



**PERENNIAL HOLDINGS PRIVATE LIMITED**  
(Incorporated in the Republic of Singapore)  
(Company Registration Number: 200210338M)

# **WHISTLEBLOWING POLICY**

## **举报政策**

**Effective Date: 15 August 2022**

有效日期: 2022 年 8 月 15 日

**Version No. 1.3**

版本 1.3

## **1. Policy Oversight 政策监督**

The Perennial Holdings Private Limited (“PHPL”)’s Board has the responsibility of overseeing this Policy, which will be reviewed where necessary, to ensure that the Policy and Procedures will remain relevant and effective.

董事会会负责监督此政策。这项政策将在必要时审核，以确保政策和程序保持相关性和有效性。

## **2. Objective 宗旨**

The objective of this Policy is to implement a well defined procedure for employees, vendors/suppliers and partners (as defined in section 3 below) who wish to report valid concerns about malpractice or impropriety.

本政策的宗旨是设立一套明确的程序，让员工、供应商和合作伙伴（参见第 3 条）可以举报有根据的不正当或舞弊行为。

## **3. Scope of Policy 适用范围**

This Policy applies to the following groups of people:

- all employees<sup>1</sup> of the companies within PHPL, (“PHPL Group”)
- All external parties who have a business relationship with the PHPL Group. External parties consist of but may not be limited to the following: customers, suppliers, contractors, subcontractors, joint ventures partners and anyone who is a stakeholder of the Group (“External Parties”).

此政策适用于以下人员：

- 所有鹏瑞利集团和属下子公司（简称“鹏瑞利”）的员工<sup>1</sup>
- 所有鹏瑞利集团有业务关系的所有外部方。外部各方包括但不限于以下人员：客户、供应商、承包商、分包商，合资企业合作伙伴以及集团利益相关者。

## **4. Purpose 目的**

This Policy is intended to provide a trusted avenue for employees and parties with official dealings with PHPL Group who believe that they may have discovered malpractice or impropriety, to come forward and report such issues with confidence.

此政策的目的是给予员工以及与鹏瑞利有商业来往的人士提供安全及保密的渠道，方便他们在发现有不正当或舞弊行为时向公司的董事会进行举报。

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<sup>1</sup> *Solely for the purposes of this Policy, references in this Policy to “employees” shall include all employees working for PHPL Group at all levels and grades, including those engaged under a contract of employment by the organization as well as internship and work attachment, etc.*

仅就本政策而言，“员工”应包括为 PHPL 集团工作的所有级别和职级的员工，也包括签订雇佣合同的人员以及实习生。

Employees who make a report in compliance with the requirements of this Policy will not be dismissed, penalized or discriminated by PHPL Group. External Parties who make a report in compliance with the requirements of this Policy will not have their contract wrongly terminated, penalized or discriminated by PHPL Group for current and future opportunities.

员工如根据此政策的准则进行举报将不会受到不公平解雇，处罚或歧视。供应商和合作伙伴如根据此政策的准则进行举报将不会受到鹏瑞利的不公平待遇，包括不公平解约，处罚或影响现有和以后和鹏瑞利合作的机会。

However, this Policy does not cover staff complaints or grievances on work situation or superiors. When faced with such situation, employees should refer to HR policies on handling of grievances.

但是此政策不适于应对员工对上司或工作的不满或投诉。员工如遇到此情况，应该参考人事部处理员工不满的政策。

## **5. Reportable Conduct 值得举报的行为**

A reportable concern (or allegation) may include, but is not limited to fraud, theft, corruption/bribery, conflicts of interest, discrimination, sexual harassment or harassment in any form, legal or regulatory violation, serious threat or damage to public interest among others.

值得举报的行为（或指控）可能包括但不限于欺诈、盗窃、腐败/贿赂、利益冲突、歧视、任何形式的性骚扰或骚扰、法律或监管违规、严重威胁或损害公共利益等。

Examples of reportable malpractices or impropriety would include (but not limited to) the following:

不正当或舞弊行为的例子可包括但不限于以下情况不等：

- (a) forgery or unauthorized alteration of any cheque, bank draft or any other financial or other document belonging or relating to PHPL Group  
伪造或在未经授权下擅自更改鹏瑞利的支票，银行汇票或其他和财务相关的文件
- (b) questionable accounting practices  
可疑的会计处理
- (c) misappropriation of funds, supplies, or other assets  
擅自挪用或私吞资金，物品，或其他资产
- (d) impropriety in handling or reporting of money or financial transactions  
不正当处理财务交易或财务报告
- (e) profiteering as a result of insider knowledge of corporate activities  
因对于鹏瑞利活动有内部信息而从中牟利
- (f) disclosing confidential or proprietary information to outside parties  
向外界透露机密信息或专利信息
- (g) accepting or seeking anything of material value from (potential) contractors/vendors, (potential) tenants or persons providing services/materials to PHPL Group  
接受或向提供服务/货品给鹏瑞利的（潜在）承包商/供应商或（潜在）租户索取任何有价值的东西

- (h) destruction, removal or inappropriate use of records, furniture, fixtures, and equipment  
销毁，删除或不适当的使用记录或固定资产（如：家具，设备等）
- (i) improper actions or omissions which are likely to endanger colleagues and/or customers and the interest of PHPL Group  
因不正当行为或疏忽而有可能危及到同事，顾客和/或鹏瑞利的利益
- (j) any other financial malpractice, impropriety or fraud  
其它和财务相关的不正当或舞弊行为
- (k) failure to comply with laws and regulations  
不遵守法律和规章
- (l) criminal activities  
犯罪活动
- (m) improper conduct or unethical behaviors  
不当或不道德的行为
- (n) attempts to conceal any of the above  
试图隐瞒或掩盖任何上述的行为

## **6. Confidentiality 保密**

6.1 The Board recognises the importance of confidentiality in making a whistleblowing report. As such, the channel of reporting via the email address (as mentioned in section 7.3) is only accessible by the Board.

董事会理解举报必须得到保密的重要性。因此，举报所用的电子邮箱（参见第 7.3 条）仅可由董事会访问。

6.2 The identity of the person making the allegation will be kept confidential and confined to the Board, and the appointed personnel who are involved in the investigation so long as it does not hinder or frustrate any investigation.

举报者的身份在不妨碍调查的情况下将局限于董事会和指定的调查人员。

6.3 PHPL Group shall maintain the confidentiality of the person making the report to the fullest extent reasonably practicable, subject to:

鹏瑞利会在能力所及的范围内确保举报者的身份得到保密，但以下列情形除外：

(a) where the identity of the complainant, in the opinion of the Board, is material to any investigation

董事会认为举报者的身份对于任何调查是关键的

(b) where it is required by law, or by the order or directive of a court of law, regulatory body or such other body that has the jurisdiction and authority of the law to require such identity to be revealed

按法律规定、监管机构或法院的指令或其他有管辖权的机构的指示而需要揭示举报者的身份

- (c) where the information is already in the public domain  
此信息已被公开
- (d) where the Board opined that it would be in the best interests of PHPL Group to disclose the identity  
董事会同意认定为了确保鹏瑞利的利益而必须揭示举报者的身份
- (e) where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice  
为了寻求专业意见，在严格保密的基础上把有关信息提供给专业的法律或审计人员
- (f) where the information is given to the Police for criminal investigation  
为了协助刑事调查提供此信息给警方

If the identity of the person making the allegation is required to be revealed, PHPL Group will endeavour, as far as reasonably practicable, to inform the person before disclosing the information.

如果遇到上述未涵盖的情况，并且需要披露举报者的身份，我们将努力先与举报者就此进行讨论。

## **7. Reporting Procedure 举报流程**

### **7.1 Person(s) who make a report shall do so only:**

举报人应在以下情况下进行举报

- (a) As soon as possible  
尽早举报
- (b) in good faith  
真诚的
- (c) in the reasonable belief that the reportable issue tends to show malpractice; or impropriety  
有合理的理由相信所举报的问题显示有不正当或舞弊行为发生
- (d) after having acquired appropriate, though not necessarily complete, supporting detail and evidence  
在得到适当的（但不一定是完整的）证据

**7.2 Person(s) who make a report must not:**

举报人不应该:

- (a) contact the suspected individual in an effort to determine facts or demand restitution;  
or

为了确认事件的真实情况或要求赔偿而联络被举报人; 或

- (b) discuss the case, facts, suspicions or allegations with anyone except the Board, unless specifically being asked to do so by the Board.

和董事会以外的人员讨论有关事件的细节, 除非董事会特别要求举报人这么做。

**7.3 Person(s) should make the report directly to both the Chairman, and Non-Executive Director (Ms Teo La-Mei) of the Board via email to:**

举报人应该直接向董事会主席以及董事张兰玫汇报, 以邮件方式汇报至:

[whistleblow@perennialholdings.com](mailto:whistleblow@perennialholdings.com)

**7.4 It is essential that the subject of any such message be indicated as 'Whistleblowing'. The Board Chairman leads the investigation of the matter. In the absence of the Chairman, one of the Board members will be appointed to take charge. The report should include the reporting person's name, means of contact and the following information (where available):**

举报人应该在邮件的主题标明‘举报’。董事会主席将领导举报事件的调查。在董事会主席缺席的情况下, 董事会的其中一名会员将负责跟进。举报人应该在报告中注明举报人的身份, 联络方式和以下信息(如果举报人有相关的信息):

- (a) date, time and place of the actions/ transactions

事件发生的日期, 时间和地点

- (b) particulars of the parties involved

所有参与事件人员的资料

- (c) description of the impropriety or wrongdoing

事件的描述

- (d) any other relevant information or supporting documentation that would assist in the investigation of the issue raised

其它可以协助调查事件的有关信息或文件

**7.5 To ensure the authenticity of the report and not to waste limited resources, the Board may not entertain any anonymous reports.**

为了确保不浪费有限资源调查不真实的举报, 董事会可能对匿名举报不展开调查。

- 7.6 After making a report, the whistleblower should refrain from further investigation of the incident, confrontation of the accused or any further discussion of the incident. He or she may be contacted by the investigation team to provide additional information, clarification or assistance to the investigation, where necessary or required.

在作出举报后，举报人应该避免擅自进行进一步的调查，或与被举报人对质或讨论有关事件的细节。调查小组可能在有需要的情况下联络举报人索取额外的信息，要求解释所提供资料或协助调查。

## **8. Investigation Procedure** 调查流程

- 8.1 Upon receiving the report, the Board Chairman reviews the information and may consult fellow Board Directors. The Board Chairman together with Internal Audit (where applicable) makes an initial assessment of the report and determines the following for investigation to be carried out:

董事会主席审核从举报人收到的信息后，可征询其他董事。经过董事会主席在适当情况下与内审团队的初步评估后，董事会决定下列事宜以便进行调查：

- (a) the need to establish an investigating committee, which may consist of internal or external resources  
成立调查委员会的必要性，该委员会可由内部或外部资源组成
- (b) the person who will lead the investigation  
领导调查的人员
- (c) the procedure(s) to be followed  
调查流程
- (d) the scope of the concluding report  
总结报告的范围

- 8.2 Any investigation will be conducted with confidentiality and within a reasonable time frame. The investigation will include but not be limited to the following steps:

所有调查应在合理的时间内和保密的情况下进行。调查流程应该包括（但不限于）以下的步骤：

- (a) interviews with whistleblower and key witnesses to gather more facts about the incident  
从举报人和其他关键证人的访谈中收集更多关于事件的细节
- (b) review documents and/or information in the systems to gather evidence  
从文件或系统里的信息中收集证据

- 8.3 All information provided under this policy will be treated with the strictest confidentiality. If in the investigation process, the identity of the whistleblower needs to be revealed to people involved in the investigation or resolution of the investigation report, approval from the Board will be obtained. The whistleblower may also need to provide a statement as part of the evidence required.

根据本政策提供的所有信息都将得到最严格的保密处理。在调查的过程中，如需向参与调查或决议调查结果的人员透露举报人的身份，必须得到董事会的批准。举报人也可能需要提供陈述作为证据。

- 8.4 At the appropriate juncture (subject to the progress and status of the investigation), the person against whom a report is made will be informed of it and be accorded with an opportunity to present his version of the events relating to the allegations before the Board, prior to the conclusion of any investigation.

依据调查的进度，被举报人会在适当的时候接到通知。被举报人也会有机会在调查结束前在董事会前申述。

- 8.5 The whistleblower will be informed about the outcome of the investigation and any action taken, in due course and as appropriate.

举报人将会在适当的时机获知有关调查的结果和调查委员所采取的行动。

- 8.6 Arising from the investigation, the Investigation Committee shall compile a investigation report which comprises the following:

调查委员会将汇总调查报告， 包括以下内容：

- (a) incident description (e.g. details of personnel involved, how did the incident happened, timeline for which the incident took place, etc.)

事件描述（例如：和事件有关的人员资料，事件如何发生，事件发生的时间线等）

- (b) assessment of the validity of the report made by whistleblower (refer to Section 9 if Investigation Committee has concluded that a malicious report is made)

对举报人的指控作出评估（如调查委员会认为指控是恶意的，详见第 9 条）

- (c) quantification of losses (or best estimate)

估计损失的金额

- (d) proposed methods to recover losses

提出追偿损失的方法

- (e) recommendations and actions to be taken to reduce the risk of reoccurrence or to detect similar incidents

为减少类似事件再次发生或为侦测到类似事件的建议和行动



- (f) proposed actions to be taken against the personnel involved  
对涉事人员将采取的行动

8.7 The Board will review the report and determine if further investigation is necessary or if the incident should be handed over to relevant law enforcement authorities for further actions.

董事会将审核报告然后决定是否需要进行进一步调查或者把事件交由执法机构处理。

## **9. Malicious Reports** 恶意的指控

Whilst no effort will be spared in investigative endeavors, PHPL Group will not condone the actions or abuses of any person making a false report for personal agenda or with malicious intent. The Board shall take disciplinary action as necessary against the makers of such malicious reports to protect the interests of all innocent parties.

鹏瑞利会在查证举报方面不遗余力，但是严禁任何人为了达到私自目的而作出不真实或恶意进行虚假滥用的举报。董事会将为保障无辜者的利益而对作出恶意指控的人采取纪律处分。

## **10. Record Retention** 记录保留

The company shall retain all records of Whistleblowing cases received in accordance with applicable laws and regulations. These records shall be stored in a safe and secured location with restricted access to authorized parties.

鹏瑞利应当按照有关法律和法规保留收到的举报案件的所有记录。这些记录应存储在安全、有保障的位置，对授权方的访问受到限制。

## **11. Conclusion** 结论

The Whistleblowing Policy is designed to maintain the high standards of integrity and reputation of PHPL Group and has been implemented to assure employees or other parties who make reports in good faith of malpractice or impropriety in the workplace that they will not be dismissed, penalized or discriminated against by PHPL Group as a result of making such reports.

举报政策的设立是为了维护鹏瑞利崇高的诚信度和名誉。同时，也为了向员工和其他外部人士保证他们将不会因作出举报而受到不合理对待，惩罚或歧视。

## 12. Change History 更改记录

<b>Version Number</b> 版本	<b>Description of Changes Made</b> 更改描述	<b>Policy Approval Date</b> 制度批准日期
<b>1.0</b>	<b>Establishment of the Whistleblowing Policy</b> 设立举报政策	<b>7 May 2015</b>
<b>1.1</b>	<b>Fine-tuning of the wording in the Chinese version of the Whistleblowing Policy</b> 对举报政策的中文版作了文字修订	<b>8 May 2018</b>
<b>1.2</b>	<b>Review of the Whistleblowing Policy</b> 对举报政策作了文字修订	<b>21 July 2021</b>
<b>1.3</b>	<b>Review of the Whistleblowing Policy</b> 对举报政策作了文字修订	<b>15 August 2022</b>