



# WEALTHINK AI-INNOVATION CAPITAL LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock code: 1140)

## WHISTLEBLOWING, ANTI-BRIBERY AND CORRUPTION POLICY

### I. OBJECTIVE

Wealthink AI-Innovation Capital Limited (the “**Company**”) and its subsidiaries (collectively, the “**Group**”) regard honesty, integrity and fairness as our core values and are committed to achieving and maintaining the highest standards of openness, probity and accountability. In line with this commitment, the Group expects and encourages employees of the Group and those who deal with the Group (e.g. suppliers, service providers, creditors and debtors) to report to the Group any suspected impropriety, misconduct or malpractice within the Group.

This Whistleblowing, Anti-Corruption and Bribery policy (the “**Policy**”) and procedures aim to provide reporting channels and guidance on reporting possible improprieties in matters relating to the Group, and reassurance to the reporting person or entity (the “**Reporter**”) of the protection that the Group will extend to them against dismissal, victimisation or any form of reprisal for any genuine and good faith reports made under the Policy.

### II. SCOPE

This Policy applies to all employees of the Group as well as independent third parties who deal with the Group.

Whilst it is impossible to provide an exhaustive list of the activities that constitute impropriety, misconduct or malpractice, this Policy is intended to cover serious concerns that could have an impact on the Group, which include but are not limited to:

- (a) criminal offences;
- (b) breach of legal or regulatory requirements;

- (c) miscarriage of justice (e.g., one is punished or victimized by another's actions or inactions);
- (d) malpractice, impropriety or fraud in financial reporting, internal control or other financial matters of the Group;
- (e) corruption and bribery, for which definitions and anti-corruption and bribery guidelines are detailed in Appendix I;
- (f) failure to disclose conflicts of interest;
- (g) unauthorized use or disclosure of business information subject to confidentiality;
- (h) breach of rules, policies or internal controls of the Group;
- (i) endangerment of the health and safety of an individual;
- (j) discrimination or harassment;
- (k) damage caused to the environment;
- (l) professional, ethical or other malpractices or wrongdoings;
- (m) improper conduct or unethical behaviour likely to prejudice the standing of the Group; and
- (n) deliberate concealment of any of the above.

### **III. PROTECTION**

In making a report, the Reporter should exercise due care to ensure the accuracy of the information but is not required to have complete proof of the reported impropriety.

The Reporter making appropriate reports under this Policy is assured of protection against dismissal, victimization or any form of reprisal for any genuine and good faith reports under this Policy, even if the reports are subsequently proved to be incorrect or unsubstantiated. Harassment or victimisation of a genuine Reporter is treated as gross misconduct, which if proven, may result in dismissal.

### **IV. CONFIDENTIALITY**

Each report will be treated as confidential. To ensure that the investigation is not hindered, the Reporter is required to keep confidential the facts reported, the nature of the matter reported and the identity of the person(s) involved. The identity of the

Reporter will not be divulged save with such Reporter's consent or where:

- (a) in the opinion of the Audit Committee of the Group (the "**Audit Committee**"), it is material to the investigation or in the interest of the Group to disclose the identity;
- (b) the report is frivolous or is lodged in bad faith with malicious or mischievous intent or in abuse of this Policy;
- (c) it is required to be disclosed in compliance with any applicable law or regulation, by any relevant governmental or regulatory authority including The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**"), or by the order or directive of any court having jurisdiction over the Group; or
- (d) the report and the identity of the Reporter are already public knowledge.

## **V. PROCEDURES**

### ***Making a report***

- (a) A report may be made in person, in writing and/or by post to the Audit Committee at Room 3910-13, 39/F, COSCO Tower, Grand Millennium Plaza, 183 Queen's Road Central, Hong Kong or by email to the Audit Committee at [audit.committee@1140.com.hk](mailto:audit.committee@1140.com.hk). The Chairman of the Audit Committee shall determine the course of action to pursue, with the power to delegate, with respect to the report;
- (b) A report can be made by using the standard form (Whistleblowing Report Form) attached as Appendix II to this Policy which may be sent by post or by email to the Audit Committee as mentioned above;
- (c) All written reports by post shall be sent in a sealed envelope clearly marked "Strictly Private and Confidential - To be Opened by Addressee" and addressed to the Chairman - Audit Committee of the Group to ensure confidentiality;
- (d) Each Reporter is required to provide details of improprieties (including relevant incident(s), behaviour, activity or activities, name(s), date(s), place(s) and any other relevant information) on the report together with any supporting evidence; and
- (e) Details of the Reporter (including name, department/business unit, company, contact number, relationship with the complaine, address or email address) are not required but are encouraged to be provided so as to facilitate the investigation and such details will be kept in the strictest confidence.

### *Investigation procedures*

The format and length of an investigation will vary depending upon the nature and particular circumstances of each report made. Where appropriate, the reports raised may:

- (a) be investigated internally by the Audit Committee or if determined by the Chairman of the Audit Committee, the Company Secretary, the human resources department or other departments of the Company;
- (b) be referred to the external auditor as instructed by the Chairman of the Audit Committee;
- (c) be referred to the external certified fraud examiner as instructed by the Chairman of the Audit Committee;
- (d) be referred to the external practicing lawyer as instructed by the Chairman of the Audit Committee;
- (e) be referred to the relevant public or regulatory bodies as instructed by the Chairman of the Audit Committee; and/or
- (f) form the subject of any other actions as the Chairman of the Audit Committee may determine in the best interest of the Group.

The Chairman of the Audit Committee will, or via the Company Secretary or the human resources department or other departments of the Company (as the Chairman determines appropriate), respond to the Reporter, if contactable, as soon as practicable upon receipt of the report:

1. acknowledging receipt of the report;
2. advising the Reporter as to whether or not the matter will be investigated further and, as appropriate, the actions taken or being taken or the reasons for no investigation being made;
3. the Reporter may be asked to provide additional information in the course of the investigation;
4. where practicable, giving an estimate of the timeline for the investigation and final response; and
5. indicating if any remedial or legal action is or is to be taken.

### ***Possible outcomes of the investigation***

- (a) The report could not be substantiated; and
- (b) The report is substantiated, and it is possible to:
  - 1. take remedial action to ensure the problem does not recur;
  - 2. take disciplinary or appropriate action against the wrongdoer; and/or
  - 3. refer the report to the relevant governmental bodies.

Upon completion of the investigation and to the extent practicable, the Reporter will receive the results of the investigation in writing. The Group may not be able to provide the Reporter with details of the action taken or a copy of the report due to relevant legal restrictions. If the Reporter is not satisfied with the outcome, he or she may report the matter again to the Audit Committee. If the Reporter makes a further report, he or she should explain the reasons for making a further report. If there are adequate reasons, the Group will investigate the report again. At this stage, the Reporter may raise the matter with external bodies, such as regulatory bodies or law enforcement agencies. However, the Reporter should ensure that there is sufficient evidence to support the reported matter. The Group encourages Reporters to communicate in writing or verbally to the Audit Committee of the Group before reporting their concerns externally.

## **VI. CONSISTENCY WITH LAWS AND REGULATIONS**

This Policy shall be read in conjunction with and subject to any relevant laws, regulations, rules, directives or guidelines that the Stock Exchange or any relevant governmental or regulatory bodies may from time to time prescribe or issue on the matters governed by this Policy.

In the event that any matters and procedures herein are inconsistent or in conflict with any relevant laws, regulations, rules, directives or guidelines as prescribed by the Stock Exchange or any relevant governmental or regulatory bodies, the latter shall prevail to the extent of such inconsistency or conflict.

## **VII. MAINTAINING THIS POLICY**

The Audit Committee shall supervise the implementation and enforcement of this Policy and the procedures herein, is responsible for the interpretation, review and amendment of all the rules and procedures set out herein from time to time, and undertakes to review this policy at least once every three years.



## **VIII. LANGUAGE**

This Policy is available in both English and Chinese. In case of any discrepancies between the English and Chinese versions, the English version shall prevail.

Approved by the Board of the Company on 16 December 2022

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## **APPENDIX I**

### **I. DEFINITION OF CORRUPTION AND BRIBERY**

- (a) Corruption is the misuse of public power for private profit, or the misuse of entrusted power for private gain.
- (b) Bribery is the offer, promise, or payment of cash, gifts, or even excessive entertainment, or an inducement of any kind offered or given to a person in a position of trust to influence that person's views or conduct or to obtain an improper advantage.
- (c) Bribery and corruption may take many forms, including but not limited to the provision or acceptance of:
  - 1. gifts, excessive entertainment and hospitality, or travel and accommodation;
  - 2. rebates, cash, various forms of cash equivalents or financial assets;
  - 3. information that could lead to improper benefits in the commercial or capital markets;
  - 4. other benefits such as engaging or being engaged by a company owned by a government official or a family member of the client;
  - 5. free use of a company's services, facilities or property;
  - 6. loans, loan guarantees or other extensions of credit on preferential terms, or other intangible preferential treatment (whether in whole or in part); and
  - 7. political contributions, charitable donations or social benefits.

### **II. ANTI-CORRUPTION AND BRIBERY GUIDELINES**

- (a) All personnel of the Group, including all directors and committee members of the Group companies (whether acting in their own capacity or on the Group's behalf), are strictly prohibited from:
  - 1. **offering, promising, giving or authorising**, directly or indirectly, any bribe, kickback, facilitation payment or advantage to or for the benefit of any person, for the purpose of obtaining business or other benefits for the Group, for

themselves, or for anyone else;

2. **soliciting, accepting or receiving**, directly or indirectly, any bribe, kickback, facilitation payment or advantage from any person in return for providing any business or benefit;
  3. **otherwise using illegal or improper means** (including bribes, favours, blackmail, financial payments, inducements, secret commissions, loans, and other advantages) to influence the actions of others; and
  4. **acting as an intermediary** for a third party in the solicitation, acceptance, payment or offer of a bribe or kickback.
- (b) Directors and staff in charge of or having access to any Group assets, including funds, property, information, and intellectual property, should use them solely for the purpose of conducting the Group's business. Any unauthorized use, such as misuse for personal interest, is strictly prohibited.
- (c) All personnel of the Group should report any suspected misconduct or malpractice via various reporting channels, including via whistleblowing channel, confidentially if one considers appropriate. (Please refer to this Whistleblowing, Anti-corruption and Bribery Policy for more details)
- (d) All personnel of the Group are required to follow all applicable laws and regulations related to anti-bribery and corruption in jurisdictions in which the Group operates, in particular the Prevention of Bribery Ordinance (Chapter 201 of the laws of Hong Kong).

### **III DISCIPLINE**

- (a) Failure to comply with applicable anti-corruption laws, or internal requirements related to anti-corruption may result in disciplinary action (which may include immediate termination of employment) and where applicable, civil action, criminal prosecution and/or regulatory penalties against the parties concerned.
- (b) Any employee who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action. In all cases, disciplinary action may include termination of employment.



## **APPENDIX II**

### **WEALTHINK AI-INNOVATION CAPITAL LIMITED**

#### **WHISTLEBLOWING REPORT FORM**

#### **STRICTLY PRIVATE AND CONFIDENTIAL - TO BE OPENED BY THE ADDRESSEE**

The Group is committed to achieving and maintaining the highest standards of openness, probity and accountability. In line with this commitment, the Group expects and encourages employees of the Group and those who deal with the Group (e.g. suppliers, service providers, creditors and debtors) to report to the Group any suspected impropriety, misconduct or malpractice within the Group.

The Group's Whistleblowing Policy aims to provide reporting channels and guidance on reporting possible improprieties in matters relating to the Group, and reassurance to Reporter of the protection that the Group will extend to them against dismissal, victimisation or any form of reprisal for any genuine and good faith reports made under the Policy.

If you wish to make a report, please use this Form. You may send the report in this Form, in a sealed envelope clearly marked "Strictly Private and Confidential - To be opened by the addressee only" and addressed to the Chairman – Audit Committee of the Group, by post to the address below or by email to "[audit.committee@1140.com.hk](mailto:audit.committee@1140.com.hk)". The Group will handle your report with care and confidentially in accordance with the Policy.

Please read the Whistleblowing and Anti-Corruption and Bribery Policy.

<b>To: Chairman – Audit Committee of the Group</b>	
<b>Office Address:</b> Room 3910-13, 39/F, COSCO Tower, Grand Millennium Plaza, 183 Queen’s Road Central, Hong Kong	
<b>Your name and contact information (Optional but strongly encouraged)</b>	
<b>Name:</b> _____	<b>Address:</b> _____ _____
<input type="checkbox"/> <b>Employee</b>	
<input type="checkbox"/> <b>Other stakeholder</b> (Please specify: _____)	<b>Telephone No.:</b> _____
<b>Relationship with the complainee:</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 a separate sheet if necessary) together with any supporting evidence.	
<b>Personal Information Collection Statement</b> 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 may 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 disclosed as appropriate 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 Chairman – Audit Committee of the Group at the office address shown in this Form.	