

HONBRIDGE HOLDINGS LIMITED

Whistleblowing Policy

1. Purpose

1.1. Honbridge Holdings Limited (“Honbridge Holdings” or the “Group”) is committed to openness and integrity in business ethics and corporate governance standard.

1.2. The whistleblowing mechanism forms an important part of effective risk management and internal control which can effectively identify the reported matters or/and major risks within the Group. Therefore, we require our employees and encourage third parties to report suspected or actual improprieties involving Honbridge Holdings and its subsidiaries, their respective directors, officers, employees, and their suppliers, contractors, agents and third parties who act on their behalf.

1.3. This Whistleblowing Policy (the “Policy”) clarifies Honbridge Holdings’ policy on and commitment to reporting and whistleblowers protection, and explains how to report suspected or actual improprieties, as well as the review and investigation methods of cases.

1.4. This Policy applies to the Company, its subsidiaries and third parties. Directors, senior management and all employees of the Group (for the purpose of this Policy, the term "employee" includes temporary employees, seconded employees and contract employees.) and connected third parties (generally refers to all parties who have transactions with the Group, such as Customers, agents, contractors and suppliers) should be vigilant and follow the fundamental principles of this Policy to report matters when conducting with the Group or conducting transactions or activities related to the Group.

2. Whistleblowing and Improprieties

2.1.”Whistleblowing” refers to a situation where a relevant person or a third party (each a “Whistleblower”), who has reasonable cause to believe that a person acting for or on behalf of Honbridge Holdings Limited has acted in a manner that is unlawful, improper or in violation of applicable law or regulations raises those concerns to the relevant Honbridge Holdings Limited.

2.2. Improprieties include misconduct, malpractice and unethical behaviour. Improprieties include but not limited to the following examples:

- Criminal offence, illegal conduct or unfair trial, including deception and corruption;

- Noncompliance with law and regulations;
- Breach or violation of the policy or guidelines of the Group;
- Improper or deceptive conduct in relation to accounting, financial reporting, internal control and audit;
- Abuse or misappropriation of the property or resources of the Group;
- Any conduct that compromises the health and safety of employees or stakeholders;
- Improper use or disclosure of confidential or sensitive information; and/or willful concealment of any of the foregoing.
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3. Protection for Whistleblower

3.1. Under this Policy, whistleblowers who make truthful whistleblowing in good faith are assured of fair treatment, including protection from unfair dismissal, persecution, or improper disciplinary action. Honbridge Holdings will take reasonable steps to protect whistleblowers from retaliation or adverse treatment for whistleblowing under this Policy.

3.2. Honbridge Holdings reserves the right to take appropriate action against any relevant person who is detrimental to whistleblowers who has reported in good faith in accordance with this Policy. The Company will not tolerate retaliation or adverse treatment of whistleblowers who has reported in good faith, nor will whistleblowers be subjected to adverse employment (such as demotion or transfer without cause). Any instances of retaliation will result in disciplinary action by the Company.

4. Confidentiality System

4.1. The Group will make every effort to keep the identity of the whistleblower and the matters reported confidential. In order not to disclose information to a suspect or obstruct an investigation, anyone (including the whistleblower) should keep the reported case, details of the report and details of the investigation (e.g. the incident for which the whistleblowing has been made, the nature of the report and the identity of any person involved in the whistleblowing or investigation) strictly confidential.

4.2. Under certain circumstances where it is necessary to disclose the identity of the whistleblower in compliance with relevant laws and regulations or the investigations by relevant law enforcement authorities, the Group will notify the whistleblower in advance and ensure that the whistleblower will be protected from detriment.

5. Reporting Channels and Forms

5.1. If the whistleblower (an employee or a third party) wishes to make a report, an attachment can be submitted to the Group's Audit Committee Department through the following methods:

- (1) [By email: whistleblower@8137.hk](mailto:whistleblower@8137.hk)

(This email is exclusively used by the Group's Audit Committee Department and the information therein is strictly confidential)

- (2) By post:

Attn: Audit Committee Department
Room 5402, 54/F, Central Plaza
18 Harbour Road, Wan Chai, Hong Kong

To ensure confidentiality during the mailing process, please post the form in a sealed envelope and mark "Private and Confidential - for recipients only".

Acknowledgment of receipt will be sent to the whistleblower in accordance with the contact information provided by the reporter within 7 working days after the report has been received.

6. Anonymous reports

6.1. We understand that under certain circumstances, whistleblowers are reluctant to identify themselves. In such events, the whistleblower may make the report anonymously, but our competence to investigate the allegation and/or follow up with the whistleblower may be severely limited.

7. Investigations

7.1. All reports will be referred to the Audit Committee Department of the Group and/or the Human Resources and Administration Department.

7.2. Depending on the nature of the report received, the Audit Committee Department of the Group and/or the Human Resources and Administration Department will carry out a preliminary review based on the information provided by the whistleblower to understand the circumstances around the allegations made. Reports with insufficient information and/or contact details may delay or prevent further investigation. When necessary, the Company may engage personnel other than the Group's Audit Committee Department or external third parties (such as auditors, experts in related fields) to carry out or assist in investigations. Investigators may contact the whistleblower and/or any relevant person for interview and/or communication, in

which the whistleblower and/or relevant person shall cooperate, provide truthful information, and keep it strictly confidential. For investigative purposes, the nature and specific circumstances of the reported matter may be disclosed in accordance with actual legal and regulatory requirements.

7.3. If, having considered the facts available, Honbridge Holdings is of the opinion that a criminal offense may have been committed, we will seek legal advice to determine if it is necessary to, and if so, we will, refer the matter to the appropriate authorities for their further action.

7.4. Relevant persons who are found to have committed or participated in an impropriety will be subject to disciplinary action, which may include dismissal. In the case of any suspected corruption or other criminal offences, the Company will report to the appropriate authorities in the relevant countries, as we may consider appropriate.

7.5. All allegations are recorded in the Group's Audit Committee Department grievance register and kept for at least seven years from the date on which the investigation is completed. The register includes the following information:

7.5.1. Source of the allegation;

7.5.2. Summarised description of the allegations;

7.5.3. Dates of the receipt of allegation, review and case closure; and

7.5.4. Result of the investigation.

8. False Reports

8.1. If the whistleblower makes a false report out of malicious intent or for personal gain, Honbridge Holdings reserves the right to take appropriate action, including handing it over to law enforcement authorities and making a claim for any loss or damage suffered due to the false report. If the whistleblower is an employee, he will be subject to disciplinary action, which may include, if applicable, dismissal.

9. Policy Governance and Review

9.1. The Audit Committee of Honbridge Holdings is responsible for reviewing this Policy and giving advice for amendments. This Policy has been published on the website of Honbridge Holdings. The version provided on the Company's website is the latest version of this Policy.

Passed by the Board of Directors : 29 December 2022