

# **BRILLIANCE CHINA AUTOMOTIVE HOLDINGS LIMITED**

(華晨中國汽車控股有限公司)\*

(the “Company”, together with its wholly-owned subsidiaries the “Group”)

*(Incorporated in Bermuda with limited liability)*

## **WHISTLEBLOWING POLICY**

(Adopted by the Company pursuant to a resolution of the board of directors passed on 30<sup>th</sup> December, 2022)

### **1. INTRODUCTION**

- 1.1 The Company is committed to achieving and maintaining the highest standards of openness, probity and accountability.
- 1.2 The Group’s employees at all levels should conduct themselves with integrity, impartiality and honesty.
- 1.3 The Company seeks to establish a policy and a proper channel to encourage disclosure of reportable conducts as specified below.

### **2. PURPOSE**

- 2.1 This Policy aims to enable the Group’s employees and those who deal with the Group to raise concerns, in confidence and anonymity, with the Audit Committee of the Company about possible improprieties in matters related to the Group, in order to help detect and deter misconduct or malpractice or unethical acts in the Group.

### **3. SCOPE**

- 3.1 This Policy applies to:
  - (a) employees at all levels and divisions of the Company and its wholly owned subsidiaries, and any other stakeholders who might be victims of staff misconduct, including business counterparts (e.g. customers, contractors and suppliers); and
  - (b) concerns about possible improprieties in financial reporting, internal control or other matters including, but not limited to, the following:
    - Failure to comply with / breach of legal or regulatory requirements
    - Criminal offences, breach of civil law and miscarriage of justice
    - Malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters
    - Endangerment of the health and safety of an individual
    - Improper conduct or unethical behaviour likely to prejudice the standing of the Group
    - Bribery or corruption

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\* for identification purposes only

- Misappropriation of the Group's property
- Abuse of authority or power
- Deliberate concealment of any of the above
- Any other misconducts which may cause financial or non-financial loss (e.g. reputation) to the Group or be otherwise detrimental to the interests of the Group or in contravention of the Group's code of conduct.

#### **4. REPORTING PROCEDURES**

- 4.1 All persons making reports (the "**Reporter**") should be reasonably sure of the truth of their concerns before making the report. Employees and other relevant parties should make their report to the Audit Committee:

By e-mail: [cba@brillianceauto.com](mailto:cba@brillianceauto.com)

- 4.2 Reporters are encouraged to disclose their identity and contact details so that they can be contacted for further information, if necessary. The Company will not divulge the identity of the person lodging the concern / complaint unless it is absolutely necessary to do so to facilitate the investigation or if required by the relevant regulatory authorities.
- 4.3 The Company accepts anonymous reporting, provided that the reporting contains sufficient information to allow an effective investigation.
- 4.4 The Audit Committee will review the concern and complaint, make the appropriate investigation arrangement.

#### **5. INVESTIGATION PROCEDURES**

- 5.1 The Company will evaluate every case received to decide if a full investigation is necessary. Depending upon the circumstances, an appropriate investigating officer with suitable seniority in the Group will be appointed or a special committee will be set up by the Company to investigate the matter.
- 5.2 The format and the length of an investigation will vary depending upon the nature, complexity and particular circumstances of each complaint made.
- 5.3 The employee / external party who reports the concern may be asked to provide more information during the course of the investigation.
- 5.4 Where the Company decides that an allegation is very serious, the Company may consider engaging external investigators.
- 5.5 Upon completion of the investigation, the Audit Committee will provide the board of directors of the Company and the Reporter (if applicable) with feedback on the result of the investigation.

- 5.6 Where the report discloses a possible criminal offence, the Company, after consulting its legal advisers, will decide if the matter should be referred to the relevant authorities such as the Hong Kong Police Force, Independent Commission Against Corruption and Securities and Futures Commission, as appropriate for further action. Once the matter is referred to the authorities, the Company will not be able to take further action on the matter, including advising the employee / external party of the referral.

## **6. PROTECTION**

- 6.1 In making a report, the Reporter should exercise due care to ensure the accuracy of the information. The Reporter making appropriate reports under this Policy is assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the reports are subsequently proved to be incorrect or unsubstantiated. The Company reserves the right to take appropriate action against anyone who initiates or threatens to initiate retaliation against the Reporters.

## **7. CONFIDENTIALITY**

- 7.1 The Company will make every effort to treat all reporting under this Policy in strictly confidential and fair manners. The identity of the employee / external party making the report and complaint will not be disclosed without such employee's / external party's consent, unless the Company is legally obliged to reveal the Reporter's identity and other information.

## **8. UNTRUE ALLEGATIONS AND FALSE REPORT**

- 8.1 In raising a concern pursuant to this Policy, the employee / external party should exercise due care to ensure the accuracy of the information.
- 8.2 If the employee is mistaken about the concern raised, he / she will not be at risk of losing his / her job or suffering any form of retribution as a result provided that he / she is acting in good faith.
- 8.3 If the employee deliberately raising false and malicious allegations, disciplinary action including the possibility of dismissal will be taken against him / her. In an extreme case, it could give rise to legal action against such employee.
- 8.4 If a report from an external party found to be fraudulent, malicious or in bad faith, the Company may take action to recover any cost, loss or damage resulting from such report.

## **9. REVIEW OF THE POLICY**

- 9.1 The Audit Committee of the Company shall review regularly this Policy to assess its effectiveness in encouraging the reporting of reportable conduct, investigating fairly and effectively and rectifying verified wrongdoings.

- 9.2 The Company shall be responsible for centrally record all reports and the corresponding follow up actions.
- 9.3 This Policy should be available on the Company's website.

*(Chinese translation is for reference only. The English text shall prevail in case of any inconsistency.)*