



**Regina Miracle International (Holdings) Limited**

維珍妮國際（控股）有限公司

**Whistleblowing Policy**

**Adopted on November 27, 2020**

## **Purpose**

The Board of Directors of Regina Miracle International (Holdings) Limited (the “Company”) strongly believes the key to the Company’s success is the firm commitment to a set of business principles and ethics. Employees at all levels are expected to conduct themselves with integrity, impartiality and honesty.

This purpose of this policy is to provide the employees of the Company and its subsidiaries (“the Group”) and related third parties (e.g. customers, suppliers, contractors, etc.) (“Third Parties”) to raise concerns, in confidence, about misconducts, malpractices or irregularities in any matters related to the Group.

## **General Policy**

“Whistleblowing” refers to a situation where an employee or a Third Party decides to report serious concerns about any suspected misconduct, malpractice or irregularity. This policy is intended to provide the channel and instruction for reporting, and to encourage and assist Whistleblowers to disclose information relevant to suspected misconduct, malpractice or irregularity through a confidential reporting channel. The Company will handle the report with care and will treat the Whistleblower’s concerns fairly and properly.

## **Protection**

Persons making genuine and appropriate complaints under this policy are assured of fair treatment. In addition, Employees are also assured of protection against unfair dismissal, victimization or unwarranted disciplinary action, even if the concerns turned out to be unsubstantiated. The Company reserves the right to take appropriate actions against anyone (employees or Third Parties) who initiates or threatens to initiate retaliation against those who have raised concerns under this policy. In particular, employees who initiate or threaten retaliation will be subject to disciplinary actions, which may include summary dismissal. Management will support all employees and encourage them to raise concerns without fear of reprisals.

## **Confidentiality**

Anonymous allegations are discouraged. Whistleblowers providing information should, as far as possible, give their names and contact details to facilitate further investigation. The Company will make every effort, within its capacity to do so, to keep a Whistleblower’s identity confidential. Should an investigation lead to a criminal prosecution, it may become necessary for a Whistleblower to provide evidence or be interviewed by the relevant authorities.

For his or her part, in order not to jeopardize the investigation, the Whistleblower is also required to keep confidential the fact that he or she has filed a report as well as the nature of concerns and the identities of those involved.

## **Reporting and Investigations**

### **1. Reporting Channels**

In general, Whistleblowers should make their reports to Internal Audit Department (“IAD”) for review. Whistleblowers can refer to Whistleblower Report Form in Annex 1 of this policy.

For employees, they may prefer to have an initial discussion with his/her manager or Human Resources (HR) representatives. However, the manager or HR must in turn report any potential or actual misconducts, malpractices or irregularities to IAD. If employees feel uncomfortable doing this (e.g., his/her manager has declined to handle the case or it is the manager who is the subject of the report), then the employee should contact IAD.

Any Business Units in receipt of a letter or a verbal report alleging misconducts, malpractices or irregularities shall redirect the letter or the reportee to IAD. If it is considered desirable to take legal action or to refer the case to law enforcement authorities, advice from legal adviser should be obtained.

### **2. Reports and Supporting Documentation**

While the Company does not expect the Whistleblower to have absolute proof or evidence of the misconducts, malpractices or irregularities reported, the report should show the reasons for the concerns and full disclosure of any relevant details and supporting documentation. If a Whistleblower makes a report in good faith then, even if it is not confirmed by any subsequent investigation, his/her concerns would be valued and appreciated.

Report, together with relevant supporting evidence, can be made in writing (by post or by email) to IAD using the standard form (Whistleblower Report Form) attached as Annex 1 of this policy.

### **3. Investigations**

IAD will assess every report received to decide if a full investigation is necessary. If there is sufficient evidence to suggest that a case of possible criminal offence or corruption exists, the matter should be reported to the Board of Directors for immediate action.

The Head of Internal Audit will prepare a full report on the investigations conducted without revealing the identity of the Whistleblower. For confirmed cases of violations, the normal process is for the responsible management (with the assistance of HR representative) to determine what disciplinary action is appropriate and make a recommendation to the Company’s Board of Directors for final decision.

## **False Reports**

If a Whistleblower makes a false report maliciously, with an ulterior motive, or for personal gain, the Company reserves the right to take appropriate actions against anyone (employees or Third Parties).

**Anonymous Reports**

As the Company takes reporting of misconducts, malpractices, and irregularities seriously and wants to conduct warranted investigations of both potential and actual violations, the Company shall generally accept reports that are not made anonymously due to their gravity.

**Record Retention**

Records shall be kept for all reported misconducts, malpractices, and irregularities by the relevant parties. In the event a reported irregularity leads to an investigation, the party responsible for leading /conducting the investigation shall ensure that all relevant information relating to the case is retained, including details of corrective action taken for a period not exceeding seven years (or whatever other period may be specified by any relevant legislation).

**Responsibility for Implementation and Review of Policy**

This policy has been approved and adopted by the Board of Directors of the Company. The Audit Committee has overall responsibility for implementation, monitoring and periodic review of this policy. In addition, the Audit Committee has delegated the day-to-day responsibility for administration of the policy to IAD.

## Annex 1 - Whistleblower Report Form

Regina Miracle International (Holdings) Limited (the “Company”) is committed to the highest possible standards of openness, probity and accountability. Employees at all levels are expected to conduct themselves with integrity, impartiality and honesty. The Company encourages employees of the Group and related third parties (e.g. customers, suppliers, contractors, etc.) to raise concerns and report in confidence, about misconducts, malpractices or irregularities in any matters related to the Group.

Persons making genuine and appropriate complaints under this policy are assured of fair treatment. The Company reserves the right to take appropriate actions against anyone (employees or Third Parties) who initiates or threatens to initiate retaliation against those who have raised concerns under this policy. Management will support all employees and relevant third parties, and encourage them to raise concerns without fear of reprisals. The Company will make every effort, within its capacity to do so, to keep a Whistleblower’s identity confidential.

The Company will handle the report with care and will treat the Whistleblower’s concerns fairly and properly.

Report can be made using the standard form (Whistleblower Report Form) attached as Annex 1 of this policy. The form and any support document will be considered as confidential once filed.

Please mail the form to:

**General Manager – Internal Audit**

**Regina Miracle International (Holdings) Limited**

**10/F, Tower A, Regent Centre, 63 Wo Yi Hop Road, Kwai Chung, Hong Kong**

Or email to:

**[whistleblowing@reginamiracle.com.hk](mailto:whistleblowing@reginamiracle.com.hk)**

Attention: General Manager – Internal Audit	
We encourage the Whistleblower to disclose his/her names and contact details for follow-up actions. Anonymous reports may be accepted.	Name:
	Address:
	Telephone No.:
	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, together with any support evidence (if any).

**Personal Information Collection Statement**

All personal data collected will only be used for purposes which are directly related to the whistleblowing case you reported. The personal data submitted will be held and kept confidential by Regina Miracle International (Holdings) Limited and may be transferred to parties with whom we will contact during our handling of this case. The information provided may also be disclosed to law enforcement authorities or other concerned units. Where relevant, under the Personal Data (Privacy) Ordinance of Hong Kong, you shall have the right to request access to and correction of your personal data. If you wish to exercise these rights, requests should be made in writing to Internal Audit Department of Regina Miracle International (Holdings) Limited at the Hong Kong address shown in this form.