



## LEADWAY TECHNOLOGY INVESTMENT GROUP LIMITED

高維科技投資集團有限公司

(incorporated in the Cayman Islands with limited liability)

(Stock Code: 2086)

### Whistleblowing Policy 舉報政策

(Approved, adopted and effective on 24 August 2022)  
(2022年8月24日批准通過，2022年8月24日起生效)

#### Introduction

##### 引言

Leadway Technology Investment Group Limited (the “Company”) is committed to the highest possible standards of openness, probity and accountability. In line with this commitment, the Company has set up a whistleblowing policy (the “Policy”) for the employees (the “Employees”) of the Company and its subsidiaries (the “Group”), and those who deal with the Group (the “Stakeholders”) to raise concerns with the audit committee of the Company (the “AC”) about possible improprieties in any matter related to the Group.

高維科技投資集團有限公司（「本公司」）致力維持最高水準的公開、廉潔和問責標準。為貫徹這項承諾，本公司已制定舉報政策（「本政策」），讓本公司及其附屬公司（統稱「本集團」）的雇員（「雇員」）及與本集團有往來者（「持份者」）當遇到本集團內可能有任何不當事宜時，能夠向本公司的審核委員會（「審核委員會」）提出關注。

#### Authority

##### 職權

Pursuant to the code provision D.3.7 (a) of the Corporate Governance Code, Appendix 14 to the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “CG Code”), the AC should review arrangements the Employees can use to raise concerns about possible improprieties in financial reporting, internal control or other matters. The AC should ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action taken by the Company.

根據香港聯合交易所證券上市規則附錄十四所載《企業管治守則》（「《企業管治守則》」）的守則條文第 D.3.7 (a) 條，審核委員會應檢討公司設定的安排該雇員可就財務彙報、內部監控或其他方面可能發生的不正當事宜提出關注。審核委員會應確保有適當安排，讓公司能夠對此等事宜作出公平獨立的調查及採取適當跟進行動。

Pursuant to the code provision D.2.6 of the CG Code, the Group should establish a whistleblowing policy and system for the Employees and those who deal with the Group (e.g. customers and suppliers) to raise concerns, in confidence and anonymity, with the AC about possible improprieties in any matter related to the Group.

根據《企業管治守則》的守則條文第 D.2.6 條，本集團應制定舉報政策及系統讓雇員及與本集團有往來者（如客戶及供應商）當遇到本集團內可能有任何不當事宜時，可暗中及以不具名方式向審核委員會提出關注。

### ***Scope and Nature of Complaints*** **舉報範圍和性質**

This policy applies to Employees at all levels and divisions (including executive directors and non-executive directors) and the Stakeholders. Reportable incidents include but not limited to: (i) concerns regarding the Group's improprieties in financial reporting, accounting, auditing or internal controls; (ii) violation of the Group's code of conduct or immoral act; (iii) management's override of control; and (iv) any fraudulent activities, including deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, collusion, criminal offences and illegal activities.

本政策適用於各級部門的雇員（包括執行董事和非執行董事）及持份者。可報告的事項包括但不限於：(i) 對本集團在財務彙報、會計、審計或內部監控方面不當行為的關注；(ii) 違反本集團的工作操守指引或不道德行為；(iii) 管理階層逾越控制；及 (iv) 任何欺詐活動，包括欺騙、賄賂、偽造、勒索、腐敗、盜竊、合謀、貪污、挪用公款、虛假陳述、隱瞞重要事實、非法勾結、刑事犯罪及違法行為。

### ***Protection and Support for Complainant*** **對舉報者的保護和支持**

Persons making appropriate complaints under the Policy (the "Complainant") are assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the concerns turn out to be unsubstantiated.

根據本政策作出恰當舉報的人士（「舉報者」）獲確保免受不公平解雇、受害或無理的紀律處分，即使所提出的事宜最終證實並無實據。

Persons who victimise or retaliate against any Complainant will be subject to disciplinary actions.

任何人迫害或報復舉報者，將會受到紀律處分。

### ***Responsibility for Implementation of Policy*** **執行政策的責任**

The AC has an overall responsibility for overseeing, monitoring and reviewing the effectiveness of this Policy and any recommendations for actions resulting from investigations. The AC can delegate the day-to-day responsibility for overseeing and implementing it to the Chairman or management of the Company.

審核委員會對監督、監控和檢討本政策的有效性以及調查產生的任何行動建議負有全面責任。審核委員會可將日常監督和實施的責任授予本公司主席或管理層。

Management must ensure that all Employees feel able to raise concerns without fear of reprisals. All Employees may take steps to report any misconduct or malpractice in any matters of which they become aware. If any Employee has any questions about the contents or application of this policy, please contact the head of company secretarial department of the Group.

管理層必須確保所有雇員能夠進行舉報而不必擔心遭到報復。雇員發現有任何不當或不法行為時，均可採取行動進行舉報。如果雇員對本政策內容或適用範圍有疑問，可與本集團公司秘書部主管聯繫。

With a view to enabling the Stakeholder to raise concerns with the AC about possible improprieties in any matter related to the Group, this Policy should be communicated to the Stakeholder and the management must ensure it is accessible from the Company's website.

為了使持份者能夠就與本集團相關的任何事項中可能存在的不當行為向審核委員會舉報，本政策應傳達至持份者，管理層必須確保本政策能夠從本公司網站取得。

### ***False Report*** **虛假舉報**

If a report submitted by a Complainant is found maliciously false, with an ulterior motive, without reasonable grounds that the information in the report is accurate or reliable, or for personal gain, the Company reserves the right to take appropriate actions against the Complainant (Employees or third parties) to recover any loss or damage as a result of the false report.

若舉報者惡意地作出虛假舉報，或別有用心，或沒有合理的原因認為舉報所涉資訊準確或可靠，或為謀取個人利益，則本公司保留對該舉報者（雇員或協力廠商）採取適當行動以追回因虛假報告而造成的任何損失或損害的權利。

### ***Making a Report*** **舉報**

An Employee who has a legitimate complaint can raise his/her concerns to:

有合理投訴的雇員可以向下列人員作出舉報：

- a) his/her line manager (or his/her superior) within the department. The line manager concerned should raise the matter to the Chairman of the Company who will then forward a copy of the same to the Chairman of the AC; or 所屬部門的直屬經理（或主管）。直屬經理應將舉報提交給本公司主席，然後由本公司主席將副本轉交給審核委員會主席；或
- b) the Chairman of the Company who will then forward a copy of the same to the Chairman of the AC; or 本公司主席，然後由本公司主席將副本轉交給審核委員會主席；或
- c) the Chairman of the AC.  
審核委員會主席。

A Stakeholder who has legitimate complaint can raise his/her concerns by filling in the Whistleblowing Report Form attached in Appendix 1, with supplementary information, if any. The completed form can be sent to the Chairman of the Company at [governance@leadwayinv.com](mailto:governance@leadwayinv.com) or the Chairman of the AC at [ac@leadwayinv.com](mailto:ac@leadwayinv.com).

有合理投訴的持份者可以通過填寫附件一的舉報表格來作出舉報，並提供補充資訊（如有）。填妥的表格可以通過 [governance@leadwayinv.com](mailto:governance@leadwayinv.com) 發送給本公司主席或通過 [ac@leadwayinv.com](mailto:ac@leadwayinv.com) 發送給審核委員會主席。

While the Company does not expect every Complainant to have absolute proof of the misconduct or improprieties of the matters reported, the report should show the reasons for the concerns and provide full details and supporting evidence if possible. If any Employees or Stakeholders make a report in good faith, even if it is not confirmed by an investigation, such concerns would be valued and appreciated.

雖然本公司並不期望每位舉報者都針對所報告的不當或不法行為提供絕對證據，但舉報者必須說明引起懷疑的具體原因，並在可能的情況下提供完整的細節和支援證據。任何雇員或持份者作出善意舉報，即使未經調查證實，也會受到重視和感激。

## ***Confidentiality*** **保密**

The Company will make every effort to keep confidential of the identities of all Complainants. In order not to jeopardise the investigation, every Complainant should also keep confidential about the fact that he/she has filed a report, the nature of his/her concerns and the identity(ies) of those involved.

本公司將盡一切努力對舉報者的身份保密。為免影響調查工作，舉報者亦應將已作出舉報的事實、舉報事宜的性質及所牽涉人員的身份保密。

There may be circumstances in which, because of the nature of the investigation, it will be necessary to disclose a Complainant's identity. If such circumstances exist, the Company will endeavour to inform such Complainant that his/her identity is likely to be disclosed. If it is necessary for such Complainant to participate in an investigation, the fact that he/she made the original disclosure will, so far as is reasonably practicable, be kept confidential. However, it is also possible that his/her role as the Complainant could still become apparent to third parties during investigation.

在某些情況下，或許會因調查性質需要披露舉報者的身份。若出現這種情況，本公司將盡力向舉報者通報其身份很可能會被披露。如果需要舉報者參與調查，舉報者作出原始披露的事實在合理可行情況下會被保密。然而，其作為舉報者的角色仍然有可能在調查過程中被協力廠商知悉。

Equally, should an investigation lead to a criminal prosecution, it may become necessary for a Complainant to provide evidence or be interviewed by the relevant law enforcement authorities. In these circumstances, the Company will, once again, endeavour to discuss with such Complainant the implications for confidentiality.

同樣，若調查發展為刑事訴訟，有可能需要舉報者提供證據或與相關執法機關會面。在這些情況下，本公司亦會盡力與舉報者商討對保密的影響。

The Complainant should, however, know that in some circumstances, the Company may have to refer the matter to the relevant law enforcement authorities without prior notice or consultation with him/her.

然而，舉報者應明白，在某些情況下，本公司可能在沒有預先通知或諮詢舉報者的情況下將事宜轉交給相關執法機關。

## ***Anonymous Report*** **匿名舉報**

An anonymous allegation will be much more difficult for the Company to follow up as it is impossible to obtain further information from an anonymous Complainant and make a proper assessment. Therefore, anonymous report is not preferred and the Company encourages the Complainant to come forward with his/her concerns.

匿名指控會令本公司無法向匿名舉報者取得進一步資料，導致無法作出恰當評估或難以跟進事件。因此，匿名舉報是不推薦的，本公司鼓勵舉報者挺身而出進行舉報。

### ***Investigation Procedures*** **調查程式**

The Chairman of the AC or the Chairman of the Company will acknowledge receipt of the Complainant's report within 5 working days:

審核委員會主席或本公司主席會在五個工作日內確認收到舉報者的舉報：

- Acknowledging the report has been received;  
確認已接獲舉報；
- Advising whether or not the matter will be investigated; and  
建議是否對事件作出調查；及
- Giving an estimate of how long the investigation will take to provide a final response.  
預估調查需要多久時間才能給出最終答覆。

The Chairman of the AC and/or the Chairman of the Company will evaluate every report received to decide if a full investigation is necessary and decide how the investigation should proceed.

審核委員會主席及/或本公司主席將評估接獲的每一份舉報，以決定是否有必要進行全面調查以及如何進行調查。

A final report, with recommendations for change (if appropriate), will be produced to the AC. The AC will review the final report and will make recommendations to the Board.

最終報告連同改善建議（如適用）將被提交給審核委員會。審核委員會將審閱最終報告，並向董事會提交建議。

The Complainant will receive in writing the outcome of the investigation. Because of legal constraints, the Company will not be able to give the Complainant details of the action taken or a copy of the report.

舉報者會收到書面調查結果。由於受法律限制，本公司無法向舉報者提供所採取行動的詳情或報告副本。

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

調查的形式和時長視乎舉報的性質及具體情況而有所不同。

### ***Monitoring the Policy and Procedure*** **監察舉報政策及程式**

The use and effectiveness of this Policy will be monitored and reviewed regularly by the AC from time to time. Any amendment to this Policy must be approved by the Board of Directors of the Company.

本舉報政策的使用及效用，由審核委員會不時定期監察及檢討。如有任何更改須由本公司董事會批准。



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**Whistleblowing Report Form**  
**舉報表格**

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

如果您想舉報問題，請填寫此表格。所有資訊將根據《舉報政策》以嚴格保密的方式保存。

**Complainant's Information 舉報者資料:**

Name and Title 姓名及職位： \_\_\_\_\_

Department and Company Name 部門及公司名稱： \_\_\_\_\_

Tel No 電話號碼： \_\_\_\_\_ Email 電郵地址： \_\_\_\_\_

**Details of concern 舉報事項細節：**

Please provide full details of your concern, including names of the persons involved, dates, places, reasons, etc. and any other supporting evidence. Continue on separate sheet if necessary.

請提供您所舉報事項的全部細節，包括相關人員的姓名、日期、地點、原因等以及任何其他支持證據。如有必要，請在另一頁面上繼續。

Signature:  
簽署： \_\_\_\_\_

Date:  
日期： \_\_\_\_\_

Note: Please email the above completed form to: [governance@leadwayinv.com](mailto:governance@leadwayinv.com) (accessed by the Chairman of the Company) or [ac@leadwayinv.com](mailto:ac@leadwayinv.com) (accessed by the Chairman of Audit Committee of the Company).

注：請將以上填寫好的表格發送至：[governance@leadwayinv.com](mailto:governance@leadwayinv.com)（由本公司主席查閱）或 [ac@leadwayinv.com](mailto:ac@leadwayinv.com)（由本公司審核委員會主席查閱）。