

# Austar Lifesciences Limited

## 奥星生命科技有限公司

(Incorporated in the Cayman Islands with limited liability)

(于开曼群岛注册成立的有限公司)

(Stock Code: 6118)

(股份代号: 6118)

### Whistleblowing Policy

#### 举报政策

First adoption date: 27 September 2022  
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#### Introduction

##### 介绍

Austar Lifesciences Limited (“**Company**”) is committed to the highest standards of openness, probity and accountability.

奥星生命科技有限公司 (“**本公司**”) 致力秉持公开、正直及问责的最高标准。

An important aspect of accountability and transparency is a mechanism to enable staff and other members of the Company to voice concerns in a responsible and effective manner.

问责及透明度的一个重要层面是设立机制，让本公司雇员及其他成员可以有责任及有效地提出意见。

It is a fundamental term of every contract of employment that an employee will faithfully serve his or her employer and not disclose confidential information about the employer’s affairs. Nevertheless, where an individual discovers information which they believe shows serious malpractice or wrongdoing within the organisation then this information should be disclosed internally without fear of reprisal, and there should be arrangements to enable this to be done independently of line management (although in relatively minor instances the line manager would be the appropriate person to be told).

每份雇佣合同的基本条款皆阐明雇员将忠实地为雇主服务并不泄露有关雇主事务的机密资料。然而，当雇员发现其认为显示于机构内有严重渎职或不当行为的资料时，该资料应当可以于雇员不必担心被报复下在内部披露，同时于该等情况下应有

适当安排促使上述能独立于直属管理人员层进行（虽然直属管理人员于相对较轻微的情况下是被告知的合适人选）。

It should be emphasised that this policy is intended to assist individuals who believe they have discovered malpractice or impropriety. It is not designed to question financial or business decisions taken by the Company nor should it be used to reconsider any matters which have already been addressed under harassment, complaint, disciplinary or other procedures. Once the "whistleblowing" procedures are in place, it is reasonable to expect staff to use them rather than air their complaints outside the Company.

必须强调，本举报政策旨在协助那些认为发现了渎职或不当行为的人士。本举报政策并不是供用作质疑本公司作出的财务或商业决定，亦不是供用作重新考虑任何已经在骚扰、投诉、纪律处分或其他程序下处理的问题。本公司合理地期望员工能于本举报政策落实后利用该政策而非于本公司外提出投诉。

### **Scope of Policy** **政策范围**

This policy is designed to enable employees of the Company to raise concerns internally and at a high level and to disclose information which the individual believes shows malpractice or impropriety. This policy is intended to cover concerns which are in the public interest and may at least initially be investigated separately but might then lead to the invocation of other procedures e.g. disciplinary. These concerns could include

本举报政策旨在使本公司员工能够于内部和向高层提出关注并披露其认为显示渎职或不当行为的资料。本举报政策旨在涵盖涉及公众利益的关注，并将于最初先分别调查，其后再可能牵涉其他程序，如纪律处分等。该等关注可以包括：

- Financial malpractice or impropriety or fraud
  - Failure to comply with a legal obligation or Statutes
  - Dangers to Health & Safety or the environment
  - Criminal activity
  - Improper conduct or unethical behaviour
  - Attempts to conceal any of these
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- 财务舞弊或不当行为或欺诈
  - 未有遵守任何法律义务
  - 危及环境及任何个人的健康和安全的行动
  - 刑事罪行
  - 不当行为或不道德行为
  - 试图隐瞒任何上述事项

## **Safeguards**

### **对举报者的保护及支持**

#### **(1) Protection**

#### **(1) 保护**

This policy is designed to offer protection to those employees of the Company who disclose such concerns provided the disclosure is made:

本举报政策旨在提供保护予于以下基础上提出上述关注的本公司员工：

- in good faith
- in the reasonable belief of the individual making the disclosure that it tends to show malpractice or impropriety and if they make the disclosure to an appropriate person (see below).
- 真诚
- 提出关注的人士合理地认为所关注的行为显示出渎职或不当行为，并向合适人士披露（见下文）。

Complainants are protected in assisting investigations. The Company prohibits any act of discrimination or retaliation, and any person who takes any obstructive, intervening or hostile measures, discloses complaints, information of the complainant or takes retaliatory actions against the complainant, the Company will make warnings and/or internal disciplinary action, and if it violates the law, the Company will transfer such case to the relevant local authorities or law enforcement departments in accordance with the law.

举报人在协助调查工作中受到保护。本公司禁止任何歧视或报复行为，任何人员采取任何阻挠，干预或敌对措施，对泄露投诉、举报人信息或对举报人采取打击报复行动的人员，公司将采取警告及或内部纪律处分，触犯法律的，公司将依法移送当地有关当局或执法部门处理。

It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure. In an extreme case malicious or wild allegations could give rise to legal action on the part of the persons complained about.

必须注意，选择不使用本举报政策的人士将不被给予免于内部纪律程序的保护。于恶意举报或提出疯狂指控的极端情况下可能会导致被投诉人采取法律行动。

## **(2) Confidentiality**

### **(2) 保密**

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

本公司会慎重及保密地处理所有举报事宜。举报人的身份将于不影响或阻挠任何调查的情况下尽可能保密。然而，于调查过程中可能会揭示信息的来源，而举报人可能需要提供声明作为所需证据的一部分。

## **(3) Anonymous Allegations**

### **(3) 匿名举报**

This policy encourages individuals to put their name to any disclosures they make.

本举报政策鼓励举报人以实名作出披露。

This policy also allows reports on an anonymous basis, but in the case of anonymous reports, the Company will consider the following factors to ascertain whether such reports can be handled:

本举报政策同时容许匿名举报，但如属匿名举报，本公司会考虑以下因素是否可以处理该等举报：

- The seriousness of the issues raised
- The credibility of the concern
- The likelihood of confirming the allegation from attributable sources
  
- 披露牵涉事宜的严重性
- 关注的可信性
- 从可追溯消息来源确认指控的可能性

## **(4) Untrue Allegations**

### **(4) 失实举报**

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If, however,

an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against that individual.

只要举报人是真诚作出指控，即使该指控未能于调查后证实，本公司不会对该举报人作出任何行动。于提出关注时，举报人应以谨慎态度确保有关资料的准确性。然而，如果举报人是作出恶意或无理取闹的指控，特别是不断提出该等指控的情况时，本公司则可能会就该行为采取纪律处分。

### **Procedures for Making a Disclosure**

#### **举报程序**

On receipt of a complaint, the member of staff who receives and takes note of the complaint, must pass this information as soon as is reasonably possible, to the appropriate designated investigating officer as follows:

当收到投诉后，收到并注意到该投诉的员工必须在合理的情况下尽快将此信息传递给如下所示的指定调查人：

- Complaints of malpractice will be investigated by the appropriate Director unless the complaint is against the Director or is in any way related to the actions of the Director. In such cases, the complaint should be passed to the Chief Executive Officer for referral.
- In the case of a complaint, which is any way connected with but not against the Director, the Chief Executive Officer will nominate a Senior Manager to act as the alternative investigating officer.
- Complaints against the Chief Executive Officer should be passed to the chairman of the Audit Committee of the Board of Directors who will nominate an appropriate investigating officer.
- The complainant has the right to bypass the line management structure and take their complaint direct to the Chairman. The Chairman has the right to refer the complaint back to management if he/she feels that the management without any conflict of interest can more appropriately investigate the complaint.
- 涉及不当行为的投诉将由适当的董事进行调查，除非投诉是针对该董事或以任何方式与董事的行为有关。在这种情况下，投诉应转交由行政总裁作转介。
- 如果投诉是与董事有任何关系，但并非就该董事本人作出，行政总裁将提名一名高级经理担任替代调查人。
- 对行政总裁的投诉应转交董事会审核委员会主席，审核委员会主席将提名一名适当的调查人处理。

- 举报人有权绕过直属管理人员层并直接向主席投诉。如果主席认为没有任何利益冲突的管理层可以更恰当地调查投诉，主席有权将投诉转介回管理层。

If there is evidence of criminal activity then the investigating officer should inform the police. The Company will ensure that any internal investigation does not hinder a formal police investigation.

如果有刑事活动的证据，调查人则应通知警方。本公司将确保任何内部调查不会妨碍警方的正式调查。

### **Timescale**

#### **时间表**

Due to the varied nature of these sorts of complaints, which may involve internal investigators and / or the police, it is not possible to lay down precise timescales for such investigations. The investigating officer should ensure that the investigations are undertaken as quickly as possible without affecting the quality and depth of those investigations.

由于投诉的性质各不相同，并可能涉及内部调查人和/或警方，因此将无法为此类调查制定准确的时间表。调查人应确保在不影响调查质量和深度的情况下尽快开展调查。

The investigating officer, a person who designated by Chief Executive Officer, should as soon as practically possible, send a written acknowledgement of the concern to the complainant and thereafter report back to them in writing the outcome of the investigation and on the action that is proposed. If the investigation is a prolonged one, the investigating officer should keep the complainant informed, in writing, as to the progress of the investigation and as to when it is likely to be concluded.

由行政总裁指定的调查人应合理地尽快向举报人发送书面确认，然后以书面形式向举报人报告调查结果和建议采取的行动。如果调查时间较长，调查人应以书面形式通知举报人调查的进度以及可能结束的时间。

All responses to the complainant should be in writing and sent to his/her home address.

对举报人的所有回复均应以书面形式发送至其住址。

## **Investigating Procedure**

### **调查程序**

The investigating officer should follow these steps:

调查人应遵循以下步骤

- Full details and clarifications of the complaint should be obtained.
- The investigating officer should inform the member of staff against whom the complaint is made as soon as is practically possible. The member of staff will be informed of their right to be accompanied by a trade union or other representative at any future interview or hearing held under the provision of these procedures.
- The investigating officer should consider the involvement of the Company's auditors and the Police at this stage and should consult with the Chairman / Chief Executive Officer
- The allegations should be fully investigated by the investigating officer with the assistance where appropriate, of other individuals / bodies.
- A judgement concerning the complaint and validity of the complaint will be made by the investigating officer. This judgement will be detailed in a written report containing the findings of the investigations and reasons for the judgement. The report will be passed to the Chief Executive Officer or Chairman as appropriate.
- The Chief Executive Officer / Chairman will decide what action to take. If the complaint is shown to be justified, then they will invoke the disciplinary or other appropriate Company procedures.
- The complainant should be kept informed of the progress of the investigations and, if appropriate, of the final outcome.
- If appropriate, a copy of the outcomes will be passed to the Company's Auditors to enable a review of the procedures.
  
- 应索取投诉的完整细节和适当澄清。
- 调查人应合理地尽快通知被投诉的员工。该员工将被通知其有权在未来根据这些程序的规定举行的任何会面或聆讯上由工会或其他代表陪同出席。
- 调查人员在此阶段应考虑公司核数师和警方的介入，并应咨询主席/行政总裁。
- 调查人应在其他个人/团体的适当协助下对指控进行全面调查。
- 调查人将对投诉和投诉的有效性作出判断。该判断将在包含调查结果和判决理由的书面报告中详细说明。该报告将被转交予行政总裁或主席。
- 行政总裁/主席将决定采取什么行动。如果投诉被证明是有依据的，那么他们将援引纪律处分或其他适当的公司程序。
- 举报人应被知会调查的进展情况，并在适当情况下，告知最终调查结果。

- 如果合适的话，调查结果的副本将转交予公司审计师，以便对程序进行审查。

If the complainant is not satisfied that their concern is being properly dealt with by the investigating officer, they have the right to raise it in confidence with the Chief Executive Officer / Chairman, or one of the designated persons described above.

如果举报人认为调查人未有妥善处理其关注，举报人有权向行政总裁/主席或上述指定独立联系人之一以保密形式提出。

If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the complainant is not satisfied with the outcome of the investigation, the Company recognises the lawful rights of employees and ex-employees to make disclosures to prescribed persons (such as the Health and Safety Executive, the Audit Committee of the Board of Directors, or the utility regulators), or, where justified, elsewhere.

如果于调查后发现举报人的指控不成立，且均已用尽所有内部程序，但举报人对调查结果不满意，本公司确认举报人依法享有雇员及前雇员向指明人员披露的权利（例如健康与安全执行官、董事会审核委员会或公用事业监管机构），或在有依据的情况下，于其他地方披露。

## **Review**

### **检讨**

The Company will review this policy from time to time (on not less than an annual basis) to ensure its implementation and effectiveness.

本公司将不时（不少于每年一次）检讨本举报政策以确保其执行及成效。

A copy of this policy shall be published on and downloadable from the Company's website.

本举报政策的副本在本公司网站上公布及下载。