

**宏輝集團控股有限公司**  
**Winfull Group Holdings Limited**  
(the “Company”)  
*(Incorporated in the Cayman Islands with limited liability)*

**POLICY FOR POSSIBLE IMPROPRIETIES**

**1. Constitution**

- 1.1 Winfull Group Holdings Limited (the “Company”) and its Audit Committee committed to ensuring fair treatment of all employees and those who deal with the Company when dealing with their concerns about possible improprieties with a view to addressing problems in the best possible manner.

**2. Objective**

- 2.1 To establish a proper channel for employees and those who deal with the Company to voice out their concerns about possible improprieties in financial reporting, internal control or other matters and to settle these concerns.

**3. Principle**

- 3.1 All cases should be handled independently and treated in strictest confidence.
- 3.2 A fair treatment and the right to channel and appeal should be provided to the employees and those who deal with the Company on their concerns by the management of the Company.
- 3.3 A fair hearing and independent investigation should be given to the employees and those who deal with the Company who raised any concerns.
- 3.4 Concerns raised anonymously shall not be handled.

- 3.5 No one shall suffer retaliation for involvement in the concerns about possible improprieties.

#### **4. Procedure**

- 4.1 An employee shall report any of his/her concerns about, include but not limited to, possible improprieties in financial reporting or internal control to his/her supervisor, the Head of Division / Department or the Human Resources Department.
- 4.2 If an employee considers that his/her concerns are unlikely to be resolved through discussions with his/her supervisor, the Head of Division / Department or the Human Resources Department or is of a very sensitive or serious nature which requires the attention of the management, he/she can raise his/her concerns direct with the chairman of Audit Committee of the Company (the “Audit Committee”) in the form of a signed letter or by email to [whistle@winfullgroup.hk](mailto:whistle@winfullgroup.hk).
- 4.3 For those who deal with the Company, they shall also raise his/her concerns direct with the chairman of the Audit Committee in the form of a signed letter or by email to [whistle@winfullgroup.hk](mailto:whistle@winfullgroup.hk).
- 4.4 The Audit Committee or company secretary of the Company (the “Company Secretary”) shall acknowledge receipt of the concerns in the first instance.
- 4.5 The Audit Committee shall review and examine the case and decide whether any meeting with the employee and / or other relevant parties is required so as to obtain further information or better understanding of the case.
- 4.6 The Audit Committee shall come to a conclusion after reviewing and evaluating all the facts relating to the concerns.

- 4.7 The aggrieved employee and those who deal with the Company shall duly be advised of the views / decisions of the Audit Committee as well as any follow up actions, if warranted.
- 4.8 A written report of the conclusion shall be issued by the Audit Committee.
- 4.9 The Audit Committee shall render the final resolution to the employee and those who deal with the Company. This represents the final decision of the Company.

## **5 Reporting**

- 5.1 The written report of the conclusion of all cases shall be filed as an official record by the Company Secretary.
- 5.2 The written report of the conclusion of all cases shall be made available upon request of the Board members only.

## **6 Review**

- 6.1 The Audit Committee of the Company shall review and reassess this policy and its effectiveness on a regular basis or as required.