



HM International Holdings Limited and its subsidiaries (herein referred to as “the Group”) is committed to maintaining good corporate governance, emphasising accountability and high degree of transparency which enable our stakeholders to have trust and faith in the Group. In line with this commitment, our Whistle-blowing Policy encourages stakeholders to raise concerns about misconduct, malpractice or irregularity on any matters related to the Group. The Group shall endeavour to handle the reports fairly and properly.

HM International Holdings Limited 及其子公司（下文簡稱為「集團」）致力維持良好的企業管治，強調問責精神及高透明度，以確保所有持份者對本集團之信心與信任。為貫徹履行此承諾，特此制定本舉報政策，鼓勵持份者反映集團內任何不當行為、舞弊及違規情況。本集團將以審慎態度，公正及恰當地處理所有舉報。

1) Objective 宗旨

This policy aims to:

本政策旨在：

- (i) encourage stakeholders to feel confident in raising serious concerns at the earliest opportunity;
讓持份者有信心對不恰當事情能適時地提出關注；
- (ii) provide an avenue for stakeholders to raise concerns and receive feedback;
提供舉報途徑及指引予持份者；
- (iii) reassure stakeholders will be protected from potential reprisals or victimization for any disclosure made in good faith.
保障持份者能受到保護，不因善意舉報而遭到報復或困擾。

2) Scope 適用對象

This policy is applicable to the following parties:

此政策適用於下列人士：

- (i) All employees of the Group (including full-time and part-time employees); and
集團所有員工（包括全職和兼職員工）；及
- (ii) All related third parties who have business relationships with our Group (including clients, suppliers, etc.)
與集團保持往來的第三方人士（包括客戶、供應商，等等）。

3) Raising a Concern 舉報事項

It is impossible to give an exhaustive list of the misconduct or malpractice but broadly speaking, we would expect you to report the following:

不當行為或違規舞弊之情況不能盡列，大致上包括但不限於以下：

- (i) Any illegal or unethical conduct on financial reporting, accounting, auditing and internal control works;
任何有關財務報告、會計、審計或內部監控工作之不法或不道德行為；
- (ii) Any misleading information to external auditors on reviewing the financial reports of the Group;
任何對外聘審計人員在審核本集團之財務報表或記錄時所給予誤導的資訊；



- (iii) Any material conflict of interest matter that is not being disclosed;
任何未被披露的重大利益衝突；
- (iv) Any behaviour that is not compliant to the Group's policies;
任何違反集團政策的行為；
- (v) Any unauthorized use of public funds, corporate information or other assets;
任何未經集團授權使用之資金、資訊記錄及其他資產；
- (vi) Any possible fraud and corruption;
任何懷疑的欺詐與貪污情況；
- (vii) Any racial, sexual, disability or other discrimination;
任何有關種族、性別、殘疾或其他形式之歧視；
- (viii) Any behaviour that is hazarding the health and safety of any individual;
任何危害個人健康及安全的行為；
- (ix) Any activity that is detrimental to the environment; and
任何損害環境的活動；及
- (x) Any deliberated concealment of the behaviours that stated above.
任何蓄意隱瞞以上情況的行為。

4) Protection for whistle-blowers 對舉報者的保障

- (i) Whistle-blowers making genuine and appropriate reports shall be assured of fair treatment. They shall be protected against any harassment or victimization, even if the concerns turn out to be unsubstantiated.
本政策確保作出如實及恰當舉報的人士將獲得公平對待，並保護他們不受任何騷擾或傷害，即使最後該舉報不被信納。
- (ii) The Group reserves the right to take disciplinary actions (which may include summary dismissal) against employees who initiates (or threatens to initiate) any retaliation against the whistle-blowers.
若有任何報復或威脅報復舉報者的員工，本集團保留對其採取紀律處分的權力，包括可能被即時解僱。
- (iii) We will provide full support to you if you are motivated to make honest reports in good faith by disclosing the Reported Conduct. It is in our best interests if you try to stay alert to suspected conducts of Reported Conducts as soon as possible.
本集團將全力支持通過披露舉報行為而真誠地作出誠實舉報的人士。舉報者盡快對舉報行為中的可疑行為保持警惕將符合本集團的最大利益。
- (iv) However, if the Whistleblower is an accomplice of the Reportable Conduct, the crime or the criminal liability of the Whistleblower will not be reduced. However, disciplinary actions to the Whistleblower might be reduced when we are considering disciplinary measures.
倘若舉報者為舉報行為的共犯，則舉報者的犯罪或刑事責任不會減輕。然而，若本集團考慮採取紀律處分，對舉報者採取的紀律處分則可能會減少。
- (v) Anyone reporting Reported Conduct maliciously will be deemed to have conducted a misbehaviour and shall bear disciplinary actions. This may include termination of employment. Malicious reporting of suspected violations or violations may lead to lawsuits raised by the party.
惡意舉報舉報行為的人士將被視為行為不當，應當接受紀律處分，這可能包括終止僱傭關係。惡意舉報涉嫌違規行為可能導致當事人提起訴訟。



5) Confidentiality 保密

- (i) The Group shall make every effort to keep the identity of whistle-blower in strict confidence. In order not to jeopardize the investigation, the whistle-blower is also required to keep confidential the fact that he/she has filed a report, the nature of concern and the identities of those involved.

本集團將竭力保密舉報者身份。為免防礙調查工作，舉報者本人亦須就其已作出舉報的事實、舉報內容及所牽涉人士之身份予以保密。

- (ii) There may be circumstances in which, because of the nature of the investigation, it is necessary to disclose the whistle-blower's identity. If such circumstances exist, the Group shall endeavor to inform the whistle-blower in advance that his/her identity may become apparent or need to be disclosed.

於某些情況下，集團可能因應調查的性質而必須披露舉報者的身份。倘若有關情況發生，集團將盡可能提前通知舉報者其身份有機會被曝光。

- (iii) Should an investigation lead to a criminal prosecution, it may become necessary for the whistle-blower to provide evidence or be interviewed by relevant authorities.

若調查發展至刑事檢控，舉報者須向有關當局提供證據或配合有關當局之調查。

6) Procedure 程序

[see also the flowchart in appendix 1]

[參閱附錄 1：「舉報處理流程圖」]

A) Reporting Channel 舉報渠道

- (i) This will depend on the seriousness and sensitivity of the issues involved and who is suspected of the wrongdoing. A whistle-blower should normally raise concerns with:

視乎狀況之嚴重性、敏感度與所牽涉人物，舉報者一般可向以下人士提出舉報：

- a) his/her Line Manager ⁽¹⁾
直屬主管 ⁽¹⁾
- b) his/her Department Head ⁽²⁾
部門經理 ⁽²⁾
- c) CEO ⁽³⁾
行政總裁 ⁽³⁾
- d) Chairman of the Audit Committee, Mr. NG Ho Wan Jack ⁽⁴⁾
審核委員會主席吳浩雲先生 ⁽⁴⁾

- ⁽¹⁾ Employee should discuss with his/her own immediate supervisor for a concern that related to his/her job duties.

員工應與直屬主管討論有關職務上的關注。

- ⁽²⁾ If the allegation is related to his/her immediate supervisor, or it is obviously that the subject matter is not being handled properly, employee can seek the opinion from his/her department head.

如舉報涉及其直屬主管，或明顯地有關事件沒能被恰當處理，員工可向部門經理尋求意見。



- (3) If employee obtains adequate information and believes that it should be reported to the senior management, he/she may directly report the concern to the CEO.
若員工已具備充分資料，並相信事情重大須向高管人員通報，可直接向行政總裁提出。
 - (4) If the matter of concern is extremely serious or related to the CEO, stakeholder may send email via jack.ng@jncpa.hk directly to the Chairman of the Audit Committee.
假設舉報內容嚴重或與行政總裁有關，持份者可直接電郵至 jack.ng@jncpa.hk，由審核委員會主席接收。
 - (ii) The whistle-blower should make his/her report either by email with a subject stating “Private and confidential” or by post in a sealed envelope clearly marked “To be opened by addressee only”. The postal address is 9/F, Infinitus Plaza, 199 Des Voeux Road Central, Hong Kong.
舉報者應以電郵或郵寄形式提出舉報，及於電郵主旨標示「私人密件」或密封信件之封面清楚註明「只供收件人拆閱」的字樣。郵寄地址為：香港德輔道中 199 號無限極廣場 9 樓。
 - (iii) To facilitate the handling of the reports, a standard template (i.e. Whistle-blowing Report Form) is attached in appendix 2 of this policy for convenient use.
為方便處理舉報，應使用附錄 2 之標準樣本：「舉報表格」。
 - (iv) Although the whistle-blower is not expected to prove beyond doubt the truth of his/her suspicion, he/she will need to demonstrate to the executives contacted that there are reasonable grounds for the concern being raised, by mentioning
雖然舉報者沒有責任要排除合理懷疑，但仍需向其接觸之管理人員表明所舉報之合理依據，闡述
 - a) the nature of the concern and why believe it to be true; and
舉報內容及因由；與
 - b) the background and history of the concern (with relevant dates)
舉報內容之背景及進程 (相關日子)
 - (v) The whistle-blower should prevent his/her reporting action would lead to any form of personal interest.
舉報者應避免其舉報行動涉及任何個人利益。

B) Investigation 調查

- (i) Upon receipt of a report through the channels described in Section 6A of this policy, the Group shall evaluate the validity and relevance of the concern being raised, and to decide if a full investigation is necessary.
透過本政策第 6A 條列明之渠道所收到之舉報後，集團將評估每個舉報之有效性及相關性，以決定是否需要展開全面調查。
- (ii) The Group shall send a notification to the reporting employee within 14 working days, whether accepting the concern is reliable and sufficient for an investigation, or rejecting it for any supporting reason.
集團將於收到舉報後之 14 個工作天內發出回覆，是否採納舉報為信實及理據充分可以立案，或決定駁回及其原因。



- (iii) If an investigation is justified, the Group shall obtain all related evidences to review the reported matter and decide on the follow up actions that are required.
在立案的情況下，集團將採集所有相關證據以評定該舉報，並決定所須之跟進行動。
- (iv) The format and length of an investigation will vary depending upon the nature and particular circumstances of each report made. It is likely that the whistle-blower will be interviewed to ensure that his/her disclosure is fully and correctly understood. Wherever possible, the matter raised may be:
調查之形式及所需時間將視乎舉報之性質及個別情況而定。調查過程中，很可能會與舉報者進行訪談，確保其披露能被完整及正確地解讀。所提出之舉報或許會：
- a) investigated by management, internal audit, or through the disciplinary/grievance process;
由管理層、內部審計人員進行調查，或走紀律處分/ 申訴程序；
 - b) referred to the external auditors;
轉介至外聘審計人員；
 - c) referred to the relevant public bodies or regulatory/law enforcement authorities; and/or
轉介至相關公共機構、監管或執法當局；及/或
 - d) regarded as the subject of any other actions as the Audit Committee may determine in the best interest of the Group.
在符合集團最佳利益之前提下，由審核委員會決定任何行動。
- (v) Upon completion of the investigation, a report, including its impact and action plan, shall be prepared without revealing the identity of the whistle-blower.
調查完成後，將編寫成一份詳細報告，包括該宗舉報所造成之影響及行動計劃，而舉報者身份不會被公開。
- (vi) The reporting employee shall receive in writing the outcome of the investigation.
舉報者將獲悉調查之最終結果。

C) Making an appeal 提出上訴

If the whistle-blower is not satisfied with the action being taken, he/she may appeal to the Audit Committee, which is formed by three independent non-executive directors. As monitored by the Committee, an independent investigation team will be appointed and external professionals may also be consulted for the appeal case.
若舉報者對調查結果不滿意，可向由三位獨立非執行董事組成之審核委員會提出上訴。收到舉報個案後，審核委員會將委任一支獨立調查隊伍，或諮詢外部專業人士之意見，再次審核有關上訴。

D) Record Retention and Monitoring 保存記錄與監察

- (i) All concerns that are reported will be kept in a corporate register even there is no case opened for that report.
所有舉報 (不論是否被立案) 均會被存檔。



- (ii) In the event a reported case leads to an investigation, the party responsible for leading/conducting the investigation shall ensure that all relevant information relating to the case is retained, including details of corrective action taken for a period not exceeding 2 years.
在有立案的情形下，調查負責人須確保所有相關資料，包括修正行動詳情都得以完整保存及記錄。存檔年期不超過 2 年。
- (iii) The corporate register shall be reviewed to produce an annual summary report for the Audit Committee. This aims to ensure that:
集團記錄應每年檢視，並匯總向審核委員會報告。其目的為確保；
 - a) the Group and/or the relevant department learns from mistakes and does not repeat them; and
集團及其內相關部門能從錯誤中汲取教訓，避免重蹈覆轍；及
 - b) consistency of approach across departments can be maintained.
各部門執行與處理方法保持一致。
- (iv) The corporate register together with the annual summary report will be available for inspection by internal and external auditor, after removing any confidential details.
集團記錄與年度匯總於移除所有保密資料後，以備內部及外聘之審計人員查閱。

7) Anonymous Report 匿名舉報

- (i) This policy strongly recommends whistle-blower to put his/her name to the allegation whenever possible. Otherwise, it will be much difficult to protect the whistle-blower's position or to provide feedback effectively.
本政策強烈建議舉報者盡可能具名提出違規事項。否則，集團將難以保護舉報者的處境及提供有效的回應。

8) Approval and Review of Policy 政策之批核及檢討

- (i) The Audit Committee is responsible for monitoring the implementation of this policy. Any amendment of this policy shall be reviewed by the Audit Committee and subsequently approved by the Board.
審核委員會負責監督本政策之執行。任何對於本政策之改動，須經由審核委員會檢討並獲得董事會最終批核。
- (ii) The Group shall continuously improve the internal control system in order to effectively detect and prevent any frauds, illegal or unethical behaviours.
集團將透過不斷改善內部管理機制，達到有效預防與偵測任何欺詐、不法或不道德行為之效。
- (iii) The Executive Director annually submits a report to the Board of Director regarding this Policy. The identity of the Whistleblower will be kept confidential in the report submitted to the Board of Directors.
執行董事每年就本政策向董事會提交一份報告。舉報者的身份將在提交予董事會的報告中保密。
- (iv) The Executive Director shall immediately submit any serious or important Reportable Conducts to the Board of Directors.
執行董事應立即向董事會提交任何嚴重或重大舉報行為。



9) Retaliation 報復

We do not stand for retaliations in any forms against the honest persons reporting in good faith or those who assisted in the investigation or solve the reported issue. All retaliations will be investigated.

我們不會容忍以任何方式對真誠地作出誠實舉報的人士或協助調查或解決舉報問題的人士進行報復。所有報復行為均會受到調查。

If you believe that you are retaliated against in any form due to having reported a Reportable Conduct, you shall report such behaviours to your supervisor / Manager.

若您認為您因舉報可舉報行為而遭受任何形式的報復，應將有關行為報告予您的主管／經理。

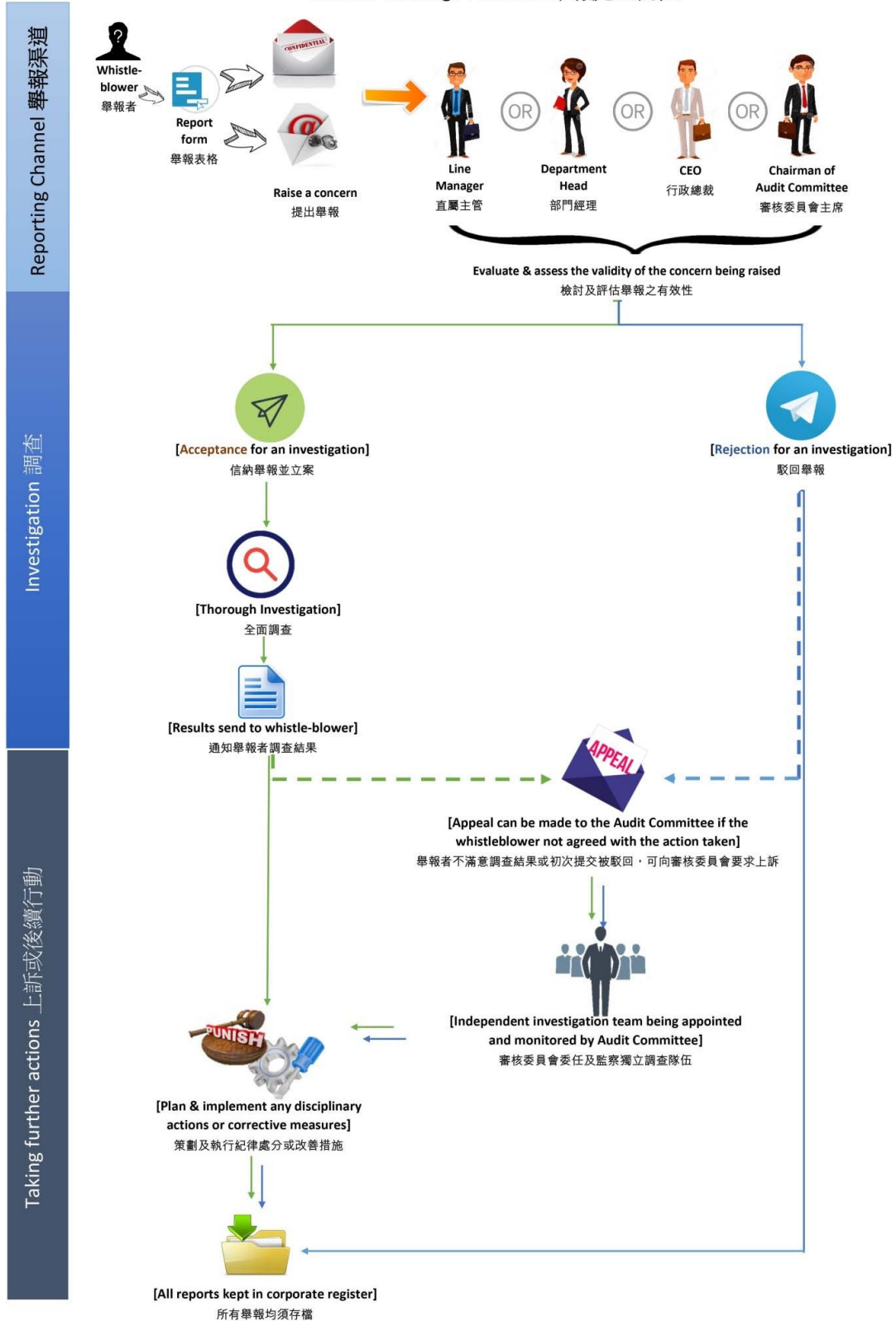
DISCLAIMER 免責聲明

HM International Holdings Limited and its subsidiaries reserve the rights to alter and/or amend the aforesaid contents as circumstances arise. Employees are required to strictly comply with any amended version announced from time to time.

*HM International Holdings Limited 及其子公司有權因應情況不時修訂上述內容。
員工須嚴格遵守所有公布的修訂條文。*



Appendix 1 附錄一 Whistle-blowing Procedure 舉報處理流程



Whistle-Blowing Report Form

舉報表格



APPENDIX 2 附錄二

TO BE OPENED BY ADDRESSEE ONLY
只供收件人拆閱

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The Whistle-blowing Policy has been established to encourage and assist whistle-blowers to disclose information relevant to misconducts, malpractices or irregularities through a confidential reporting channel. The Group shall handle this report with care and address to the whistle-blower’s concerns fairly and properly.

特此制定本舉報政策，鼓勵及協助各人士以保密形式反映集團內任何不當行為、舞弊及違規情況。本集團將以審慎態度，公正及恰當地處理所有舉報。

Once completed, this report becomes confidential. You may send the report, either by email with a subject stating “Private and confidential” or by post in a sealed envelope clearly marked “To be opened by addressee only”. The postal address is 9/F, Infinitus Plaza, 199 Des Voeux Road Central, Hong Kong.

一經填妥，本表格即成為機密文件。你可以電郵或郵寄形式提出舉報，及於電郵主旨標示「私人密件」或密封信件之封面清楚註明「只供收件人拆閱」的字樣。郵寄地址為：香港德輔道中一百九十九號無限極廣場九樓。

Please read the Whistle-blowing Policy of the Group carefully before you fill in this form.

填寫前請細閱本集團之舉報政策。

<p>Personal Details 個人資料 (If the report is made at anonymously, the Company will NOT have further follow up action and investigation). (若以匿名方式作出舉報，公司將<u>不會</u>採取進一步行動及調查)</p>	<p>Name (as per identity card) 舉報人姓名 (如身份證上顯示): _____ Employee 如為員工，請於方格內打勾 <input type="checkbox"/> of Department 所屬部門: _____ Other Stakeholder 其他持份者，請於方格內打勾 <input type="checkbox"/> (please specify 請註明: _____) Tel. No 電話號碼: _____ E-mail 電郵地址: _____ Date 日期: _____</p>
<p>Details of concerns 舉報詳情: Please provide full details, such as names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence. 請提供舉報的詳細資料：有關人士之姓名、日期及地點，舉報原因（如有需要，請另紙填寫），連同任何支持證據。</p>	

Whistle-Blowing Report Form

舉報表格



APPENDIX 2 附錄二

Personal Information Collection Statement 收集個人資料聲明

All personal data collected will only be used for purposes which are directly related to the whistle-blowing case you reported.

所收集之個人資料只用於與舉報事件直接相關的用途。

The personal data submitted will be held and kept confidential by the Group and may be transferred to parties with whom it will contact during the handling of this case, including the party being complained against or other parties concerned.

所提交的個人資料將由本集團保存及保密，並可能在調查過程中轉交給將與之聯繫的各方，包括涉及人士或其他各方。

Where relevant, under the Personal Data (Privacy) Ordinance of Hong Kong, you shall have the right to request access to and correction of your personal data. If you wish to exercise these rights, requests should be made in writing to the responsible executive handling your case.

在相關情況下，根據香港《個人資料(私隱)條例》，閣下有權要求查閱及改正閣下的個人資料。如有疑問，請以書面形式與舉報個案之負責人員聯絡。