



FORTIS HOLDINGS LIMITED **(中 建 富 通 集 團 有 限 公 司)**

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)

(Stock Code: 00138)

(the “Company”)

WHISTLEBLOWING POLICY **(the “Policy”)**

INTRODUCTION

The Company is committed to the highest possible standards of openness, probity and accountability. Employees at all levels are expected to conduct themselves with integrity, impartiality and honesty. It is every employee’s responsibility and in all interest of the Company to ensure that any inappropriate behaviour or organisational malpractice that compromise the interest of the shareholders, investors, customers and wider public does not occur. To this end, the Company has devised this Policy.

THE POLICY

This Policy is intended to encourage and assist individual employees (permanent or temporary employees) and related third parties (e.g. customers, suppliers, etc., who deal with the Company) (“**Third Parties**”) to disclose information relevant to suspected misconduct, malpractice or impropriety within the Company and/or its subsidiaries (the “**Group**”) through a confidential reporting channel. It is not designed to further any personal disputes, 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 grievances procedure already in place.

SCOPE

This Policy applies to the Group’s employees at all levels and divisions/departments and Third Parties.

TYPES OF MISCONDUCT, MALPRACTICE AND IMPROPRIETY

It is impossible to give an exhaustive list of the activities that constitute misconduct, malpractice or impropriety covered by this Policy. However, in broadly speaking, we would expect you to report the following:

- ✧ malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters

- ✧ criminal offences
- ✧ improper conduct or unethical behaviour likely to prejudice the standing of the Company
- ✧ deliberate concealment of any of the above under this Policy

While the Group does not expect the whistleblower to have absolute proof or evidence of the misconduct, malpractice or irregularities reported, the report should show the reasons for the concerns and full disclosure of any relevant details and supporting documentation. If you make a report in good faith then, even if it is not confirmed by any subsequent investigation, your concerns would be valued and appreciated. Behavior that is not line with the principles of ethics could constitute a misconduct, malpractice or irregularity that should be reported.

THE PRINCIPLES OF ETHICS INCLUDE BUT ARE NOT CONFIED TO:

- No fraudulent or corrupt conduct;
- Compliance with the Group’s policies and procedures (e.g. anti-corruption and bribery policy);
- Compliance with laws, rules and regulations;
- Compliance with financial controls and reporting requirements;
- Protection of information, records and asses;
- Prompt response to incidence and obligation to notify;
- Compliance with the health, safety and environment requirements; and
- No deliberate concealment of information concerning any of the matters listed above.

PROTECTION AND CONFIDENTIALITY

It is the Company’s policy to make every effort treating all disclosures in a confidential and sensitive manner after employee reports concern under this Policy. The identity of the individual employee making the report will not be divulged without the employee’s consent. However, there may be circumstances in which the Company may be required or legally obliged to reveal the employee’s identity, for example, where an investigation leads to legal proceedings being initiated. If this is the case, the Company will take all reasonable steps to ensure that the employee suffers no detriment. Harassment or victimization of a genuine whistleblower will be treated as gross misconduct, which if proven, may result in dismissal.

FALSE REPORT

If you make a false report maliciously, with an ulterior motive, without reasonable grounds that the information in the report is accurate or reliable, or for personal gain, you may face disciplinary action, including the possibility of dismissal.

ANONYMOUS REPORT

As the Company takes reporting of misconducts, malpractices and irregularities seriously and may conduct warranted investigations of both potential and actual violations, anonymous reports in general will not be acted upon. Therefore, it is strongly recommended that the report should not be made anonymously.

REPORTING AND INVESTIGATION PROCEDURES

Reporting Channel

In general, whistleblower should make his report address to the Head of Internal Audit (“IA”) Department in writing by post in sealed and marked “Confidential - To be Opened by Address Only” to ensure the confidentiality. The report should be sent to the address below:

<p>To: Head of Internal Audit Department Office address: Floor 26A, Fortis Tower, 77-79 Gloucester Road, Hong Kong</p>
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Investigation

Upon receipt of a report through the channel above of this Policy, IA will evaluate the validity and relevance of the concerns raised, and to decide if a full investigation is necessary. If an investigation is warranted, an investigation team will be appointed by the Audit Committee of the Company to look into the reported matter.

The format and the length of an investigation will vary depending upon the nature and particular circumstances of each complaint made. The matters raised may:

- ✧ be investigated internally;
- ✧ be referred to the Police;
- ✧ be referred to the external auditor of the Company; and/or
- ✧ form the subject of an independent inquiry.

Upon completion of the investigation, a report, including its impact and action plan, as applicable, will be prepared without revealing the identity of the Whistleblower. For confirmed violations of principles of ethics, then normal process is for the responsible line management (with the assistance of e.g. Human Resources representatives) to determine what disciplinary and other appropriate actions are needed. After review by IA, a recommendation will be made to the Audit Committee of the Company for final decision on the actions required.

RESPONSIBILITY FOR IMPLEMENTATION AND REVIEW OF THE POLICY

This Policy has been approved and adopted by the board of directors of the Company. The Audit Committee of the Company has overall responsibility for implementation, monitoring and periodic review of this Policy. In addition, the Audit Committee of the Company has delegated the day-to-day responsibility for administration of this Policy to IA.

Updated on 28 September 2023

(Last updated on 4 October 2018 & 29 March 2023)