

## WHISTLEBLOWING POLICY

### 1. Purpose

- 1.1 The Company is committed to achieving and maintaining the highest standards of openness, probity and accountability. In line with this commitment, the Company expects and encourages employees of the Company and its subsidiaries (the “**Group**”) and other third parties who deal with the Group (e.g. customers, tenants, contractors and suppliers) (the “**Whistleblower(s)**”) to report to the Company any suspected impropriety, misconduct or malpractice within the Group (the “**Concerns**”).
- 1.2 This Policy aims to provide reporting channels and guidance for the Whistleblowers to raise the Concerns, and to provide reassurance to the Whistleblowers of the protection that the Group will extend to them against unfair dismissal or victimization for any genuine reports made under this Policy.

### 2. Scope

- 2.1 This Policy applies to all employees of the Group as well as third parties who deal with the Group.
- 2.2 The Concerns include but not limited to the following:
- (a) criminal offence; breach of civil laws and miscarriage of justice;
  - (b) malpractice, impropriety or fraud in financial reporting, internal control or other financial matters of the Group;
  - (c) breach of rules, policies, or internal controls of the Group;
  - (d) danger to the health and safety of any individual;
  - (e) discrimination or harassment;
  - (f) damage caused to the environment;
  - (g) professional, ethical or other malpractices or wrongdoings;
  - (h) improper conduct or unethical behavior likely to prejudice the standing of the Group;
  - (i) bribery or corruption; and
  - (j) deliberate concealment of any of the above.

\* For identification purpose only

### **3. Making a Report**

3.1 The Whistleblowers should report the Concerns by completing the Whistleblowing Report Form as attached in Appendix 1 with supplemental information (if any) to the Company's Business Ethics Committee by the following ways:

By e-mail:           whistleblowing@seagroup.com.hk

By post:             26/F., Everbright Centre, 108 Gloucester Road,  
Wanchai, Hong Kong

3.2 Mail should be sent in a sealed envelope clearly marked "Strictly Private and Confidential-To be Opened by Addressee" to ensure confidentiality.

3.3 The Whistleblowers who are the Group's employees may also choose to report the Concerns to their immediate supervisor, department head or human resources department whereupon they will report the incident to the Business Ethics Committee which comprises the Chief Executive and the Head of Human Resources and Administration Department of the Company.

3.4 Each report is required to provide details of the improprieties including relevant incidents(s), behavior, activity or activities, name(s), date(s), place(s) and any other relevant information.

### **4. Anonymous Reports**

4.1 The Company encourages the Whistleblowers to provide their names and contact details in the Whistleblowing Reporting Form. Proper investigation may be more difficult, delayed or impossible if the Company cannot obtain further information from the Whistleblowers.

4.2 However, the Company does accept anonymous reports, provided that the reports contain sufficient information to allow the Company to conduct effective investigations. Otherwise, the Company may discontinue investigations.

### **5. Investigation Procedures**

5.1 The Business Ethics Committee will evaluate the validity and relevance of the Concerns, and to determine the scope of the investigation and decide if a full investigation is necessary.

5.2 The Business Ethics Committee will respond to the Whistleblower as soon as practicable upon receipt of the report to:

- (a) acknowledging receipt of the report;
- (b) indicating whether any initial enquiries have been made;
- (c) advising whether or not the matter will be investigated; and
- (d) requesting for further information from the Whistleblower.

- 5.3 The format and length of any investigation will vary depending on the nature and particular circumstances of each report being made. Where appropriate, report raised may be:
- (a) investigated internally;
  - (b) investigated by external third parties e.g. auditors, counsels or other experts; and
  - (c) be referred to the relevant public bodies or regulatory/law enforcement authorities (in case of suspected corruption or other criminal offences).
- 5.4 Upon completion of the investigation, a written reply will be issued to the Whistleblower stating the outcome of the investigation, where reasonably practicable and subject to any data privacy and confidentiality requirements. Anonymous Whistleblower will not ordinarily be able to receive a reply.
- 5.5 The Business Ethics Committee will report the Concerns and the outcome of the investigation including the findings, impact, implications and corrective measures to the Audit Committee regularly. The Audit Committee is empowered to take any further appropriate course of action in consequence of the investigation and shall report to the Board on the findings and appropriate actions that require its attention and approval.

## **6. Protection for Whistleblowers**

- 6.1 In making a report, the Whistleblower should exercise due care to ensure accuracy of the information being reported.
- 6.2 Whistleblowers making the Concerns under this Policy in good faith are assumed of fair treatment, including protection against unfair dismissal, victimization or unwarranted disciplinary action, even if the Concerns turn out to be unsubstantiated.
- 6.3 Persons who victimize or retaliate against the Whistleblowers may be subject to disciplinary actions.

## **7. Confidentiality**

- 7.1 The Group will make every effort to keep the Whistleblower's identity confidential.
- 7.2 There may be circumstances, because of the nature the investigation where the Whistleblower's identity has to be revealed according to laws and regulations. In such situation, the Group will endeavour to inform the Whistleblower that his/her identity is likely to be disclosed.
- 7.3 In order not to jeopardise the investigation, the Whistleblower is also required to keep confidential all information about and related to the Concerns including the fact that he/she has filed a report as well as the nature of Concerns and the identities of those involved.

## **8. False Report**

- 8.1 If the Whistleblower makes a false report maliciously, with an ulterior motive, without reasonable grounds that the information in the report is accurate or reliable, or for personal gain, the Group reserves the right to take appropriate actions against that Whistleblower to recover any loss or damage as a result of the false report. In particular, employees may face disciplinary action, including the possibility of dismissal.

## **9. Consistency with Laws and Regulations**

9.1 This Policy shall be read in conjunction with and subject to any relevant laws, rules, regulations, directives or guidelines that The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) or any other regulatory bodies may from time to time prescribe or issue on the matters governed by this Policy.

9.2 In the event that any section or part herein is inconsistent or in conflict with any relevant laws, rules, regulations, directives or guidelines as prescribed by the Stock Exchange or any other regulatory bodies or any part thereof, the latter shall prevail to the extent of such inconsistency or conflict.

## **10. Monitoring and Review of the Policy**

10.1 The Board approved and adopted this Policy.

10.2 The Audit Committee is responsible for monitoring the implementation of this Policy and will from time to time review this Policy, as appropriate, to ensure the effectiveness of this Policy.

10.3 The Audit Committee will discuss any revisions that may be required, and recommend any such revisions to the Board for consideration and approval.

Date: 26 August 2022

**SEA HOLDINGS LIMITED**爪哇控股有限公司\*  
(the "Company")**WHISTLEBLOWING REPORT FORM**

If you wish to report a whistleblowing concern, please fill in this form. All information will be kept in a strictly confidential manner. Please read the Whistleblowing Policy carefully before you fill in this template and tick the boxes where appropriate.

<b>Your Name/Contact Telephone Number and Email</b>  It is strongly recommended that the report is not made anonymously.	<b>Name:</b> _____ <b>Employee</b> <input type="checkbox"/> <b>Third Party</b> <input type="checkbox"/> (please specify: _____) <b>Address:</b> _____ <b>Tel No:</b> _____ <b>Email:</b> _____ <b>Date:</b> _____
<b>Details of concerns:</b>  Please provide full details, such as names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.	
<b><u>Personal Information Collection Statement</u></b> <i>All personal data collected will only be used for purposes which are directly related to the whistleblowing case you reported. It is strongly recommended that the report should not be made anonymously. The personal data submitted will be held and kept confidential by the Company 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.</i>	

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