

Reporting of Malpractices & Speaking Up Policy

Jebsen Group is committed to the highest standards of ethics and integrity. In line with this commitment, Jebsen Group expects and encourages all employees and third parties who deal with Jebsen Group to report any misconduct, malpractice and irregularity. The “Reporting of Malpractices & Speaking Up Policy” (the “Policy”) is intended to establish procedures and responsibilities to report such concerns.

The Policy covers activities that constitute misconduct, malpractice or irregularity including but not confined to:

- Breach of legal or regulatory requirements;
- Violation of the Jebsen Group’s policies, processes and/or the Code of Ethics and Business Conduct;
- Practices that put risks on the health and safety of an individual;
- Malpractice, impropriety or fraud related to internal controls, business and operational process;
- Improper conduct or unethical behaviour; and
- Deliberate concealment of any of the above.

The Policy does not address matters related to personal disputes, questioning of Group’s decision or other staff matters that can be addressed by Staff Grievance Procedure managed by Group Human Resources Department. Malpractice reporting channels (also commonly known as the “whistleblowing channels”) in Jebsen Group are open to all employees and other stakeholders including but not limited to shareholders, customers, suppliers, principals, and contractors.

The following channels are available for reporting malpractice:

- a) Employees of the Jebsen Group should consider raising concern initially with respective direct supervisor. This may be done orally or in writing.
- b) If the whistleblowers are unable to raise a particular matter with respective direct supervisor for whatever reason or concerns previously raised are not properly handled and addressed, the whistleblowers should raise/ escalate the matter to the Business Line HR, Group HR, or Business Line/ Group Function management.
- c) Alternatively, any of Jebsen’s employees or third parties dealing with Jebsen Group can report concerns by submitting a whistleblowing report to the **Internal Audit Director, Jebsen Group** via email to reportmalpractice@jebsen.com or by post to 21/F, Hysan Place, 500 Hennessy Road, Causeway Bay, Hong Kong. The information should be sent in a sealed envelope

marked “Strictly Private and Confidential – To be Opened by Addressee Only” to ensure confidentiality.

Individuals reporting the case are encouraged to provide their name and contacts which will assist in the acknowledgement and follow up. Reports and information provided will be treated with strictest confidence and individual’s anonymity will be protected. The Group will take all reasonable steps to ensure the individual who submits a report in good faith will not face any retaliation or sanctions as a result of his/her report, even if the concern reported is subsequently found to be unsubstantiated.

All reported cases to the Internal Audit Director, Jebson Group will be appropriately addressed and investigated. Acknowledgement will be sent to the sender upon receipt of the report. If there is evidence of criminal activity or breach of legal/regulatory requirements upon review of the report, the Group may be legally obligated to inform the relevant regulatory bodies in the jurisdiction as appropriate.