



**DICKSON CONCEPTS (INTERNATIONAL) LIMITED**

**迪生創建(國際)有限公司\***

*(Incorporated in Bermuda with limited liability)*

**WHISTLEBLOWING POLICY**

*\* For identification purposes only*

## CONTENTS

	Page
1. BACKGROUND	1
2. RESPONSIBILITY	1
3. CONCERN TO BE REPORTED	1
4. PROTECTION FOR WHISTLEBLOWERS	2
5. CONFIDENTIALITY	2
6. REPORTING CHANNELS	3
7. INVESTIGATION	3

### APPENDIX 1 WHISTLEBLOWING REPORT FORM

## **1. BACKGROUND**

This Whistleblowing policy (“the Policy”) applies to Dickson Concepts (International) Limited (“DCIL”), all of DCIL’s subsidiary companies and companies in which DCIL holds a controlling interest (together “the Group”).

“Whistleblowing” refers to a situation in which an employee or any stakeholder decides to report any serious concerns about any suspected fraud, misconduct, malpractice or irregularity (“the Concern”).

DCIL is committed to maintaining good corporate governance, high standard of accountability and transparency. This Policy aims at :-

- providing channels and guidance on reporting any Concern;
- encouraging and assisting an employee or any stakeholder to report the Concern; and
- handling the Concern before causing disruption or loss to the Group.

## **2. RESPONSIBILITY**

The Policy has been approved by the board of Directors (“the Board”) of DCIL. Any subsequent amendments or revision to the Policy whenever it is necessary has to be approved by the Board.

The Board has the overall responsibility for implementing, monitoring and reviewing the effectiveness of the Policy and the actions resulting from the investigation.

## **3. CONCERN TO BE REPORTED**

Activities that constitute suspected fraud, misconduct, malpractice or irregularity include, but not limited to :-

- criminal offense and non-compliance with laws, rules and regulations;
- non-compliance with financial controls, reporting requirements, the policies and guidelines of the Group;
- misuse or misappropriation of the Group’s assets and resources;
- non-compliance with the health, safety and environmental requirements;
- any action that endangers the health and safety of employees and stakeholders;
- improper use or leakage of confidential and sensitive information; and
- deliberate concealment of information concerning any of the matters listed above.

#### **4. PROTECTION FOR WHISTLEBLOWERS**

Whistleblower is not required to make absolute proof of the Concern reported and is assured of fair treatment provided that the report is genuine and appropriate. Employees of the Group are also assured of protection against any unfair disciplinary action or victimisation.

The Group reserves the right to take appropriate actions against anyone who initiates or threatens to initiate retaliation against the Whistleblower.

The Whistleblower should report the Concern in good faith which means that there is a reasonable belief that the Concern submitted is true and not for personal interest or any ulterior motive, even though it is not confirmed by the subsequent investigation.

However, if a false report is found for personal advantage or an ulterior motive, the Group reserves the right to take appropriate actions against the Whistleblower, including but not limited to a request for recovering the costs, loss and damages so incurred.

#### **5. CONFIDENTIALITY**

The Group will make every effort to keep the Whistleblower's identity confidential. In order not to jeopardise the investigation, the Whistleblower is also required to keep confidential regarding the report under all circumstances.

However, under certain circumstances where the identity of the Whistleblower has to be disclosed according to laws and regulations, the Group will take reasonable steps to protect the Whistleblower from detriment.

If an investigation leads to a criminal prosecution, it is necessary for the Whistleblower to provide evidence or to be interviewed by the relevant regulatory authorities.

Anonymous reports in general will not be acted upon. It is strongly recommended that the report should not be made anonymously. Whistleblowers are encouraged to report as much specific information as possible for assessment and investigation.

## 6. REPORTING CHANNELS

The Whistleblower should send the “Whistleblowing Report Form” as attached in Appendix 1, with supplementary information, if any, to the following email address :-

Email : **whistleblower@dickson.com.hk**

(The above email account can only be assessed by the appointed Executive Director of DCIL who is responsible for the Policy.)

## 7. INVESTIGATION

Upon receipt of a report through the channels described in Section 6 of the Policy, it will be recorded in the “Whistleblowing Register”. The validity and relevance of the cases received will be evaluated for the categorisation.

The Executive Director of DCIL will assess each case submitted and decide whether an investigation should be conducted. The Executive Director of DCIL may appoint an appropriate staff to conduct or assist in the investigation.

If there is sufficient evidence to suggest that possible criminal offence exists, the case may be referred to the relevant regulatory authorities such as the Hong Kong Police Force and the Independent Commission Against Corruption.

Upon completion of the investigation, a full report will be prepared to the Audit Committee and / or the Board accordingly without revealing the identity of the Whistleblower for determining / considering what disciplinary action is required.

The Whistleblower will be informed of the final results of the investigation, wherever reasonably practicable.

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**WHISTLEBLOWING REPORT FORM  
(STRICTLY CONFIDENTIAL)**

**Information of Reporter**

1. Name: \_\_\_\_\_

2. Status (please tick):  Employee /  Other Stakeholder

3. Department or Company Name: \_\_\_\_\_

4. Telephone No.: \_\_\_\_\_ Email: \_\_\_\_\_

=====

**Details of Concern:**

Please provide full details, such as names, dates, places and the reasons for the concern together with any supporting evidence (continue on separate sheet if necessary).

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Note: Once completed, this form becomes confidential. You may send the report by email to "[whistleblower@dickson.com.hk](mailto:whistleblower@dickson.com.hk)".

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