



國農金融投資有限公司
China Demeter Financial Investments Limited

(Incorporated in the Cayman Islands and continued in Bermuda with limited liability)
(Stock Code: 8120)

WHISTLEBLOWING POLICY 舉報政策

Adoption date 首次採納日期: 2022年4月11日

Last updated 最後更新日期: -

Introduction

介紹

China Demeter Financial Investments Limited (“**Company**”) is committed to the highest standards of openness, probity and accountability.

國農金融投資有限公司 (“**本公司**”) 致力秉持公開、正直及問責的最高標準。

An important aspect of accountability and transparency is a mechanism to enable staff and other members of the Company to voice concerns in a responsible and effective manner.

問責及透明度的一個重要層面是設立機制，讓本公司雇員可以有責任及有效地提出意見。

It is a fundamental term of every contract of employment that an employee will faithfully serve his or her employer and not disclose confidential information about the employer’s affairs. Nevertheless, where an individual discovers information which they believe shows serious malpractice or wrongdoing within the organisation then this information should be disclosed internally without fear of reprisal, and there should be arrangements to enable this to be done independently of line management (although in relatively minor instances the line manager would be the appropriate person to be told).

每份僱傭合同的基本條款皆闡明雇員將忠實地為僱主服務並不泄露有關僱主事務的機密資料。然而，當雇員發現其認為顯示於機構內有嚴重瀆職或不當行為的資料時，該資料應當可以於雇員不必擔心被報復下在內部披露，同時於該等情況下應有適當安排促使上述能獨立於直屬管理人員層進行（雖然直屬管理人員於相對較輕微的情況下是被告知的合適人選）。

It should be emphasised that this policy is intended to assist individuals who believe they have discovered malpractice or impropriety. It is not designed to question financial or business decisions taken by the Company nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures. Once the "whistleblowing" procedures are in place, it is reasonable to expect staff to use them rather than air their complaints outside the Company.

必需強調，本舉報政策旨在協助那些認為發現了瀆職或不當行為的人士。本舉報政策並不是供用作質疑本公司作出的財務或商業決定，亦不是供用作重新考慮任何已經在騷擾、投訴、紀律處分或其他程序下處理的問題。本公司合理地期望員工能於本舉報政策落實後利用該政策而非於本公司外提出投訴。

Scope of Policy

政策範圍

This policy is designed to enable employees of the Company to raise concerns internally and at a high level and to disclose information which the individual believes shows malpractice or impropriety. This policy is intended to cover concerns which are in the public interest and may at least initially be investigated separately but might then lead to the invocation of other procedures e.g. disciplinary. These concerns could include

本舉報政策旨在使本公司員工能夠於內部和向高層提出關注並披露其認為顯示瀆職或不當行為的資料。本舉報政策旨在涵蓋涉及公眾利益的關注，並將於最初先分別調查，其後再可能牽涉其他程序，如紀律處分等。該等關注可以包括：

- Financial malpractice or impropriety or fraud
 - Failure to comply with a legal obligation or Statutes
 - Dangers to Health & Safety or the environment
 - Criminal activity
 - Improper conduct or unethical behaviour
 - Attempts to conceal any of these
-
- 財務舞弊或不當行為或欺詐
 - 未有遵守任何法律義務
 - 危及環境及任何個人的健康和安全的行動
 - 刑事罪行
 - 不當行為或不道德行為
 - 試圖隱瞞任何上述事項

Safeguards

對舉報者的保護及支持

(1) Protection

(1) 保護

This policy is designed to offer protection to those employees of the Company who disclose such concerns provided the disclosure is made:

本舉報政策旨在提供保護予於以下基礎上提出上述關注的本公司員工：

- in good faith
- in the reasonable belief of the individual making the disclosure that it tends to show malpractice or impropriety and if they make the disclosure to an appropriate person (see below).
- 真誠
- 提出關注的人士合理地認為所關注的行為顯示出瀆職或不當行為，並向合適人士披露（見下文）。

Complainants are protected in assisting investigations. The Company prohibits any act of discrimination or retaliation, and any person who takes any obstructive, intervening or hostile measures, discloses complaints, information of the complainant or takes retaliatory actions against the complainant, the Company will make warnings and/or internal disciplinary action, and if it violates the law, the Company will transfer such case to the relevant local authorities or law enforcement departments in accordance with the law.

舉報人在協助調查工作中受到保護。本公司禁止任何歧視或報復行為，任何人員採取任何阻撓，干預或敵對措施，對泄露投訴、舉報人信息或對舉報人採取打擊報復行動的人員，公司將採取警告及或內部紀律處分，觸犯法律的，公司將依法移送當地有關當局或執法部門處理。

It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure. In an extreme case malicious or wild allegations could give rise to legal action on the part of the persons complained about.

必須注意，選擇不使用本舉報政策的人士將不被給予免於內部紀律程序的保護。於惡意舉報或提出瘋狂指控的極端情況下可能會導致被投訴人採取法律行動。

(2) Confidentiality

(2) 保密

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

本公司會慎重及保密地處理所有舉報事宜。舉報人的身份將於不影響或阻撓任何調查的情況下盡可能保密。然而，於調查過程中可能會揭示信息的來源，而舉報人可能需要提供聲明作為所需證據的一部分。

(3) Anonymous Allegations

(3) 匿名舉報

This policy encourages individuals to put their name to any disclosures they make.

本舉報政策鼓勵舉報人以實名作出披露。

This policy also allows reports on an anonymous basis, but in the case of anonymous reports, the Company will consider the following factors to ascertain whether such reports can be handled:

本舉報政策同時容許匿名舉報，但如屬匿名舉報，本公司會考慮以下因素是否可以處理該等舉報：

- The seriousness of the issues raised
- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources

- 披露牽涉事宜的嚴重性
- 關注的可信性
- 從可追溯消息來源確認指控的可能性

(4) Untrue Allegations

(4) 失實舉報

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against that individual.

只要舉報人是真誠作出指控，即使該指控未能於調查後證實，本公司不會對該舉報人作出任何行動。於提出關注時，舉報人應以謹慎態度確保有關資料的準確性。然而，如果舉報人是作出惡意或無理取鬧的指控，特別是不斷提出該等指控的情況時，本公司則可能會就該行為採取紀律處分。

Procedures for Making a Disclosure

舉報程序

On receipt of a complaint, the member of staff who receives and takes note of the complaint, must pass this information as soon as is reasonably possible, to the appropriate designated investigating officer as follows:

當收到投訴後，收到並注意到該投訴的員工必須在合理的情況下儘快將此信息傳遞給如下所示的指定調查人：

- Complaints of malpractice will be investigated by the appropriate Director unless the complaint is against the Director or is in any way related to the actions of the Director. In such cases, the complaint should be passed to the Chief Executive for referral.
- In the case of a complaint, which is any way connected with but not against the Director, the Chief Executive will nominate a Senior Manager to act as the alternative investigating officer.
- Complaints against the Chief Executive should be passed to the chairman of the Audit Committee who will nominate an appropriate investigating officer.
- The complainant has the right to bypass the line management structure and take their complaint direct to the Chairman. The Chairman has the right to refer the complaint back to management if he/she feels that the management without any conflict of interest can more appropriately investigate the complaint.
- 涉及不當行為的投訴將由適當的董事進行調查，除非投訴是針對該董事或以任何方式與董事的行為有關。在這種情況下，投訴應轉交由首席執行官作轉介。
- 如果投訴是與董事有任何關係，但並非就該董事本人作出，首席執行官將提名一名高級經理擔任替代調查人。
- 對首席執行官的投訴應轉交董事會審核委員會主席，審核委員會主席將提名一名適當的調查人處理。
- 舉報人有權繞過直屬管理人員層並直接向主席投訴。如果主席認為沒有任何利益衝突的管理層可以更恰當地調查投訴，主席有權將投訴轉介回管理層。

If there is evidence of criminal activity then the investigating officer should inform the police. The Company will ensure that any internal investigation does not hinder a formal police investigation.

如果有刑事活動的證據，調查人則應通知警方。本公司將確保任何內部調查不會妨礙警方的正式調查。

Timescale

時間表

Due to the varied nature of these sorts of complaints, which may involve internal investigators and / or the police, it is not possible to lay down precise timescales for such investigations. The investigating officer should ensure that the investigations are undertaken as quickly as possible without affecting the quality and depth of those investigations.

由於投訴的性質各不相同，並可能涉及內部調查人和/或警方，因此將無法為此類調查制定準確的時間表。調查人應確保在不影響調查質量和深度的情況下儘快開展調查。

The investigating officer, a person who designated by Chief Executive Officer, should as soon as practically possible, send a written acknowledgement of the concern to the complainant and thereafter report back to them in writing the outcome of the investigation and on the action that is proposed. If the investigation is a prolonged one, the investigating officer should keep the complainant informed, in writing, as to the progress of the investigation and as to when it is likely to be concluded.

由首席執行官指定的調查人應合理地儘快向舉報人發送書面確認，然後以書面形式向舉報人報告調查結果和建議採取的行動。如果調查時間較長，調查人應以書面形式通知舉報人調查的進度以及可能結束的時間。

All responses to the complainant should be in writing and sent to their home address.

對舉報人的所有回復均應以書面形式發送至其住址。

Investigating Procedure

調查程序

The investigating officer should follow these steps:

調查人應遵循以下步驟

- Full details and clarifications of the complaint should be obtained.
 - The investigating officer should inform the member of staff against whom the complaint is made as soon as is practically possible. The member of staff will be informed of their right to be accompanied by a trade union or other representative at any future interview or hearing held under the provision of these procedures.
 - The investigating officer should consider the involvement of the Company auditors and the Police at this stage and should consult with the Chairman / Chief Executive
 - The allegations should be fully investigated by the investigating officer with the assistance where appropriate, of other individuals / bodies.
 - A judgement concerning the complaint and validity of the complaint will be made by the investigating officer. This judgement will be detailed in a written report containing the findings of the investigations and reasons for the judgement. The report will be passed to the Chief Executive or Chairman as appropriate.
 - The Chief Executive / Chairman will decide what action to take. If the complaint is shown to be justified, then they will invoke the disciplinary or other appropriate Company procedures.
 - The complainant should be kept informed of the progress of the investigations and, if appropriate, of the final outcome.
 - If appropriate, a copy of the outcomes will be passed to the Company Auditors to enable a review of the procedures.
-
- 應索取投訴的完整細節和適當澄清。
 - 調查人應合理地儘快通知被投訴的員工。該員工將被通知其有權在未來根據這些程序的規定舉行的任何會面或聆訊上由工會或其他代表陪同出席。
 - 調查人員在此階段應考慮公司核數師和警方的介入，並應諮詢主席/首席執行官。
 - 調查人應在其他個人/團體的適當協助下對指控進行全面調查。
 - 調查人將對投訴和投訴的有效性作出判斷。該判斷將在包含調查結果和判決理由的書面報告中詳細說明。該報告將被轉交予行政總裁或主席。
 - 首席執行官/主席將決定採取什麼行動。如果投訴被證明是有依據的，那麼他們將援引紀律處分或其他適當的公司程序。
 - 舉報人應被知會調查的進展情況，並在適當情況下，告知最終調查結果。
 - 如果合適的話，調查結果的副本將轉交予公司審計師，以便對程序進行審查。

If the complainant is not satisfied that their concern is being properly dealt with by the investigating officer, they have the right to raise it in confidence with the Chief Executive / Chairman, or one of the designated persons described above.

如果舉報人認為調查人未有妥善處理其關注，舉報人有權向首席執行官/主席或上述指定獨立連絡人之一以保密形式提出。

If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the complainant is not satisfied with the outcome of the investigation, the Company recognises the lawful rights of employees and ex-employees to make disclosures to prescribed persons (such as the Health and Safety Executive, the Audit Commission, or the utility regulators), or, where justified, elsewhere.

如果於調查後發現舉報人的指控不成立，且均已用盡所有內部程序，但舉報人對調查結果不滿意，本公司確認舉報人依法享有雇員及前雇員向指明人員披露的權利（例如健康與安全執行官、審計委員會或公用事業監管機構），或在有依據的情況下，於其他地方披露。

Review

檢討

The Company will review this policy from time to time (on not less than an annual basis) to ensure its implementation and effectiveness.

本公司將不時（不少於每年一次）檢討本舉報政策以確保其執行及成效。

A copy of this policy shall be published on and downloadable from the Company's website.

本舉報政策的副本在本公司網站上公布及可下載。