



## **ETERNITY INVESTMENT LIMITED**

*(Incorporated in Bermuda with limited liability)*

**(Stock Code: 764)**

### **WHISTLEBLOWING POLICY**

#### **1. PURPOSE**

- 1.1 This policy applies to Eternity Investment Limited (the “**Company**”) and its subsidiaries (collectively, the “**Group**”).
- 1.2 The Group is committed to maintaining good corporate governance, emphasising accountability and a high degree of transparency which enable our stakeholders to have trust and faith in the Group to take care of their needs and to fulfill its social responsibility. In line with this commitment, the Group expects and encourages its employees and other parties who deal with the Group (e.g. customers, contractors, suppliers, creditors and debtors, etc.) (the “**Other Stakeholders**”) to report any misconduct, malpractice or irregularity within the Group.
- 1.3 This policy aims to provide reporting channels and guidance on reporting possible improprieties in matters of financial reporting or other matters, and reassurance to persons reporting his or her concerns under this policy (the “**Whistleblowers**”) of the protection that the Group will extend to them against unfair disciplinary action or victimisation for any genuine reports made.

#### **2. GENERAL POLICY**

- 2.1 “Whistleblowing” refers to a situation in which an employee or the Other Stakeholder decides to report serious concerns about any suspected misconduct, malpractice or irregularity within the Group. See Section 3 of this policy for examples of misconduct, malpractice or irregularities. This policy is intended to encourage and assist the Whistleblowers to disclose information relevant to suspected misconduct, malpractice or irregularity through a confidential reporting channel (to the extent possible). The Group will handle the reports with care and will treat the Whistleblowers’ concerns fairly and properly.

#### **3. MISCONDUCT, MALPRACTICE AND IRREGULARITY**

- 3.1 It is impossible to give an exhaustive list of the activities that constitute misconduct, malpractice or irregularity covered by this policy. The Group expects all employees and the Other Stakeholders to observe and apply principles of ethics in the conduct of the Group’s business or in dealing with the Group respectively. Behavior that is not in line with the principles of ethics could constitute a misconduct, malpractice or

irregularity that should be reported.

3.2 The principles of ethics include but are not confined to:

- (a) no fraudulent or corrupt conduct;
- (b) compliance with the Group's policies and procedures;
- (c) compliance with laws, rules and regulations;
- (d) compliance with financial controls and reporting requirements;
- (e) protection of information, records and assets;
- (f) prompt response to incidence and obligation to notify;
- (g) compliance with the health, safety and environment requirements;
- (h) no harmful, discriminatory or retaliatory action taken against the Whistleblower for having made a report under this policy; and
- (i) no deliberate concealment of information concerning any of the matters listed above.

3.3 Please note that complaints related to the services rendered or products sold by the Group, as well as loss of properties on the Group premises or under the Group's custody, are normally not reported under this policy, unless they involve misconduct, malpractice or irregularity as listed above.

#### **4. PROTECTION FOR WHISTLEBLOWERS**

4.1 The Whistleblowers making genuine and appropriate reports are assured of fair treatment. In addition, employees of the Group are also assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action.

4.2 The Group reserves the right to take appropriate actions against anyone (employees or the Other Stakeholders) who initiates or threatens to initiate retaliation against the Whistleblowers. In particular, employees who initiate or threaten retaliation will be subject to disciplinary actions, which may include summary dismissal.

#### **5. CONFIDENTIALITY**

5.1 The Group will make every effort to keep the Whistleblower's identity confidential. In order not to jeopardise the investigation, the Whistleblower is also required to keep confidential the fact that he or she has filed a report, the nature of concerns and the identities of those involved.

5.2 There may be circumstances in which, because of the nature of the investigation, it will be necessary to disclose the Whistleblower's identity. If such circumstances exist, the Group will endeavor to inform the Whistleblower that his or her identity is likely to be disclosed.

5.3 Should an investigation lead to a criminal prosecution, it may become necessary for the Whistleblower to provide evidence or be interviewed by relevant authorities.

- 5.4 In some circumstances, the Group may have to refer the matter to relevant authorities without prior notice or consultation with the Whistleblower.

## **6. REPORTING CHANNELS**

- 6.1 In general, the Whistleblowers should make their reports to the Chairman of the Audit Committee in writing by post in a sealed envelope clearly marked "To be opened by the addressee only" at:

Eternity Investment Limited  
Unit 1211, Shun Tak Centre, West Tower  
168-200 Connaught Road Central  
Hong Kong

- 6.2 A report may also be submitted to the Chairman of the Audit Committee via email at anson\_cpa@yahoo.com.
- 6.3 To facilitate the handling of the reports, a standard template (Whistleblowing Report Template) is attached in Appendix 1 of this policy for reference.
- 6.4 While the Group does not expect the Whistleblower to have absolute proof of the misconduct, malpractice or irregularity reported, the report made under this policy should show the reasons for the concerns.
- 6.5 Any business units or functions in receipt of a report alleging any of misconduct, malpractice or irregularity as stated in Section 3 of this policy shall redirect the report to the company secretary of the Company. The Group will handle such report in the same manner as stipulated in this policy.

## **7. ANONYMOUS REPORT**

- 7.1 As the Group takes reporting of misconduct, malpractice and irregularities seriously and wants to conduct warranted investigations of both potential and actual violations, anonymous reports in general will not be acted upon. Therefore, it is strongly recommended that the report should not be made anonymously.

## **8. INVESTIGATION**

- 8.1 Upon receipt of a report through the channels described in Section 6 of this policy, the Audit Committee will evaluate the validity and relevance of the concerns raised, and decide if a full investigation is necessary. If an investigation is warranted, an Investigation Team will be appointed by the Audit Committee to look into the reported matter.
- 8.2 The format and length of an investigation will vary depending upon the nature and particular circumstances of each report made. The matters raised may:
- (a) be investigated internally;

- (b) be referred to the external auditors;
- (c) be referred to the relevant public bodies or regulatory/law enforcement authorities; and/or
- (d) form the subject of any other actions as the Audit Committee may determine in the best interest of the Group.

8.3 If there is sufficient evidence to suggest that a case of possible criminal offence or corruption exists, the matter will be notified by the Audit Committee to the Board. The Board will report the matter to relevant local authorities (for instance, the Independent Commission Against Corruption in Hong Kong, the Public Security Bureau in China, etc) accordingly.

8.4 In some situations (e.g. in case of possible criminal offence), the Board may have to refer the matter together with the relevant information to relevant authorities. Please note that once the matter is referred to relevant authorities, the Group will not be able to take further action on the matter.

8.5 Upon completion of the investigation, a report, including its impact and action plan, as applicable, will be prepared without revealing the identity of the Whistleblower. For confirmed violations of principles of ethics, the normal process is for the responsible line management (with the assistance of e.g. Human Resources representatives) to determine what disciplinary and other appropriate actions are needed. After review by the Audit Committee, a recommendation will be made to the Board for the final decision on the actions required.

8.6 The Whistleblower will be informed of the final results of the investigation, wherever reasonably practicable.

## **9. UNTRUE REPORT**

9.1 If the Whistleblower makes an untrue report maliciously, with an ulterior motive, or for personal gain, the Group reserves the right to take appropriate actions against any relevant person (including the Whistleblower) to recover any loss or damage as a result of the untrue report. In particular, employees may face disciplinary action, including dismissal where appropriate.

## **10. RECORD RETENTION**

10.1 Records shall be kept for all reported misconduct, malpractice and irregularities in the Group under Section 6 of this policy. In the event a reported case leads to an investigation, the party responsible for leading/conducting the investigation shall ensure that all relevant information relating to the case is retained, including details of corrective action taken for a period not exceeding six years (or whatever other period may be specified by any relevant legislation).

## **11. REVIEW OF POLICY**

11.1 The Board must, at least once in each financial year, review this policy and may take any amendments that it deems necessary or desirable.

**12. APPROVED AND ADOPTED**

12.1 This policy was approved and adopted by the Board on 25 April 2022.

## APPENDIX 1

### WHISTLEBLOWING REPORT

#### TO BE OPENED BY THE ADDRESSEE ONLY

Eternity Investment Limited and its subsidiaries (the “Group”) are committed to maintaining good corporate governance, emphasising accountability and a high degree of transparency which enable our stakeholders to have trust and faith in the Group to take care of their needs and to fulfill its social responsibility.

The Whistleblowing Policy has been established to encourage and assist the Whistleblowers to disclose information relevant to misconduct, malpractice or irregularities through a confidential reporting channel (to the extent possible). The Group will handle this report with care and will treat the Whistleblower’s concerns fairly and properly.

If you wish to make a report, please use this report. This report becomes confidential once completed. You may send the report, in a sealed envelope clearly marked “To be opened by addressee only” and addressed to the Chairman of the Audit Committee, by post to Unit 1211, Shun Tak Centre, West Tower, 168-200 Connaught Road Central, Hong Kong or by email to [anson\\_cpa@yahoo.com](mailto:anson_cpa@yahoo.com).

Please read the Whistleblowing Policy carefully before you fill in this report.

<p><b>Your name, contact telephone number and email</b></p> <p>Anonymous reports in general will not be acted upon. Therefore, it is strongly recommended that the report is not made anonymously.</p>	<p><b>Name:</b> _____</p> <p><b>Employee</b> <input type="checkbox"/> <b>Other Stakeholder</b> <input type="checkbox"/> (please specify: _____ )</p> <p><b>Address:</b> _____</p> <p><b>Tel no.:</b> _____</p> <p><b>Email:</b> _____</p> <p><b>Date:</b> _____</p>
<p><b>Details of concerns:</b></p> <p>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.</p>	

## **PERSONAL INFORMATION COLLECTION STATEMENT**

*All personal data collected will only be used for purposes which are directly related to the whistleblowing case you reported. Any anonymous reports not supplying such personal data in general will not be acted upon. Therefore, it is strongly recommended that the report should not be made anonymously. The personal data submitted will be held and kept confidential by the Group and may be transferred to parties with whom we will contact during our handling of this case, including the party being complained against or other parties concerned. 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. If you wish to exercise these rights, requests should be made in writing to the company secretary of the Company at the address shown in this report.*