

Hong Kong Johnson Holdings Co., Ltd.

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1955)

Whistleblowing Policy

1. Purpose

1.1 Hong Kong Johnson Holdings Co., Ltd. (the “**Company**”) is committed to maintaining a high standard of integrity and ethical business conduct. Therefore, it encourages its employees and/or other external parties of the Company and its subsidiaries (the “**Group**”) to speak up, raise concerns about or report any misconduct or malpractices in relation to the affairs of the Group in a confidential manner. We will try our best to respond to the concern fairly and properly.

2. Scope

2.1 This whistleblowing policy (the “**Policy**”) applies to employees of the Group at various levels and other parties dealing with the Group (such as consultant, customer, and supplier etc.) (the “**whistleblower**”).

3. Whistleblower Protection

3.1 We ensure that whistleblower who makes an appropriate complaint under the Policy should not suffer any form of intimidation, reprisal or retaliation as a consequence of reporting a concern about any of the above matters and any such whistleblower acting in good faith will not be subject to unfair dismissal, harm or unreasonable disciplinary actions even if the relevant reporting turns out to be unfounded.

3.2 Any person who harms or retaliates against the whistleblower will be subject to disciplinary actions.

4. Responsibility for Implementation of the Policy

4.1 Whistleblowing means that the whistleblower provides information for the Company, indicating that there are reasonable grounds to suspect the existence of misconduct, fraud and violations in the Group. The Company will deal with the concern without distinction.

4.2 The audit committee (the “**Audit Committee**”) of the Board of Directors (the “**Board**”) of the Company shall supervise and review the effectiveness of the Policy and make any recommendations on action to be taken following the investigations on complaint cases. The management shall ensure that all employees can raise their concerns without fear of retaliation. All employees shall disclose any identified misconduct or fraud through the whistleblowing channels.

4.3 Activities that constitute misconduct or fraud may include the following:

- (a) Criminal offenses; and failure to comply with any regulations, laws, rules, codes and ordinances of the government;
- (b) Unfair treatment;
- (c) Misconduct and fraud relating to internal control, financial report, accounting and auditing;
- (d) Any behavior that is harmful to personal health and safety;
- (e) Any behavior that violates the Hong Kong Anti-Discrimination Ordinance, including the Sex Discrimination Ordinance (Sexual Harassment), the Disability Discrimination

Ordinance, the Family Status Discrimination Ordinance and the Race Discrimination Ordinance and other codes of practice formulated by the Equal Opportunities Commission;

- (f) Improper conduct and any unethical behaviors that are detrimental to the image and reputation of the Group;
- (g) Any behaviors that damage the environment; and
- (h) Deliberate concealment of information concerning any of the matters listed above.

5. False Reporting

- 5.1 If a whistleblower makes a malicious and false reporting with ulterior motives and has no reasonable grounds to evidence that the information contained therein is accurate and reliable, or he/she acts so for personal gain/retaliation, the whistleblower may be subject to disciplinary actions, including dismissal.

6. Whistleblowing Channels

- 6.1 If the subject may involve employees at any level, the whistleblower is encouraged to first internally report the concern to the line manager (or his/her superior) of the department to raise the concern.
- 6.2 A whistleblower may report the concern according to **Appendix I “Whistleblower Report Form”** of the Policy. In the report, the whistleblower shall provide full details and evidence where practicable.
- 6.3 If the relevant matter is extremely serious or in any case involves senior executives, the whistleblower shall directly report the same to the chairman of the Audit Committee in writing.
- 6.4 A whistleblower may deliver or send by post the Whistleblower Report Form or written report to the chairman of the Audit Committee of the Board as addressee via the Company secretarial Department at 11/F., China Aerospace Centre, No. 143 Hoi Bun Road, Kwun Tong, Kowloon, Hong Kong, with “Confidential – To be opened by addressee only” being marked on the envelope.

7. Confidentiality

- 7.1 We ensure that the identity of whistleblower will be treated in confidence. In certain cases, the whistleblowing will lead to investigations by the regulator or the authority, in which case the whistleblower may be required to provide evidence or to accept the relevant interviews. To the extent legally permissible, the Group will provide a prior notice for the whistleblower, stating that his/her identity is likely or needs to be disclosed. However, in some cases, we may be required or legally obliged to refer the case(s) to the relevant regulator without giving a prior notice to or consulting with the whistleblower.
- 7.2 To ensure that the investigation is not hindered, the whistleblower shall also keep confidential the facts that have been reported, the nature of the matter, and the identities of the persons involved.

8. Anonymous Whistleblowing

- 8.1 The whistleblower can, on a confidential basis, send by post the Whistleblower Report Form to the chairman of the Audit Committee of the Board as addressee via Company

secretarial Department at 11/F., China Aerospace Centre, No. 143 Hoi Bun Road, Kwun Tong, Kowloon, Hong Kong. However, the Group does not recommend anonymous whistleblowing as it is difficult for the Group to obtain further information from the whistleblower and then make a proper assessment.

9. Investigation Procedures

- 9.1 The Group will report each whistleblowing it receives to the Audit Committee, and decide whether to engage external professionals to investigate and/or refer the whistleblowing to relevant regulatory or law enforcement authorities, depending on seriousness of the case.
- 9.2 Depending on the nature and complexity of the reported matter, the whistleblower may be informed of the results of the investigation and related actions (including disciplinary action, termination of employment or preventive measures). Due to legal or regulatory restrictions, it may be impossible to provide whistleblowers with details of actions taken or copies of reports.
- 9.3 As described in the section headed "Confidentiality", in some cases, we may be required to refer the relevant matter to the relevant regulator without giving a prior notice to or consulting with the whistleblower.

10. Filing of Records and Regular Review of the Policy

- 10.1 The Company secretarial Department shall keep a complete record of the reported misconduct. If an investigation is initiated against any of the reported misconducts, all relevant information, including details of corrective actions, shall be kept on file for a minimum of seven years (or such other period as may be prescribed by any relevant regulations).
- 10.2 The Audit Committee will review the Policy as appropriate to ensure its effectiveness. The Audit Committee will discuss and recommend to the Board any necessary amendment to the Policy for consideration and approval.

11. Disclosure of the Policy and specified form of the Policy

- 11.1 This Policy and the Whistleblower Report Form are available on the website of the Company.

29 November 2022

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Whistleblower Report Form

Confidential

If you wish to make a written reporting, please use this report form. Once completed and submitted, this form will become confidential.

<p>Name/Contact Telephone Number and Email</p> <p>We encourage you to provide your name with this report. Concerns expressed anonymously are much less powerful but they will be considered as far as practicable.</p>	<p>Name: _____</p> <p>Address: _____ _____ _____</p> <p>Telephone Number: _____</p> <p>Email: _____</p> <p>Date: _____</p>
<p>The names of those involved (if known):</p>	
<p>Details of concerns: Please provide full details of your concerns/whistleblowing: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.</p>	

Personal Data Collection Statement: *The personal data collected will only be used for the purposes directly related to the matter you reported (the “Purpose”). It is strongly recommended that you provide your contact details to facilitate proper investigation and related follow-up. The personal data submitted will be held and kept confidential by the Company and its subsidiaries (the “Group”) and may be transferred to agents, contractors or third-party service providers who provide consulting services to the Group for the above purpose, as well as transferred to the legal authority where the data are required by or in connection with the above purpose and need to be received. Under the Personal Data (Privacy) Ordinance of Hong Kong (if applicable), you have the right to access and correct your personal data held by the Group. If you wish to exercise these rights, the request must be made to the Company secretarial Department of the Company at 11/F., China Aerospace Centre, No. 143 Hoi Bun Road, Kwun Tong, Kowloon, Hong Kong in writing.*