

OKG Technology Holdings Limited
歐科雲鏈控股有限公司
(Incorporated in the Cayman Islands with limited liability)
(Stock Code: 1499)
(the “**Company**”)

Whistleblowing Policy

(Approved and adopted by the board of directors of the Company (the “**Board**”)
and is effective on 15 December 2022)

1. PURPOSE AND SCOPE

- 1.1 OKG Technology Holdings Limited and its subsidiaries (collectively, the “**Group**”) are committed to achieving and maintaining the high probity standards and ethical business practices. Employees at all levels, in particular directors and senior executives, (“**Employees**”) are expected to conduct themselves with integrity, impartiality and honesty. It is in all interests of the Group to ensure that any inappropriate behaviour or malpractice that compromise the interests of its shareholders, investors, customers and the wider public does not occur. To this end, the Company has set out this whistleblowing policy (the “**Policy**”) so that Employees as well as relevant third parties dealing with the Group, including but not limited to potential and actual business partners, clients, joint venture partners, associated companies, agents, public servants, consultants, contractors, and suppliers, (“**Third Parties**” and each a “**Third Party**”) can raise concerns, in confidence, about misconduct, malpractice or irregularities in any matters related to the Group.
- 1.2 The Policy applies to all Employees as well as the Third Parties.

2. WHISTLEBLOWING AND IMPROPRIETIES

- 2.1 “**Whistleblowing**” refers to a situation where an Employee or a Third Party (being, a “**Whistleblower**”) who, in good faith, have reasonable cause to believe that anyone acting for or on behalf of the Group anywhere in the world has previously, or is now, or may be intending to act illegally, improperly or in a manner which is contrary to applicable laws or regulations, including but not limited to policies and practices the Group may issue from time to time, to raise those concerns to the Group.
- 2.2 Whilst it is impossible to provide an exhaustive list of the activities that constitute misconduct, malpractice or irregularities, the Policy is intended to cover concerns that could have an impact on the Group, which include but are not limited to:
- improprieties in financial reporting or fraud;
 - conduct or practices which are illegal or breach any applicable law, regulation or code of conduct;
 - misconduct or unethical behaviour (e.g. deception, theft, forgery, bribery and corruption, etc.);
 - misappropriation of company property;
 - action or inaction which could potentially endanger to the health or safety of another person or any property, or cause serious harm to the environment; and
 - intentional concealment for omission of information relating to of any of the above.

3. **CONFIDENTIALITY**

- 3.1 The Group will make every effort to keep the Whistleblower's identity confidential. However, there may be circumstances where, due to the nature of the investigation, it will be necessary to disclose the Whistleblower's identity.
- 3.2 All information received will be treated with confidence, except where the Group is required by law or regulation to disclose it or where the Group refers the matter to relevant regulators or law enforcement authorities.
- 3.3 In order not to jeopardise the investigation, the Whistleblower must not disclose any information regarding whistleblowing matters to any third parties, including but not limited to family members, friends, colleagues and Third Parties except in the circumstances where disclosure to a law enforcement agency and/or regulator is required by law.

4. **PROTECTION AND NON-RETALIATION**

- 4.1 Whistleblowers making genuine and appropriate reports are assured of fair treatment. In addition, Employee Whistleblowers are also assured of protection against any retaliation, including but not limited to unfair dismissal, victimization or unwarranted disciplinary action.
- 4.2 The Group reserves the right to take appropriate actions against anyone who initiates or threatens to initiate retaliation against the Whistleblowers. In particular, Employees who initiate or threaten retaliation against Whistleblowers will be subject to disciplinary action, which may include dismissal.

5. **REPORTING**

- 5.1 In general, the Whistleblowers should make their reports to the audit committee of the Company (the "**Audit Committee**") in writing by post in a sealed envelope clearly marked "To be opened by addressee only" at: -

The Audit Committee
OKG Technology Holdings Limited
Unit 902-903, 9th Floor, Sino Plaza
255-257 Gloucester Road
Causeway Bay, Hong Kong

- 5.2 A report can be made by using the standard form (Whistleblowing Report Form) attached hereto as **Annex 1** which may be sent by post to the Audit Committee or by sending an email with all relevant details to the following email address:
report@okg.com.hk.
- 5.3 Each Whistleblower is required to provide details of improprieties (including relevant incident(s), behaviour, date(s), place(s) and any other relevant information) on the report together with any supporting evidences.
- 5.4 Personal details of the Whistleblower (including name, department/business unit, company, contact number, relationship with the alleged wrongdoer, 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 strictly confidential.

6. INVESTIGATION

- 6.1 Upon receipt of a report through the channels described in Clause 5 of the Policy, the Audit Committee will evaluate the concerns raised and decide if an investigation is necessary. If an investigation is warranted, an impartial team consisting of an odd number of persons who do not have any prior involvement with the allegations will be appointed by the Audit Committee to conduct the necessary investigations.
- 6.2 The format and length of an investigation will vary depending upon the nature and particular circumstances of each report made. The matters raised may:
- be investigated internally;
 - be referred to the external auditors;
 - be referred to the relevant public bodies or regulatory/law enforcement authorities; and/or
 - form the subject of any other actions as the Audit Committee may determine in the best interest of the Group.
- 6.3 The result of the investigation, together with corrective action plans, will be documented and provided to the Audit Committee and where appropriate, the Board. The result of investigation may be communicated to the whistleblower where deemed appropriate by the Audit Committee.
- 6.4 Relevant persons who are found to have breached the Group's business code of conduct will be subject to disciplinary action, which may include termination of employment. In cases of suspected corruption or other criminal offences, a report will be made to the ICAC or the appropriate authorities, as considered appropriate.

7. FALSE REPORTS

Whistleblowers should not make false claims for malicious reasons or personal gain. The Group reserves the right to take appropriate actions against any Whistleblower or other person involved to recover any loss or damage resulting from a false report. In particular, Employees may face disciplinary action, including but not limited to dismissal where appropriate.

8. RECORD RETENTION

Personal data gathered during the course of the investigation will be handled in accordance with the Personal Data (Privacy) Ordinance (Cap. 201 of the Laws of Hong Kong) and applicable privacy laws. All records of reports or complaints made, including results of any investigation, will be retained for a period of seven years from the date of resolution of the case or such shorter period of time as may be permitted under applicable privacy laws by the relevant Group company.

9. POLICY GOVERNANCE AND REVIEW

- 9.1 The Policy has been approved and adopted by the Board. The Audit Committee has overall responsibility for the implementation, monitoring and reviewing the Policy and provide (if any) recommendations for action resulting from investigation into complaints, and has delegated the day to-day responsibility for administration of the Policy to the Compliance Department of the Company.
- 9.2 The coverage and effectiveness of the Policy shall be reviewed by the Audit Committee. Any change to the Policy should be proposed to the Board through the Audit Committee for further approval.
- 9.3 Changes to the Policy may be made from time to time. The most current and authoritative version of the Policy is available on the website of the Company.

10. LANGUAGE

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

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Annex 1

WHISTLEBLOWING REPORT FORM

TO BE OPENED BY ADDRESSEE ONLY

If you wish to make a report, please use this report template. Once completed, this report becomes confidential. You may send the report, in a sealed envelope clearly marked “To be opened by addressee only” and by post to the relevant addresses of the Company below.

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

| | |
|---|--|
| To: The audit committee of the Company | |
| | |
| <p>Your Name / Contact Telephone Number and Email</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>Name: _____</p> <p>Employee <input type="checkbox"/></p> <p>Other Stakeholder <input type="checkbox"/></p> <p>(please specify: _____)</p> <p>Address: _____</p> <p>Tel No.: _____</p> <p>Email: _____</p> <p>Date: _____</p> |
| Details of concerns: | |
| <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 | |
| <p><i>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 Company 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 at its Hong Kong office address shown in this template.</i></p> | |

- * If the concerns raised involve a director of the Company, you may, at your own discretion, choose to report directly to the respective Chairman of the Board, Audit Committee of the Company by post at the same addresses above.

