

**FIRST SPONSOR GROUP LIMITED (“Company”) & ITS SUBSIDIARIES  
WHISTLEBLOWING POLICY**

首铸集团有限公司（“公司”）及其子公司  
举报制度

**1. Policy and its Purpose**

制度及其目的

The Company and its Board of Directors are fully committed to conducting business with integrity and consistent with the highest standards of business ethics, and in compliance with all applicable laws and regulatory requirements. In line with this commitment, the Board has adopted this Whistleblowing Policy (“**Policy**”) to encourage the reporting of any instances of misconduct or wrongdoing involving the businesses of the Company and its subsidiaries (“**Group**”) and to provide protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal.

本公司及其董事会以诚信经营为原则，以最高的商业道德标准为准绳，遵守所有适用的法律和监管要求。因此，董事会实行本举报制度（“制度”），以鼓励全体员工举报集团公司及其子公司（“集团”）在业务中的任何不当行为，并采取保护和措施以确保举报人可秘密实施举报行为，而不必担心受到恐吓、不利影响或报复。

**2. Application of the Policy**

制度的适用

**2.1** This Policy applies to all current and former directors, officers and employees of the Group and external whistleblowers including clients, contractors and suppliers of the Group. For purposes of easy reference, the use of the word “you” refers to all whistleblowers covered under this Policy, and references to the “Company” shall in the relevant context, include all of the Company’s subsidiaries.

本制度适用于集团的所有现任和历任的董事、高级管理人员和员工，以及包括客户、承包商和供应商在内的外部举报人。为便于参考，“您”一词的使用系指本文涵盖的所有举报人，而在本文提及的“公司”包括其所有子公司。

**2.2** Reportable actual or suspected misconduct or wrongdoing (“**reportable conduct**”) shall include but are not limited to the following:

可举报的实际或疑似的不当或错误行为（“可举报行为”）包括但不限于以下内容：

- criminal offences, breaches of laws and regulations, for example fraud, theft, bribery, corruption, insider trading or money laundering;
- irregularities in financial reporting, accounting or other financial matters;

- conduct that is in violation of the Company's policies, procedures or guidelines;
- unauthorised disclosure of confidential information whether within or outside the Group;
- undeclared conflicts of interest in business dealings;
- endangerment of the health and safety of an individual; or
- concealment of any of the above.
- 违反法律法规、涉及刑事犯罪的行为，如欺诈、盗窃、贿赂、贪污、内幕交易、洗钱；
- 关于财务报告、会计报表或其他财务事项的违规行为；
- 违反公司规章、制度和流程的行为；
- 未经授权对外披露涉及集团内部或外部机密信息的行为；
- 在商业交易中未声明利益冲突的行为；
- 危害个人健康和安全的行为；
- 隐瞒上述任何情况。

Reportable conduct generally does not include personal work-related grievances. These are grievances which relate to a current or former employee's employment or engagement that have implications for only that person and do not have broader implications for the Group. Examples include a conflict between you and another employee, a decision relating to your promotion or transfer or a decision relating to the termination of your employment or engagement. Such matters should be raised directly with your supervisor, the Company's senior management or the Human Resources Department. In limited circumstances, a personal work-related grievance may amount to a reportable conduct under this Policy, for example, if it:

可举报行为通常不包括个人工作相关的申诉。前述行为仅与现任或前任员工个人自身利益有关，并不会对集团造成有更广影响。例如，您与另一名员工之间的冲突、与您的晋升或调动相关的决定或是终止您的雇佣或聘请关系的决定。此类事项应直接向您的上级主管、公司高级管理人员或人力资源部提出。在特定情况下，个人工作相关的申诉可构成本文的可举报行为，例如：

- includes information about misconduct or wrongdoing or information that otherwise qualifies as a reportable conduct;
- relates to any detriment or threat of detriment to you for making a report;
- relates to particular offences or breach of laws, or has significant implications for the Group; or
- suggests misconduct or wrongdoing beyond your personal circumstance.
- 包含不当行为的信息，或其他可视为可举报行为的信息；
- 因您作出的申诉而受到的任何损害或威胁；
- 涉及到违反特定法律，或对集团有重大影响；
- 超出您个人实际情况举报不当行为。

- 2.3** To the extent that any of the Company’s key operating subsidiaries have adopted their own whistleblowing policies specific to the industry, environment or countries in which they operate, this Policy is not intended to supersede the more restrictive terms of the subsidiaries’ policies.

如果公司的任何主营子公司已经实行了自身针对其所涉行业、环境或国家的举报制度，则本制度并不会替代子公司举报制度中更具限制性的条款。

### **3. Oversight and Monitoring**

#### **监督管理**

- 3.1** The Group Audit and Risk Committee (“**Group ARC**”) shall be responsible for the oversight and monitoring of the implementation of this Policy.

集团审计和风险委员会（“集团审委会”）负责监督本制度的实施。

- 3.2** The Group ARC may, in its absolute discretion, delegate the execution of certain functions, including the investigation of any whistleblowing report and the maintenance of a register of whistleblowing reports (“**Whistleblowing Register**”), to such person(s) as it deems fit.

集团审委会可酌情将某些职能委托给其认为合适的对象，包括调查举报报告和维持举报报告的登记（“举报登记台账”）。

### **4. Procedures for Handling Reports**

#### **处理举报的程序**

#### **4.1 Submission of report**

##### **提交举报**

For the purposes of this Policy and to ensure appropriate escalation and timely investigation, the whistleblower should submit his/her report to the Group ARC via one of the following channels:

为实现本制度的目的，并保证合适有效的举报与及时的调查，举报人应通过以下渠道向集团审委会提交举报报告：

E-mail: ac@1st-sponsor.com.sg

电子邮箱：

Mail: Group Audit and Risk Committee

邮寄地址：First Sponsor Group Limited

c/o 19 Lorong Telok

Singapore 049031

Any report involving any member(s) of the Group ARC may be submitted to the Group CEO via e-mail at neotp@1st-sponsor.com.sg, who shall refer the report to the remaining member(s) of the Group ARC.

任何举报报告涉及到集团审委会任何成员均可通过电子邮件发送给集团总裁，邮箱为：neotp@1st-sponsor.com.sg，后者收件后再将举报报告转交至集团审委会的其他所有成员。

All reports will be independently assessed to ensure that they are fairly and properly considered. As it is essential to have all critical information in order to be able to effectively evaluate and investigate a report, the report made shall provide as much information and be as specific as possible, including:

为确保公平公正，所有报告均会独立评估。为能够有效地评估和调查一份举报报告，掌握所有关键信息尤为重要，举报报告应包括尽可能多且具体的信息：

- details of the circumstances relating to the reportable conduct;
- people (name and designation) and companies involved;
- witnesses (name and designation), if any;
- dates, times and locations of the incident(s);
- value of any money or asset involved; and
- any evidence or other relevant information or documentation that would assist in the evaluation of the report.
- 与举报行为相关的详细情况；
- 涉及人员（姓名和职务）及公司；
- 见证人（姓名和职务）（如有）；
- 事件发生的日期、时间和地点；
- 涉及金钱或资产的价值；
- 任何有助于评估举报报告的证据或其他相关信息或文件。

You are encouraged to disclose your identity when making your report. Reports made anonymously are difficult to act upon effectively; however, they may be considered, taking into account the severity and credibility of the issues raised and the likelihood of confirmation of the allegation from attributable sources and information provided. Hence, you are encouraged to provide your contact information so that clarifications may be sought during the course of investigation.

我们鼓励您在提交举报报告时披露身份。匿名举报难以有效处理，但我们亦会结合所举报问题的严重性和可信度，以及所提供的归属来源和信息来考虑。因此，我们鼓励您举报同时提供联系方式，以便我们在调查过程中求证。

The Company will not be obliged to acknowledge the receipt of a report or keep you informed of the stage or outcome of any investigations.

公司无须确认收到了举报报告，或任何调查阶段或调查结果的时候通知您。

## 4.2 *Review and investigation of report*

### *审查和调查举报报告*

Upon receipt of the report, the Group ARC will review the report and decide if the report is valid and within the scope of this Policy. If the report is valid and within the scope of this Policy, the Group ARC will determine the manner in which the report should be investigated. While the scope and timeframe for any investigation may differ depending on the report being examined, any investigation will be conducted in a timely manner and will be fair and independent from you as well as the persons involved in the reportable conduct. 在收到举报报告后，集团审委会将审查该报告并决定其是否有效以及是否符合本政策的举报范围。如果认定有效且符合举报范围，集团审委会将决定以何种方式进行调查。虽然任何调查的范围和时间会因所审查的举报报告不同，但任何调查都会及时进行，并且是公平公正的，独立于您和举报报告中所涉及的人。

In determining the appropriate approach to each investigation, the Group ARC may consider, among other things:

在确定每项调查的恰当方式时，集团审委会可能考虑的事项包括：

- whether an internal or external investigator should lead the investigation;
- whether the matter should be referred to the external auditor;
- whether the matter should be referred to law enforcement agencies or regulatory authorities; and
- the nature of any technical, financial or legal advice that may be required to support an investigation.
- 由内部还是外部调查人员领导此次调查；
- 是否应将此事交由外部审计单位处理；
- 是否应将此事交由执法机构或监管机关处理；
- 支撑调查所需的任何类型的专业、财务或法律建议。

While the particular investigation process and enquiries adopted will be determined by the nature and substance of the report, if the report is not anonymous, you may be contacted to discuss the investigation process including who may be contacted and such other matters as are relevant to the investigation. Where a report is submitted anonymously, the investigation will be conducted based on the information provided in the report.

虽然具体的调查程序和查询视乎举报报告的性质和内容而定，但如果报告不是匿名的，您可能被联系以讨论调查程序，包括与谁联系以及与调查相关的其他事项。匿名举报的，调查将根据举报报告中提供的信息进行。

A person who is the subject of a report will be treated fairly and objectively, with any findings made on the basis of reliable evidence. The identity of a person being investigated will be kept confidential to the extent practicable.

作为被举报的人会受到公平和客观的对待，任何调查结果均以可靠证据为基础。被调查人员的身份将在实际可行的范围内保密。

All employees must cooperate fully with any investigations.  
所有员工均须全力配合任何调查。

The Group ARC will consider the investigation report to determine what, if any, actions are to be taken.  
集团审委会将依据调查报告而决定处理措施（如有）。

#### **4.3 Maintenance of Whistleblowing Register**

维护举报登记台账

The Group ARC shall maintain the Whistleblowing Register.  
集团审委会负责维护举报登记台账。

### **5. Protection of Whistleblowers**

举报人的保护

The Company is committed to ensuring confidentiality in respect of all matters raised under this Policy, and that those who make a report are treated fairly and do not suffer any detriment.

公司承诺对所有举报信息及事项保密，并保证举报人受到公平对待，免受任何损害。

#### **5.1 Protection against detrimental conduct**

防止损害行为

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

损害行为包括解雇、降职、骚扰、歧视、纪律处分、偏见、威胁或其他因举报而遭受的损害行为。

If you are subjected to detrimental treatment as a result of making a report under this Policy, you should:

如果您按本制度作出举报后而遭受损害行为，应采取以下措施：

- inform your supervisor, the Company's senior management or the Human Resources Department; or
- report it in accordance with paragraph 4 of this Policy.
- 通知您的上级主管、公司高层管理人员或人力资源部；
- 或按本制度第 4 条约定作出举报。

The Company may take disciplinary action including terminating the employment or engagement of anyone shown to have subjected you to detrimental treatment because you made a report under this Policy.

公司可能会采取纪律处分措施，包括终止雇佣或聘用任何因您提出本制度下的举报后而使您遭受损害的人。

## **5.2 Protection of your identity and confidentiality**

### ***身份的保护和保密***

To the extent that it is lawful and/or the investigative process and/or circumstance permits, the identity of the whistleblower will be kept confidential. 在合法和（或）调查过程和（或）情况允许的范围内，举报人的身份将被保密。

Upon receiving a report under this Policy, the Company will take reasonable steps to reduce the risk of you being identified. Each report is different and the Company's approach to protecting confidentiality with each report will reflect those different circumstances. Some examples of how the Company can protect confidentiality include:

收到举报报告后，公司将采取合理措施降低您身份被认出的风险。每份报告都是不同的，公司对每份报告的保密方法将考虑这些报告的不同情况。公司保护机密的例子包括：

- where appropriate, redacting your personal information from documents and referring to you in gender-neutral terms;
- where possible, discussing with you the approach to aspects of your report which risk identifying you;
- limiting sharing of the report to the Company's personnel trained in their confidentiality obligations;
- securely storing materials in relation to a report;
- 在适当的情况下，在文件中对您的个人信息做特别处理并且以不分性别的措辞提及您；
- 在可能的情况下，与您讨论并找出报告中可能认出您身份的信息；
- 仅限于向受过保密义务培训的公司人员分享报告；
- 安全及妥善地保管与报告相关的材料；
  
- even where you agree to sharing your identity, limiting the sharing of your identity to a strictly need-to-know basis;
- only sending materials related to your report to secure printers;
- investigation reports shall be marked "Privileged and Confidential" and access shall be restricted to the Group ARC, any relevant management who needs to know and those authorised to investigate or assist in the investigation;
- access to the Whistleblowing Register shall be limited to the Group ARC and such person(s) as the Group ARC may approve; and

- training the Company's personnel in relation to their confidentiality obligations.
- 即使您同意共享您的身份，也仅限于必须知道的范围内；
- 仅将与您的报告相关的材料发送给安全的打印机；
- 调查报告应标明“特权和机密”，且仅限于集团审委会、需要了解的相关管理人员以及被授权调查或协助调查的人员查阅；
- 举报登记台账的访问权限仅限于集团审委会及被批准的或参与调查的相关人员；以及
- 就保密义务对公司人员进行培训。

Should an investigation lead to a criminal prosecution, it may become necessary for you to provide evidence or be interviewed by law enforcement agencies or regulatory authorities. In these circumstances, the Company will, once again, where possible, discuss with you the implications for confidentiality. 如果调查导致需提起刑事诉讼，您可能需要提供证据或接受执法机关或监管机构的调查。在此情况下，公司将在可能再次与您讨论保密的影响。

## **6. Malicious Reports**

### **恶意举报**

- 6.1** Malicious reporting of misconduct or wrongdoing without evidence or reasonable suspicions with the intention of harming another person's integrity or reputation amounts to an abuse of the whistleblowing mechanism. In such cases, the Company may revoke the protection accorded to a whistleblower under this Policy and take appropriate action including reporting the matter to law enforcement agencies or regulatory authorities and recover loss or damage suffered as a result of the malicious report. If the person making the malicious report is a director, officer or employee, he/she may face disciplinary action, including the termination of his/her employment or engagement where appropriate.

在没有证据或合理怀疑的情况下恶意举报不当行为，旨在损害他人诚信或声誉，是对举报制度的滥用。在这种情况下，公司可能会根据本制度撤销对举报人的保护，并采取合理的行动，包括向执法机关或监管机构报告此事，并追回因恶意举报而遭受的损失或损害。如果作出恶意举报的人是董事、高级管理人员或员工，他/她可能会面临纪律处分，包括公司有权在适当情况下终止其雇佣或聘用。

- 6.2** A malicious report is distinct from reports of suspected misconduct or wrongdoing made in good faith based on the judgment and information available to the whistleblower at the time of his/her report, which may not be confirmed by an investigation. In such cases, whistleblowers are protected by this Policy.



举报人根据举报时的判断和掌握的信息，善意举报涉嫌不当行为或疑似的不当行为，而这些举报可能无法通过调查证实，此类举报并非恶意举报。在这种情况下，举报人受本制度的保护。

## **7. Policy Review and Publication**

### **制度审查和公布**

**7.1** The Company's senior management will review this Policy and its effectiveness from time to time, with recommendations regarding any amendments thereto to be made to the Group ARC for its approval.

公司的高级管理人员将不时审查本制度及其有效性，并向集团审委会提出任何修改建议以供其批准后实施。

**7.2** This Policy, including any amendments thereto, shall be published on the Company's corporate website.

本制度及其任何修订应在公司官方网站上公布。

备注：本举报制度的中文版本是英文版本的翻译件，中文版本与英文版本有不一致的，以英文版本为准。

12 April 2024

2024年04月12日