

WHISTLEBLOWING POLICY

举报政策

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1 INTRODUCTION 导言

- 1.1 This outlines the whistleblowing policy of Pearl Holding III Limited (“Company”) and any of its direct and indirect subsidiaries (“Group”).
此篇概述了Pearl Holding III Limited（以下简称“公司”）及其任何直接和间接子公司（以下简称“集团”）的举报政策。
- 1.2 Group strives towards a high standard of compliance with accounting, financial reporting, internal controls, corporate governance and auditing requirements, and any legislation relating thereto.
集团致力于高标准合规遵循，包括会计，财务报告，内部控制，公司治理和审计要求，以及与此相关的任何法律法规。
- 1.3 The Whistleblowing Policy (“Policy”) aims to provide an avenue for you to raise concerns and offer reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith.
举报政策（以下简称“政策”）的目的是为您提供一个提出疑虑的渠道，并保证不会因诚信举报而受到报复或迫害。
- 1.4 To ensure Employees are aware of the Policy, a copy of the Policy will be distributed to all Employees of the Group. The Policy will also be posted on the website of the Company for easy access.
为确保员工们了解本政策，将向本集团所有员工分发本政策的副本。本政策也将公布在公司的网站上，以便于访问。

2 DEFINITIONS 定义

| | |
|-----------------------------|---|
| Board 董事会 | The Board of Directors of the Group 本集团董事会 |
| Company 公司 | Pearl Holding III Limited |
| Director 董事 | Any member of the Board 任意一位董事会成员 |
| Employees 员工 | All employees (including temporary and agency employees), directors and officers of the Group 本集团全体员工（包括临时和派遣雇员），董事及职员 |
| Good Faith 善意 诚信 | Good faith is evident when the report is made without malice or consideration of personal benefit and you have a reasonable basis to believe that the report is true. However, a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false. 当发起举报时您没有恶意或无个人利益牵扯，且您有合理的根据相信该举报是真实的，则该举报是善意诚信的。然而，善意诚信举报并不需要证实举报内容的真实。如果披露时知晓内容虚假或恶意举报，则该举报是非善意诚信的。 |
| Group 集团 | The Company and any of its direct and indirect subsidiaries 本公司及其任何直接或间接子公司 |

| | |
|------------------------------|--|
| Management 管理层 | The senior management of the Company or any member of the Group 本公司的高级管理人员或本集团任何成员 |
| Third Parties 第三方 | Consultants, independent contractors, agents, and brokers who perform services for or on behalf of the Group 为本集团提供服务或代表本集团的顾问，独立承包商，代理人和经纪人。 |
| Whistleblower 举报者 | A whistleblower is an individual who submits in good faith a complaint or concern to the Group regarding any improper or illegal conduct within Pearl. The whistleblower's role is as a reporting party. He/she is not an investigator or a finder of facts and he does not determine the appropriate corrective or remedial action that may be warranted. 举报者是指就集团的任何不正当或非法行为，向集团投诉或表示疑虑的个人。举报者的角色是仅仅是举报方，他/她不是调查人员或事实发现者，且他/她不需要采取适当的纠正或补救措施。 |

3 APPLICABILITY 适用性

3.1 This Policy applies to all Employees and Third Parties (when acting on behalf of the Group or any of its Companies).

本政策适用于所有员工和第三方（代表本集团或任何其旗下公司行事时）。

3.2 This policy is to be read with the provisions set out in the Code of Conduct, the Employee Handbook and any other relevant policies that may be issued by the Company.

阅读本政策时，应参照《行为准则》、《员工手册》和公司可能发布的任何相关政策规定。

3.3 This Policy applies to all legitimate reports made under this Policy.

本政策适用于所有根据本政策发起的合法举报。

3.4 This Policy will not apply to matters reported through normal communications channels to management of the Group.

本政策不适用于通过正常沟通渠道向本集团管理层所报告的事项。

4 OBJECTIVES 目标

4.1 The intended objectives of this Policy are to:

本政策的预期目标是：

- Deter wrongdoing and to promote standards of good corporate practice;
制止不法行为，提倡良好的企业实践标准；
- Provide proper avenues for you to raise concerns about actual or suspected improprieties in matters of financial reporting, irregularities or other matters and receive feedback on any action taken;

为您提供适当渠道，以便就财务报告事项，不合规定之处或其他事项中现行不当的行为或涉嫌不当的行为提出疑虑，并就所采取的任何行动获得反馈意见；

- Reassure you that you will be protected from punishment or unfair treatment for disclosing concerns in good faith in accordance with this procedure; and
向您保证，如果根据此程序步骤，善意诚信地举报您的疑虑，您将免受处罚或不公正待遇；及
- Assist to develop a culture of openness, accountability and integrity.
协助发展开明的，问责制的与讲诚信的文化。

4.2 This policy does not apply to general grievances or complaints, such as general Human Resource related complaints. Refer to Section 5.2 below.
本政策不适用于一般的申诉或投诉，例如与普通人力资源相关的投诉。请参阅下文5.2章节。

5 REPORTABLE INCIDENTS可报告事件

5.1 The following type "**Prohibited Conduct**" is reportable under this Policy:
根据本政策，下列“禁止行为”是可举报行为：

- Conflicts of Interest
利益冲突
- Bribery
贿赂
- Corrupt Conduct
贪污舞弊行为
- Forgery
伪造
- Fraud
欺诈
- Breaches of Law & Policy (e.g. Anti-Bribery, Corruption & Trade Controls)
违反法律与政策（例如反贿赂腐败、贸易管制）
- Other unethical behavior
其他不道德行为

5.2 The Policy does not apply to personal grievances concerning an individual's terms and conditions of employment, or other aspects of the working relationship, complaints of bullying or harassment, or disciplinary matters. These will continue to be administered and reviewed by the Group's Human Resource ("**HR**") Department pursuant to the Group's HR policies and procedures.
本政策不适用于涉及个人雇佣合同条款，涉及工作关系其他方面，涉及欺凌骚扰控告，或纪律事项等个人申诉。这些将继续由本集团人力资源部（以下简称“人力资源”）根据本集团人力资源政策及程序进行管理及审评。

6 PROTECTION AGAINST REPRISALS 防止报复

- 6.1 The Group will take all reasonable steps to protect the identity of a Whistleblower who has reported Prohibited Conduct where he or she wishes for their identity to remain confidential.
如举报禁止行为的举报者希望对其身份保密，则本集团将采取一切合理措施确保他/她的身份的保密性。
- 6.2 If you raise a genuine and good-faith concern under the Policy; you will not lose your job, be at risk of reprisals or harassment provided that you are acting in good faith. Reprisals of any form will not be tolerated. Any act of alleged reprisal should be reported immediately and it will be promptly investigated.
如您根据本政策提出了一个真实诚信的疑虑且举报时是善意的，则您不会因此而失去工作，或陷入被报复与骚扰的危险状态。任何形式的报复都是不可容忍的。任何涉嫌报复的行为应立即报告，并获得即刻跟进调查。
- 6.3 The Group does not condone frivolous, mischievous or malicious allegations. False or malicious reports are not protected under this Policy. Employee(s) making such allegations may face disciplinary action.
本集团不容许轻率的，恶作剧的或恶意的指控。本政策不保护虚假及恶意的举报。员工提出此类指控将可能面临纪律处分。
- 6.4 Any Employee (including Directors and Management) who is found to have discriminated against or wrongfully penalized a Whistleblower in any manner may be subject disciplinary measures.
任何员工（包括董事和管理层）如被发现以任何方式歧视或不当惩罚举报者，将可能会受到纪律处分。
- 6.5 The Group will also take all reasonable steps to ensure that a Whistleblower does not suffer any personal, professional or financial disadvantage from the Directors, Management, or Employees.
本集团亦将采取一切合理措施，确保举报人不遭受来自董事、管理层或员工导致的对个人、职业上或财务方面的产生的不利影响。
- 6.6 This Policy is not an amnesty program. Employees who are involved in the misconduct may still be subject to disciplinary action even if they subsequently report the misconduct. However, The Group will take into account the Employee's disclosure and subsequent cooperation in determining the appropriate disciplinary measure.
本政策不是一项赦免制度。涉及不当行为的员工即使随后有对该不当行为的举报，仍可能受到纪律处分。然而，本集团在确定最终纪律处分时将考虑员工的披露及其之后的合作情节。

7 CONFIDENTIALITY 保密性

7.1 The Group encourages you to identify yourself when raising a concern or providing information. All concerns will be treated with strict confidentiality.

本集团鼓励您在提出疑虑或提供信息时表明自己的身份。所有的疑虑都将被严格保密。

7.2 Exceptional circumstances under which information provided by you could or would not be treated with strictest confidentiality include:

由您提供的信息可能不会受到严格保密的特殊情况包括：

- (a) Where the Group is under a legal obligation to disclose information provided;
本集团有法定披露义务所需提供的信息；
- (b) Where the information is already in the public domain;
该信息为已向公众披露的公开信息；
- (c) Where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice;
在严格保密的基础上向法律或审计专业人员提供信息，以便获得专业咨询意见；
- (d) Where the information is given to any government authorities for criminal or civil investigation;
将信息提供给任何政府机关进行刑事或民事调查；
- (e) Where the Group is requested to disclose the information under legal compulsion, for example by a legal summons or from a court or tribunal.
要求本集团在法律强制下披露信息，如来自法院或法庭的法律传票。

7.3 In the event the Group is faced with a circumstance not covered by the above, and where your identity is to be revealed, we will endeavor to discuss this with you first.

如果本集团需要披露您身份，且未被上述情形所涵盖的情况，我们将尽量提前与您讨论这一情况。

8 CONCERNS AND INFORMATION PROVIDED ANONYMOUSLY 匿名提供疑虑和信息

8.1 If you have concerns that would prevent you from reporting to the Group directly you may report to the independent whistle blower center anonymously. It is also permissible to provide your report to the independent whistle blower reporting center under partial anonymity, i.e. reporting your identity only to the whistle blower reporting center. Under such instruction, only the reporting center will know your identity, for efficient follow up. In such circumstance, the Group, will not be informed of your identity.

如果您担心且不愿直接向本集团举报，您可以匿名举报给独立的举报中心。您也可

以在部分匿名的情况下向独立的举报中心提交举报，即仅向举报中心举报您的身份。如此举报的话，只有举报中心才会知道你的身份，方便有效跟进。且在这种情况下，本集团将不会被告知您的身份。

- 8.2 Concerns expressed anonymously are much less persuasive and may hinder an investigation, as it is more difficult to look into the matter or protect your position. Accordingly, the Group will consider anonymous reports, but concerns expressed or information provided anonymously will be investigated based on their merits.

匿名表达的疑虑并不那么有说服力且可能会阻碍调查，因为这将令事件更难以调查并难以保护您的立场。同样的，本集团会考虑匿名举报，但匿名提供的信息与疑虑会根据事情的是非曲直来进行调查。

9 HOW TO RAISE A CONCERN OR PROVIDE INFORMATION 如何提出疑虑或提供信息

- 9.1 The channels of reporting are as follows:
举报的渠道如下：

Ying Shing Ethics Line:

英诚道德热线：

| | |
|-----------------|--|
| Hotline 热线电话 | 400-823-5200 |
| Email 电子邮件 | yingshing@tip-offs.com.cn |
| Web 网页 | www.tip-offs.com.cn/ys |

Fischer Tech Ethics Line:

飞迅科技道德热线：

| | |
|-----------------|--|
| Hotline 热线电话 | 400-800-3876 |
| Email 电子邮件 | fischertech@tip-offs.com.cn |
| Web 网页 | www.tip-offs.com.cn/ft |

- 9.2 Reporting should be made as soon as is practicable. It is essential for the Group to have all critical information in order to be able to effectively evaluate and investigate the concerns raised. We recommend that you be detailed in setting out the background and history of your concern, including:

举报应在切实可行的范围内尽快提出。本集团必须尽可能地掌握所有关键信息，以便能够有效评估和调查所提出的问题。我们建议您详细介绍背景信息和该疑虑的来源，包括以下几点：

- details of the parties involved;
涉事各个主体方的详细情况；
- relevant dates or period of time;
相关日期与时间段；
- the nature and type of your concern;
您疑虑的性质与类型；
- how you became aware of this violation;
您是如何意识到这一违规行为的；
- identification of any person who has attempted to conceal this problem;
查明任何企图掩盖这一问题的人；
- evidence substantiating the concern raised, where possible; and
在可能的情况下，提出能够证明与所提出的疑虑相关的证据；以及
- any other details and documents that you believe may be relevant.
您认为可能相关的任何其他细节和文件。

9.3 When reporting to the whistle-blowing service center you will be provided guidance to assist you with the making of a report.
向举报中心举报时，您将获得指导以协助您提供相应的报告。

9.4 You must disclose at the outset whether you have any personal interest in the reported concern. If you were involved in the suspected misconduct, you will have to answer to your actions and should not expect immunity from disciplinary proceedings. However, the fact that you reported the suspected misconduct will generally be a mitigating factor.
您必须首先披露是否对所举报的问题享有任何个人利益。如果您卷入了涉嫌的不当行为，您将必须对自己的行为负责，且不应期望在纪律处分程序中得到豁免。但您举报涉嫌不当行为的事实的情节通常会成为减轻您纪律处分的考虑因素之一。

9.5 Directors can raise their concerns to the Chair of the Board . Employees can also raise their concerns to their immediate reporting officer or escalate their concerns to their next –level supervisors based on the internal organisation hierarchy. You are encouraged to use internal company channels unless you have genuine concerns that warrant you contacting one of the whistle-blowing service center channels.
董事可以向董事长提出他们的疑虑。员工也可以向其直接上级负责人提出他们的疑虑，或根据内部组织层级将他们的疑虑上报至上一级主管。我们鼓励你使用内部公司渠道，除非您有真实的疑虑，必须使用其中一条举报中心的渠道。

9.6 Although you are not expected to prove the truth of the allegation, the Group expects you to provide your concern in good faith and to demonstrate that there are sufficient grounds for your concern.

尽管您不对指控的真实性负责，但本集团希望您能诚信地提出疑虑，并有充足的证据证明该疑虑。

9.7 General Counsel shall prepare and maintain a written report of the Whistleblower complaint, the investigative steps undertaken, and any findings and recommendations. If warranted, the report will be reviewed by Management or the Board.

总法律顾问应编写并保存一份举报投诉的书面报告，所采取的调查步骤以及任何调查结果和建议。如有必要，报告将由管理层或董事会审查。

10 RESPONSES答复

10.1 The Group assures you that any concern raised or information provided will be thoroughly investigated, but consideration will be given to the nature and quality of information provided. We will revert to you, where you have provided your identity, acknowledging that the concern raised has been received. If you have elected to remain anonymous at the time of making the disclosure you may call the hotline number for further feedback.

本集团向您保证，任何提出的疑虑或提供的资料将会得到彻底调查，但其重要性取决于所提供信息的性质与特性。我们将会在您提供身份的地方回复您，告知您所提出的疑虑已收到。如您在披露时选择保持匿名，您可以拨打热线电话以获得进一步反馈。

10.2 The matters raised, could be: investigated internally; referred to an external investigator for an independent inquiry, where appropriate; and/or referred to appropriate law enforcement agencies.

提出的问题可以进行：内部调查；在适当情况下交由外部调查员进行独立调查；和/或提交给适当的执法机构处理。

10.3 You will be informed of the outcome of the investigation, subject to confidentiality and privacy considerations. You must maintain confidentiality and not disclose details of the report to others.

取决于保密性和隐私考虑，您将被告知调查的结果。但您必须对调查结果保密，并不得向他人透露举报的细节。

11 REVIEW OF POLICY 政策审查

- General Counsel shall periodically review this Policy and any amendments made to the Policy shall require the approval of the Company's Board.

总法律顾问应定期审查本政策。任何对本政策的修改均须经公司董事会批准。

- A Chinese translation of this Policy is provided for ease of reference. In the event of any conflict or inconsistency between the English text and Chinese text, the English text shall prevail.
本政策的中文译本可供参考。英文版与中文版如有抵触或不一致，以英文版为主。

12 **RELATED POLICIES AND GUIDANCE** 相关政策与指导

- Employee Staff Manual (2017)
员工手册（2017）
- The Group Code of Conduct
集团行为准则
- Anti-Bribery & Corruption Policy
反贿赂和贪污腐败政策
- Trade Controls Policy
贸易管制政策
- Supervisory Program Conflict of Interest
利益冲突的监督计划
- Commercial Morality Program
商业道德计划