



TOM Group Limited

Whistleblowing Policy

(If there is any inconsistency or conflict between the English and the Chinese versions, the English version shall prevail.)

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1. Purpose

TOM Group Limited (the "Company", together with its subsidiaries and controlled affiliates, the "Group") is committed to achieving and maintaining the highest standards of openness, probity and accountability. In line with this commitment, the Company expects and encourages employees of the Group and those who deal with the Group (e.g. customers, suppliers, creditors and debtors) to report to the Company any suspected impropriety, misconduct or malpractice within the Group.

This Policy aims to provide reporting channels and guidance on reporting possible improprieties in matters of financial reporting, internal control or other matters, and reassurance to whistleblowers of the protection that the Group will extend to them against unfair dismissal or victimisation for any genuine reports made under this Policy.

2. Scope

This Policy applies to all employees of the Group as well as third parties.

Whilst it is impossible to provide an exhaustive list of the activities that constitutes impropriety, misconduct or malpractice, this Policy is intended to cover serious concerns that could have an impact on the Group, which include but not limited to:

- (a) criminal offences;
- (b) breach of legal or regulatory requirements;
- (c) miscarriage of justice;
- (d) malpractice, impropriety or fraud in financial reporting, internal control or other financial matters of the Group;
- (e) corruption, bribery, theft, fraud, the facilitation of tax evasion, financial crime or similar offences;
- (f) breach of rules, policies or internal controls of the Group;
- (g) endangerment of the health and safety of an individual;
- (h) discrimination or harassment;
- (i) damage caused to the environment;
- (j) professional, ethical or other malpractices or wrongdoings;
- (k) improper conduct or unethical behaviour likely to prejudice the standing of the Group; and
- (l) deliberate concealment of any of the above.

3. Protection

In making a report, the reporting person or entity (the "Reporter") should exercise due care to ensure the accuracy of the information.

The Reporter making genuine and 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. Harassment or victimisation of a genuine Reporter is treated as gross misconduct, which if proven, may result in dismissal.

4. Confidentiality

Each report will be treated as confidential. The identity of the Reporter will not be divulged save with such Reporter's consent or where:

- (a) in the opinion of the Audit Committee of the Company (the "Audit Committee"), it is material to the investigation or in the interest of the Company to disclose the identity;
- (b) the report is frivolous or is lodged in bad faith with malicious or mischievous intent or in abuse of this Policy;
- (c) it is required to be disclosed in compliance with any applicable law or regulation, by any relevant regulatory authority including The Stock Exchange of Hong Kong Limited (the "Stock Exchange"), or by the order or directive of any court having jurisdiction over the Company; and
- (d) the report and the identity of the Reporter are already public knowledge.

In order not to jeopardise the investigation and any follow-up actions, the Reporter is also required to keep confidential all information about and relating to the report, including the fact that he or she has filed a report, the nature of concerns, the identities of the parties involved and any other information that the Company has shared with the Reporter in the course of handling the report.

5. Reporting and Investigation

Making a Report

- (a) Every report shall be made in person or in writing either by email to hotline@tomgroup.com (accessed by the Head of Group Management Services Department of the Company) or by post to the "Head of Group Management Services Department, TOM Group Limited" at Rooms 1601-05, 16/F, China Resources Building, 26 Harbour Road, Wanchai, Hong Kong who shall report to the Chairman of the Audit Committee. The Chairman of the Audit Committee shall then determine the course of action to pursue, with power to delegate, with respect to the report;

- (b) All written reports by post shall be sent in a sealed envelope clearly marked "Strictly Private and Confidential - To be Opened by Addressee" to ensure confidentiality;
- (c) If the Head of Group Management Services ("GMS") Department is being complained against or where a conflict of interest arises, perceived or otherwise, the report should be made in person or by post addressed to the Chairman of the Audit Committee at the same address;
- (d) Each Reporter is required to provide details of improprieties (including relevant incident(s), behaviour, activity or activities, name(s), date(s), place(s) and any other relevant information) on the report; and
- (e) Details of the Reporter (including name, department/business unit, company, contact number, 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 in the strictest confidence.
- (f) Reporters may also make their reports through the Group's other whistleblowing channels, and the management concerned should report to the Head of GMS Department according to the TOM Group Code of Conduct and TOM Group Anti-Fraud and Anti-Bribery Policy.

Investigation

The format and length of an investigation will vary depending on the nature materiality and particular circumstances of each report made. Where appropriate, the reports raised may:

- (a) be investigated internally by the Audit Committee or if delegated by the Audit Committee, the Company Secretary, the Group Management Services Department, the Group Human Resources & Administration Department or other departments of the Company;
- (b) be referred to the external auditor as instructed by the Audit Committee;
- (c) be referred to the relevant public bodies or regulatory/law enforcement authorities as instructed by the Audit Committee; and/or
- (d) form the subject of any other actions as the Audit Committee may determine in the best interest of the Group.

If it is deemed appropriate and necessary to conduct internal enquiry/investigation into the relevant matter, efforts will be made to ensure it will not jeopardise any possible enquiry/investigation on the same matter by other relevant law enforcement authorities.

The Head of GMS Department or the Chairman of the Audit Committee where warranted will respond to the Reporter, if contactable, as soon as practicable upon receipt of the report:

- (a) acknowledging receipt of the report;
- (b) advising the Reporter as to whether or not the matter will be investigated further and, as appropriate, the actions taken or being taken or the reasons for no investigation being made;
- (c) where practicable, giving an estimate of the timeline for the investigation and final response; and
- (d) indicating if any remedial or legal action is or is to be taken.

6. False Reports

If a Reporter makes a false report maliciously, fraudulently, with an ulterior motive, or for personal gains, the Company reserves the right to decline to investigate or discontinue an investigation, and take appropriate actions against such Reporter (employees or third parties) to recover any cost, loss or damage as a result of such false report. Employees may also face disciplinary action, including dismissal where appropriate.

7. Record Retention

Records of all reported improprieties, misconducts and malpractices, including results of any investigations shall be kept by the relevant parties under paragraph 5 for as long as necessary for the purpose of investigation and any possible follow up action.

8. Consistency with Laws and Regulations

This Policy shall be read in conjunction with and subject to any relevant laws, regulations, rules, directives or guidelines that the Stock Exchange or any other regulatory bodies may from time to time prescribe or issue on the matters governed by this Policy.

In the event that any procedures herein are inconsistent or in conflict with any relevant laws, regulations, rules, directives or guidelines as prescribed by the Stock Exchange or any other regulatory bodies or any part thereof, the latter shall prevail to the extent of such inconsistency or conflict.

9. Review of this Policy

The Audit Committee shall supervise the implementation, monitoring and enforcement of this Policy. It is also responsible for the interpretation and periodic review of all the policies and procedures set out herein, and shall make recommendation on any changes as may be required to the Board for approval.

December 2025

Last updated in December 2023