

**VIVA CHINA HOLDINGS LIMITED**  
**(the “Company” and its subsidiaries, the “Group”)**

**WHISTLEBLOWING POLICY**  
**(the “Policy”)**

**1. OBJECTIVE**

The Group is committed to the quality excellence of its products and services, and upholds a high standard of ethics, transparency, responsibility, integrity, fairness, care, and corporate governance in all aspects of its business.

This policy applies to the Group, and aims to provide reporting channels and guidance on reporting possible improprieties matters, and reassurance to persons (employee, stakeholder or third party) reporting his or her concerns under this policy (“**Whistleblower(s)**”) of the protection that the Group will extend to them against unfair disciplinary action of victimization for any genuine reports made.

The Group encourages any person, including employees, customers, suppliers, contractors, business associates to report suspected wrongdoings relating to the Group.

**2. GENERAL POLICY**

The Group shall take reasonable and appropriate measures to ensure that:

- a. Any actual or suspected acts of improper conduct may be reported to the Group, in confidence, by any concerned person;
- b. An officer of the Group with suitable seniority and no previous involvement in the matters reported will be appointed by CEO to conduct and/or manage any investigation;
- c. If the investigation led to the involvement of relevant regulatory authority(ies) or caused a seriously impact to Group’s reputation, the case shall be reported to the CEO and the Audit Committee of the Group for their consideration and further advice;
- d. To the extent practicable and legally permissible, all matters reported, including the identity of the concerned person first having made the report, shall remain confidential;
- e. Where a concern has been reported in good faith and with reasonable grounds for believing such conduct to be improper, even if such concern cannot be confirmed, no unfair or retaliatory actions will be taken by the Group, or any person acting on behalf of the Group, against the concerned person first having made report.

### **3. REPORTING CHANNELS**

- a. Any employees, stakeholders or third party who wish to report a concern should send the reports by the following ways:

Email: [whistleblowing@vivachina.hk](mailto:whistleblowing@vivachina.hk)

Mail: Investigating Officer of Viva China Holdings Limited

2/F PopOffice, 9 Tong Yin Street, Tseung Kwan O, New Territories, Hong Kong

Phone: +86 198 96576129

- b. Whistleblowers are encouraged to provide their names and contact details in their report such that the concern can be handled properly shall clarifications or further information be required. However, the Group also accepts anonymous whistleblowing provided that the concern contains sufficient information to allow the investigating officer to conduct an effective investigation.
- c. Whistleblowers are encouraged to come forward and report as much specific information as possible for assessment and investigation.

### **4. INVESTIGATION PROCEDURES**

- a. The appointed investigating officer will record all whistleblowing cases raised.
- b. Upon receipt of a report through the channels described in the Policy, the investigating officer will evaluate the validity and relevance of the concern, and to decide if a full investigation is necessary.
- c. Any report considers to take investigation will be subject to a thorough investigation with the objective of collection and examination of evidence and considering whether such evidence substantiates or refutes the claim made in the report.
- d. The involvement of relevant local regulatory authority(ies) such as the Independent Commission Against Corruption (ICAC) in Hong Kong, the Public Security Bureau in China etc, will be considerable as appropriate
- e. Upon completion of the investigation, a report, including its impact and action plan, as applicable, will be prepared without revealing the identity of the Whistleblower. For confirmed violations of principles of ethics, the normal process is for the responsible line management (with the assistance of e.g. Human Resources representatives) to determine what disciplinary and other appropriate actions are needed.

## **5. PROTECTION FOR WHISTLEBLOWER**

- a. Persons reporting the concern in good faith are assured of fair treatment. The Group will make every effort to protect the Whistleblower against unfair dismissal, victimization or unwarranted disciplinary action, even if the concern turns out to be unsubstantiated. Good faith means that the Whistleblower has held a reasonable belief that the concern made is true and honest but not made for personal interest or any ulterior motive.
  
- b. The Group reserves the right to take appropriate action against anyone (employees or other third parties) who initiates or threatens to initiate retaliation against the Whistleblower. In particular, employees who initiate or threaten retaliation will be subject to disciplinary actions which may include summary dismissal.

## **6. CONFIDENTIALITY AND PROTECTION**

- a. The Group will make every effort to keep the Whistleblower's identity and the reported concern strictly confidential. In order not to jeopardize the investigation, the Whistleblower is also required to keep confidential the fact that he or she has filed a report, the nature of concerns and the identifies of those involved.
  
- b. All reported cases will be handled with confidentiality, except where the Group is required by law or regulations to disclose.

The Group will monitor and review the Whistleblowing Policy regularly to assess its effectiveness in encouraging the reporting of reportable conduct, investigating fairly and effectively and rectifying verified wrongdoings.

## **Appendix - Examples of wrongdoing**

- a. Violations of Company policies, harassment, discrimination, etc;
- b. Fraudulent or corrupt conduct, etc.;
- c. Improprieties in financial reporting, internal control or other matters
- d. Conflict of interest;
- e. Breach of confidentiality;
- f. Anti-competitive conduct;
- g. Misappropriation of the Group's property;
- h. Harmful, discriminatory or retaliatory action taken against a concerned person for having made a report under this policy;
- i. Any other misconducts which may cause financial or non-financial loss (e.g. reputation) to the Group or be otherwise detriment to the interest of the Group or in contravention of the Group's Code of Conduct.