

# **HUNG HING PRINTING GROUP LIMITED**

## **(THE "COMPANY")**

### **WHISTLEBLOWING POLICY**

#### **Preamble**

Hung Hing Printing Group Limited, and together with each of its subsidiaries referred to as (“the Group”), we are committed to the highest standards of business conduct and ethics. These standards cover all aspects of our operations and are formalized in the pertaining company policies (“Company Policies”). Employees at all levels are expected to conduct themselves with integrity, impartiality and honesty. It is every employee’s responsibility and in the interest of the Group to ensure that misconduct that might compromise the interest of shareholders, fellow employees, investors, customers, suppliers and the wider public does not occur.

To uphold the best practice of Corporate Governance, the Company publishes this Whistleblowing Policy (the “Policy”) to ensure that confidential reports of misconduct, malpractice and misbehavior at any level are received, investigated and redressed appropriately and properly.

#### **Policy Statement**

##### **1. Purpose**

- a. This policy is designed to encourage and facilitate stakeholders including employees of the Group and related third parties (e.g. contractors, customers, suppliers, etc. who deal with the Company) (“Third Parties”) to report in confidence suspected misconduct, malpractice and misbehavior in any matter related to the Company.
- b. On receipt of report, the Company undertakes to fairly and diligently investigate seriousness of allegation and credibility of information, and will take appropriate actions to redress if substantiated. The Company assures that Whistleblowers would not be retaliated, reprised or victimized against any reporting pursuant to this Policy.

##### **2. Responsibility to Report**

- a. Under the Company Policies, employees are required to adhere to the highest standards of business conduct in any dealings that involve the Group or its business and reputation.
- b. Employees are encouraged to and should report suspected breaches of Company Policies and applicable rules and regulations to their seniors or Executive Chairman immediately. Other stakeholders are also encouraged to and should report suspected misconduct, malpractice and misbehavior to Executive Chairman of the Company.
- c. If for any reason, any employee or other stakeholders choose to report in strict confidentiality, he or she may use the Whistleblowing channel provided under this Policy as alternative.

### **3. Types of Misconduct, Malpractice and Misbehavior**

Activities covered by this policy include but not confined to the following:

- (i) actual or potential violation of laws, rules or regulations;
- (ii) any potential fraud and corruption;
- (iii) malpractice, impropriety or fraud relating to accounting, internal controls, or auditing matters;
- (iv) other violation or suspected wrongdoings in connection with letters and spirits of Company Policies;
- (v) any racial, sexual, disability or other discrimination;
- (vi) any behavior that is hazarding the health and safety of any individual
- (vii) any activity that is detrimental to the environment; and
- (viii) deliberate concealment of any misconduct, malpractice and misbehavior.

### **4. Protection for Whistleblowers**

- a. Identity of Whistleblower pursuant to this Policy, if submitted, will remain confidential and knowledge will be confined to Chairman of Audit Committee. It may not be disclosed to any other party under all circumstances except:
  - (i) with express consent of Whistleblower;
  - (ii) by compulsion of law;
  - (iii) under order of Court of Law;
  - (iv) in the interest of Whistleblower.
- b. Given strict confidentiality, Whistleblowers will be and are protected from potential retaliation, reprisals or victimization by offenders, peers and Management.

### **5. Confidentiality**

- a. The Company undertakes to keep identity of Whistleblower confidential to the fullest extent under the law, but the Whistleblower shall also keep the report, issue for concern and identities of people involved strictly confidential.
- b. Identity of Whistleblower should not be disclosed in the course of investigation under any circumstance. Knowledge of reported case including its existence is restricted to need-to-know basis.
- c. Whistleblower is encouraged to identify himself/herself in reporting but anonymous reports would not be discarded. They will be considered case by case.
- d. Should an investigation lead to suspected crime, the case would be reported to law-enforcement by compulsion of law under advice to Whistleblower.

## **6. Procedure**

### **a. Reporting Channel**

- (i) The Whistleblower should report EITHER to Chairman of Audit Committee through email to [ined.hunghing@gmail.com](mailto:ined.hunghing@gmail.com)

OR

by post in a sealed envelope to:

Chairman of Audit Committee

Hung Hing Printing Group Limited

Hung Hing Printing Centre,

17-19 Dai Hei Street,

Tai Po Industrial Estate,

New Territories, Hong Kong

Special Task Force designated by Chairman of Audit Committee will investigate under delegated authority and direction of Chairman of Audit Committee.

- (ii) While Whistleblower is not required to substantiate suspicion but cases could not be established without details of issue for concern and salient facts with relevant dates and names.
- (iii) The Whistleblower should declare conflict of interest, if any.

### **b. Investigation**

- (i) Upon receipt of report, Special Task Force shall report to Chairman of Audit Committee for direction . An initial investigation would be conducted to assess validity and relevance of the report.
- (ii) If there is insufficient evidence to establish a case or insufficient evidence to pursue investigation, the case would be report to Audit Committee for closure. Whistleblower will be advised accordingly.
- (iii) If there is *prima facie* evidence for a case to be established, Special Task Force shall conduct thorough investigation and report to Chairman of Audit Committee. Executive Chairman will be briefed as well unless there is conflict of interest. If there is evidence of suspected crime, Chairman of Audit Committee will advise Executive Chairman accordingly for formal reporting to law-enforcement.
- (v) Upon completion of the investigation, a full report will be submitted to Audit Committee for direction and follow-up. Copy of the report will be sent to Executive Chairman unless there is conflict of interest.
- (vi) The Whistleblower shall receive in writing of the outcome of investigation.

## **7. Record Retention and Monitoring**

- (i) All reports received under this Policy will be entered in a corporate register for record including those not pursued.
- (ii) In the event of formal investigation, Special Task Force must ensure all relevant information, evidence and documents are retained for record for not less than seven years in case there is tax and related implications.
- (iii) An annual summary report shall be submitted for the Audit Committee for record.

## **8. Anonymous Reports**

Normally, anonymous reports are not entertained. If there is creditable information to pursue investigation or seriousness of issue deserves follow-up, Chairman of Audit Committee may direct Special Task Force to conduct preliminary investigation to determine validity of allegation and follow-up accordingly.

## **9. Responsibility for Implementation and Review of Policy**

This policy has been approved and adopted by Audit Committee under delegated authority of the Board of Directors. Chairman of Audit Committee has overall responsibility for implementation, monitoring and periodic review of this policy. In addition, Chairman of Audit Committee has delegated the day-to-day responsibility for administration of the policy to Internal Audit.

Any question with respect to the general application of this policy should be made to the Internal Audit.

25 November 2022