

# ORIENT SECURITIES INTERNATIONAL HOLDINGS LIMITED

東方滙財證券控股有限公司

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

**(the “Company”, together with its subsidiaries, the “Group”)**

**(Stock Code: 8001)**

## WHISTLEBLOWING POLICY

### 1. Introduction

The Group is committed to achieving and maintaining the highest standards of openness, probity, accountability and ethical business practices. Employees of the Group (the “**Employees**”) at all levels are expected to conduct themselves with integrity, impartiality and honesty. It is in all interest of the Group to ensure that any inappropriate behaviour or malpractice that compromises the interest of the shareholders, investors, customers and the wider public does not occur. It is also critical to maintain a good corporate image and enhance the standard of corporate governance of the Group.

In this regard, the Company has devised this whistleblowing policy (the “**Policy**”) so that the Employees as well as relevant third parties who deal with the Group (e.g., customers, suppliers, subcontractors) (the “**Third Parties**”) can voice concerns, in confidence, about any possible misconduct, malpractice, irregularities or improprieties in any matter related to the Group. The Company also ensures that proper and timely arrangements are in place for the fair and independent investigation of such matters and for appropriate follow-up action.

### 2. Purpose

The purposes of formulating this Policy are to enhance the awareness of good corporate governance and to establish a healthy corporate culture in the Group. This Policy constitutes an important part of the effective internal control and risk management system. It also provides Employees or relevant Third Parties with reporting channels and guidance on whistleblowing.

The term ‘whistleblowing’ refers to a situation where an Employee or a relevant Third Party decides to report serious concerns about any malpractice, which he or she has become aware of or genuinely suspects that the Group has been or may become involved in. The Policy is also designed to encourage Employees to raise serious concerns internally, without fear of reprisal or victimisation, in a responsible and effective manner. The content of this Policy is applicable to Employees and other stakeholders with knowledge or suspicion of staff misconduct of the Group.

### 3. Policy

This Policy is intended to assist individual Employees or relevant Third Parties to disclose information on suspected misconduct, malpractice, irregularity or impropriety through a confidential reporting channel, such that the Company can detect and deter misconduct and malpractice in the Company. It is not designed to further any personal disputes, or to question financial or business decisions taken by the Company nor should it be used to reconsider any staff matters which have been addressed under the grievance procedure already in place. Whistleblowing matters may include but are not limited to:

- (i) Breach of relevant legal or regulatory requirements;
- (ii) Criminal offences, breach of civil law and miscarriage of justice;
- (iii) Malpractice, impropriety, irregularities or fraud relating to operations, internal controls, accounting, auditing and financial matters of the Group;
- (iv) Endangerment of the health and safety of an individual;
- (v) Damage caused to the environment;
- (vi) Violation of rules of conducts applicable within the Company or those of the Group;
- (vii) Improper conduct or unethical behaviour likely to prejudice the standing of the Company;
- (viii) Money-laundering activities;
- (ix) Bribery, corruption and economic extortion; and/ or

- (x) Deliberate concealment of any of the above.

#### 4. Protection

It is the Company's policy to make every effort to treat all disclosures in a confidential and sensitive manner after an Employee or a relevant Third Party reports concern about any of the above matters. The identity of the individual Employee or relevant Third Party making genuine and appropriate allegation under this Policy is assured of fair treatment. In addition, Employees are also assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the legitimate concerns that are raised turn out to be unsubstantiated.

The Company reserves the right to take appropriate actions against anyone who initiates or threatens to initiate retaliation against those who have raised concerns under this Policy. In particular, Employees who initiate or threaten retaliation will be subject to disciplinary actions, which may include summary dismissal. The management of the Group will support all Employees and encourage them to raise legitimate concerns without fear of reprisals.

#### 5. Confidentiality

The Company will make every effort to keep all whistleblowing reports and identities of Employees and/or Third Parties who have made reports confidential.

There may be circumstances, due to the nature of the investigation or the nature of the concerns raised, in which it will be necessary to disclose the identity of the Employees and/or Third Parties who have made the report as required by law or regulatory obligations. Disclosure in such circumstances will be limited to the extent strictly necessary and prior notice to the whistleblower may not be legally permissible or reasonably practicable. Should an investigation lead to a criminal prosecution, it may become necessary for the whistleblower to provide evidence or be interviewed by a law enforcement agency.

In order not to jeopardise the investigation, any future investigation by a law enforcement agency and any follow-up actions, Employees and/or Third Parties who have made reports are also required to keep confidential all information about and related to the report, including the fact that a report has been filed, the nature of the concerns, the identities of those involved and any other information that the Company has shared in the course of handling the report.

#### 6. Reporting Channels

The Finance Department is responsible for the day-to-day implementation and oversight of this Policy, while the audit committee (the "**Audit Committee**") of the board of directors of the Company (the "**Board**") is responsible for overseeing the review and investigation of any reports from Employees and relevant Third Parties. Employees or relevant Third Parties who have legitimate concerns can make a report to the Audit Committee through the following channels:

- (i) By post or by hand:  
**Attn:** "Orient Securities – Chairman of Audit Committee"  
**Address:** 8th Floor, Hip Shing Hong Centre, 55 Des Voeux Road Central, Central, Hong Kong  
In a sealed envelope clearly marked "Strictly Private and Confidential – To be Opened by Addressee Only"; or
- (ii) By email to [wb@orientsec.com.hk](mailto:wb@orientsec.com.hk)

Any business units in receipt of a report alleging any of the above types of misconduct, malpractices, irregularities or improprieties shall redirect the report to the Audit Committee, which will handle such report in the same manner as stipulated in this Policy.

## **7. Supporting Documentation**

Disclosures can be made in writing or by using the standard form (Whistleblower Report Form) as set out in the Annex to this Policy.

While the Company does not expect the whistleblower to have absolute proof or evidence of the misconduct, malpractices, irregularities or improprieties reported, the report should show clear reasons for the concerns and full disclosure of any relevant/ material information to the extent possible (including names involved, event details, reasons of concerns etc.) and supporting documentation (if any).

The whistleblower should make the report in good faith and exercise due care to ensure the accuracy of the information when making an allegation.

## **8. Mechanism of an Investigation**

The Audit Committee will evaluate the validity and relevance of the concerns raised, and to decide if the reported matter falls under the section headed “3. Policy” above and so an investigation is necessary. The format and the length of an investigation will vary depending upon the nature and particular circumstances of each report made. The matters raised may be:

- (i) investigated internally;
- (ii) investigated by external professional party;
- (iii) reported and referred to the Audit Committee;
- (iv) reported and referred to the senior management of the Group;
- (v) referred to the external auditors;
- (vi) referred to the relevant public or regulatory/ law enforcement authorities; and/ or
- (vii) form the subject of any other actions as the Audit Committee may determine in the best interest of the Group.

If an investigation is warranted, an investigator (with suitable seniority and without previous involvement in the matter) as appointed by the Audit Committee will look into the matter.

The objective of an investigation is to evaluate whether concerns are substantiated by examining information relating to the allegation and to allow the Group to take proper subsequent actions as appropriate from an objective and impartial result. During the investigation, the Audit Committee may seek advice and/ or assistance from professionals such as lawyers, external auditors, etc., where appropriate.

During the investigations, the Audit Committee/ other authorised professionals may need to contact the Employees or Third Parties for further information. They are requested to cooperate with the investigation, including by making themselves available for interviews as required. They are required to preserve the strict confidentiality of the fact of the investigation and the content of any interviews/ communications in relation to the investigation (except as required by law or regulatory authority).

Employees who are found to have breached the Company’s policies will be subject to disciplinary actions, which may include termination of employment. In cases of suspected corruption or other criminal offences, a report will be made to the appropriate authorities or law enforcement agency, as considered appropriate.

## **9 False Reports**

All reports must be made in good faith. If the whistleblower makes a false report fraudulently or maliciously, with an ulterior motive, without reasonable grounds to believe that the information in the report is accurate or reliable or for personal gain, the Company reserves the right to decline or discontinue the investigation, and to take appropriate actions against the whistleblower to recover any loss or damage as a result of the false report. In particular, Employees making false reports without good faith may face disciplinary action, including dismissal, where appropriate.

## **10. Anonymous Reports**

The Company accepts anonymous report and respects such need from the whistleblowers, and will handle such report the same way as it handles other whistleblower reports. However, an anonymous allegation will be much more difficult for the Company to follow up because the Company will be unable to obtain further information from the whistleblowers and make a proper assessment.

Since the Company takes reporting of misconduct, malpractices, irregularities and improprieties seriously and wants to conduct warranted investigations of both potential and actual violations, it is encouraged that whistleblowers identify themselves when reporting. Concerns expressed anonymously may be investigated, but due consideration will be given to the following factors:

- (i) sufficiency and validity of the information offered;
- (ii) seriousness of the concern;
- (iii) credibility of the concern; and
- (iv) likelihood of confirming the concern from identifiable sources.

## **11. Record Retention**

Records shall be kept centrally for all reported misconduct, malpractices, irregularities, improprieties and the corresponding follow-up actions by the relevant parties in the Group to ensure accountability. In the event a reported irregularity leads to an investigation, the party responsible for leading and/or conducting the investigation shall ensure that all relevant information relating to the case is retained, including details of corrective action taken for at least 7 years (or whatever other period may be specified by any relevant legislation).

## **12. Handling of Reports**

Reports that lead to an internal inquiry should not jeopardise any future investigation by a law enforcement agency (including the steps to ensure the appropriate handling of suspected criminal offences reported or revealed during the internal enquiry), and such a report should be made to the appropriate law enforcement agency once there is reasonable suspicion of a criminal offence.

## **13. Review of this Policy**

The Board and the Audit Committee will review this Policy on an annual basis to ensure its effectiveness and improve the confidence of Employees in the process to encourage a “speak up” culture across the Group. Any changes to this Policy shall be approved by the Board and the Audit Committee.

## **14. Publication of this Policy**

This Policy (including the reporting channels) is available on the website of the Company.

Effective date: 31 March 2023

**Annex**  
**Whistleblower Report Form**  
**(Strictly confidential)**

Orient Securities International Holdings Limited (the “**Company**”) and its subsidiaries (collectively the “**Group**”) are committed to maintain a high standard of business ethics and principles. In line with that commitment, employees of the Group and relevant third parties who deal with the Group (e.g., customers, suppliers, subcontractors) are encouraged to voice concerns and report in confidence, about suspected misconducts, malpractices or irregularities or improprieties in any matters related to the Group.

The whistleblowing policy has been established to encourage and assist whistleblowers to disclose information relevant to the misconduct, malpractices, irregularities or improprieties through a confidential reporting channel (to the extent possible). The Company will handle this report with due care and will treat the whistleblower’s concerns fairly and properly. If you wish to make a written report, please use the report form below. Once completed, this report becomes confidential. You may send the report, marked “Strictly Private and Confidential – To be Opened by Addressee Only” and addressed to the Audit Committee, by post to the relevant address below or by email to: [wb@orientsec.com.hk](mailto:wb@orientsec.com.hk).

<b>To: Chairman of Audit Committee</b> 8th Floor, Hip Shing Hong Centre, 55 Des Voeux Road Central, Central, Hong Kong	
<b>Contact details:</b> We encourage you to provide your name with this report. Concerns expressed anonymously are much less powerful but they will be considered as far as practicable.	Name: <hr/> Address: <hr/> Tel No: <hr/> Email: <hr/> Date: <hr/>
<b>The names of those involved (if known):</b>     	
<b>Details of concerns:</b> Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence/ documents.	

**Personal Information Collection Statement**

*All personal data collected will only be used for purposes which are directly related to the whistleblowing case you reported. It is strongly recommended that contact details can be offered to facilitate possible appropriate investigation and relevant follow-up. The personal data submitted will be held and kept confidential by the Group and may be transferred to parties with whom we will contact during our handling of this case. The information provided may also be disclosed to law enforcement authorities or other concerned units. 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 Audit Committee at the Hong Kong address shown in this form.*