



Guotai Junan International Holdings Limited

## **Whistleblowing Policy**

Audit Committee

22 March 2023

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## **1. Purpose**

Guotai Junan International Holdings Limited (the “Company”, together with its subsidiaries from time to time, the “Group”) is committed to achieving and maintaining the highest standards of openness, probity and accountability. In line with this commitment, the Company expects and encourages employees of the Group and those who deal with the Group (e.g. customers, suppliers, creditors and debtors) to report to the Company, in confidence and anonymity, any suspected impropriety, misconduct or malpractice within the Group.

This policy aims to provide reporting channels and guidance on reporting possible improprieties in matters of financial reporting, internal control or other matters, and reassurance to whistleblowers of the protection that the Group will extend to them against unfair dismissal or victimisation for any genuine reports made under this policy.

## **2. Scope**

This policy applies to all employees of the Group as well as external parties who deal with the Group.

Whilst it is impossible to provide an exhaustive list of the activities that constitute impropriety, misconduct or malpractice, this policy is intended to cover serious concerns that could have an impact on the Group, which include but not limited to:

- (a) failure to comply with any legal obligations or regulatory requirements;
- (b) malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters;
- (c) endangerment of health and safety of any individual;
- (d) improper conduct or unethical behavior likely to prejudice the reputation or standing of the Group;
- (e) bribery or corruption; and/or
- (f) deliberate concealment of any of the above.

## **3. Protection against retaliation**

Persons making genuine and appropriate reports under this procedure are assured of fair treatment. In addition, employees of the Group are also assured of protection against unfair dismissal, victimization or unwarranted disciplinary action, even if the concerns raised turned out to be unsubstantiated. The Group reserves the right to take appropriate actions against anyone (employees or external parties) 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 Group supports all employees and encourages them to raise concerns without fear of reprisals.

#### 4. Confidentiality

The Group will make every effort, within its capacity to do so, to keep a whistleblower's identity confidential. The Group will endeavour to advise a whistleblower in advance if his or her identity may become apparent or need to be disclosed. Should an investigation lead to a criminal prosecution, it may become necessary for a whistleblower to provide evidence or be interviewed by the relevant authorities.

#### 5. Reporting channels

Employees of the Group and those who deal with the Group should report their concerns on the matters set out in section 2 of this policy through the following channels. The report can be made in writing by post, it should be sent in a sealed envelope clearly marked "**Strictly Private and Confidential – To be opened by Addressee**" to ensure confidentiality or through the designated emails.

Attn: Chief Compliance Officer

Mailing address: Guotai Junan International Holdings Limited  
27/F, Low Block, Grand Millennium Plaza  
181 Queen's Road Central  
Hong Kong

Email address: [CCO@gtjas.com.hk](mailto:CCO@gtjas.com.hk)

If it is a personnel affair, the report can be sent to:

Attn: Head of Human Resources

Mailing address: Guotai Junan International Holdings Limited  
27/F, Low Block, Grand Millennium Plaza  
181 Queen's Road Central  
Hong Kong

Email address: [whistleblowing.hr@gtjas.com.hk](mailto:whistleblowing.hr@gtjas.com.hk)

If the whistleblower considers the above reporting channels are not appropriate, the report can be sent to:

Attn: Chairman of the Audit Committee  
c/o: Company Secretary

Mailing address: Guotai Junan International Holdings Limited  
27/F, Low Block, Grand Millennium Plaza  
181 Queen's Road Central  
Hong Kong

Email address: not applicable

## **6. Anonymous reports**

As the Group takes whistleblowing issues seriously and wants to conduct warranted investigations of both potential and actual violations, it is preferred that these reports are not made anonymously. However, it is recognized that for any number of reasons, employees or external parties may not feel comfortable reporting potential violations directly to the Group. In these cases, anonymous reports may be submitted to the Group.

## **7. Investigation and handling procedures**

The scope and the duration of an investigation will vary depending on the nature and particular circumstances of each report in accordance with applicable internal policies. Where appropriate, as decided by the Legal and Compliance Department, the Human Resources Department and/or the Audit Committee (as the case may be), the reports raised may:

- (a) be investigated internally by the Legal and Compliance Department, the Human Resources Department and/or the Audit Committee or such other departments if delegated by the Audit Committee;
- (b) be referred to the external auditor;
- (c) be referred to the relevant regulatory and/or enforcement bodies; and/or
- (d) form the subject of any other actions that may determine in the best interest of the Group.

The Legal and Compliance Department, the Human Resources Department and/or the Chairman of the Audit Committee (as the case may be) where warranted will respond to the whistleblower, if contactable, as soon as practicable upon receipt of the report:

- (a) acknowledging receipt of the report;
- (b) advising the whistleblower as to whether or not the matter will be investigated further and, as appropriate, the actions taken or being taken or the reasons for no investigation being conducted; and
- (c) where practicable, giving an estimate of the timeline for the investigation and final response.

## **8. Untrue reports**

While the Group does not expect the whistleblower to have absolute proof or evidence of the case reported, the report should show the reasons of the concerns and full disclosure of any

relevant details with supporting documentation. If the report is made in good faith, even if it is not confirmed by any subsequent investigation, the whistleblower's concerns would be valued and appreciated.

If a whistleblower makes a false report maliciously, with an ulterior motive, or for personal gain, the Group reserves the right to take appropriate actions against anyone (employees or external parties) to recover any loss or damage as a result of the false report. In particular, employees may face disciplinary action, including dismissal where appropriate.

#### **9. Consistency with laws and regulations**

This policy shall be read in conjunction with and subject to any relevant laws, regulations, rules, directives or guidelines that the Stock Exchange of Hong Kong Limited (the "Stock Exchange") or any other regulatory bodies may from time to time prescribe or issue on the matters governed by this policy.

In the event that any procedures herein are inconsistent or in conflict with any relevant laws, regulations, rules, directives or guidelines as prescribed by the Stock Exchange or any other regulatory bodies or any part thereof, the latter shall prevail to the extent of such inconsistency or conflict.

#### **10. Revision and disclosure of this policy**

The Legal and Compliance Department and the Human Resources Department (as the case may be) shall assist the Audit Committee to enforce the rules under this policy. The Company Secretary shall review this policy on a regular basis and recommend to the Audit Committee for revision, if necessary.

This policy should be published on the website of the Company.