

# **EXTRAWELL PHARMACEUTICAL HOLDINGS LIMITED**

*(Incorporated in Bermuda with limited liability)*

## **Whistleblowing Policy**

### **1. OBJECTIVE**

Extrawell Pharmaceutical Holdings Limited (the “Company”) and its subsidiaries (collectively the “Group”) are 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 Group at all levels and any external parties who deal with the Group, including but not limited to customers, suppliers, creditors and debtors, to report to the Company any suspected impropriety, misconduct or malpractice in any matters related to the Group.

This Policy, and these procedures set out in the Policy, aim to provide reporting channels and guidance on reporting, in confidence, possible improprieties in matters of financial reporting, internal control or other matters related to the Group, and reassurance to 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**

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

This Policy is intended to cover serious concerns that could have an impact on the Group, which may include but are not confined to:

- (i) criminal offences, breach of civil law and miscarriage of justice;
- (ii) breach of any legal obligations or regulatory requirements;
- (iii) malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters;
- (iv) endangerment of the health and safety of an individual;
- (v) damages caused to the environment;
- (vi) violation of rules of conducts applicable within the Company or those of the Group;
- (vii) improper conduct or unethical behavior likely to prejudice the standing of the Company or the Group;
- (viii) professional, ethical or other malpractices or wrongdoings; and
- (ix) deliberate concealment of any of the matters listed above.

*Note:* This Policy is not applicable to complaints and grievance relating to employees’ personal circumstances, or be used as an avenue for raising malicious or unfounded allegation against colleagues.

### **3. PROTECTION**

It is the Company’s policy to make every effort to treat all disclosures from the reporting person or entity (the “Reporter”) in a confidential and sensitive manner

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when an employee or a relevant external party reports concern about any of the above matters.

The Reporters should exercise due care to ensure the accuracy of the information being reported. Reporters making genuine and appropriate reports under this Policy are assured of fair treatment and for those Reporters being employees, they are assured of protection against unfair dismissal, victimization or unwarranted disciplinary action.

### **4. CONFIDENTIALITY**

The Company will make every effort to keep each report confidential and the identity of the Reporter will not be divulged save with such Reporter's consent or where:

- (a) because of the nature of the investigation or the nature of the concerns raised in the report, in the opinion of the Audit Committee, it is material to the investigation or in the interest of the Company to disclose the identity;
- (b) the report is found to be frivolous or 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, or by any relevant regulatory authority, including The Stock Exchange of Hong Kong Limited or by any court having jurisdiction over the Company or the Group; or
- (d) the report and the identity of the Reporter are already public knowledge.

### **5. PROCEDURES**

#### **5.1 Making a Report**

##### **5.1.1 Reporting Channels**

Every report by the Reporter who has legitimate concerns over the relevant matters related to the Group, shall be made in writing through the following channels:

- (a) By email to the Audit Committee via [report@extrawell.com.hk](mailto:report@extrawell.com.hk) (accessed by the company secretaries of the Company as designated by the Audit Committee);

*Or*

- (b) By post in a sealed envelope clearly marked "Strictly Private and Confidential – To be Opened by Addressee Only" and addressed to "The Audit Committee, Extrawell Pharmaceutical Holdings Limited" at Suites 2206-08, 22/F., Devon House, Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong.

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- 5.1.2 Each Reporter is required to provide details of improprieties (including relevant incident, behavior, activity, name, date, place and any other relevant information) on the report.
- 5.1.3 The Company does not encourage Reporters to raise concerns anonymously. Reporters are advised to provide their identities and contact details so as to facilitate the investigation and such details will be kept in the strictest confidence.
- 5.1.4 A report can be made by using the standard form (“Whistleblowing Report Form”) attached as Annex I to this Policy which may be sent by email or by post to the Audit Committee as mentioned in 5.1.1 above.

## **5.2 Investigation Procedures**

- 5.2.1 The format and length of an investigation will vary depending on 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 delegated by the Audit Committee, the company secretaries or other senior management of the Company;
  - (b) be referred to the external auditor as instructed by the Audit Committee;
  - (c) be referred to the relevant public or regulatory bodies as instructed by the Audit Committee; and/or
  - (d) form the subject of any other actions as the Audit Committee may determine in the best interest of the Group.
- 5.2.2 The company secretaries or other personnel of the Company as the Audit Committee may designate, will respond to the Reporter, if contactable, as soon as practicable upon receipt of the report:
  - (a) acknowledging receipt of the report;
  - (b) 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;
  - (c) where practicable, giving an estimate of the timeline for the investigation and final response; and
  - (d) indicating if any remedial or legal action is or is to be taken.

## **6. IMPLEMENTATION AND REVIEW**

The Audit Committee shall supervise the implementation and maintain periodic review, of this Policy.

(April 2022)

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### Annex I

### Whistleblowing Report Form

**STRICTLY PRIVATE AND CONFIDENTIAL**

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

If you wish to make a report, you may use this Form and send the report

- a) by email to [report@extrawell.com.hk](mailto:report@extrawell.com.hk) ; or
- b) by post in a sealed envelope clearly marked “Strictly Private and Confidential – To be Opened by Addressee Only” and addressed to “The Audit Committee, Extrawell Pharmaceutical Holdings Limited” at Suites 2206-08, 22/F., Devon House, Taikoo Place, 979 King’s Road, Quarry Bay, Hong Kong.

#### **To: The Audit Committee**

Suites 2206-08, 22/F., Devon House, Taikoo Place, 979 King’s Road, Quarry Bay, Hong Kong

#### Contact details:

You are encouraged to provide your name / contact telephone number / email address

Name:

Address:

Tel. No.:

Email:

Date:

#### Details of concerns:

*Please provide full details of your concerns including the relevant incident(s), name(s), date(s) and place(s) and the reasons for the concerns (continue on separate sheet if necessary)*

#### **Personal Information Collection Statement**

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 contact details can be provided to facilitate possible appropriate investigation and relevant follow-up. The personal data submitted will be held and kept confidential by Extrawell Group and may be transferred to parties with whom it may contact during its 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. If you wish to exercise these rights, requests should be made in writing to The Audit Committee at Hong Kong address shown in this Form.