



PERENNIAL REAL ESTATE HOLDINGS LIMITED

(Incorporated in the Republic of Singapore)
(Company Registration Number: 200210338M)

WHISTLE BLOWING POLICY

举报政策

Effective Date: 7 May 2015

有效日期: 2015年5月7日

Version No.1

版本 1

1. Policy Oversight 政策监督

The Audit and Risk Committee (“ARC”) has the responsibility of overseeing this Policy, which will be reviewed on an annual basis.

审计和风险委员会负责监督此政策。这项政策将经过年度的审核过程。

2. Objective 宗旨

The objective of this Policy is to implement a well-defined procedure for employees, vendors/suppliers and partners (as defined in section 3 below) who wish to report valid concerns about malpractice or impropriety in the workplace.

本政策的宗旨是设立一套明确的程序，让员工、供应商和合作伙伴（请看第 3 条）可以举报有根据的不正当或舞弊行为。

3. Scope of Policy 适用范围

This Policy applies to the following groups of people:

- all employees¹ of the companies within the Group
- all vendors and suppliers of materials/services to the Group
- all partners and strategic alliances of the Group

此政策适用于以下人员：

- 所有鹏瑞利集团和属下子公司（简称“鹏瑞利置地”）的员工¹
- 所有提供货物以及服务给鹏瑞利置地的供应商
- 所有鹏瑞利置地的合伙人或合作伙伴

4. Purpose 目的

This Policy is intended to provide trusted avenue for employees and parties with official dealings with the Group who believe that they may have discovered malpractice or impropriety in the workplace, to come forward and report such issues with confidence.

此政策的目的是给予员工以及与鹏瑞利置地有商业来往的人士提供安全及保密的渠道，方便他们在发现有不正当或舞弊行为时向公司的董事进行举报。

Employees who make a report in compliance with the requirements of this Policy will not be dismissed, penalized or discriminated by the Group. Vendors/Suppliers and partners who make a report in compliance with the requirements of this Policy will not have their contract wrongly terminated, penalized or discriminated by the Group for current and future opportunities.

员工如根据此政策的准则进行举报将不会受到不公平解雇，处罚或歧视。供应商和合作伙伴如根据此政策的准则进行举报将不会受到鹏瑞利置地的不公平待遇，包括不公平解约，处罚或影响现有和以后和鹏瑞利置地合作的机会。

¹ *Solely for the purposes of this Policy, references in this Policy to “employees” shall include those engaged under a contract of employment by the organization as well as internship and work attachment, etc.*

在此政策里，“员工”的定义将包括所有签订劳动合约的人员，也包括实习生。

However, this Policy does not cover staff complaints or grievances on work situation or superiors. When faced with such situation, employees should refer to HR policies on handling of grievances.

但是此政策不适于应对员工对上司或工作的不满或投诉。员工如遇到此情况，应该参考人事部处理员工不满的政策。

5. Reportable Conduct 值得举报的行为

In defining reportable conduct, there is no specified value for materiality as it is dependent on intent, the openness in which a gift / service was given or received and whether the gift / service value is likely to sway the officer into making a decision that may be unfavorable to the Group.

在如何界定值得举报的行为时，本制度没有设立高价值定义因为对于供应商或其他第三方给的礼品或服务，更重要的考量是供应商或其他第三方在送礼品或提供服务时的原意和此行为是否有公开。还有，对于价值高低的定义也可能因人而异所以应该考虑礼品或服务的价值是否能够支配职员作出可能有损鹏瑞利置地利益的决定。

Examples of reportable malpractices or impropriety would include (but is not limited to) the following:

不正当或舞弊行为的例子可包括但不限于以下情况不等：

- (a) forgery or unauthorized alteration of any cheque, bank draft or any other financial or other document belonging or relating to the Group
伪造或在未经授权下擅自更改鹏瑞利置地的支票，银行汇票或其他和财务相关的文件
- (b) questionable accounting practices
可疑的会计处理
- (c) misappropriation of funds, supplies, or other assets
擅自挪用或私吞资金，物品，或其他资产
- (d) impropriety in handling or reporting of money or financial transactions
不正当地处理财务交易或财务报告
- (e) profiteering as a result of insider knowledge of corporate activities
因对于鹏瑞利置地活动有内部的了解而从中得到利益
- (f) disclosing confidential or proprietary information to outside parties
向外界披露机密信息或专利的信息
- (g) accepting or seeking anything of material value from contractors, vendors, (potential) tenants or persons providing services/materials to the Group
接受或向提供服务/货品给鹏瑞利置地的承包商，（潜在）租户或供应商索取有价值的东西
- (h) destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
销毁，删除或不适当的应用记录或固定资产（如：家具，设备，等）
- (i) improper actions or omissions which are likely to endanger colleagues and/or customers and the interest of the Group
因不正当行为或疏忽而有可能危及到同事，顾客和/或鹏瑞利置地的利益
- (j) any other financial malpractice, impropriety or fraud
其它和财务相关的不正当或舞弊行为
- (k) failure to comply with laws and regulations

不遵守法律和规章

- (l) criminal activities
犯罪活动
- (m) improper conduct or unethical behaviors
不当或不道德的行为
- (n) attempts to conceal any of the above
试图隐瞒或掩盖任何上述的行为

6. Confidentiality 保密

- 6.1 The ARC recognises the importance of confidentiality in making a whistle blowing report. As such, the channel of reporting via the email address (as mentioned in section 7.3) is only accessible by the ARC.

审计和风险委员会理解举报必须得到保密的重要性。因此，举报所用的电子邮箱（请看第 7.3 条）仅可由审计和风险委员会访问。

- 6.2 The identity of the person making the allegation will be kept confidential and confined to the ARC, the appointed Risk Officer and personnel who are involved in the investigation so long as it does not hinder or frustrate any investigation.

举报者的身份在不妨碍调查的情况下将局限于审计和风险委员会、指定的风险人员和调查人员。

- 6.3 The Group shall maintain the confidentiality of the person making the report to the fullest extent reasonably practicable, subject to:

鹏瑞利置地会在能力所及的范围内确保举报者的身份得到保密，但以下列情形除外：

- (a) where the identity of the complainant, in the opinion of the ARC, is material to any investigation
审计和风险委员会认为举报者的身份对于任何调查是关键的
- (b) where it is required by law, or by the order or directive of a court of law, regulatory body or by the Singapore Exchange or such other body that has the jurisdiction and authority of the law to require such identity to be revealed
按法律规定、监管机构或法院的指令、新加坡交易所或其他有管辖权的机构的指示而需要揭示举报者的身份
- (c) where the information is already in the public domain
此信息已被公开
- (d) where the ARC with the concurrence of the Board of Directors opined that it would be in the best interests of the Group to disclose the identity
审计和风险委员会与董事会同意认为为了确保鹏瑞利置地的利益而必须揭示举报者的身份
- (e) where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice
为了寻求专业意见，在严格保密的基础上把有关信息提供给专业的法律或审计人员
- (f) where the information is given to the Police for criminal investigation

此信息是为了提供给警方协助刑事调查

7. Reporting Procedure 举报流程

7.1 Person(s) who make a report shall do so only:

举报人应在以下情况下进行举报

(a) in good faith

真诚的

(b) in the reasonable belief that the reportable issue tends to show malpractice; or impropriety

有合理的理由相信举报的情况通常显示有不正当或舞弊行为

(c) after having acquired appropriate, though not necessarily complete, supporting detail and evidence

在得到适当的（但不一定是完整的）证据

7.2 Person (s) who make a report must not:

举报人不应该:

(a) contact the suspected individual in an effort to determine facts or demand restitution; or

为了确认事件的真实情况或要求赔偿而联络和事件有关的人; 或

(b) discuss the case, facts, suspicions or allegations with anyone except the ARC, unless specifically being asked to do so by the ARC.

和审计和风险委员会以外的人员讨论有关事件的细节, 除非审计和风险委员会特别要求举报人这么做。

7.3 Person(s) should make the report directly to the Chairman of the ARC via email to:

举报人应该直接向审计和风险委员会主席汇报, 以邮件方式汇报致:

Whistleblow@perennialrealestate.com.sg

7.4 It is essential that the subject of any such message be indicated as 'Whistle Blowing'. The ARC Chairman leads the investigation of the matter. In the absence of the Chairman, one of the ARC members will be appointed to take charge. The report should include the reporting person's name, means of contact and the following information where available):

举报人应该在邮件的主题标明‘举报’。审计和风险委员会主席将带领举报事件的调查。在审计和风险委员会主席缺席的情况下, 委员会的其中一个会员将负责跟进。举报人应该在报告中注明举报人的身份, 联络方式和以下讯息 (如果举报人有相关的讯息):

(a) date, time and place of the actions/ transactions

事件发生的日期, 时间和地点

(b) particulars of the parties involved

所有参与事件人员的资料

- (c) description of the impropriety or wrongdoing

事件的描述

- (d) any other relevant information or supporting documentation that would assist in the investigation of the issue raised

其他可以协助调查事件的有关讯息或文件

- 7.5 To ensure the authenticity of the report and not to waste limited resources, ARC will not entertain any anonymous reports.

为了确保不浪费有限资源在调查不真实的举报，审计和风险委员会决议不接受匿名的举报。

- 7.6 After making a report, the Whistleblower should refrain from further investigation of the incident, confrontation of the accused or any further discussion of the incident. He or she may be contacted by the investigation team to provide additional information, clarification or assistance to the investigation, where necessary or required.

在作出举报后，举报人应该避免擅自进行进一步的调查，和事件有关的人员对峙或讨论有关事件的细节。调查小组可能在有需要的情况下联络举报人索取额外的讯息，澄清所收到的资料或协助调查。

8. Investigation Procedure 调查流程

- 8.1 Upon receiving the report, ARC Chairman reviews the information and may consult fellow ARC members, Board Directors and the Risk Officer. The ARC makes an initial assessment of the report and determines the following for investigation to be carried out:

审计和风险委员会主席审核从举报人收到的讯息后，可征询其他会员、董事及指定的风险人员。经过初步评定后，审计和风险委员会决定下列事宜以便进行调查：

- (a) the need to establish an investigating committee, which may consist of internal or external resources

成立调查委员会的必要性，该委员会可由内部或外部资源组成

- (b) the person who will lead the investigation

带领调查的人员

- (c) the procedure(s) to be followed

调查流程

- (d) the scope of the concluding report.

总结报告的范围

- 8.2 Any investigation will be conducted with confidentiality and within a reasonable time frame. The investigation will include but not be limited to the following steps:

任何的调查应该在合理的时间内和保密的情况下进行。调查流程应该包括（但不限于）以下的步骤：

- (a) interviews with whistleblower and key witnesses to gather more facts about the incident

从举报人和其他关键证人的访问中收集更多关于事件的细节

- (b) review documents and/or information in the systems to gather evidence

从文件或系统里的讯息中收集证据

- 8.3 In the investigation process, the identity of the whistleblower may be revealed to people involved in the investigation or resolution of the investigation report, subject to approval from the ARC. The whistleblower may also need to provide a statement as part of the evidence required.

在调查的过程中，举报人的身份可能在审计和风险委员会的批准下揭露给参与调查或决议调查结果的人员。举报人也可能需要提供陈述作为证据。

- 8.4 At the appropriate juncture (subject to the progress and status of the investigation), the person against whom a report is made will be informed of it and be accorded with an opportunity to present his version of the events relating to the allegations before the ARC, prior to the conclusion of any investigation.

依据调查的进度，事件的被告会在适当的时候接到通知。被告也会有机会在调查结束前在审计和风险委员会前申述。

- 8.5 The whistleblower will be informed about the outcome of the investigation and any action taken, in due course and as appropriate.

举报人将会在适当的时机被通知有关调查的结果和调查委员所采取的行动。

- 8.6 Arising from the investigation, the Investigation Committee shall compile a investigation report which comprises the following:

调查委员会将汇总调查报告，并包括以下内容：

- (a) incident description (e.g. details of personnel involved, how did the incident happened, timeline for which the incident took place, etc.)

事件描述（列：和事件有关的人员资料，事件如何发生，事件发生的时间点，等）

- (b) assessment of the validity of the report made by whistleblower (refer to Section 9 if Investigation Committee has concluded that a malicious report is made)

对举报人的指控作出评估（见第9条如指控是恶意的）

- (c) quantification of losses (or best estimate)

估计亏损的金额

- (d) proposed methods to recover losses

提出恢复损失的方法

- (e) recommendations and actions to be taken to reduce the risk of reoccurrence or to detect similar incidents

为避免事件再次发生或为发现类似事件所需采取的建议和行动

- (f) proposed actions to be taken against the personnel involved

对事件参与者将采取的行动

8.7 ARC will review the report and determine if further investigation is necessary or if the incident should be handed over to relevant law enforcement authorities for further actions.

审计和风险委员会将审核报告然后决定是否需要进行进一步调查或者把事件交由执法机构处理。

9. Malicious Reports 恶意的指控

Whilst no effort will be spared in investigative endeavours, the Group will not condone the actions of any person making a false report in furtherance of a personal agenda. The ARC shall take disciplinary action as necessary against the makers of such malicious reports to protect the interests of all innocent parties.

鹏瑞利置地会彻底查证所有收到的举报但是严禁任何人为了达到个人的议程而作出不真实的报告。审计和风险委员会会为了保障无辜者的利益而对作出恶意指控的人采取纪律处分。

10. Conclusion 结论

The Whistle Blowing Policy is designed to maintain the high standards of integrity and reputation of the Group and has been implemented to assure employees or other parties who make reports in good faith of malpractice or impropriety in the workplace that they will not be dismissed, penalized or discriminated against by the Group as a result of making such reports.

举报政策的理念是为了维护鹏瑞利置地崇高的诚信度和名誉。同时，也为了向员工和其他外方保证他们将不会因作出举报而受到不合理对待，惩罚或歧视。

11. Change History 更改记录

Version Number 版本	Description of Changes Made 更改描述	Policy Approval Date 制度批准日期
1.0	Establishment of the Whistle Blowing Policy 成立举报政策	7 May 2015