

## Whistleblowing Policy

### 1. INTRODUCTION

#### 1.1 General Policy

- 1.1.1 “Whistleblowing” is a process whereby Directors and employees within an organisation and external parties (e.g. vendor, supplier, contractor or public etc.) are able to report possible wrongdoing or danger of wrongdoing within the organisation without personal risks to themselves.
- 1.1.2 It refers to a situation where a Director, employee or external party conveys a concern, allegation or any information that misconduct, malpractice, irregularities or suspected offences may occur or has occurred in the organisation, in good faith that the concern, allegation or information is true.
- 1.1.3 Whistleblowing is an important part of an effective internal control and risk management system because it is a useful means of uncovering wrongdoing or significant risks within the organisation.
- 1.1.4 Whistleblowing Policy (this “Policy”) enables Directors, employees and external parties to raise genuine concerns about possible wrongdoing within the organisation at an early stage and in the right way by using the guidance sets out in this Policy.

### 2. OBJECTIVES AND SCOPE

Hong Kong Cyberport Management Company Limited (“HKCMCL” or the “Company”) is committed to leading the industry with adherence to the highest standards of ethics, integrity, honesty, openness and accountability. In line with this commitment, HKCMCL expects and encourages its Directors, employees at all levels and external parties to report any misconduct, malpractice, irregularities or suspected offences in any matters related to HKCMCL in good faith.

#### 2.1 This Policy’s objectives are to:

- a) provide an avenue for Directors, employees and external parties (known as “Whistleblowers”) to raise concerns using this Policy, in confidence, suspected misconduct, malpractice, irregularities or suspected offences in any matters related to HKCMCL in good faith;
- b) enable the Company to be informed at an early stage and to promptly prevent, handle or remedy acts of misconduct;
- c) reassure Whistleblowers that they shall be protected from victimisation and retaliation acts directed against them for disclosing concerns in good faith in accordance with this Policy; and
- d) develop and promote a culture of openness, accountability and integrity.

#### 2.2 In responding to a report, HKCMCL shall handle the report with care, and shall investigate the raised concerns fairly, diligently, and properly.

2.3 This Policy is therefore designed to encourage and expect Directors, employees and external parties to raise their concerns internally, rather than blowing the whistle outside or overlooking the concerns.

#### 2.4 Policy Scope

2.4.1 This Policy applies to Directors of the Company, employees working at all levels for the Company whether full time, part-time, or temporary and external parties.

2.4.2 This Policy covers the reporting of any misconduct, malpractice, irregularities or suspected offences in any matters related to HKCMCL, as well as the protection offered to the Whistleblowers.

2.4.3 The Company has separate *Grievance Policy and Grievance Procedure* for employees to raise their grievances or complaints in the course of their employment, as a grievance and complaint is, by contrast, a dispute about the individual employee's own employment position or breach of terms and conditions of employment rights, and seldom extend to the element of public interest.

### 3. TERMS AND DEFINITION

Definition of terms used in this Policy:

#### 3.1 Whistleblowing

To raise a concern about misconduct, malpractice, irregularities or suspected offences that a Director, employee or external party is aware of, or has reasonable and honest suspicion of through work that may affect others.

#### 3.2 Whistleblower

A person who makes a disclosure about misconduct, malpractice, irregularities or suspected offences under this Policy.

#### 3.3 Employee

An individual who works for the Company, whether full time, part-time, or temporary.

#### 3.4 External party

Any individual who is not a director or employee of HKCMCL or entity other than HKCMCL.

#### 3.5 Good faith

Good faith is evident when the report of misconduct, malpractice, irregularities, suspected offences or other alleged wrongful conduct is made without malice and consideration of personal benefit. The Director, employee or external party must have a reasonable basis to believe that the report is true, even if the report turns out to be unsubstantiated. Good faith is lacking when the report is known to be malicious, false or frivolous.

### 3.6 Confidentiality

The Director's, employee's or external party's identity is known but will not be disclosed without their consent unless required by law.

### 3.7 Misconduct, malpractice, irregularities and suspected offences

Activities that constitute misconduct, malpractice, irregularities and suspected offences include, but are not limited to those listed and explained in clause 5.3.

### 3.8 Disciplinary action

Any action that can be taken during or on the completion of the investigation process including, but not limited to a warning, imposition of fine, suspension from duties or any such action as is deemed to be fit by HKCMCL dependent on the gravity of the matter.

## 4. SAFEGUARDS

### 4.1 Protection and support for Whistleblowers

4.1.1 This Policy is intended to cover protections for Whistleblower who raise concerns about misconduct, malpractice, irregularities or suspected offences in any matters related to HKCMCL in good faith. It is therefore important that the safeguarded concern is raised as a matter of urgency, as the safety of the others and the Company may be dependent upon the concern being dealt with swiftly.

4.1.2 Provided the Whistleblower's concerns under this Policy were raised in good faith, the Whistleblower shall not be at risk of suffering any form of victimisation or retaliation as a result of reporting under this Policy, irrespective of whether the concerns are, after the investigation, proven to be false or unfounded.

4.1.3 However, this assurance is not extended to those who maliciously raise a false concern, or acting for personal benefit contrary to this Policy.

4.1.4 Any employee who abuses this Policy by making allegations out of malicious intent shall be subject to disciplinary action, as well as those who victimise or take out retaliation action against the Whistleblower who raises a concern through this Policy in good faith and in reasonable manner.

4.1.5 External parties should exercise due care to ensure, as far as they are able, the accuracy of the information being reported. If an external party makes an unfounded report maliciously, fraudulently, with an ulterior motive or for personal gain, HKCMCL reserves the right to decline to investigate or discontinue an investigation, and take appropriate actions against the external party to recover any cost, loss or damage as a result of the report.

4.1.6 The aim of this Policy is to provide an avenue to raise concerns using this Policy, in confidence, suspected misconduct, malpractice, irregularities or suspected offences in any matters related to HKCMCL. In some exceptional circumstances, the Whistleblower feels the need to raise the matter outside HKCMCL, such as a regulator or law enforcement agency.

## 4.2 Confidentiality

4.2.1 To encourage Whistleblower to raise concerns under this Policy, HKCMCL shall not disclose the identity of the Whistleblower without their prior consent unless it is required by law.

4.2.2 There may be circumstances where the nature of the investigation is necessary to disclose the identity. In such circumstances, the Company shall make every effort to inform the Whistleblower that the identity is likely to be disclosed.

4.2.3 However, Whistleblower shall be aware that in some circumstances, the Company may have to refer the reporting to the necessary authorities without prior notice or consultation with the Whistleblower.

4.2.4 The Company expects all parties involved in the whistleblowing process maintain strict confidentiality throughout ensuring only the necessary individuals have access to details of the reporting.

4.2.5 Any individuals found to have breached the terms of this Policy in relation to confidentiality may be subject to disciplinary actions.

## 4.3 Anonymous report

4.3.1 HKCMCL encourages Whistleblowers to raise concerns on a non-anonymous basis and to put their names to allegations as follow-up questions, investigation, and assessment are not possible unless the source of information is identified.

4.3.2 Concerns being expressed anonymously or without sufficient particulars shall ordinarily not be handled although investigation may still be proceeded depending on circumstances and severity of the matters.

## 4.4 Anonymity and data protection

4.4.1 All reports and records associated with the concerns are considered confidential information and access is restricted to the Chairperson of the Audit Committee (“AC Chair”), Audit Committee, Internal Audit Team and the person who is designated by the AC Chair from time to time.

4.4.2 Concerns, disclosures and any investigation records and information, reports or resulting actions shall not be disclosed to the public unless as required by any legal authorities or regulations or by any Company policy at that time.

- 4.4.3 All disclosures in writing or documented along with results of investigation relating to the reported matters shall be retained by the Company for a minimum of 7 years.

## 5. TYPES OF MISCONDUCT, MALPRACTICE, IRREGULARITIES AND SUSPECTED OFFENCES

- 5.1 While it is important that Whistleblowers are aware what constitutes misconduct, malpractice, irregularities or suspected offences, it is impossible to provide an exhaustive list of the activities that constitute misconduct, malpractice, irregularities or suspected offences under this Policy.
- 5.2 HKCMCL expects all employees to observe and apply principles of ethics in the conduct of the Company's business as required in the Code of Conduct and Business Ethics (HR.PY.001).
- 5.3 As a general rule, any disclosure of information, which shows behavior that is not in line with the principles of ethics, may constitute misconduct, malpractice, irregularities or suspected offences shall be reported. These include but are not limited to:
- a) Bribery and corruption internally or by external parties;
  - b) Fraudulent or suspected fraudulent activities, and other possible financial irregularities relating to deliberate errors or misrepresentation of financial reporting, internal controls, accounting and auditing matters;
  - c) Deliberate violation of any legal or professional obligation or regulatory requirements;
  - d) Actual or potential miscarriage of justice;
  - e) Any unlawful act whether criminal or civil, including serious offence in laws and regulations of local jurisdiction;
  - f) Breach or non-compliance of *Code of Conduct and Business Ethics (HR.PY.001)*, and Company policies and procedures;
  - g) Unethical behaviour and practices including:
    - Abuse of authority
    - Deliberate delay in responding to incidence and obligation to notify;
  - h) Sexual harassment;
  - i) Negligence causing substantial and specific danger to the health and safety of others;
  - j) Damage to the environment;
  - k) Deliberate improper business conduct including:
    - Misappropriation or wastage of Company resources or any conduct that may cause financial loss to the Company
    - Manipulation of Company data
    - Unauthorised disclosure of confidential or propriety information;
  - l) Conduct likely to damage Company's reputation;
  - m) Improper use of sensitive information; and

n) Deliberate concealment of information concerning any of the matters listed above.

5.4 This Policy is not applicable to complaints and grievance relating to employees' personal circumstances (refer to Grievance Policy and Grievance Procedure), or be used as an avenue for raising malicious or unfounded allegation against colleagues.

## 6. OVERALL RESPONSIBILITY AND AWARENESS

6.1 This Policy has been approved and adopted by the Company's Audit Committee.

6.2 The Board's Audit Committee has the overall responsibility for implementation, monitoring and periodic review for the Policy, and has delegated day-to-day responsibility for administration of the Policy to the Internal Audit Team of HKCMCL.

6.3 However, the responsibility for monitoring and reviewing the operation of the Policy and any recommendations for action resulting from investigation into reported concerns lies with the Audit Committee.

6.4 All employees have equal responsibility to contribute towards a working environment that is open and accountable.

6.5 It is the responsibility of any employee who believes if anyone within the Company has committed any misconduct, malpractice, irregularities or suspected offences in any matters related to HKCMCL and to report the same in confidence to the attention of the AC Chair and/or the Internal Audit Team as set out in this Policy.

6.6 It is then the responsibility of the AC Chair and/or the Internal Audit Team to arrange for such allegations to be investigated.

6.7 To ensure timely communication, an acknowledgement receipt will be sent to the Whistleblower within 7 working days where the Whistleblower has provided his/her contact details. The investigation results will be targeted to communicate, in writing to the Whistleblower within 8 weeks, if the situation warrants. The AC Chair and Internal Audit Team, and/or his designated independent staff, shall ensure that the investigations are undertaken as quickly as possible without affecting the quality and depth of those investigations.

## 7. IMPLEMENTATION, MONITORING AND REVISION

7.1 It is the overall responsibility of the Audit Committee to implement, monitor and periodically review and update the Policy, although the responsibility of the day-to-day administration of the Policy lies with the Internal Audit Team.

7.2 The Policy has been circulated within HKCMCL and is available on the Company's SharePoint.

7.3 Training on this Policy shall be offered to all levels of employees and be included as part of the Company training programme.

- 7.4 Changes to employment or other legislation shall be monitored to ensure that this Policy is complied with accordingly.
- 7.5 Feedback/comments from the training shall also be used as a means of identifying any improvement that could be made to the Policy.
- 7.6 This Policy shall be reviewed at least once every two years by the Internal Audit Team so as to ensure the continuing effectiveness of the Policy.
- 7.7 Whistleblower can send email to [whistleblower@cyberport.hk](mailto:whistleblower@cyberport.hk) to AC Chair and Internal Audit Team for reporting, clarification or making enquiries about the application of the Policy in case of doubt.