

AM Group Holdings Limited
秀商時代控股有限公司
(Incorporated in Cayman Islands with limited liability)
(於開曼群島註冊成立的有限公司)
Stock Code: 1849
股份代號: 1849

WHISTLEBLOWING POLICY舉報政策
(Adopted by the Board on 31 March 2023)
(董事會於 2023年 3月 31 日採納)

INTRODUCTION 簡介

AM Group Holdings Limited (the “**Company**”) and its subsidiaries (collectively the “**Group**”) is committed to achieving and maintaining the highest standards of openness, probity and accountability.

Whistleblowing refers to a situation where any employee of the Group or any third party who deal with the Group (e.g. customers, suppliers, etc.) (“**Whistleblower**”) decides to report a serious concern about any suspected impropriety, misconduct or malpractice within the Group (the “**Concern**”).

This Whistleblowing Policy (the “**Policy**”) forms an important part of effective risk management and internal control systems. It is an integral part of the Company’s corporate governance framework and supplements other relevant corporate policies including Anti-corruption Policy, Guidelines on Risk Management & Internal Control Systems and Employee Code of Conduct.

秀商時代控股有限公司（「**本公司**」及其附屬公司（統稱「**本集團**」）致力並維持最高度之開放性、廉潔及問責性水平。

“舉報”是指本集團之僱員及與本集團有業務往來之獨立第三方（例如顧客及供應商等）（「**舉報者**」）因懷疑本集團內有任何屬不當行為、失當行為或不良行為（「**舉報事項**」）而作出匯報。

本舉報政策（「**本政策**」）構成有效風險管理及內部監控的重要部分。本政策整合了本公司的企業管治體制，同時補充了其他相關公司政策包括反貪污政策、風險管理及內部監控系統指引/和僱員行為守則。

OBJECTIVE AND SCOPE 宗旨及範疇

The Policy aim to provide reporting channels and guidance on reporting possible improprieties in matters relating to the Group, to reassure to the reporting person or entity that they will be protected from reprisals or victimisation for whistleblowing in good faith, and to put in place arrangements for the independent investigation of such concerns for appropriate follow-up action.

The Policy applies to all directors, officers and employees of the Group (which for these purposes includes temporary or contract staff) (the “**Employees**”), as well as independent third parties who deal with the Group.

本政策是用以致使就舉報涉及本集團事宜之可能屬不當行為提供舉報途徑及指引，以及向舉報人士或實體作出保證，本集團將會保障舉報者不會因作出任何真實及真誠舉報而受懲罰或傷害，以及訂立機制就有關的舉報 安排獨立調查並作出適當的跟進行動。

本政策適用於本集團所有董事、高級人員及僱員（就此目的包括臨時或合約員工）（「僱員」）及與本集團有業務往來之獨立第三方。

REPORTABLE CONCERN 舉報事項

Activities that constitute impropriety, misconduct or malpractice may include, but not limited to the following:

1. Criminal offense or miscarriage of justice
2. Non-compliance with laws and regulations
3. Impropriety or fraud relating to accounting, financial reporting, internal control and auditing matters
4. Misuse or misappropriation of the Group's assets or resources
5. Any action which endangers the health and safety of Employees or other stakeholders
6. Violation of the policies or guidelines of the Group
7. Discrimination or harassment
8. Professional, ethical or other malpractices or wrongdoings
9. Improper use or leakage of confidential or commercially sensitive information
10. Improper conduct or unethical behaviour likely to prejudice the standing of the Group
11. Deliberate concealment of any of the above

舉報事項包括但不限於以下舞弊或違規事項:

1. 刑事罪行或審判不公
2. 違反法例及法規
3. 涉及會計、財務報告、內部監控及審核事宜的不當行為或欺詐
4. 濫用或挪用公司資產或資源
5. 危害員工或其他持份者的健康及安全
6. 違反本集團的政策或指引
7. 歧視或騷擾之行動
8. 專業、道德上或其他方面之不良行為或過
9. 不當使用或洩露機密或商業敏感資料
10. 可能損害本集團聲譽之不當操守或非道德行為
11. 蓄意隱瞞上述事項

PROTECTION FOR WHISTLEBLOWER 對舉報者的保護

The Whistleblower reporting the Concern in good faith are assured of fair treatment and protection against unfair dismissal, victimisation or any form of reprisal, even if the Concern is subsequently proved to be incorrect or unsubstantiated.

Good faith means that the Whistleblower has held a reasonable belief that the Concern made is true and honest but not made for personal interest or any ulterior motive.

Management must ensure that Whistleblowers feel easeful to raise Concern without fear of reprisals. Any kinds of harassment or victimisation of the Whistleblower is treated as gross misconduct, which if proven, may result in dismissal.

真誠舉報者應受到公平對待及獲得保障，以免其遭受到不公平解僱、迫害或任何形式的報復，儘管有關舉報其後被證實為誤報或並無獲得證實。

“真誠”是指舉報者有合理依據相信舉報事項乃真實並基於誠實而作出舉報，而非為了個人利益或其他有惡意的動機。

管理層需確保舉報者感到安心，不會受報復之憂慮所困擾。凡對舉報者作出任何類型的騷擾或迫害之行動會被視為嚴重行為失當，一經證實，可能導致被解僱。

CONFIDENTIALITY 保密

The identity of the Whistleblower will be kept confidential, and will only be disclosed when it is necessary to do so (for example, in compliance with any applicable law or regulation or by court order).

To ensure the investigation can be carried out effectively and efficiently, the Whistleblower is also required to keep confidential the fact that Concern has been reported and the details of a reported Concern, such as its nature, related persons, etc.

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.

舉報者的身份將被保密，只有在必要時才會披露（例如，遵守任何適用的法律或法規或法院命令）。

為確保調查能夠有效和高效地進行，舉報者還需要對作出舉報的事實以及舉報的問題舉報事項的詳情如性質、相關人物等資料嚴格保密。

本集團體諒但不鼓勵匿名舉報，因為匿名指控只提供有限資料，妨礙調查及跟進工作。

REPORTING CONCERNS 作出舉報

Whistleblower should exercise due care to ensure the accuracy and completeness of information when reporting a Concern. Whistleblower would be requested to provide the relevant details including identities of the persons involved, dates and places of the incidents and the reasons for concerns. Supporting evidence or documents should also be provided by the Whistleblower (if these are available from him/her).

Details of the Whistleblower (including name, department/business unit, company, contact number, relationship with the complaine, address or email address) are not required but are encouraged to be provided so as to facilitate the investigation and such details will be kept in the strictest confidence.

Whistleblower who wish to report a Concern should send the Whistleblowing Report Form (as attached in Appendix 1) with supplementary information, if any, to The Chairman of the Audit Committee* by the following ways:

- (a) By email: [Email Address]
- (b) By post:
The Chairman of the Audit Committee
[Company Name]
[Address]

To ensure confidentiality in the mailing process, the Whistleblowing Report Form and supplementary information, if any, should be sent in a sealed envelope clearly marked "Strictly Private and Confidential – To be Opened by Addressee Only".

Any business units who receive report from Whistleblower either in writing or verbally should promptly redirect the email or the Whistleblower to The Chairman of the Audit Committee* for proper follow-up action.

舉報者在報告舉報事項時應謹慎行事，以確保信息的準確性和完整性。舉報者將被要求提供相關細節，包括涉事人員的身份、事件的日期和地點以及關注的原因。舉報者也應提供支持性證據或文件（如果他/她可以提供）。

舉報者可選擇是否提供其個人資料（包括姓名、隸屬部門/業務單位、公司、聯絡號碼、與被投訴者之關係、地址或電郵地址），如有提供，將有助調查工作，而該等資料將會絕對保密。

如舉報者欲提出舉報，可用以下方法向審計委員會主席*提交舉報表格（附件1）及補充資料（如有）：

- (a) 電郵方式: [電郵地址]
- (b) 郵寄方式:
[公司中文名]
[地址]
[審計委員會主席] 收

為確保於郵遞過程中保密，舉報表格及補充資料（如有）須放進密封之信封內寄出，信封上清楚註明「私人及機密文件 — 只供收件人拆閱」之字樣。

任何收到舉報者書面或口頭報告的業務單位，應立即將電子郵件或舉報者轉至 [審計委員會主席*]以採取適當的後續行動。

INVESTIGATION PROCESS 調查程序

All reporting cases will be recorded in the Whistleblowing Register.

The Chairman of the Audit Committee will examine the evidence and information available, determine the investigation plan, and take the lead to perform the investigation if appropriate.

The Chairman of the Audit Committee will, or via the Human Resources Department or other departments of the Company, respond to the Whistleblower, if contactable, as soon as practicable upon receipt of the reporting Concern:

1. acknowledging receipt of the report; and
2. advising the Whistleblower as to whether or not the Concerns will be investigated further or the reasons for no investigation being made.

The format and length of an investigation will vary depending upon the nature and particular circumstances of each Concern made. Where appropriate, the Concerns may:

- (a) be investigated internally by the Audit Committee, or the Human Resources Department or other departments of the Company;
- (b) be referred to the external auditor as instructed by The Chairman of the Audit Committee ;
- (c) be referred to the relevant public or regulatory bodies as instructed by The Chairman of the Audit Committee; and/or
- (d) form the subject of any other actions as The Chairman of the Audit Committee may determine in the best interest of the Group.

Upon completion of investigation, the results of investigation together with corrective action plans (if any) will be communicated to the senior management of the Company, where appropriate, and the Whistleblower if it is not an anonymous report.

所有舉報個案記錄於舉報登記表

審計委員會主席對掌握的證據和信息進行審查，確定調查方案，並酌情牽頭進行調查。

在接獲舉報後，審計委員會主席將會或透過本公司之人力資源部或其他部門，在切實可行情況下盡快向舉報者（如能聯絡）作出回應：

1. 確認接獲舉報；及
2. 知會舉報者會否就舉報事宜作出進一步調查，或並無就舉報作出調查之原因。

調查形式及所需時間將視乎每項舉報事項之性質及個別情況而定。如適用，舉報事項可能：

- (a) 由審核委員會、人力資源部或其他部門作內部調查；

- (b) 由審計委員會主席指示轉介予外聘核數師;
- (c) 由審計委員會主席指示轉介予相關公共或規管機構; 及/或
- (d) 由審計委員會主席可能釐定在符合本集團最佳利益之前提下作出任何其他行動。

調查完成後，調查結果連同糾正措施計劃（如有）將在適當情況下傳達給公司高級管理層，如果不是匿名報告，也會傳達給舉報者。

MONITORING THE POLICY 監察政策

The use and effectiveness of the Policy will be monitored and reviewed regularly by The Chairman of the Audit Committee .

本舉報政策的使用及效用，由審計委員會主席定期監察及檢討。

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WHISTLEBLOWING REPORT FORM 舉報表格
(STRICTLY CONFIDENTIAL) (嚴格保密)

If you wish to report a whistleblowing concern, please fill in this form. All information will be kept in a strictly confidential manner. 如欲報告舉報事項，請填妥下列表格，所有資料均受到嚴格保密。

Reporter's Information 舉報者資料：

Name and Title 姓名及職位: _____

Department and Company Name 公司及部門: _____

Tel No. 聯絡電話: _____ Email 電郵: _____

Details of Concern 舉報詳情:

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). 請提供所有舉報事項的詳細資料，例如相關人士的姓名、日期、地點、原因，以及其他證據等。(可於新一頁續寫)。

Signature 簽署: _____ Date 日期: _____