of the Company; and
本公司所有部門及各個級別的全職、兼職及臨時僱員；及
- (b) concerns about possible improprieties in financial reporting, internal control or other matters including, but not limited to, the following:
就財務匯報、內部監控或其他方面 (包括但不限於下列事宜) 可能發生的不正當行為而提出的關注：
- Violation of rules of conducts applicable within the Company
違反適用於本公司的守則的規定
 - Breach of legal or regulatory requirements
違反法律或監管條例
 - Criminal offences, breach of civil law and miscarriage of justice
刑事罪行、違反民事法律及誤判行為
 - Malpractice, impropriety or fraud relating to accounting, auditing and financial matters
有關會計、審計及財務方面的舞弊、不正當或欺詐行為
 - Endangerment of the health and safety of an individual
危害他人身體及安全的行為
 - Damage caused to the environment
對環境造成損壞
 - Improper conduct or unethical behaviour likely to prejudice the standing of the Company
損害本公司聲譽的不正當或不道德行為
 - Deliberate concealment of any of the above
對以上任何事宜故意隱瞞

4. REPORTING PROCEDURES 舉報程序

4.1 Employee who has a legitimate malpractice concern about financial reporting, internal control or other matters as described in 3.1(b) above, can raise it either verbally (in person) or in writing.

僱員若對上述第3.1(b)段關於財務匯報、內部監控或其他方面的任何不正當行為有合理的關注，可以親自面談或以書面提出。

4.2 Any concern should be initially reported to the respective Heads of Department of the employee. The relevant Head of Department will, after gathering sufficient details, submit the report to the Managing Director or the Chairman of the Board or the Audit Committee, as appropriate.

僱員應首先把關注事項向其所屬部門主管匯報。有關的部門主管在搜集足夠資料後，應把有關舉報呈交予董事總經理或董事會主席或審核委員會 (視情況而定)。

- 4.3 If the concern involves the Head of Department, or for any reason the employee would prefer the Head of Department not to be told, the employee may raise the concern and submit his/her report to the Managing Director.
若關注事項涉及部門主管，或該僱員因任何理由不願意告知部門主管，該僱員可把舉報呈交予董事總經理。
- 4.4 If the concern involves the Managing Director, or for any reason the employee would prefer the Managing Director not to be told, the employee may raise the concern and submit his/her report directly to the Chairman of the Board.
若關注事項涉及董事總經理，或該僱員因任何理由不願意告知董事總經理，該僱員可直接把有關舉報呈交予董事會主席。
- 4.5 If the concern involves the Chairman of the Board, the employee may raise the concern and submit his/her report directly to the Audit Committee.
若關注事項涉及董事會主席，該僱員可直接把有關舉報呈交予審核委員會。
- 4.6 If the report is made in writing, such document should contain identity of the employee who raises the concern and full details of the concern in a sealed envelop clearly marked “Private and Confidential – To be opened by Addressee only”.
如有關舉報以書面提出，該文件須列明提出關注的僱員的身份及關注事項的詳細資料，並放於清晰寫上「私人和機密 – 只准收件人開啟」的密封信封內。
- 4.7 The Company does not encourage anonymous reporting since it will be difficult for the Company to follow up and obtain further information for making a proper assessment.
本公司並不鼓勵匿名舉報，匿名舉報將令本公司難以跟進及獲取更多資料以作出正確的評估。
- 4.8 The Managing Director or the Chairman of the Board or the Audit Committee (as the case may be) will review the concern and complaint and decide the appropriate investigation arrangement.
董事總經理或董事會主席或審核委員會（視情況而定）將審查關注事項及投訴，並決定採取適當的調查安排。

5. INVESTIGATION PROCEDURES 調查程序

- 5.1 The Company will acknowledge receipt of each report within 5 working days.
本公司將在收到每個舉報後的 5 個工作天內發出確認收取通知。
- 5.2 The Company will evaluate every report received to decide if a full investigation is necessary. Depending upon the circumstances, an appropriate investigating officer with suitable seniority at the Company will be appointed or a special committee will be set up by the Company to investigate the matter.
本公司將評估每個舉報事項以決定是否需要作出全面調查。本公司將根據個別情況，委任一位在本公司擔當要職人士為調查人員或成立專責委員會，以調查有關事件。

- 5.3 The format and the length of an investigation will vary depending upon the nature, complexity and particular circumstances of each complaint made.
調查的形式及時期將根據個別事件的性質、複雜程度及特殊情況而有所不同。
- 5.4 The employee who reports the concern may be asked to provide more information during the course of the investigation.
於調查的過程中，提出關注的僱員將被要求提供更多資料。
- 5.5 A final report, with recommendations for change or improvement (if any), will be produced to the Audit Committee. The Audit Committee will then review the final report and if appropriate, make recommendations to the Board.
調查報告將連同需作出變更或改善的建議 (如有) 送交予審核委員會。審核委員會將審閱調查報告及向董事會作出建議 (如適合)。
- 5.6 The employee who reports the concern will receive in writing the outcome of the investigation.
提出關注的僱員將收取調查結果的書面通知。
- 5.7 If the employee is not satisfied with the outcome, he/she could raise the matter again with the Managing Director or the Chairman of the Board or the Audit Committee (as the case may be).
如僱員不滿意調查結果，他／她可再次向董事總經理或董事會主席或審核委員會 (視情況而定) 提出。
- 5.8 If there is good reason, the Company will investigate into the concern again.
若有充分理由，本公司將作出再次調查。
- 5.9 Where the report discloses a possible criminal offence, the Company, after consulting the legal advisers, will decide if the matter should be referred to the relevant authorities such as the Hong Kong Police Force, Independent Commission Against Corruption and Securities and Futures Commission etc., as appropriate for further action. Once the matter is referred to the authorities, the Company will not be able to take further action on the matter, including advising the employee of the referral.
假如調查報告顯示可能涉及刑事罪行，本公司將在諮詢法律顧問後決定是否需要把事件轉介予有關當局，例如香港警務處、廉政公署以及證券及期貨事務監察委員會等，以作出適當的進一步行動。當事件轉介予有關當局後，本公司將不可以就事件採取進一步行動，包括通知僱員有關轉介事宜。

6. CONFIDENTIALITY 保密

- 6.1 The Company will make every effort to treat all reporting under this Policy in a strictly confidential manner. The identity of the employee making the report and complaint will not be disclosed without such employee's consent, unless the Company is legally obliged to reveal the employee's identity and other information.
本公司將盡一切努力使所有本政策適用的舉報均可在高度保密的情況下處理。在未得到僱員的同意前，本公司將不會披露作出舉報及投訴的僱員的身份，除非本公司因應法律規定而須披露僱員的身份及其他資料。

7. UNTRUE ALLEGATIONS AND FALSE REPORT 不實指控及虛假報告

- 7.1 In raising a concern pursuant to this Policy, the employee should exercise due care to ensure the accuracy of the information.
當僱員根據本政策提出關注時，僱員應謹慎地確保資料正確無誤。
- 7.2 If the employee is mistaken, he/she will not be at risk of losing his/her job or suffering any form of retribution as a result provided that he/she is acting in good faith.
如僱員以真誠行事卻作出錯誤舉報，他／她將不會被解僱或受到其他處分。
- 7.3 If the employee deliberately raises false and malicious allegations, disciplinary action(s) including the possibility of dismissal will be taken against employee. In an extreme case, it could give rise to legal action against such employee.
如有僱員故意作出虛假及惡意指控，他／她將受到紀律處分，包括可能被解僱。在嚴重的情況下，該僱員將可能需要面對法律行動。

Note: If there is any inconsistency between the English and Chinese versions of this document, the English version shall prevail.

註：如本文件的英文及中文版本有任何差異，概以英文版本為準。