

**Associated International Hotels Limited  
and  
Tian Teck Land Limited**

**Whistleblowing Policy (“Policy”)**

**Purpose and Scope**

The Company is committed to maintaining a high standard of integrity and ethical behaviour in business practices. To be in line with this commitment, the Company encourages employees of the Group and those who deal with the Group (e.g. tenants, suppliers and contractors) to report to the Company any suspected irregularities, improprieties, misconduct or malpractices (“Reportable Issues”) within the Group.

The Policy aims to provide channels and guidance on reporting Reportable Issues, as well as reassurance to reporting persons against victimisation for making reports in good faith.

**Reportable Issues**

Activities that constitute Reportable Issues include but not limited to:

- Criminal and illegal acts
- Breach of legal or regulatory requirements
- Malpractices, improprieties or fraud in financial reporting, internal control or other financial matters of the Group
- Improper conduct or unethical behaviour prejudicing reputation of the Group, such as deceit, theft, forgery and corruption
- Failure to comply with the General Code of Conduct and policies of the Group, such as conflicts of interests, breach of confidentiality and discrimination/harassment
- Behaviour detrimental to the interests of the Group
- Unsafe work practices
- Deliberate concealment of any of the above

**Confidentiality and Protection**

All reports received will be treated in confidence and handled in accordance with procedures set out herein.

The Company shall make every effort to protect identity of the reporting person and information received and therefore will not divulge the same save that it is (i) with the consent of the reporting person; (ii) required by law or regulation to do so; (iii) essential in the opinion of the Audit Committee of the Company (“AC”) to the investigation or in the interest of the Company; (iv) already in the public knowledge; or (v) in abuse of the procedures contained herein.

The reporting person shall exercise due care to ensure accuracy of information and make report in good faith. He/she shall not disclose any information regarding whistleblowing matters to any third parties, including but not limited to family members, friends, colleagues and clients except in the circumstances where disclosure to relevant regulatory authority is required in compliance with applicable law or regulation. The Company will not tolerate retaliation of any kind, for instance, dismissal or harassment, against the person who makes reports with good intent.

### **Reporting Channel and Investigation Procedures**

1. Any person who is aware of any Reportable Issues shall report promptly to the Company's designated person, Ms Eva Chan, in person, by email ([eva.chan@tianteckgroup.com](mailto:eva.chan@tianteckgroup.com)) or in writing with envelope sealed and marked "Private and Confidential" to the registered office of the Company at 9th Floor, iSQUARE, 63 Nathan Road, Tsim Sha Tsui, Kowloon, Hong Kong ("Registered Office"). The designated person shall then directly forward the issue without filtering it to the chairman of the AC who shall determine action required with power to delegate and supervise the investigation throughout.
2. If the reported issue in any way involves the designated person, the report shall be delivered in person or by post to the Registered Office with the attention of the chairman of the AC.
3. The issue raised may be investigated by the AC internally, or if delegated by the AC, the staff responsible for internal control or other departments of the Company. The AC may, where necessary, instruct external auditor or independent third party at the Company's expense to take over the investigation, or refer the issue to relevant public or regulatory bodies or appropriate authorities.
4. The designated person or the chairman of the AC shall respond to the reporting person by acknowledging receipt of the report, if the reporting person is contactable, as soon as practicable.
5. Investigation result will, upon completion, be reported to the Board and communicated to the reporting person (as and when applicable and appropriate). Action to be taken and length required to conduct investigation vary on a case-by-case basis.

- Note:*
- *The reporting person shall provide details of the reported issue(s), such as date, time and place of the happening, description of the activity/behaviour and person(s) involved, as much as possible.*
  - *The reporting person is NOT required to provide his/her name and contact details but is strongly encouraged to do so. Reporting anonymously may prevent the Company from making clarification or pursuing the investigation.*

## **Consequence of False Reports**

All reports must be made in good faith and with reasonable grounds to form the belief that the information in the report is accurate or reliable. The reporting person shall not make false reports with malicious intent or ulterior motive or for personal gain. The Company reserves the right to take appropriate actions against the reporting person for abuse of the Policy and recover any loss or damage resulting from a false report. For employees who make false reports, the Company may take disciplinary action, such as termination of employment, against them.

## **Periodic Review**

The Policy shall be reviewed annually so as to ensure the whistleblowing mechanism remains effective.

### *Notes:*

1. *“Company” refers to Associated International Hotels Limited or Tian Teck Land Limited, as the case may be.*
2. *“Group” refers to Associated International Hotels Limited and its subsidiaries or Tian Teck Land Limited and its subsidiaries, as the case may be.*
3. *In case of inconsistency, English version shall always prevail.*