

**ESR Group Limited**  
(Stock Code: 1821)

## **Whistleblowing Policy**

### **1. Purpose**

- 1.1 ESR Group Limited (the “**Company**”) is committed to maintaining high standards of business ethics and considers transparent and effective whistleblowing policy and processes as essential elements of good corporate governance culture.
- 1.2 By providing a healthy environment that encourages employees and external third parties to make good faith reports of any malpractices and misconducts within the Company and its subsidiaries (the “**Group**”), it has demonstrated our commitment to prevent and deter fraud, bribery and corruption, abuse of authority, discrimination and harassment, breach of legal or regulatory requirements, violation of our Code of Conduct and Business Ethics Policy ( the “**Code**” ) or any potential safety hazard to individual.
- 1.3 The Group requires our employees and encourages outside third parties that have business relationship to report concerns about improprieties relating to our Group.
- 1.4 Whistleblowing is considered by the Company as an early warning system that allow an individual to raise a concern about unethical behaviour and misconducts, and not as a tool for work-related complaint or grievance.

### **2. Protection and Non-retaliation**

- 2.1 The Company is committed to an open, fair and transparent environment to allow individuals in reporting genuine problems and concerns.
- 2.2 Employees who report actual or potential wrongdoing in good faith will not be subjected to retaliation, retribution, or harassment.
- 2.3 No employee is permitted to engage in retaliation, retribution, or any form of harassment against another employee for reporting compliance-related concerns. Any retribution, retaliation, or harassment will be met with disciplinary action.

### **3. Confidentiality**

- 3.1 All information received will be treated with the highest confidentiality and the whistleblower can choose to remain anonymous in the report. However, whistleblowers are strongly encouraged to provide their names and contact details so that clarification of the reports made or further appropriate information can be obtained directly from them when needed.

- 3.2 There may be circumstances in which, because of the nature of the investigation, it will be necessary to disclose the whistleblower's identity. If such circumstances exist, the Company will endeavor to inform the whistleblower that his or her identity is likely to be disclosed.
- 3.3 Should an investigation lead to a criminal prosecution, it may become necessary for the whistleblower to provide further evidence or be interviewed by relevant authorities and the Company may have to refer the matter to relevant authorities without prior notice or consultation with the whistleblower.

#### **4. False Report**

- 4.1 All reports must be made in good faith. The Group reserves the right to take appropriate actions against any person, including the whistleblower, to recover any loss or damage as a result of any false report filed maliciously or for personal gain. Employees may face disciplinary action, including termination of employment where appropriate.

#### **5. Reporting Channels**

- 5.1 For employees, they can refer to the inhouse online system adopted by the Company to file the report by answering questions and uploading documents proof.
- 5.2 External third parties who has business connection with the Group can submit the report to the designated email address at [whistleblowing@esr.com](mailto:whistleblowing@esr.com) and all information received will be treated with strict confidence. Please refer the Company corporate webpage to download the "Whistleblowing Report Template" for reporting and submission purpose.
- 5.3 All whistleblowing reports as per 5.1 and 5.2 above will be received and reviewed by the Group's Head of Compliance and the General Counsel in preparing the investigation report subsequently.

#### **6. Investigation**

- 6.1 The format and length of an investigation will vary according to the nature and complexity of each report submitted.
- 6.2 Preliminary reviews will be performed internally to understand the circumstances surrounding the allegation based on the information provided by the whistleblower. Group or local office's human resources personnel, finance department, relevant business unit manager, or senior management may need to get involved in preparing the investigation report.
- 6.3 Upon completion of the investigation the report will be sent to the Board's Audit Committee for comments on the corrective action recommended.
- 6.4 In some situations, such as possible criminal offence, the Company may have to refer the allegation together with the relevant information to relevant authorities and will not be able to take further action on the matter.
- 6.5 The whistleblower may be informed of the result of the investigation where it is deemed appropriate and necessary.

## **7. Responsibility for Implementation and Monitoring**

- 7.1 This policy has been approved and adopted by the respective Board of Directors of the Company. The Group Compliance has overall responsibility for implementation, monitoring and periodic review of this policy.

## **8. Language**

- 8.1 This policy is available in both English and Chinese. In case of any discrepancies between the English and Chinese versions, the English version shall prevail.

June 2022

**ESR Group Limited**

(股份代號: 1821)

**舉報政策****1. 目的**

- 1.1 ESR Group Limited (「本公司」) 致力於維護高標準的商業道德規範，並將透明有效的舉報政策和流程視為良好公司企業管治的基本要素。
- 1.2 公司提供健康的環境鼓勵僱員和外部第三方作善意舉報本公司及其子公司 (「集團」) 內部的任何失職和不當行為。這表明了我們的承諾，即預防和制止欺詐、賄賂和腐敗，濫用權力，歧視和騷擾，違反法律或監管要求，違反我們的《行為準則和商業道德規範政策》(「守則」)，或個人面臨的潛在安全隱患。
- 1.3 集團要求我們的僱員並鼓勵有業務關係的第三方報告涉及本集團的不當行為的疑慮。
- 1.4 舉報被本公司視為一種預警系統，使個人能夠對不道德和不當的行為提出疑慮，而不是作為與工作相關的投訴或申訴工具。

**2. 保護和防止報復**

- 2.1 本公司致力建立一個開放、公平和透明的環境，使個人能夠報告真正的問題和疑慮。
- 2.2 善意舉報實際或潜在不當行為的僱員不會受到報復、懲罰或騷擾。
- 2.3 任何僱員概不得因其他僱員舉報合規相關問題而對其進行報復、懲罰或騷擾。任何報復、懲罰或騷擾均將受到紀律處分。

**3. 保密**

- 3.1 本公司將把收到的所有信息視為最高機密對待，舉報人可以選擇以匿名舉報。但是本公司非常鼓勵舉報人提供姓名和聯繫方式，以便在需要時直接從舉報人獲取報告說明或進一步的相應信息。
- 3.2 在某些情況下，由於調查的性質，可能有必要披露舉報人的身份。如果存在這種情況，公司將盡力向舉報人告知其身份可能會被披露。
- 3.3 如果調查導致刑事起訴，舉報人可能需要提供進一步的證據或接受相關規管機構的訪談，並且公司可能必須在未事先通知舉報人或與之協商的情況下將此事提交給相關規管機構。

## 4. 虛假報告

- 4.1 所有舉報必須出於真誠。舉報人惡意或為個人利益提交虛假報告，本集團保留對任何人（包括舉報人）採取適當行動的權利，以彌補其損失或傷害。僱員可能面臨包括被解雇的紀律處分（如適用）。

## 5. 舉報渠道

- 5.1 僱員可以訴諸公司採納的內部在線系統，通過回答問題和上傳證明文件提交報告。
- 5.2 與本集團有業務關係的外部第三方可以將報告提交至指定電子郵件地址（[whistleblowing@esr.com](mailto:whistleblowing@esr.com)），收到的所有信息將嚴格保密。請參閱本公司的網頁，下載《舉報報告範本》以供舉報和提交資料之用。
- 5.3 集團合規主管和集團法務總裁將收到根據上文第 5.1 和 5.2 條提交的所有舉報報告，並將在隨後編制調查報告時加以審閱。

## 6. 調查

- 6.1 根據提交的各項報告的性質和複雜程度，調查的形式和時長會有所不同。
- 6.2 根據舉報人提供的信息，將在內部進行初步審查，以此瞭解指控的相關情況。集團或地方辦事處的人力資源員工、財務部門、相關業務部門經理或者高級管理人員可能需要參與編制調查報告。
- 6.3 完成調查後，報告將發送給董事會審計委員會，徵求對推薦糾正措施的意見。
- 6.4 在某些情況下（例如可能存在刑事犯罪），公司可能必須將指控連同相關信息提交給相關規管機構，並且無法就此事採取進一步行動。
- 6.5 在適當和必要時，可以向舉報人通報調查結果。

## 7. 實施和監督責任

- 7.1 本政策已經由本公司相應董事會批准及採納。集團合規部門全面負責本政策的實施、監督和定期審核。

## 8. 語言

- 8.1 本政策有中英兩種語言版本。如兩者之間有任何差異，概以英文版本為準。

2022 年 6 月

## 举报政策

### 1. 目的

- 1.1 ESR Group Limited (「本公司」) 致力于维护高标准的商业道德规范，并将透明有效的举报政策和流程视为良好公司企业管治的基本要素。
- 1.2 公司提供健康的环境鼓励雇员和外部第三方作善意举报本公司及其子公司(「集团」)内部的任何失职和不当行为。这表明了我们的承诺，即预防和制止欺诈、贿赂和腐败，滥用权力，歧视和骚扰，违反法律或监管要求，违反我们的《行为准则和商业道德规范政策》(「守则」)，或个人面临的潜在安全隐患。
- 1.3 集团要求我们的雇员并鼓励有业务关系的第三方报告涉及本集团的不当行为的疑虑。
- 1.4 举报被本公司视为一种预警系统，使个人能够对不道德和不当的行为提出疑虑，而不是作为与工作相关的投诉或申诉工具。

### 2. 保护和防止报复

- 2.1 本公司致力建立一个开放、公平和透明的环境，使个人能够报告真正的问题和疑虑。
- 2.2 善意举报实际或潜在不当行为的雇员不会受到报复、惩罚或骚扰。
- 2.3 任何雇员概不得因其他雇员举报合规相关问题而对其进行报复、惩罚或骚扰。任何报复、惩罚或骚扰均将受到纪律处分。

### 3. 保密

- 3.1 本公司将把收到的所有信息视为最高机密对待，举报人可以选择以匿名举报。但是本公司非常鼓励举报人提供姓名和联系方式，以便在需要时直接从举报人获取报告说明或进一步的相应信息。
- 3.2 在某些情况下，由于调查的性质，可能有必要披露举报人的身份。如果存在这种情况，公司将尽力向举报人告知其身份可能会被披露。
- 3.3 如果调查导致刑事起诉，举报人可能需要提供进一步的证据或接受相关规管机构的访谈，并且公司可能必须在未事先通知举报人或与之协商的情况下将此事提交给相关规管机构。

## 4. 虚假报告

- 4.1 所有举报必须出于真诚。举报人恶意或为个人利益提交虚假报告，本集团保留对任何人（包括举报人）采取适当行动的权利，以弥补其损失或伤害。雇员可能面临包括被解雇的纪律处分（如适用）。

## 5. 举报渠道

- 5.1 雇员可以诉诸公司采纳的内部在线系统，通过回答问题和上传证明文件提交报告。
- 5.2 与本集团有业务关系的外部第三方可以将报告提交至指定电子邮件地址（[whistleblowing@esr.com](mailto:whistleblowing@esr.com)），收到的所有信息将严格保密。请参阅本公司的网页，下载《举报报告范本》以供举报和提交资料之用。
- 5.3 集团合规主管和集团法务总裁将收到根据上文第 5.1 和 5.2 条提交的所有举报报告，并将在随后编制调查报告时加以审阅。

## 6. 调查

- 6.1 根据提交的各项报告的性质和复杂程度，调查的形式和时长会有所不同。
- 6.2 根据举报人提供的信息，将在内部进行初步审查，以此了解指控的相关情况。集团或地方办事处的人力资源员工、财务部门、相关业务部门经理或者高级管理人员可能需要参与编制调查报告。
- 6.3 完成调查后，报告将发送给董事会审计委员会，征求对推荐纠正措施的意见。
- 6.4 在某些情况下（例如可能存在刑事犯罪），公司可能必须将指控连同相关信息提交给相关监管机构，并且无法就此事采取进一步行动。
- 6.5 在适当和必要时，可以向举报人通报调查结果。

## 7. 实施和监督责任

- 7.1 本政策已经由本公司相应董事会批准及采纳。集团合规部门全面负责本政策的实施、监督和定期审核。

## 8. 语言

- 8.1 本政策有中英两种语言版本。如两者之间有任何差异，概以英文版本为准。

2022 年 6 月