



Whistleblowing Policy for External Parties

Note: If there is any inconsistency between the English and Chinese versions of this document, the English version shall prevail.

1. Objective

- 1.1 ENM Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”) are committed to achieving and maintaining the high standards of openness, probity and accountability. In line with this commitment, the Company encourages External Parties¹ that engages with the Group to report to the Company any suspected impropriety, misconduct or malpractice within the Group.
- 1.2 All External Parties shall conduct themselves with integrity, impartiality and honesty.
- 1.3 This Policy aims to provide reporting channels and guidance on reporting possible improprieties in matters of financial reporting, internal control or other matters, and reassurance to informants of the protection that the Company will extend to them against harassment for any genuine reports made under this Policy.

2. SCOPE

- 2.1 Whilst it is impossible to provide an exhaustive list of the activities that constitute impropriety, misconduct or malpractice, this Policy is intended to cover serious concerns that could have an impact on the Group, which include but not limited to:
 - (a) Violation of rules of conducts applicable within the Group;
 - (b) Breach of legal or regulatory requirements;
 - (c) Criminal offences, breach of civil law and miscarriage of justice;
 - (d) Malpractice, impropriety or fraud relating to financial reporting, internal control or other financial matters of the Group;
 - (e) Endangerment of the health and safety of an individual ;
 - (f) Damage caused to the environment;
 - (g) Discrimination or harassment;
 - (h) Improper conduct or unethical behaviour likely to prejudice the standing of the Group; and
 - (i) Deliberate concealment of any of the above.

¹ External Party(ies) Any individual who is not Staff or Director of the Group

3. PROTECTION

- 3.1 External Party making genuine and appropriate reports under this Policy is assured of protection against victimisation, even if the reports are proved to be incorrect or unsubstantiated. Employees who initiates or threatens to initiate retaliation against those who have made reports under this Policy will be subject to disciplinary actions, which may include summary dismissal. The protection ensures confidentiality of the informants' personal detail and appropriate disciplinary action against staff of the Group who victimize or retaliate against the informant.

4. CONFIDENTIALITY

- 4.1 The Company will make every effort to handle all reporting under this Policy in a strictly confidential manner. The identity of the External Party making the report and complaint will not be disclosed without such External Party's consent, unless the Company is legally obliged to reveal the External Party's identity and other information. Should an investigation lead to a criminal prosecution, it may become necessary for an informant to provide evidence or be interviewed by the relevant authorities.
- 4.2 In order not to jeopardise the investigation and any follow-up actions, the External Party who has made the report and complaint also require to keep confidential all information related to the report, including the fact that s/he has filed a report, the nature of the concern, the identities of those involved and any other information that the Group has shared with the External Party in the course of handling the report.

5. REPORTING PROCEDURES

- 5.1 Every report must be made in writing to the Head of the Internal Audit Department. The written report can be mailed to Suites 3301-3302, 33/F, Tower 2, Nina Tower, 8 Yeung Uk Road, Tsuen Wan, New Territories, Hong Kong or emailed to whistleblowing@enmholdings.com.
- 5.2 If the report involves the Internal Audit Department, the Informant shall address his/her report to the Chairman of Audit Committee and mail to Suites 3301-3302, 33/F, Tower 2, Nina Tower, 8 Yeung Uk Road, Tsuen Wan, New Territories, Hong Kong.
- 5.3 All written reports by post shall be sent in a sealed envelope clearly marked "Strictly Private and Confidential – To be Opened by Addressee" to ensure confidentiality.
- 5.4 Each Informant is required to provide details of improprieties (including relevant incident(s), behaviour, activity or activities, name(s), date(s), place(s) and any other relevant information) on the report.
- 5.5 Details of the Informant (including personal and company names, contact number, address or email address) are not required but are encouraged to be

provided so as to facilitate the investigation and such details will be kept in the strictest confidence.

- 5.6 Where no details of the Informant is provided or there is inadequate information to enable further investigation into the matter, the Group may at its discretion, not take any actions and the Group's decision will be regarded as final.
- 5.7 External Parties should exercise due care to ensure, as far as they are able to, the accuracy of the information being disclosed. If an External Party makes an unfounded report maliciously, fraudulently, with an ulterior motive or for personal gain, the Group can decide to not proceed the investigate or discontinue an investigation, and reserves the right to take appropriate actions against the External Party to recover any cost, loss or damage as a result of the report.

6. INVESTIGATION PROCEDURES

- 6.1 The Internal Audit Department will inform the Audit Committee on receipt of a report. The Internal Audit Department will also acknowledge receipt of Informant's report, only as appropriate.

Once it is determined that the received report falls within the ambit of this policy, it will be investigated in accordance with the Group's internal procedures and as outlined in section 6 of this Policy.

- 6.2 Upon receipt of a report, the Internal Audit Department will carry out a preliminary investigation to evaluate the validity and relevance of the concerns raised, and inform the results of preliminary investigation to the Audit Committee. The Audit Committee shall decide if a full investigation is necessary and determine the course of action to pursue, with power to delegate, with respect to the report.
- 6.3 The proceedings and length of an investigation will vary depending upon the nature and circumstances of each report made. Where appropriate, the reports raised may:
- (a) be investigated internally by the Internal Audit Department or if delegated by the Internal Audit Department, the Company Secretary, the head of human resources or other senior appropriate department heads; and/or
 - (b) be referred to the external auditor or consultants (if appropriate);
- 6.4 If the report involves the Internal Audit Department, the investigation shall be carried out by the Audit Committee.
- 6.5 As part of the investigation, the Internal Audit Department and/or other investigating party may need to disclose to who the nature and particular circumstances of the report. Efforts shall be made to anonymise the information to the extent possible. During investigations, the Internal Audit Department and/or the investigating party may need to contact the Informant

for further information. Informants are requested to cooperate with the investigation, including by making themselves available for interviews as required. Informants are required to preserve the strict confidentiality about the investigation (except as required by law or regulatory authority).

- 6.6 Where the report discloses a possible criminal offence or corruption, the Audit Committee, after consulting the legal advisers, (if deemed necessary), will decide if the matter should be referred to the relevant authorities (for instance, Independent Commission Against Corruption). The Audit Committee is to be kept informed at all times and as and when appropriate, their advise would be given.
- 6.7 An investigation report will be prepared by the Head of the Internal Audit Department and be presented to the Audit Committee. The Audit Committee will then review the investigation report and (if appropriate), make recommendations to the Board.
- 6.8 The External Party who made the report will receive the outcome of the investigation in writing (where appropriate), subject to any data privacy and confidentially regulations.
- 6.9 The conclusion of the investigation made by the Group is final and cannot be appealed under this policy.

7. MONITORING THIS POLICY

- 7.1 The Audit Committee of the Company shall review this Policy regularly and ensure that arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action.

WHISTLEBLOWING REPORT FORM – EXTERNAL PARTIES
(CONFIDENTIAL)

ENM Holdings Limited (the “Company”) and its subsidiaries (collectively, the “Group”) are committed to achieving and maintaining the high standards of openness, probity and accountability. In line with this commitment, the Company encourages External Parties of the Group to report to the Company any suspected impropriety, misconduct or malpractice within the Group.

The Policy for External Parties Reporting Possible Improprieties has been established to encourage and assist Informants to disclose information relevant to the misconducts, malpractices or irregularities through a confidential reporting channel (to the extent possible). The Company will handle this report with care and will treat the Informant’s concerns fairly and properly.

If you wish to make a written report, please use the report form below. Once completed, this report becomes confidential. You may send the report, marked confidential and addressed to the Head of the Internal Audit Department (or the Chairman of the Audit Committee, if appropriate), by post to Suites 3301-02, 33/F, Tower 2, Nina Tower, 8 Yeung Uk Road, Tsuen Wan, New Territories, Hong Kong or by email to whistleblowing@enmholdings.com.

Your Name and
Contact Details

We encourage you to provide your name with this report. Concerns expressed anonymously are much less powerful but they will be considered as far as practicable.

Name :

Company :

Contact No. :

Address :

Email :

Date :

The names of those involved (if known) :

Details of concerns :

Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence / documents