
Golden Wheel Tiandi Holdings Company Limited

Whistleblowing Policy

Table of Contents

1. Objective
2. Scope
3. Protection
4. Confidentiality
5. Procedures
6. Consistency with Laws and Regulations
7. Maintaining These Procedures

1. Objective

Golden Wheel Tiandi Holdings Company Limited (the “**Company**”, together with its subsidiaries, the “**Group**”) are 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), in confidence and anonymity, to report to the Company any suspected impropriety, misconduct or malpractice within the Group.

These Procedures aim 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 these Procedures.

2. Scope

These Procedures apply to all employees of the Group as well as independent third parties who deal with the Group.

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

- (a) criminal offences;
- (b) breach of legal or regulatory requirements;
- (c) miscarriage of justice;
- (d) malpractice, impropriety or fraud in financial reporting, internal control or other financial matters of the Group;
- (e) breach of rules, policies or internal controls of the Group;
- (f) endangerment of the health and safety of an individual;

- (g) discrimination or harassment;
- (h) damage caused to the environment;
- (i) professional, ethical or other malpractices or wrongdoings;
- (j) improper conduct or unethical behaviour likely to prejudice the standing of the Group; and
- (k) deliberate concealment of any of the above.

3. Protection

In making a report, the reporting person or entity (the “**Reporter**”) should exercise due care to ensure the accuracy of the information.

The Reporter making appropriate reports under these Procedures is assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the reports are subsequently proved to be incorrect or unsubstantiated. Harassment or victimisation of a genuine Reporter is treated as gross misconduct, which if proven, may result in dismissal.

4. Confidentiality

Each report will be treated as confidential. The identity of the Reporter will not be divulged save with such Reporter’s consent or where:

- (a) in the opinion of the Audit Committee of the Company (the “**Audit Committee**”), it is material to the investigation or in the interest of the Company to disclose the identity;
- (b) the report is frivolous or is lodged in bad faith with malicious or mischievous intent or in abuse of these Procedures;

- (c) it is required to be disclosed in compliance with any applicable law or regulation, by any relevant regulatory authority including The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”), or by the order or directive of any court having jurisdiction over the Company; and
- (d) the report and the identity of the Reporter are already public knowledge.

5. Procedures

Making a Report

- (a) Every report shall be made in person or in writing either by email to ir@gwtd.com.hk (accessed by the Company Secretary or by post to “The Company Secretary, Golden Wheel Tiandi Holdings Company Limited” at 27-28/F, Golden Wheel Plaza, 68 Electric Road, Tin Hau, Hong Kong, who shall report to the Chairman of the Audit Committee. The Chairman of the Audit Committee shall then determine the course of action to pursue, with power to delegate, with respect to the report;
- (b) All written reports by post shall be sent in a sealed envelope clearly marked “Strictly Private and Confidential – To be Opened by Addressee” to ensure confidentiality;
- (c) If the Company Secretary is being complained against, the report should be made in person or by post addressed to the Chairman of the Audit Committee at the same address;
- (d) Each Reporter is required to provide details of improprieties (including relevant incident(s), behaviour, activity or activities, name(s), date(s), place(s) and any other relevant information) on the report; and
- (e) Details of the Reporter (including name, department/business unit, company, contact number, address or email address) are not required but are encouraged to be provided so as to facilitate the investigation and such details will be kept in the strictest confidence.

Investigation Procedures

The format and length of an investigation will vary depending on the nature and particular circumstances of each report made. Where appropriate, the reports raised may:

- (a) be investigated internally by the Audit Committee or if delegated by the Audit Committee, the Company Secretary, the internal audit department, the human resources department or other departments of the Company;
- (b) be referred to the external auditor as instructed by the Audit Committee;
- (c) be referred to the relevant public or regulatory bodies as instructed by the Audit Committee; and/or
- (d) form the subject of any other actions as the Audit Committee may determine in the best interest of the Group.

The Company Secretary or the Chairman of the Audit Committee where warranted will respond to the Reporter, if contactable, as soon as practicable upon receipt of the report:

- (a) acknowledging receipt of the report;
- (b) advising the Reporter 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 made;
- (c) where practicable, giving an estimate of the timeline for the investigation and final response; and
- (d) indicating if any remedial or legal action is or is to be taken.

6. Consistency with Laws and Regulations

These Procedures shall be read in conjunction with and subject to any relevant laws, regulations, rules, directives or guidelines that the Stock Exchange or any other regulatory bodies may from time to time prescribe or issue on the matters governed by these Procedures.

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.

7. Maintaining These Procedures

The Audit Committee shall supervise the enforcement of these Procedures and is responsible for the interpretation and review of all the policies and procedures set out herein.

If there is any inconsistency or conflict between the English and Chinese versions of these Procedures, the English version shall prevail.

19 December 2022