



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

WHISTLEBLOWING POLICY

1. DEFINITIONS

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

- 1.1 **“this Policy”** means this Whistleblowing 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 Improprieties”** means misconduct or wrongdoing relating to the Group and its employees/officers, including but not limited to the following:

Malpractice/Irregularity

Any activity, breach of business conduct and ethics or omission by an employee or officer of the Group or any concerns regarding accounting, auditing or internal controls and/or other operational matters that are either questionable or not in accordance with applicable rules, regulations, laws and/or the Group’s policies or practices.

Corruption/Bribery

The receiving, asking for, offering, promising or giving any gratification to induce a person or be induced to do a favour with a corrupt intent. Types of gratification including but not limited to money, sexual favours, properties, promises and services. Favours could come in the form of seeking confidential information, leniency, special privileges and/or contracts.

Fraud

Any illegal act characterised by deceit, concealment or violation of trust. They are perpetrated to obtain money, property or services; to avoid payment or loss of services; or to secure personal or business advantage. Common examples of fraud include asset misappropriations, forgery and misuse of information acquired in the course of employment.

Unethical/Unlawful Conduct

All forms of unethical and illegal behaviour such as harassment, abuse of power, discrimination, drug sale or use, theft, violence or threatened violence, criminal damage against property, sexual harassment, money laundering and terrorism financing.

- 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 or officer of the Group which has the effect of obstructing, influencing or otherwise interfering with another person’s exercise of his right to report any Possible Improprieties or which may discourage any person from reporting Possible Improprieties in the future.
- 1.6 **“Complaint”** means any complaint alleging either Possible Improprieties, Obstructive Action or Retaliatory Action.
- 1.7 **“Retaliatory Action”** means the use or attempted use of force, authority, intimidation, threat, harass, undue pressure of any kind or any other reprisal, detrimental or unfair treatment, 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

2.1 This Policy applies to all employees and officers of the Group and any other persons.

3. POLICY

3.1 General

This Policy aims to provide a trusted avenue and sets out procedures for whistleblower, who can be an employee of the Group or any other persons to report in confidence to the Company Possible Improprieties, Obstructive Action and Retaliatory Action and to provide reassurance that they will be accorded adequate protection from Retaliatory Action for whistleblowing in good faith.

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 any of the Group's policies or practices;
- 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 misconduct;
- may pose a fundamental breach of internal controls;
- amount to improper conduct; or
- deliberately conceal information evidencing any of the above.

The above list is not exhaustive.

3.2 Reporting of Possible Improprieties

The Company believes that it is in the best interest of the Group to promote an environment conducive for employees and any other persons to raise or report genuine concerns about Possible Improprieties in strict confidence, 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 from Retaliatory Action.

3.4 Prohibition of Obstructive Action

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

3.6 Equal Treatment to Complaints

All Complaints, regardless alleging either Possible Improprieties, Obstructive Action or Retaliatory Action, shall be received, reviewed and treated by the Group in the same manner as the circumstances so permitted.

4. PROCEDURES

4.1 Procedures for handling Complaints

All concerns or issues reported to the Company shall be handled independently to ensure that they are fairly and properly considered. The procedures for the receipt, review and treatment of a Complaint are set out below and shall be fully complied with. It is hereby determined for the purposes of the Group, all Complaints made in good faith shall be reviewed by the Audit Committee of the Company ("**AC**") and upon assessment by the AC, the authorised person in the internal audit department shall report to the Chairman and Chief Executive Officer of the Company, and take any other actions as may be directed by the AC.

4.2 Lodging a Complaint

4.2.1 Every Complaint shall be lodged with the following authorised person in 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.

4.2.3 The complainants are required to provide the Particulars as the source of information is instrumental in the process of assessing the Complaints, investigations and follow-up actions. 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, and information (or any part thereof) to the complainant's identity shall only be collected, used, disclosed and/or processed for purposes of verifying, investigating, processing and dealing with the Complaint, on a need-to-know basis. Information of the complainant's identity shall be recorded in the Complaints Register, which is only accessible to the AC, the authorised person in the internal audit department and the designated person (as the case may be) who is authorised to verify, investigate, process and deal with the Complaint. The Group is obliged and committed to protect the information of the complainant's identity according to the Personal Data Protection Policy of the Group, in line with the Personal Data Protection Act 2012 and its subsidiary legislation enacted thereunder. The identity of the complainant shall be kept strictly 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 Securities Trading Limited ("**SGX-ST**") 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 of the Company ("**Board**") 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 or otherwise agreed by such complainant to be collected, used, disclosed and/or processed subject to the compliance of the Personal Data Protection Policy of the Group or Personal Data Protection Act 2012 and its subsidiary legislation enacted thereunder.

4.4 Registration of Complaints

An authorised person in the internal audit department shall maintain a Complaints Register for the purposes of recording all Complaints received, including, where applicable, particulars of the complainants, the date of such Complaint, nature of such Complaint, status/results of investigations and follow-up actions.

The AC shall review the Complaints Register on a quarterly basis or such other interval so agreed by the AC. The Complaints Register and all records pertaining to a Complaint shall be kept strictly confidential by the authorised person in the internal audit department and only be accessible to the AC and other authorised person who in the opinion of the AC has a legitimate need to know the information therein subject always that the identity of the complainant may only be revealed under the circumstances provided in Clause 4.3.

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. This Policy can be found in the annual report of the Company and is also made available on the Company's website.

4.6 Determination by AC

Upon receiving a Complaint, the AC will assess and if circumstances warrant, designate an independent function to investigate Complaint made in good faith. 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 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 interest of the Group.

where the investigation, assessment or review shall be conducted independently that any person or party concerned to such Complaint shall only be called for investigation, assessment or review on a need-to basis, and none of them shall be involved in making any decision for the Complaint.

5. CONSISTENCY WITH LAWS AND REGULATIONS

- 5.1 This Policy shall be read in conjunction with any laws, regulations, rules, directives or guidelines that the SGX-ST, the Companies Act, Chapter 50 of Singapore ("**Companies Act**") and/or the Securities and Futures Act, Chapter 289 of Singapore ("**SFA**") may from time to time prescribe or issue regarding any matters under this Policy.
- 5.2 In the event that any policy or procedure herein is inconsistent or in conflict with the laws, regulations, rules, directives or guidelines of the SGX-ST, Companies Act or SFA or any part thereof, the laws, regulations, rules, directives or guidelines of the SGX-ST, Companies Act or SFA shall prevail to the extent of such inconsistency or conflict.

6. MAINTAINING THIS POLICY

- 6.1 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.

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.

Updated and approved by AC and Board on 12 August 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 “**有可能发生的不当行为**”是指与集团及其雇员/管理人员有关的不当行为或不法举动，包括但不限于以下情况：

舞弊/违规

任何违反商业操守及道德的活动、任何集团雇员/管理人员疏忽职守的活动，或任何有关会计、审计或内部监控的疑虑，及/或令人质疑或不依从适用的规则、条例、法律和/或集团政策或惯例的其他营运事项。

腐败/贿赂

接受、索要、提供、承诺或给予任何足以诱使某人或被诱使以腐败意图提供帮助。满足的类型包括但不限于金钱、性方面的好处、财物、承诺和服务。帮助的形式可以是索取机密信息、宽恕以待、特殊特权和/或合约。

欺诈

任何以欺骗、隐瞒或违背信任为特征的违法行为。他们是为了获得金钱、财物或服务；避免付款或服务损失；或确保个人或商业优势，而犯下的。欺诈的常见例子包括资产盗用、伪造和滥用在就业过程中获得的信息。

不道德/非法行为

所有形式的道德和非法行为，例如骚扰、滥用权力、歧视、毒品销售或使用、盗窃、暴力或暴力威胁、对财物的刑事损害、性骚扰、洗钱和恐怖主义融资。

1.5 “**阻挠行为**”是指任何集团雇员或管理人员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不当行为的权力，或设法阻止任何人士将来举报有可能发生的不当行为。

1.6 “**投诉**”是指任何涉及有可能发生的不当行为、阻挠行为或报复行为的投诉。

1.7 “**报复行为**”是指任何集团雇员或管理人员对其他已提出投诉的人士使用或试图使用武力、权力、恐吓、要挟、骚扰、任何类型的施加压力或任何其他报复、损害或不公平待遇。

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

2.1 此制度适用于集团的所有雇员和管理人员及任何其他人士。

3. 制度

3.1 概述

此制度旨在为举报人（可以是集团雇员或任何其他人士）提供一个可信赖的途径并规定程序，让举报人有信心向公司举报有可能发生的不当行为、阻挠行为和报复行为，亦保证他们善意举报将得到适当保障，免受报复行为。

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；
- 不符合法律责任或任何集团制度/惯例；
- 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舞弊；
- 蓄意隐瞒严重不法举动或不当行为；
- 可能严重抵触内部监控；
- 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 举报有可能发生的不当行为

公司相信推广一个有助于雇员及任何其他人士在严格保密及无惧报复行为情况下提出或举报有可能发生的不当行为的环境，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。作为制度一要点，集团不应该对善意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，确保对善意提出投诉的投诉人作出保障，免受报复行为。

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提出投诉的雇员及任何其他人士的阻挠行为，并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行动（包括法律行动），以对付任何作出阻挠行为的集团雇员/管理人员或其他人士。

3.5 严禁报复行为

集团反对及不能容忍或宽恕任何针对已提出投诉的投诉人的报复行为，并可能执行纪律行动或适当地协助有关投诉人采取行动（包括法律行动），以对付任何作出报复行为的雇员/管理人员或其他人士。

3.6 平等对待投诉

在情况允许下，所有投诉，无论指控有可能发生的不当行为、阻挠行为或报复行为，均应由集团按相同的方式收取、审阅和处理。

4. 程序

4.1 处理投诉的程序

所有向公司举报的疑虑或问题均应独立处理，以确保它们得到公平和适当的考量。以下为对投诉的收取、审阅及处理程序，必须完全遵从。谨此决定以集团为依归，所有善意提出的投诉均应由公司审计委员会（“**审委会**”）审查，经审委会评估后，内部审计部的授权人员应向集团主席兼总裁汇报，并按照审委会的指示采取任何行动。

4.2 提出投诉

4.2.1 所有投诉应通过以下方式向集团内部审计部的以下授权人员提出:

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)。

4.2.3 投诉人必须提供资料, 因为信息来源在评估投诉、调查和跟进行动的过程中非常重要。向集团提供资料即表示每位投诉人同意集团(及其管理人员、雇员、代理人或服务提供者)可以收集、使用、披露和/或处理资料, 作为核实、调查、处理和解决投诉用途。

4.3 身份保密

尽一切能力保护投诉人的身份。在需要知道的基础上, 有关投诉人身份的信息(或其任何部分)只能为核实、调查、处理和解决投诉的目的而收集、使用、披露和/或处理。投诉人的身份信息应记录在投诉登记册中, 该登记册仅供审委会、内部审计部的授权人员和(视情况而定)有权核实、调查、处理和解决投诉的指定人员。符合 2012 个人资料保护法令及其附属立法, 集团有义务并承诺根据集团的《个人资料保护政策》保护投诉人的身份信息。除非以下情况发生, 投诉人的身份必会被严格保密:

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、监管机构发出的指令或指示, 或由新加坡证券交易有限公司 ("**新交所**")或其他有审判权及法律权的团体, 要求揭露其身份;

4.3.3 审委会与公司董事会 ("**董事会**")达成一致意见后认为, 公开其身份符合集团最佳利益;

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或该投诉人同意, 在遵守集团《个人资料保护政策》或 2012 个人资料保护法令及其附属立法的情况下收集、使用、披露和/或处理。

4.4 投诉的登记

内部审计部的授权人员应设立投诉登记册，以记录所有收到的投诉，包括（如适用）投诉人详情、投诉日期、投诉性质、调查的进度/结果以及跟进行动。

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。投诉登记册和与投诉有关的所有记录应由内部审计部的授权人员严格保密，只有审委会和审委会认为有必要了解信息的其他授权人员才能阅览，且投诉人的身份只能在第 4.3 条规定的情况下才能披露。

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。此制度亦可在公司的年度报告中找到，也可在公司的网站上查阅。

4.6 审委会的决定

收到投诉后，审委会将进行评估，并在情况允许下，指定一个独立的职能部门来调查善意提出的投诉。审委会可以：

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；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。

调查、评估或审查均应独立进行。该投诉涉及的任何人或当事方仅应在必要的基础上被召集进行调查、评估或审查，且不得就该投诉参与作出任何决定。

5. 与法律及条例一致

5.1 阅读此制度时，亦必须同时阅读新交所、新加坡法例第 50 章公司法 ("**公司法**")及 / 或新加坡法例第 289 章证券及期货条例 ("**证券法**")不时建议或发出任何与此制度有关事情的法律、条例、规则、指令或指引。

5.2 若有任何制度或程序与新交所、公司法及 / 或证券法的法律、条例、规则、指令或指引的任何部份，出现不一致或有冲突，必须以新交所、公司法及 / 或证券法的法律、条例、规则、指令或指引为准。

6. 此制度的维持

6.1 审委会有责任确保此制度的维持、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。

审委会及董事会于 2008 年 11 月 12 日首次批准
审委会及董事会于 2014 年 2 月 26 日更新及批准
审委会及董事会于 2021 年 3 月 24 日更新及批准
审委会及董事会于 2021 年 8 月 12 日更新及批准