

7 October 2022

**WONG'S KONG KING INTERNATIONAL (HOLDINGS) LIMITED**

**WHISTLEBLOWING POLICY**

## **1. ABOUT THIS POLICY**

- 1.1 We are committed to achieving and maintaining the highest standards of openness, probity and accountability and conducting our business with honesty and integrity. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do occur.
- 1.2 In line with this commitment, we encourage our employees and External Parties (as defined below) to report any concerns in relation to the subject matters set out in paragraph 3.1 of this policy.
- 1.3 This policy:
  - 1.3.1 provides guidance to Employees and External Parties as to how to raise those concerns; and
  - 1.3.2 explains how we will deal with such concerns from staff and External Parties.
- 1.4 We commit to take each disclosure seriously and to investigate genuine concerns about matters that are covered under this policy. We also commit to reassure our employees that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

## **2. WHO DOES THIS POLICY APPLY TO?**

- 2.1 This policy has been adopted by Wong's Kong King International (Holdings) Limited (the Company or WKK or we) and its subsidiaries (the Group).
- 2.2 This policy applies to all employees, officers and consultants of the Group and to External Parties.
- 2.3 For the purpose of this policy, an External Party is anyone who is not one of our employees and deals with any member of the Group, such as customers, suppliers and contractors.
- 2.4 This policy does not form part of any contract of employment or other contract to provide services, and we may amend it at any time

## **3. POLICY STATEMENTS**

- 3.1 Disclosures will be dealt with under this policy where the subject matter of the disclosure relates to the occurrence (or likely occurrence) of any of the following events within the Group or which the Group or its employees are a party to:
  - 3.1.1 criminal offences;
  - 3.1.2 failure to comply with any legal obligations or regulatory requirements;
  - 3.1.3 miscarriages of justice;
  - 3.1.4 danger to health and safety;
  - 3.1.5 damage to the environment;

- 3.1.6 bribery or corruption;
  - 3.1.7 malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters;
  - 3.1.8 improper conduct or unethical behaviour likely to damage our reputation or financial wellbeing;
  - 3.1.9 unauthorised disclosure of confidential information;
  - 3.1.10 the deliberate concealment of any of the above matters.
- 3.2 This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work, which should be addressed under the existing procedure already in place. It should also not be used to question financial or business decisions taken by us.
- 3.3 While you may not have absolute proof of the misconduct, malpractice or irregularity that concerns you, the disclosure must state clearly the reasons for your concerns. You must reasonably believe that your report:
- 3.3.1 Evidences one or more of the events listed in paragraph 3.1 happening in the past, happening now or likely to happen in the future; and
  - 3.3.2 That such event compromises the reputation and standing of the Company and/or the interests of the Company's shareholders, employees, customers or the investing public.
- 3.4 All disclosures received will be reviewed by Chairman of the WKK Audit Committee and enquiries may be made to determine whether such disclosures fall within the ambit of this policy. Disclosures that fall within the ambit of this policy will be investigated in accordance with the guidelines set out in paragraph 6 below.

#### **4. RAISING A CONCERN**

- 4.1 We hope that in many cases you will be able to raise any concerns with your line manager or the HR Department. In the case of an External Party, you may be able to raise any concerns with the head of the business unit you are dealing with. You may tell them in person or put the matter in writing if you prefer. They may be able to agree a way of resolving your concern quickly and effectively. In some cases they may refer the matter to the Chairman of the WKK Audit Committee.
- 4.2 However, where the matter is more serious, or you feel that your concern has not been addressed, or you prefer not to raise it with the persons suggested above for any reason, you should report your concerns via the following channel:
- 4.2.1 Mailing address: Attn: Chairman of the WKK Audit Committee  
  
17/F., Harbourside HQ, No.8 Lam Chak Street,  
Kowloon Bay, Hong Kong
- Note: Mail should be sent in sealed envelope marked "Strictly Private and Confidential – to be Opened by Addressee Only."
- 4.2.2 Email: [comply.wkkofficer@wkk.com.hk](mailto:comply.wkkofficer@wkk.com.hk)

- 4.3 We encourage employees and External Parties to identify themselves when making disclosures. Proper investigation may be more difficult, delayed or impossible if we cannot obtain further information from the person making the disclosure.
- 4.4 However, we do accept anonymous disclosures, provided that these disclosures contain sufficient information to enable an effective investigation. Disclosures without sufficient information and/or a means of contact may delay or prevent further investigation. We may discontinue investigations into such disclosures and our decision will be final. We retain discretion to reopen investigations such as if new relevant material information comes to light.

## **5. CONFIDENTIALITY**

- 5.1 We will make every effort to keep all disclosures and identities of the employees and External Parties who make disclosures confidential. If it is necessary for anyone investigating your concern to know your identity, we will discuss this with you.
- 5.2 Where required by law or regulatory obligations, we may have to refer the disclosure to the relevant authorities without prior notice to or consultation with you (e.g. in cases involving possible criminal offences).

## **6. INVESTIGATION AND OUTCOME**

- 6.1 Once you have raised a concern, we will carry out an initial assessment to determine whether the disclosure falls within the ambit of this policy. If so, your concern will be investigated in accordance with the following guidelines.
- 6.2 The purpose of the investigation is to determine whether concerns are substantiated with a view to us then rectifying any wrongdoing uncovered to the extent that this is practicable in the circumstances.
- 6.3 The WKK Audit Committee will be responsible for investigations and may delegate investigatory responsibility to any party. The investigating party will not be the subject of the disclosure, nor have been involved in the subject matter of the disclosure.
- 6.4 The format and the length of an investigation will vary depending on the nature and circumstances of the disclosure made. The disclosures made may be:
- 6.4.1 investigated internally;
  - 6.4.2 investigated by an external party e.g. auditors, counsel or another expert; and/or
  - 6.4.3 referred to the relevant public bodies or regulatory or law enforcement authorities.
- 6.5 As part of the investigation, the investigating party may need to disclose the nature and circumstances of the disclosure. Efforts shall be made to anonymise the information where possible.
- 6.6 During investigations, you may be required to attend additional meetings in order to provide further information. You should treat any information about the investigation as confidential.

6.7 The outcome of the investigation decided by the Company is final in the absence of new relevant material information and cannot be appealed under this policy.

6.8 If we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

## **7. PROTECTION AND SUPPORT FOR WHISTLEBLOWERS**

7.1 Whistleblowers may be worried about possible repercussions. We encourage openness and will support staff who raise genuine concerns under this policy, even if they turn out to be mistaken.

7.2 Whistleblowers must not suffer any detrimental treatment as a result of raising a genuine concern. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the your line manager or the HR Department immediately. If the matter is not remedied, you should raise it formally using our Grievance Procedure.

7.3 You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct you may be subject to disciplinary action.

## **8. APPROVALS**

8.1 This policy has been approved by the WKK Audit Committee and is deemed to take effect from 1 January 2022.

8.2 The WKK Audit Committee is responsible for:

8.2.1 the implementation and oversight of this policy;

8.2.2 reviewing investigation reports, establishing remedial action (if required) and follow up action to ensure accountability; and

8.2.3 periodic review of this policy and its associated mechanisms to improve their effectiveness and the confidence of employees and External Parties in the investigation processes; and

8.3 This policy (or a summary) may be published on the Company's website.

Veriosn: 7 October 2022