

# WING CHI HOLDINGS LIMITED

## 榮智控股有限公司

*(Incorporated in the Cayman Islands with limited liability)*

**(Stock Code: 6080)**

**(the “Company” and its subsidiaries, collectively, the “Group”)**

### WHISTLEBLOWING POLICY

#### (THE “POLICY”)

#### 1.0 Purpose of the Policy

The Group is committed to maintaining high standards of integrity and ethical business practices and will foster strict compliance and ethical behaviour among the Group’s employees.

A whistleblowing system is an important part of an effective internal control and risk management system and can help to uncover possible fraud, corruption, misconduct or significant risks within the Group.

The purpose of this Policy is to provide a guideline and mechanism for reporting fraud, corruption or misconduct, and to encourage employees to raise their concerns within the Group rather than ignore the problem or report it to outsiders. This Policy is not intended to prompt any employees to question the financial or business decisions taken by the Group, nor is it intended to be used to reconsider personnel matters which have been already covered by the existing grievance procedures of the Human Resources Department.

This Policy applies to all employees (including permanent or temporary employees, seconded staff), officers and directors of the Group (collectively, the “**Relevant Persons**”) and its customers, suppliers, contractors, agents and other third parties who deal with the Group (the “**Third Parties**”).

“Whistleblowing” means making allegations or providing relevant evidence when a person or a third party (the “**Whistleblower**”) suspects that any fraud, corruption or misconduct has occurred or is occurring within the Group (the “**Whistleblowing Matters**”) and is also satisfied of the truth thereof.

The Group will handle the reports carefully and hopes to provide a comprehensive mechanism to ensure that the Whistleblowing Matters are investigated and followed up fairly, independently and properly.

## 2.0 Policy

### 2.1 Whistleblowing Matters

Whistleblowing Matters include, but are not limited to the following:

- (a) dishonesty, fraud, malpractice and other misconduct in relation to financial reporting, internal control, accounting and auditing matters;
- (b) misuse of corporate resources or other conduct that results in losses to the Group;
- (c) bribery within the Group or accepting bribes from outside parties;
- (d) corruption;
- (e) any form of harassment or discrimination, or any conduct that endangers the health and safety of others;
- (f) violation of the Group's disciplinary code or related internal control policies and procedures;
- (g) violation of laws or regulations;
- (h) unethical business practices;
- (i) intentional concealment or omission of information relating to the subject matter of this Policy;
- (j) conduct that endangers the health or personal safety of others;
- (k) improper use of commercially sensitive information;
- (l) unfairness; and
- (m) any other conduct that may result in financial or non-financial losses to the Group or is otherwise detrimental to the interests of the Group or any of its employees.

Any customer services or engineering complaints, personal disputes or grievances and complaints about financial losses within the Group's premises or the failure of the Group's custody will not normally be reported. Unless the complaint involves misconduct, fraud or irregularities as described above, such complaint will be handled by the appropriate department.

## 2.2 Support and Protection for Whistleblowers

The Group fully supports Whistleblowers in reporting any matters that they believe to be true. Whistleblowers who report truthfully, appropriately and in good faith in accordance with this Policy will be protected from unfair dismissal, persecution or disciplinary action, even if there is no solid evidence to substantiate the claims. If any person retaliates or threatens to retaliate against the Whistleblower, the Group will inform the relevant departments for follow-up or disciplinary action as appropriate.

## 2.3 Confidentiality

The Group considers that it is particularly important to maintain proper confidentiality to ensure that potential Whistleblowers raise and disclose in a timely and open manner any reportable conduct of which they are aware or suspect, without fear of retaliation. The Group will handle all Whistleblowing Matters carefully and confidentially and will not disclose the identity of the Whistleblower who make reports and complaints without the consent of the Whistleblower. All information provided by the Whistleblower will be kept confidential except for disclosures required by law or regulation (including the rules of The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) or for auditing purposes) or when the Group refers the case to the relevant regulatory or law enforcement authorities.

The identity of the Whistleblower and any individual named in the report is protected and the Group shall ensure, so far as practicable, that any information disclosed does not prejudice the interests or reputation of the parties.

The Group will also ensure that all documents and files (whether on paper or in electronic form) generated in connection with such reports are kept in safe custody. All printed information will be kept on file, which will be clearly labelled and warned that unauthorised disclosure of any such protected information will be punished.

In certain circumstances when the Group is required to disclose the identity of the Whistleblower due to legal obligations or for other reasons, such as legal proceedings arising from an investigation, the Group will try to avoid the Whistleblower from being harmed.

## 2.4 Anonymous Reporting

The Group encourages non-anonymous reporting. Whistleblowers should provide their names and contact information as far as possible so that more detailed and accurate information can be collected as necessary for effective follow-up and investigation and, where appropriate, to inform the Whistleblower of the outcome of the investigation. Anonymous reporting may limit our ability to investigate the Whistleblowing Matters thoroughly, and the Group may not be able to contact anonymous Whistleblowers directly, which may have an impact on the follow-up process. However, the Group will attempt to find leads through different channels to investigate the Whistleblowing Matters thoroughly.

## 2.5 False or Malicious Allegations

Whistleblowers are advised to ensure the accuracy of the information when making allegations. In the event of any malicious or untrue report, the Group reserves the right to take appropriate action against the person concerned to recover any loss and/or take disciplinary action.

## **3.0 Reporting Channels**

Whistleblowers can report by the following methods:

### 3.1 Email

hr@wingchiholdings.com (E-mail of the Group's human resources department)

### 3.2 Letter

Room 3010, 30/F., Cable TV Tower,  
9 Hoi Shing Road, Tsuen Wan, New Territories, Hong Kong

Wing Chi Holdings Limited  
Group's human resources department  
Head of Group's human resources department

If disclosure is made in writing, please use a sealed envelope marked "Private and Confidential - To be opened by addressee only".

## 4.0 Investigation and Reporting Procedures

### 4.1 Registration Form for Whistleblowing Matters

All Whistleblowing Matters received and related reports will be recorded in the registration form and kept confidential.

### 4.2 Investigation Procedures

The Group's human resources department shall report to the board of Directors of the Company the Whistleblowing Matters received and shall jointly discuss and determine the appropriate method of investigation. The investigation of the Whistleblowing Matters will be conducted by a special investigation team comprising the executive Directors, the executive manager and one other member nominated by the board of Directors of the Company, and the investigation will commence immediately and confidentially.

The purpose of the investigation is to examine the information and evidence on the Whistleblowing Matters as soon as possible, to deal with it in an objective and fair manner, and to reach a conclusion on the investigation.

If any Whistleblowing Matter is considered to be of a serious nature or likely to cause harm (actual or potential) to the Company, the executive Director (General Manager) shall report the matter to the board of Directors of the Company.

### 4.3 Reports

The special investigation team will submit to the board of Directors of the Company an investigation report and recommendations for improvement (if applicable) on the Whistleblowing Matters received.

### 4.4 Policy and Practice Revisions

The Audit Committee of the Company (the “**Audit Committee**”) has the absolute discretion to review, update and recommend revisions to the Policy and the Audit Committee has delegated responsibility for the daily administration of the Policy to the Company's management. In particular, the Company's management will consider grievances, reports and recommendations regarding compliance with this Policy, including investigations conducted and the personal impact on Whistleblowers. Any revisions to this Policy are subject to the recommendation of the Audit Committee.

*In the event of any inconsistency between the English and the Chinese versions of this Policy, the English version shall prevail.*

*Adopted on 1 March 2017 and revised by the Board on 21 June 2023.*