



南方包装集团有限公司
Southern Packaging Group Limited

SOUTHERN PACKAGING GROUP LIMITED

WHISTLEBLOWING POLICY 《南方包装集团有限公司举报政策》

1. Introduction 简介

The Whistleblowing Policy (the "**Policy**") of Southern Packaging Group Limited (the "**Company**") and its subsidiaries (the "**Group**") is intended to promote and maintain high standards of corporate governance, fosters an open and transparent culture for secure whistleblowing without fear of repercussions. This policy provides employees and external parties such as clients, business partners, suppliers, and other stakeholders, with a channel to report any concerns or complaints regarding questionable accounting or auditing matters, insider trading, conflicts of interest, internal controls, collusion of competitors, or any other matters involving fraud, ethics, and employee misconduct.

南方包装集团有限公司和子公司（以下简称“**集团**”）的举报政策旨在宣导高标准公司治理实践，促进开放透明的文化，确保安全举报而不受任何不利后果的威胁。该政策为员工或外部相关方，比如客户、商业伙伴、供应商和其它利益相关者，提供一个渠道，让他们可以提出或举报任何有关以下方面的疑虑或投诉：财务、会计或审计事项、内幕交易，利益冲突，内部控制、竞争对手勾结，欺诈，违反道德规范及员工不当行为。

Objectives 目标

This Policy aims to:-

本政策旨在：

- a) Establish a trusted avenue for individuals to report any wrongdoings without fear of reprisals, discrimination, or adverse consequences when whistleblowing in good faith.
提供一个可靠的渠道，让他们可以在善意举报时，无需担心遭到报复，歧视或不利的后果的情况下，举报任何不当行为。
- b) Ensure independent investigations of reported concerns and appropriate follow-up actions.
确保对举报的疑虑或举报进行独立调查，并采取恰当的后续行动。
- c) Encourage early reporting of concerns for prompt resolution.
鼓励尽早提出疑虑或举报，以便立即采取行动解决问题。

2. Reportable Incidents 可举报事件

2.1. Reportable incidents covered under this Policy include, but are not limited to:

本政策涵盖的可举报事件包括但不限于：

- (a) Concerns about the Group's accounting, internal controls, or auditing matters.
对集团的会计、内部控制或审计事项的疑虑
- (b) Impropriety, corruption, fraudulent, or criminal activities involving the Group's properties, assets, or resources.
涉及集团财产、资产或资源的不当、腐败、欺诈或犯罪活动
- (c) Conduct that violates laws or regulations.
违反法律或法规的行为
- (d) Serious conflicts of interest.
重大的利益冲突
- (e) Significant breaches of the Group's policies or internal controls.
对集团政策或内部控制的重大违反
- (f) Insider trading or other securities trading violations.
内幕交易或其他证券交易违规行为
- (g) Any other serious improper matters which may cause financial or non-financial loss to the Group, or damage its reputation.
任何其它可能导致集团财务和非财务损失或严重损害其声誉的不当行为
- (h) Distinct effort to mislead, deceive, manipulate, coerce, or fraudulently influence any internal or external auditor in connection with the preparation, examination, audit, or review of any financial statements or records of the Group.
试图在编制、审查、审计或复核集团的财务报表或记录时，误导、欺骗、操纵、胁迫或欺诈性地影响任何内审师或外审师

2.2. For general enquiries and feedbacks about the Group's products, equipment, packaging operations, pricing, and etc, please send to sp.investor@southern-packaging.com or contact us at [Contact Us](#).

关于本集团产品、设备、包装操作、定价等的一般咨询和反馈，请发送至 sp.investor@southern-packaging.com 或通过“[联系我们](#)”与我们联系。

3. Reporting procedures 举报程序

3.1. All incidents or concerns could be reported directly to the immediate superior or human resource department or top management. If for any reason this is not believed appropriate or possible, or if the concern involves the superior or human resource (whichever the case), the matter should be reported to the Executive Chairman or Vice Chairman or Deputy Chief Executive Officer. Alternatively, the concern may be reported via email to the Audit Committee (“AC”) Chairman (“AC Chairman”).

所有举报的事件或疑虑可以直接向上司或人事部或高级管理层举报。如果出于任何原因，此渠道不妥，或疑虑涉及上级或人事部，则应向主席或副主席或副总裁举报。如果这些报告渠道都不合适，可以通过电子邮件向审计委员会主席举报。

- 3.2.** For concerns related to financial reporting, internal controls, or auditing, the matter may be reported to the Chief Financial Officer or the AC Chairman.

对于与财务报告、内部控制或审计有关的疑虑，可以直接向首席财务官或审计委员会主席举报。

- 3.3.** All incidents or concerns may be raised verbally or in writing (or in the form as per **Appendix A**). Written reports are preferred, providing as much detail as possible about the incident or concern. The incident or concern should include (i) details of the parties involved, (ii) dates, periods of time and location, (iii) description of the incident or concern, (iv) evidence substantiating the complaint (where possible), and (v) contact details in case further information is required. Individuals are encouraged to identify themselves and provide their name and contact details if further clarification or information is needed. All concerns or irregularities raised will be treated with strict confidence, and every effort will be made to ensure that confidentiality is maintained throughout the process.

所有举报的事件或疑虑可以通过口头或书面形式提出(或按照**附录 A** 的格式)。鼓励尽可能提供书面报告举报的事件或疑虑，包括详细的信息如 (i) 涉及方的资料、(ii) 日期、时间段和地点、(iii) 事件描述和内容、(iv) 证据，以及(v) 举报人的联系方式，以便进一步获取信息。鼓励实名举报及提供联络资料以便在需要进一步澄清或信息时联系。所有举报和过程将被严格保密。

- 3.4.** All incidents or concerns reported will be acknowledged receipt and reviewed within a reasonable timeframe (within 4 weeks of the acknowledgement). After consulting with the Executive Chairman and/or senior management, the report will be directed to the appropriate department for actions, and a decision will be made on whether to proceed with detailed investigation after due consideration and inquiry. The whistleblower will be informed of the estimated time to complete the investigation and the progress of addressing the reported issue. Where the reported incident or concern involves any director or member of the Management, that director or member shall abstain from participating in the deliberations relating thereto. Management should report all reported concerns, including actions taken, recommended actions (if any), and progress to the AC or seek their guidance.

在收到举报后会发送举报资料已收取的确认函。所有的举报将在合理的时间内进行审查（尽可能在发送确认函的四周内完成）。在与董事会和/或高级管理层讨论后，投诉将转交给合适的部门处理，并在充分考虑和调查后决定是否进行详细调查。举报人会被通知调查的预计时间和处理举报问题的进度。此外，若举报事件涉及任何董事或管理层成员，该董事或成员不可参与相关事宜的讨论。管理层应将所有举报的事件，包括调查结果，行动或解决方案以及进度上报给审计委员会主席或审计委员会征求他们的指导。所有的举报案件（如有）将被汇总并在每个审计委员会会议提交给审计委员会。

- 3.5.** Appropriate and fair disciplinary actions, including dismissal, will be meted out by the Company against those who are found guilty after investigations. In instances where relevant laws have been infringed, the Company will report such infringement to the relevant regulatory authorities. The AC will be informed of any follow-through measures (such as implementing additional internal control measures and procedures), where necessary, to ensure that such incidents will not recur. The AC will report to the Board accordingly.

如果在调查结束后，集团确定发生了违规行为或指控属实，将会采取恰当和公平的惩戒行动，包括解雇。如触犯相关法律，集团将会向相关监管机构报告此类违反行为。集团还将会向审计委员会通报所有必要后续措施（例如制定额外的内部控制措施和程序），以确保此类事件不再发生。审计委员会将据此向董事会报告。

- 3.6.** Employees who fail to cooperate in an investigation and/or deliberately provide false information during an investigation will be subject to strict disciplinary action, including immediate dismissal.

在调查中不配合和/或故意提供虚假信息的员工将受到严格的纪律处分，包括立即解雇。

- 3.7. The Group does not tolerate discrimination, harassment, or victimisation of any kind against a whistleblower who reports a concern in good faith. If it is determined that a whistleblower has experienced any reprisal or retaliation as a result of his/her report, appropriate remedial actions will be taken under the AC's directives.

本集团绝不容忍对善意举报人的任何歧视，骚扰或伤害。如果举报人因其举报行为而遭受任何报复，集团将根据审计委员会的指示采取适当的纠正措施。

4. Protection for the whistleblowers 对举报者的保护

- 4.1. The Company prohibits discrimination, retaliation, or harassment of any kind against a whistleblower who submits a complaint or report in good faith. If an employee raises a genuine complaint pursuant to this Policy, he or she will not be at risk of losing his or her job or suffering from retribution or harassment as a result. The Human Resources Department will monitor for signs of harassment or victimisation against the whistleblower.

对于基于诚信提出投诉或报告的举报人，集团禁止任何形式的歧视、报复或骚扰。若员工根据本制度提出投诉，他们将不会面临失去工作的风险，也不会因此遭到报复或骚扰。人力资源部将密切关注及监控是否有针对举报人的骚扰或受害行为。

- 4.2. However, this assurance does not extend to any whistleblower who intentionally provides information in a complaint or report which he or she knows or reasonably believes to be untrue.

然而，此保证不适用于任何故意在投诉或举报中夹杂不实信息，且他或她本人知晓该不实性或该信息有充分理由被认为是不正确的。

5. Confidentiality 保密

- 5.1. To ensure that whistleblowers are not victimized, black-listed or discriminated by their superiors or fellow colleagues, the Group assures whistleblowers that it will not reveal their identities or information leading to their identities being known. The Company views such victimization, black-listing, or discrimination as a serious matter and will not hesitate to take disciplinary actions against those who are involved in such malpractices.

为确保举报人不会受到其上级或同事迫害、列入黑名单或歧视对待，集团保证不会泄露举报人的身份或可能导致其身份曝光的信息。集团也把上述迫害、列入黑名单或歧视对待行为视为情节严重事件，并将毫不犹豫地参与此类不当行为的人员采取纪律处分。

- 5.2. The Group reserves the right to refer any concerns or complaints to appropriate external regulatory authorities. Depending on the nature of the complaint, the subject of the complaint may be informed of the allegations against him/her and given an opportunity to respond.

集团保留将任何担忧或投诉转交给适当的外部监管机构的权利。根据投诉的性质，投诉对象可能会被告知对其的指控，并有机会对这些指控作出回应。

- 5.3. All reports are handled confidentially, except as necessary or appropriate to conduct investigation and to take remedial action, in accordance with the applicable laws and regulations. In this regard:

所有报告均会被保密处理，除非为了进行调查和采取补救措施，根据适用的法律和法规，进行调查和采取补救措施时有必要或适当。在这方面：

- (a) The identity of the whistleblower making the allegation will be kept confidential and confined to the investigating team so long as it does not hinder or frustrate any investigation.

只要不妨碍或阻碍任何调查，举报人的身份将保密，仅限于调查团队知晓。

- (b) The investigation process may reveal the source of the information to persons involved in the investigation or resolution of the investigation report.
调查过程中可能会向参与调查或解决调查报告的人员透露信息来源。
- (c) The whistleblower making the report may need to provide a statement as part of the gathering of evidence required.
举报人可能需要提供一份陈述，作为收集所需证据的一部分。

6. Contact details 联系方式

Any concerns should be raised with immediate superior or human resource department. If for any reason this is not possible, the following channels of reporting are available:

任何疑虑应向直属上级或人力资源部门提出。如果因任何原因无法这样做，可以使用以下举报渠道：

By Email 通过电子邮件：

- a) Email directly to the office email address of top management such as Executive Chairman, Vice Chairman, Chief Executive Officer (“CEO”), Deputy CEO or Chief Financial Officer.

请直接发送电子邮件至高层管理人员(如,执行主席、副主席、首席执行官、副首席执行官、首席财务官)的办公室电子邮件地址。

- b) Audit Committee Chairman 审计委员会主席
Email 电子邮件地址：sp.feedback@southern-packaging.com

By Mail: 通过邮件：

- a) Mark “**Strictly Confidential**”
SOUTHERN PACKAGING GROUP LIMITED
No. 9 Foping Road 4, Guicheng Sub-district, Nanhai District,
Foshan City, Guangdong Province, China
Attention: AC Chairman

标注“**严格保密**”

南方包装集团有限公司

中国广东省佛山市南海区桂城街道佛平路 4 号 9 号

收件人：审计委员会主席

7. Modification 修改

The adequacy and relevance of the Policy will be overseen by the AC. The Group may modify the Policy to maintain compliance with applicable laws and regulations or accommodate organisational changes.

审计委员会将监督举报政策执行的充分性和相关性。集团会根据法律法规或因集团内部的组织变化修改本政策。

Approved and recommended by the AC on 25 February 2025

Approved by the Board on 25 February 2025

STRICTLY CONFIDENTIAL

SOUTHERN PACKAGING GROUP LIMITED

WHISTLEBLOWING REPORT FORM

1. PARTY INVOLVED IN THE INCIDENT / CONCERN RAISED	
a.	Name of Alleged Party(ies) Wrongdoer:
b.	Designation:
c.	Department/Company:
d.	How you know this person:
2. DETAILS OF CONCERN (you may use additional sheets if necessary)	
a.	Date / Time / Location:
b.	Description of Concern: (including any relevant facts and evidence)
3. EVIDENCE / SUPPORTING INFORMATION TO ASSIST INVESTIGATIONS (Please attach any supporting documents, emails, photos, or other evidence related to the incident/concern. You may use additional sheets for additional witnesses or supporting evidence if necessary)	
a.	Witness name and contact details: (e.g. department, email address, phone number)
b.	Evidence / supporting information:
c.	Additional Information (any other relevant information that may assist in the investigation):
4. REPORTING TO OTHER PARTIES	
a.	Have you raised your concern to any other person / department/ authority? (Cross whichever applicable) <input type="checkbox"/> YES <input type="checkbox"/> NO If your answer is "YES", please provide the following information: (You may provide a copy of the report made) Name: Department / Authority:
5. PARTICULARS OF WHISTLEBLOWER (You are encouraged to provide your contact details to enable us to contact you for further clarification if required)	
a.	Name:
b.	Designation:
c.	Contact No.:
d.	Email Address:
e.	Relationship with Southern Packaging: (if you are not our employee)

南方包装集团有限公司

举报表格

1.	涉及事件 / 人物	
a.	涉嫌违规行为人/被指控的当事人的姓名:	
b.	职称:	
c.	部门 / 公司:	
d.	您与此人的关系:	
2.	举报内容详情 (如有需要, 可使用附加页)	
a.	日期 / 时间 / 地点:	
b.	举报内容描述: (包括任何相关事实和证据)	
3.	协助调查的证据/支持信息(请附上任何相关文件、电子邮件、照片或其他与事件/问题相关的证据。如有需要, 可使用附加页来添加其他证人或支持证据)	
a.	证人姓名和联系方式: (例如部门、电子邮件地址、电话号码)	
b.	证据 / 支持信息:	
c.	附加信息(任何其他可能有助于调查的相关信息)	
4.	向其他方举报	
a.	您是否已向其他人员 / 部门 / 机构举报过以上事件/问题? (请在选项格里打“X”) <input type="checkbox"/> 是 <input type="checkbox"/> 否 如果您的答案是“是”, 请提供以下信息: (您可以提供所做报告的副本) 姓名: 部门 / 机构:	
5.	举报人信息 (我们鼓励您提供联系方式, 以便我们在需要时联系您以进一步澄清)	
a.	姓名:	
b.	职称:	
c.	联系电话:	
d.	电子邮件地址:	
e.	与南方包装的关系 (如果您不是我们的员工)	