



Vinda International Holdings Limited
維達國際控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 3331)

WHISTLEBLOWING MECHANISMS

Vinda International Holdings Limited (the “**Company**”) and its subsidiaries (together, the “**Group**”) is committed to high standards of openness, probity and accountability. In line with such commitments, the Company has established whistleblowing mechanisms (the “**Mechanisms**”) which encourage employees of the Group and related third parties (e.g. customers, suppliers, etc. who deal with the Group) to raise concerns and report in confidence, about misconducts, malpractices or irregularities in any matters related to the Group.

Protection and Confidentiality

Persons making genuine and appropriate complaints under the Mechanisms are assured of fair treatment. The Company reserves the right to take appropriate actions against anyone (employees or third parties) who initiates or threatens to initiate retaliation against those who have raised concerns under the Mechanisms. Management will support all employees and related third parties and encourage them to raise concerns without fear of reprisals. The Company will make every effort, within its capacity to do so, to keep a whistleblower’s identity confidential and all information will only be used and disclosed to the ones who need to know the information to investigate and resolve the matter, unless it is required by the law or the competent authorities to disclose such information.

Reporting and Investigations

Report of complaints should be made in writing (by post or by email) to Head of Internal Control and Supervision Center

- By e-mail: neikong@vinda.com; or
- By mail: Head of Internal Control and Supervision Center
Internal Control and Supervision Center

No.65, Donghou Road, Huicheng, Xinhui District, Jiangmen city,
Guangdong Province, the PRC

- If the complaint is against the Head of Internal Control and Supervision Center, the report should be sent to the Chairman of the audit committee of the Company (the “**Audit Committee**”) by mail to:

Vinda International Holdings Limited

Penthouse, East Ocean Centre, 98 Granville Road, Tsim Sha Tsui East, Kowloon,
HKSAR.

While the Group does not expect the whistleblower to have absolute proof or evidence of the irregularities reported, the report should show reasons for the concerns with full disclosure of any relevant details and supporting documentation.

The Head of Internal Control and Supervision Center will assess every report received and decide if a full investigation is necessary. The Head of Internal Control and Supervision Center will report to the Audit Committee the details of the investigation conducted and the related matters as appropriate.

Anonymous Reports

The Group accepts anonymous reports and respects such need from the whistleblowers. However, an anonymous allegation will be more difficult for the Group to investigate effectively simply because the Group will not be able to obtain further information from the whistleblower in order to make an adequate and proper assessment. Whistleblowers are encouraged to provide their identities and contact details so that they can be contacted for further information or evidence regarding the allegations.

False Reports

If a whistleblower makes a false report maliciously, with an ulterior motive, or for personal gain, the Company reserves the right to take appropriate actions against anyone (employees or any third parties) to recover any loss or damage as a result of the false report. In particular, employees may face disciplinary action, including dismissal where appropriate.

Record Retention and Review of Mechanisms

Records shall be kept for all reported improprieties by the Internal Control and Supervision Center. In the event a reported impropriety leads to an investigation, all relevant information relating to the case shall be retained, including details of corrective action taken, for a period as long as is considered necessary by the Internal Control and Supervision Center or such period as may be specified by any relevant legislation or authority.

The Internal Control and Supervision Center is also responsible for performing regular reviews and updates of the Mechanisms. The Audit Committee shall oversee the performance of the Internal Control and Supervision Center in relation to complaints made under the Mechanisms and the review of the Mechanisms.

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