



# EMINENCE ENTERPRISE LIMITED

高山企業有限公司

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 616)**

## WHISTLEBLOWING POLICY

(the “Policy”)

### 1. INTRODUCTION

- 1.1 The Company is committed to achieving and maintaining the highest standards of openness, probity and accountability.
- 1.2 The Company’s employees at all levels should conduct themselves with integrity, impartiality and honesty.
- 1.3 The Company encourages reporting of concerns and actual or suspected misconduct or malpractice or unethical acts (e.g. corruption) by any staff and/or external parties in any matters related to the Company.

### 2. PURPOSE

- 2.1 The Policy aims to enable the Company’s employees and those who deal with the Company to raise concerns, in confidence and anonymity, with the audit committee of the Company (the “**Audit Committee**”) about possible improprieties in matters related to the Company, in order to help detect and deter misconduct or malpractice or unethical acts in the Company.

### 3. SCOPE

- 3.1 The Policy applies to:
  - (a) employees at all levels and departments of the Company and its subsidiaries (the “**Group**”), and any other stakeholders who might be victims of staff misconduct, including business counterparts (e.g. customers, contractors and suppliers); and



## EMINENCE ENTERPRISE LIMITED

高山企業有限公司

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 616)**

(b) concerns about possible improprieties in financial reporting, internal control or other matters including, but not limited to, the following:

- Violation of rules of conducts applicable within the Company
- Failure to comply with or breach of legal or regulatory requirements
- Criminal offences, breach of civil law and miscarriage of justice
- Malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters
- Endangerment of the health and safety of an individual
- Damage to the environment
- Improper conduct or unethical behavior likely to prejudice the standing of the Company
- Bribery or corruption
- Deliberate concealment of any of the above

#### 4. REPORTING PROCEDURES

4.1 Anyone has a legitimate malpractice concern about financial reporting, internal control or other matters as described in 3.1(b) above, can report the concerns to the Audit Committee by sending the Whistleblowing Report Form (the “**Form**”) as attached in Appendix 1 by post, to the Company’s principal place of business in Hong Kong as follows:

Eminence Enterprise Limited  
Block A, 7th Floor, Hong Kong Spinners Building, Phase 6,  
481-483 Castle Peak Road,  
Cheung Sha Wan, Kowloon  
Hong Kong

Attn: The Chairman of the Audit Committee

in a sealed envelope clearly marked “Strictly Private and Confidential – To be Opened by Addressee” to ensure confidentiality.



## EMINENCE ENTERPRISE LIMITED

高山企業有限公司

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 616)**

- 4.2 Persons raising such concerns are encouraged to disclose their identity and contact details so that they can be contacted for further information, if necessary. The Company will not divulge the identity of the person lodging the concern or complaint unless it is absolutely necessary to do so to facilitate the investigation or if required by the relevant regulatory authorities.
- 4.3 The Company accepts anonymous reporting, provided that the reporting contains sufficient information to allow an effective investigation.
- 4.4 The Audit Committee will review the concern and complaint, make the appropriate investigation arrangement and discuss or report the findings to the Chairman of the board of directors of the Company (the “**Board**”).

### *Reporting Procedures for Employees*

- 4.5 Any concern should be initially reported to the respective Head of Department of the employee. The Head of Department will, after gathering sufficient details, submit the report to the Audit Committee.
- 4.6 If the concern involves the Head of Department, or for any reason the employee would prefer the Head of Department not to be told, the employee may raise the concern and submit his/her report to the Audit Committee.
- 4.7 If for any reason the employee would prefer the Audit Committee not to be told, the employee may raise the concern and submit his or her report directly to the Chairman of the Board.
- 4.8 If the concern involves the Chairman of the Board, the employee may raise the concern and submit his or her report directly to the Audit Committee.

### *Reporting Procedures for External Parties*

- 4.9 Any concern should be reported to the Audit Committee by post to the Company’s principal place of business in Hong Kong.
- 4.10 If the concern involves the Audit Committee, the external party may raise the concern and submit his or her report directly to the Chairman of the Board by post to the Company’s principal place of business in Hong Kong.



# **EMINENCE ENTERPRISE LIMITED**

**高山企業有限公司**

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 616)**

## **5. PROTECTION AGAINST RETALIATION**

- 5.1 The Company reserves the right to take appropriate action against anyone who initiates or threatens to initiate retaliation against those who have made the complaint.
- 5.2 Upon receipt of a complaint of retaliation, the Audit Committee shall initiate an investigation and as appropriate provide interim relief to the whistleblower, and take appropriate interim remedial action to address the underlying circumstances, and shall make appropriate recommendation to the Chairman of the Board.
- 5.3 The interim relief and actions to protect the rights of the whistleblower shall be separate processes from the investigation of the related underlying issues.

## **6. INVESTIGATION PROCEDURES**

- 6.1 The Company will acknowledge receipt of each report.
- 6.2 The Company will evaluate every case received to decide if a full investigation is necessary. Depending upon the circumstances, an appropriate investigating officer with suitable seniority at the Company will be appointed or a special committee will be set up by the Company to investigate the matter.
- 6.3 The format and the length of an investigation will vary depending upon the nature, complexity and particular circumstances of each complaint made.
- 6.4 The employee or external party who reports the concern may be asked to provide more information during the course of the investigation.
- 6.5 A final report, with recommendations for change or improvement (if applicable), will be produced to the Audit Committee. The Audit Committee will then review the final report and if appropriate, make recommendations to the Board.
- 6.6 The employee or external party who reports the concern will receive in writing the outcome of the investigation.
- 6.7 If the employee or external party is not satisfied with the outcome, he or she could raise the matter again with the Audit Committee or Chairman of the Board.
- 6.8 If there is good reason, the Company will investigate into the concern again.



# **EMINENCE ENTERPRISE LIMITED**

**高山企業有限公司**

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 616)**

- 6.9 Where the report discloses a possible criminal offence, the Company, after consulting its legal advisers, will decide if the matter should be referred to the relevant authorities such as the Hong Kong Police Force, Independent Commission Against Corruption and Securities and Futures Commission, as appropriate for further action. Once the matter is referred to the authorities, the Company will not be able to take further action on the matter, including advising the employee or external party of the referral.

## **7. CONFIDENTIALITY**

- 7.1 The Company will make every effort to treat all reporting under the Policy in strictly confidential and fair manners. The identity of the employee or external party making the report and complaint will not be disclosed without such employee's or external party's consent, unless the Company is legally obliged to reveal the employee's or external party's identity and other information.

## **8. UNTRUE ALLEGATIONS AND FALSE REPORT**

- 8.1 In raising a concern pursuant to the Policy, the employee or external party should exercise due care to ensure the accuracy of the information.
- 8.2 If the employee is mistaken about the concern raised, he or she will not be at risk of losing his or her job or suffering any form of retribution as a result provided that he or she is acting in good faith.
- 8.3 If the employee deliberately raise false and malicious allegations, disciplinary action including the possibility of dismissal will be taken against him or her. In an extreme case, it could give rise to legal action against such employee.
- 8.4 If a report from an external party is found to be fraudulent or malicious, the Company may take action to recover any cost, loss or damage resulting from such report.

## **9. REVIEW OF THE POLICY**

- 9.1 The Audit Committee shall review regularly the Policy to improve its effectiveness and employee confidence in the process and to encourage a "speak up" culture across the Company. Any amendments and updates of the Policy shall be reviewed by the Audit Committee and subsequently approved by the Board.



## **EMINENCE ENTERPRISE LIMITED**

**高山企業有限公司**

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 616)**

- 9.2 The Company shall be responsible for centrally record all reports and the corresponding follow up actions.
- 9.3 The Policy should be available to all employees of the Company.
- 9.4 The Policy should be available on the Company's website.

*In case of inconsistency, the English version of the Policy shall prevail over the Chinese version.*

*March 2022*

## APPENDIX 1

### EMINENCE ENTERPRISE LIMITED

#### WHISTLEBLOWING REPORT FORM

If you wish to report a whistleblowing concern, please fill in this form. All information will be kept in a strictly confidential manner.

<b>Please read the Whistleblowing Policy carefully before you fill in this Form.</b>	
<b>To: The Chairman of the Audit Committee</b> Block A, 7th Floor, Hong Kong Spinners Building, Phase 6, 481-483 Castle Peak Road, Cheung Sha Wan, Kowloon, Hong Kong	
Your Name, Contact Telephone Number and Email ( <i>optional but strongly encouraged</i> )	Name:
	Employee <input type="checkbox"/> Other Stakeholder <input type="checkbox"/> (please specify: _____)
	Relationship with the complaine:
	Address:
	Tel No.:
	Email:
	Date:
<b>Details of Concerns:</b> Please provide full details, such as names, dates, places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.	
<b><u>Personal Information Collection Statement</u></b> <i>All personal data collected will only be used for purposes which are directly related to the whistleblowing case you reported. The personal data submitted will be held and kept confidential by the Group and may be disclosed as appropriate to parties with whom we will contact during our handling of this case, including the party being complained against or other parties concerned. The information provided may also be disclosed to law enforcement authorities or other concerned units. Where relevant, under the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws 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 Chairman of the Audit Committee at office address shown in this Form.</i>	