



YANLORD LAND GROUP LIMITED

(Registration No. 200601911K)

9 Temasek Boulevard, #36-02 Suntec Tower Two, Singapore 038989

Tel: 65-6336 2922 Fax: 65-6238 6256

WHISTLE-BLOWING POLICY

1. DEFINITIONS

The following words as used in this document shall have the meanings ascribed here:

- 1.1 **“this Policy”** means this “Whistle-Blowing Policy”
- 1.2 **“the Company”** means Yanlord Land Group Limited
- 1.3 **“the Group”** means Yanlord Land Group Limited and together with its subsidiaries
- 1.4 **“Possible Malpractice”** means any activity, breach of business conduct and ethics or omission by an employee of the Group or any concerns regarding accounting or auditing matters, internal controls or internal accounting controls and other operational matters that are either questionable or not in accordance with accepted accounting practices and/or trade practices prescribed by the Group.
- 1.5 **“Obstructive Action”** means the use or attempted use of force, authority, intimidation, threat, undue pressure or any other action or behavior by any employee which has the effect of obstructing, influencing or otherwise interfering with another person’s exercise of his right to report any Possible Malpractice or which may discourage any persons from reporting such malpractice in the future.
- 1.6 **“Complaint”** means any complaint alleging either Possible Malpractice or Retaliatory Action.
- 1.7 **“Retaliatory Action”** means the use or attempted use of force, authority, intimidation, threat, undue pressure of any kind or any other negative or other inappropriate action, by any employee or officer of the Group, against any person who has filed a Complaint.
- 1.8 **“Complaints Register”** means a register to record details of all Complaints lodged.

2. SCOPE

This Policy applies to all full-time employees in the Group and any other persons.

3. POLICY

3.1 General

This Policy aims to provide an avenue for employees and any other persons to raise concerns about Possible Malpractice, Obstructive Action and Retaliatory Action which they become aware and to provide reassurance that they will be accorded adequate protection from reprisals or victimisation for whistle-blowing in good faith and without malice.

This Policy is intended to cover concerns that could have a material impact on the Group including but without limitations to actions which: -

- may lead to incorrect financial reporting;
- are unlawful;
- are not in line with a legal obligation or a Group policy;
- may pose dangers to the health and safety of an individual;
- may damage or cause potential damage to the financial health or public image of the Group;

- amount to malpractice of professional ethical standards;
- deliberately conceal serious wrongdoing or malpractice;
- may pose a fundamental breach of internal control;
- would amount to improper conduct; or
- deliberately conceal information evidencing any of the above.

The above list is not exhaustive.

3.2 Reporting of Possible Malpractice

The Company believes that it is in the best interests of the Group to promote a working environment conducive for employees and any other persons to raise or report genuine concerns about Possible Malpractice in matters of financial reporting or other matters in strict confidence they may encounter, without fear of Retaliatory Action.

3.3 Right to file Complaint

Every employee and any other persons shall have an unfettered right to file a Complaint and shall not be restricted in the exercise of such right. As a matter of policy, the Group shall not retaliate against employees and any other persons who report a Complaint in good faith. The Group shall use its best efforts to ensure that protection will be given to complainants who report a Complaint in good faith. The Group shall use its best efforts to ensure that complainants shall be protected from any reprisal or victimisation as a result of the Complaint.

3.4 Prohibition of Obstructive Action

The Group shall not tolerate nor condone any Obstructive Action being taken against any employee and any other persons who intends to, or who files a Complaint, and shall make every effort to institute disciplinary action or assist the said complainant in taking a legal action, as it deems appropriate, against any employee or person found to have taken such Obstructive Action.

3.5 Prohibition of Retaliatory Action

The Group objects to and does not tolerate nor condone any Retaliatory Action taken against any complainant who has filed a complaint alleging Possible Malpractice and may institute disciplinary action or assist the complainant, against any employee or person found to have taken such Retaliatory Action.

Any Complaint alleging Retaliatory Action shall be received, reviewed and investigated by the Group in the same manner as any complaint alleging Possible Malpractice.

4. PROCEDURES

4.1 Procedures for handling Complaints

The procedures for the receipt, retention and treatment of a Complaint are set out below and shall be fully complied with.

4.2 Lodging a Complaint

It is hereby determined for the purposes of the Group, all Complaints shall be reviewed by the Audit Committee of the Company ("**AC**") in accordance with the manner set out in Clause 4.4 below.

4.2.1 Every Complaint shall be lodged with the internal audit department of the Group by the following means:

- 1) By Email

Email: roy.tsui@yanlord.com.hk
Contact: Mr Roy Tsui

OR

2) By Mail

Contact: Mr Roy Tsui, Internal Audit Department
Address: 38F Far East Finance Centre, 16 Harcourt Road, Hong Kong.

(Mark envelope "Private and Confidential")

All correspondence shall be treated with the strictest confidence.

4.2.2 The complainant must provide his/her particulars ("**Particulars**") as follows:

4.2.2.1 In the case of employee of the Group:

- (a) Name;
- (b) Department/Company;
- (c) Contact Number; and
- (d) Email, if available.

4.2.2.2 In the case of any other person:

- (a) Name;
- (b) Correspondence Address/Company;
- (c) Contact Number; and
- (d) Email, if available.

The Complaint will not be attended to if the Particulars are not stated. This Policy requires complainants to provide the Particulars to allegations because appropriate follow-up questions and investigations may not be possible unless the source of the information is identified. By providing the Particulars to the Group, each complainant agrees for the Group (and any of its officers, employees, agents or service providers) to collect, use, disclose and/or process the Particulars for purposes of verifying, investigating, processing and dealing with the Complaint.

4.3 Confidentiality of Identity

Every effort will be made to protect the complainant's identity. The identity of the complainant shall be confidential save where:

- 4.3.1 the identity of the complainant, in the opinion of the AC, is material to any investigation;
- 4.3.2 it is required by law, or by the order or directive of a court of law, regulatory body or by the Singapore Exchange or such other body that has the jurisdiction and authority of the law to require such identity to be revealed;
- 4.3.3 the AC with the concurrence of the Board of Directors opined that it would be in the best interests of the Group to disclose the identity;
- 4.3.4 it is determined that the Complaint was frivolous, in bad faith, or in abuse of these policies and procedures and lodged with malicious or mischievous intent; or
- 4.3.5 the identity of such complainant is already in the public domain.

4.4 Registration of Complaints

The internal audit department shall maintain a Complaints Register for the purposes of recording all Complaints received, the date of such Complaint and nature of such Complaint.

The AC shall review the Complaints Register on a quarterly basis or such other interval so agreed by the AC.

4.5 Dissemination of Documents

The internal audit department shall make available to the general manager of each city of which the Group has presence in, a copy of this Policy for their further dissemination to employees. The relevant sections of this Policy can be found in the annual report of the Company.

4.6 Determination by AC

Upon reviewing the Complaints Register, the AC may:

- 4.6.1 conduct its own investigation or review;

- 4.6.2 instruct the internal audit department to conduct further investigations or review;
- 4.6.3 instruct the relevant key management staff to take such remedial action as it deems appropriate;
- 4.6.4 engage such third parties as the AC may determine, to take remedial, to commence or conduct further investigations or review, as deem appropriate; and/or
- 4.6.5 take any other action as AC may determine in the best interests of the Group.

5. CONSISTENCY WITH LAWS AND REGULATIONS

This Policy shall be read in conjunction with any laws, regulations, rules, directives or guidelines that the Singapore Exchange Securities Trading Limited ("**SGX-ST**"), the Companies Act, Chapter 50 of Singapore ("**Companies Act**") and/or Securities and Futures Act ("**SFA**") may from time to time prescribe or issue on the receipt, retention and/or treatment of complaints regarding accounting, internal accounting controls or auditing matters or any matters governed by this Policy.

In the event that any policy or procedure herein is inconsistent or in conflict with the rules or regulations of the SGX-ST, Companies Act or SFA or any part thereof, the rules or regulations of the SGX-ST, Companies Act or SFA shall prevail to the extent of such inconsistency or conflict.

6. MAINTAINING THIS POLICY

The AC has the responsibility for ensuring the maintenance, regular review and updating of this policy. Revisions, amendments and alterations to this Policy can only be implemented via approval by the AC and the Board of Directors.

First approved by AC and Board on 12 November 2008.

Updated and approved by AC and Board on 26 February 2014.

Updated and approved by AC and Board on 24 March 2021.



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举报制度

1. 释义

在此文件中所提到的以下文字，应以这里所解释的为准：

1.1 “**此制度**”指这“举报制度”

1.2 “**公司**”指仁恒置地集团有限公司

1.3 “**集团**”指仁恒置地集团有限公司及其子公司

1.4 “**有可能发生的营私舞弊**”是指任何违反商业操守及道德的活动、任何集团雇员疏忽职守的活动，以及任何令人质疑或不依从集团指定认可会计惯例及 / 或贸易惯例的事情，当中包括会计、审计、内部监控、内部会计监控及其他营运的事情。

1.5 “**阻挠行为**”是指使用或试图使用武力、权力、恐吓、要挟、施加压力或任何其他行动或行为，以妨碍、影响或干扰另一位人士行使其举报有可能发生的营私舞弊的权力，或设法阻止其他人士将来作出同样的举报。

1.6 “**投诉**”是指任何涉及有可能发生的营私舞弊或报复行为的投诉。

1.7 “**报复行为**”是指任何集团雇员或主管对其他已作出投诉的人士使用或试图使用武力、权力、恐吓、要挟、施加压力或任何其他负面或不适当的行为。

1.8 “**投诉登记册**”是指用以记录所有已提出投诉的细节的登记册。

2. 范围

此制度适用于所有集团中的全职雇员及任何其他人士。

3. 制度

3.1 概述

此制度目标是要给予雇员及任何其他人士一个途径，对他们留意到的有可能发生的营私舞弊、阻挠行为、报复行为提出疑虑，同时亦要使他们放心及得到适当保障，在真诚及没恶意的情况下举报是不会被报复或处罚。

此制度是希望可覆盖任何对集团有重大影响的疑虑，当中包括但不只限于导致以下情况的行为:-

- 可能引致不正确的财务报告；
- 违反法例；
- 不符合法律责任或集团制度；
- 可能危害个人的健康及安全；
- 可能损害或对集团的财务健康或公众形象造成潜在损害；
- 关乎专业或道德上的营私舞弊；
- 蓄意隐瞒严重错误或营私舞弊；
- 可能严重抵触内部监控；

- 将会导致不适当行为; 或
- 蓄意隐藏以上任何一项的证据资料。

以上清单不代表所有情况。

3.2 举报有可能发生的营私舞弊

公司相信推广一个有助于雇员及任何其他人士在保密及无惧报复行为情况下提出或举报关于财务报告或其他事情上有可能发生营私舞弊的环境，符合集团最佳利益。

3.3 提交投诉的权力

每位雇员及任何其他人士都应该有不受束缚的权力提出投诉，以及能不受限制地运用此权力。作为一项制度，集团不应该对真诚提出投诉的雇员及任何其他人士，作出报复。集团应尽其能力，确保对真诚提出投诉人作出保障。集团应尽其能力，保障投诉人不会因为提出投诉而被报复或处罚。

3.4 严禁阻挠行为

集团不应该容忍或宽恕，任何针对准备或已作出营私舞弊投诉的雇员及任何其他人士的阻挠行为。以及应尽一切能力执行纪律行动或适当地协助有关投诉人采取法律行动，以对付任何作出阻挠行为的雇员或人士。

3.5 严禁报复行为

集团反对及不能容忍或宽恕，任何针对指控有可能发生营私舞弊及提出投诉的投诉人的报复行为。以及执行纪律行动或协助有关投诉人，以对付任何作出报复行为的雇员或人士。

集团对于收取、审阅、调查任何指控报复行为的投诉，应该与应付指控有可能发生营私舞弊的投诉采取同样态度。

4. 程序

4.1 对待投诉的程序

以下为对 **投诉** 的收取、保留及处理方法，必须完全依从。

4.2 提出投诉

谨此决定以集团为依归，公司审计委员会 ("**审委会**") 对所有投诉的审阅，应以以下条款 4.4 所定出形式进行。

4.2.1 所有投诉应通过以下方式向集团内部审计部提出:

1) 电子邮件方式

电邮: roy.tsui@yanlord.com.hk
联系: 崔启峰先生

或

2) 邮寄方式

联系: 崔启峰先生, 内部审计部
地址: 香港夏慤道 16 号, 远东金融中心 38 楼

(信封上注明"私人及保密")

所有书信都会严格保密。

4.2.2 投诉人必须提供他 / 她以下的个人资料 ("**资料**"):

4.2.2.1 若他 / 她是集团员工:-

- (a) 姓名;
- (b) 部门 / 公司;
- (c) 联系电话; 及
- (d) 电邮地址(如有)。

4.2.2.2 若他 / 她是任何其他人士:-

- (a) 姓名;
- (b) 联络地址 / 公司;
- (c) 联系电话; 及
- (d) 电邮地址(如有)。

若果没有列明以上资料, 投诉将不会受理。此制度要求投诉人在陈述时提供资料, 是因为除非资料的源头被确认, 否则很难适当地跟进问题及作出调查。向集团提供资料, 每位投诉人即同意集团(及其管理人员、雇员、代理人或服务提供者)可以收集、使用、披露及 / 或处理资料, 作为验证、调查、处理和解决投诉用途。

4.3 **身份保密**

会尽一切能力保护投诉人的身份。除非以下情况发生, 其身份必会被保密:

4.3.1 根据审委会的意见, 投诉人的身份对任何有关的调查十分重要;

4.3.2 根据法例要求, 或由法庭、法律团体发出的指令或指示, 或由新加坡交易所或其他有审判权及法律权的团体, 要求揭露其身份;

4.3.3 审委会与董事会达成一致意见后认为, 公开身份是符合集团最佳利益;

4.3.4 投诉被确定为愚昧、恶意中伤或滥用此制度及程序, 以及怀有恶意或恶作剧的意图; 或

4.3.5 此投诉人的身份已经公开。

4.4 **投诉的登记**

内部审计部会设立一本投诉登记册, 以记录所有收到的投诉、投诉日期及投诉性质。

审委会将在每一季度或其厘定的其它时间段审阅投诉登记册。

4.5 **文件的分发**

内部审计部会分发这份制度至每一个集团所在的城市的首席执行官, 由他再转发此制度副本至雇员。这份制度的有关部份亦可以在公司的年度报告中找到。

4.6 **审委会的决定**

审阅投诉登记册后, 审委会可能会:

4.6.1 自行进行调查或审查;

4.6.2 指示内部审计部进行调查或审查;

4.6.3 指示有关主要管理人员, 采取适当的补救行动;

4.6.4 决定委托第三方采取补救、展开或进行适当的深入调查或审查; 以及 / 或

4.6.5 采取任何审委会确定为符合集团最佳利益的行动。

5. 与法律及条例一致

阅读此制度时，亦必须同时阅读新加坡证券交易有限公司("新交所")、新加坡法例第 50 章公司法("公司法")及 / 或证券及期货条例("证券法")不时建议或发出有关收取、保留及 / 或处理投诉方法的法律、条例、规则、指令或指引，当中会涉及会计、内部会计监控或审计事情或任何与此制度有关事情。

若有任何制度或程序与新交所、公司法及 / 或证券法的条规条例的任何部份，出现不一致或有冲突，必须以新交所、公司法及 / 或证券法的条规条例为准。

6. 此制度的维持

审委会有责任确保此制度得到维持、定期复检及更新。对于此制度的修正、更改及转变，必须先得到审委会与董事会的批准。

审计委员会及董事会于 2008 年 11 月 12 日首次批准

审计委员会及董事会于 2014 年 2 月 26 日更新及批准

审计委员会及董事会于 2021 年 3 月 24 日更新及批准