



**TRADELINK ELECTRONIC COMMERCE LIMITED**

**貿易通電子貿易有限公司**  
**(the “Company”)**

*(Incorporated in Hong Kong under the Companies Ordinance with limited liability)*  
**(Stock Code: 536)**

**WHISTLEBLOWING POLICY**

**(Adopted on 23 August 2022 in the place of Whistle Blowing Procedures)**

**Introduction**

1. Tradelink (also “**We**” or the “**Company**”) is committed to achieving and maintaining the highest standards of openness, probity, accountability and ethical business practices. The Company encourages employees and those who deal with the Company (e.g., customers, suppliers, contractors etc.) to report any suspected misconduct, malpractice, impropriety, dishonesty, corruption, fraud, illegal activity, breach of law or fiduciary duties, conflict of interests, abuse of power or wrongdoing (collectively “**Wrongdoings**”) within the Company (including all its subsidiaries or affiliated companies, the “**Group**”) that they become aware of, on a confidential basis. We commit to take each reported case seriously and to investigate whether it is founded.
2. This Policy aims to provide a reporting channel and guidance on reporting possible Wrongdoings within the Group or otherwise relating to its officers or employees.
3. This Policy is adopted and promulgated by the Board of the Company in compliance with paragraph D.2.6, Part 2, Appendix 14 (Corporate Governance Code) of the Listing Rules (as amended from time to time).
4. This Policy has incorporated the current Whistle Blowing Procedures and therefore upon the adoption of this Policy, the Whistle Blowing Procedures is deemed to be superseded by this Policy.
5. Use of the term “**He**” or “**he**” in this Policy shall mean a male or female, as the case may be, and use of the terms “**him**” and “**his**” shall be construed accordingly.

## **Scope and Application**

6. The following persons (“**Whistleblowers**”) may report a Wrongdoing in accordance with this Policy: -
- a) any employees of the Group;
  - b) any officers (as defined in the Companies Ordinance, Cap.622) of the Group;
  - c) any persons who deal with the Group including:
    - i. its customers and clients;
    - ii. its vendors, contractors, suppliers and services providers; and
    - iii. business partners.
7. “Whistleblowing” refers to a situation in which a Whistleblower reports serious concerns about any Wrongdoings (or suspected Wrongdoings) in accordance with this Policy. Further examples of Wrongdoing are set out, non-exhaustively, in paragraph 7 below. This Policy is intended to encourage and assist the Whistleblowers to disclose information relevant to suspected Wrongdoings through a confidential reporting channel provided in this Policy. We will handle the disclosure with care and will treat the Whistleblowers’ concerns fairly, properly and in confidence.

## **Matters that are accepted under this Policy**

8. Disclosures of Wrongdoings will be dealt with under this Policy where the subject matter of the disclosure relates to the occurrence (or likely occurrence) of any Wrongdoings within the Company or which the Company or its employees or officers is a party to, including but not limited to the following:
- a) failure to comply with any legal obligations or regulatory requirements including the Listing Rules, Securities and Futures Ordinance, Takeover Codes, Companies Ordinance and Prevention of Bribery Ordinance;
  - b) criminal offences or material breach of civil law;
  - c) malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters;
  - d) danger to the health and safety of any individual;
  - e) violation of policies, code of ethics and conducts and/or terms and conditions

of employment of or applicable within the Group including:

- i. the Anti-Corruption Policy;
  - ii. Codes of Ethics and Conducts of Employees;
  - iii. Terms & Conditions of Employment.
- f) improper conduct or unethical behaviour likely to prejudice the reputation or standing of the Company;
- g) bribery or corruption; and/or
- h) deliberate concealment of any of the above.

### **Reporting Channel**

9. Channel and manner in which a Whistleblower may file a report about Wrongdoings or suspected Wrongdoings are set out in the Schedule hereto.

### **Matters that are not covered under this Policy**

10. Reports relating to the matters listed below are excluded from the scope of this Policy. Instead, they will be handled by relevant functional unit(s) of the Company: -
- a) General feedback and enquiries;
  - b) Media and investors/shareholders enquiries;
  - c) Complaints related to the Company's services or products;
  - d) Private disputes, quarrels, arguments or grievances between employees personally, which do not affect, involve or concern the interest of the Company or its shareholders; and/or
  - e) The reported Wrongdoing concerns purely the interest of the Whistleblower only, and no others (such as other employees, officers, shareholders, suppliers, vendors or customers of the Company or the Company itself or the public at large).

### **Protection against Retaliation and Victimisation**

11. Any Whistleblower making a report of Wrongdoing in good faith in accordance with this Policy will be assured of confidentiality, anonymity, timely handling of

reports, fair treatment and protection from retaliation and victimisation.

12. Without prejudice to the generality of paragraph 11 above, no Whistleblowers shall be subject to the following (“**Retaliation**”) merely because he has reported a Wrongdoing in good faith in accordance with this Policy: -
  - a) dismissal or termination of employment;
  - b) termination of services agreement or any other commercial agreements;
  - c) demotion;
  - d) deprivation of or diminution in status, benefits, entitlements or privileges;
  - e) disclosure of identity;
  - f) unfavourable, unfair or unreasonable amendment or variation of terms of existing agreements to which the Whistleblower is a party, to the detriment of the Whistleblower;
  - g) legal actions, proceedings or lawsuits;
  - h) disciplinary actions;
  - i) any forms of unfair, unfavourable, prejudicial or unwarranted bias, prejudice, detriment or treatment.
13. Any employees or officers of the Group who unreasonably subject or threaten to subject a Whistleblower reporting a Wrongdoing in good faith to Retaliation shall be deemed to have committed a Wrongdoing himself and may be disciplined by the Board appropriately, without prejudice to any legal remedies or reliefs the Whistleblower may be entitled to under any applicable law.

### **Consequence of False Report**

14. If a Whistleblower is found by the Board or Audit Committee (“**AC**”) to have intentionally made a false report of Wrongdoings in bad faith, maliciously, with an ulterior motive, without proper grounds or for personal gain, AC or the Board may take such disciplinary or other actions (including legal actions) against him, without prejudice to any remedies or reliefs any other parties who have been harmed by the report may have under any applicable law against the Whistleblower.

### **Disclosure of Policy**

15. This Policy will be published on the Company's website for public information.

### **Periodic Review of Policy**

16. The AC will review this Policy yearly to ensure the effectiveness of this Policy and that this Policy is consistent with the requirements of the Listing Rules, applicable law and current trends. The AC will discuss any revisions that may be required, and recommend any such revisions to the Board for consideration and approval.

### **Savings**

17. This Policy shall not affect other policies, code of ethics and conducts and/or terms and conditions of employment set out in paragraph 8(e) above and other applicable law.
18. An internal inquiry or investigation under this Policy shall not jeopardise or affect any future investigation by a law enforcement agency or regulator.
19. Should the AC or Board suspect or conclude during or after completion of an investigation of a report filed under this Policy that the report may concern a criminal offence, the AC or Board shall seek the advice of external counsel and subject to such advice, report the same to the relevant law enforcement agency or regulator.

## Schedule

1. Reports of alleged Wrongdoing within the Company should be directed in writing to the Vice President (Internal Audit) (“VP(IA)”) or Head of Human Resources (“Head of HR”), who are the delegates of the AC for dealing with such matters. All such reports received will be treated in strict confidence and restricted to a need-to-know basis.

The contact details of VP(IA) and Head of HR are as follows:

Vice President (Internal Audit)

Tradelink Electronic Commerce  
Limited

11/F & 12/F, Tower B,

Regent Centre,

63 Wo Yi Hop Road, Kwai

Chung, Hong Kong

Email: janet.lee@tradelink.com.hk

Head of Human Resources

Tradelink Electronic Commerce  
Limited

11/F & 12/F, Tower B,

Regent Centre,

63 Wo Yi Hop Road, Kwai

Chung, Hong Kong

Email: jackey.lam@tradelink.com.hk

2. If the Whistleblower believes that either or both of VP(IA) and Head of HR have a conflict of interest in the matter, the report can be made directly to the CEO. Likewise, if it is believed that the CEO has a conflict of interest in the matter, the report may be made directly to the Chairman of the Audit Committee (“AC Chairman”) or the Chairman of the Board.
3. In making a report, the Whistleblower should and is advised to, where possible, identify himself/herself. However, anonymous reports will still be considered but processing such reports are less effective and may require extra time, as there will be no means to obtain clarification or additional background to assist in pursuing the matter.
4. Upon receipt of a report, the VP(IA) and/or Head of HR (as appropriate) should first check if the report involved matters on the exclusion list set out in paragraph 10 of this Policy. If it is, the report would be referred to the relevant functional unit(s) of the Company. Otherwise, the VP(IA) and/or Head of HR (as appropriate) should inform the CEO and the AC Chairman of the matter, together with particulars of the allegations in the report. Where the VP(IA) or Head of HR (as appropriate) believes that the CEO might have a conflict of interest in the matter, only the AC Chairman needs to be informed and vice versa.
5. Upon receipt of a report from the VP(IA) or Head of HR (as appropriate), the CEO, or the AC Chairman (as appropriate), shall appoint an Investigating Officer (“IO”) to investigate the allegations in the report. Under normal circumstances, the VP(IA) or Head of HR (as appropriate) will be appointed the IO.

6. If the CEO or AC Chairman believes that both VP(IA) and Head of HR have a conflict of interest in the matter, another employee will be appointed the IO. If necessary, the AC Chairman may appoint an appropriate person, including external experts or professionals, as IO.
7. The IO should carefully consider each report to determine whether there is a prima facie case. Initial findings (together with recommended action) should be reported within two weeks of the IO's appointment to the CEO, unless there is a conflict of interest on the part of the CEO, in which case it will be reported to the AC Chairman. Such recommendations may include:
  - a. Dismissing the report and the reasons therefor;
  - b. Conducting further enquiries to determine the allegations; or
  - c. Subject to paragraph 19 of this Policy, referring the matter to other parties, internal or external (including the Police or ICAC), for further investigation.
8. The CEO or the AC Chairman, as appropriate, shall submit the IO's initial report to the AC for consideration.
9. The Whistleblower, if he is identified, should be informed of the AC's decision. In the event that the AC decides not to pursue the matter, the Whistleblower may submit further information to enable a review of the outcome to be undertaken by the AC. If no further information is forthcoming within two weeks of being informed of such a decision, the matter, and the grounds for not pursuing the matter, should be reported to the Board for endorsement
10. In the event that the AC decides that the matter should be investigated internally, the IO would normally be asked to conduct the investigation and should report back to the AC, together with recommended action, within one month.
11. After considering the IO's report, the AC should report to the Board together with its recommendations.
12. In conducting an internal investigation, the person(s) alleged of Wrongdoings should be made aware of the allegations and be given an opportunity to respond before completing the report for the AC.
13. Subject to the Board's approval, the Whistleblowers and all parties involved should be informed of the outcome of the investigation and the action taken in respect of the matter.

14. In the event that the AC believes that it would be more appropriate to refer the matter to external law enforcement agencies for investigation, the Board should be immediately informed of the recommendation.
  
15. The AC will maintain a register of Whistleblowers and investigation reports received. All such reports shall be kept under confidential cover by the CEO, or the AC Chairman as appropriate.

(In case of inconsistencies between the English and Chinese versions, the English version shall prevail.)