



**TCL ELECTRONICS HOLDINGS LIMITED**

**TCL 電子控股有限公司**

*(Incorporated in the Cayman Islands with limited liability)*

(Stock Code: 01070)

(the “**Company**”, together with its subsidiaries, the “**Group**”)

## **Whistleblowing Policy**

Consolidated, codified and adopted on 11 March 2022

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### **WHISTLEBLOWING POLICY**

This Whistleblowing Policy (“**Policy**”) sets out the principles for employees of the Group (including officers and directors) (“**Employees**”) and third-parties who deal with the Group (e.g. customers and suppliers) (“**External Parties**”) to voice concerns, in confidence and anonymity, with the audit committee of the Company about possible improprieties in matters related to the Group.

This Policy is prepared in both English and Chinese. In the event of inconsistency, the English version shall prevail.

## **1. OBJECTIVES AND SCOPE OF THE POLICY**

- 1.1. The Company is committed to achieving and maintaining high standards of integrity, transparency and accountability. The Company also recognises that an effective whistleblowing system can help detect and deter improprieties in the Group. In line with the commitment, the Company encourages Employees and External Parties to report improprieties relating to the Group.
- 1.2. This Policy aims to provide guidance to Employees and External Parties on how to report matters under this Policy and how the Group will deal with such reports from the Employees and External Parties. The Company may from time to time issue practice directions or practical guide in relation to this Policy, and may implement whistleblowing-related compliance policies and rules of the parent company issued from time to time which are applicable to the Group (if any) as and when necessary.
- 1.3. The Group commits to take each report seriously and to investigate genuine complaints about matters that are covered under this Policy.
- 1.4. This Policy applies to all Employees and External Parties.

## **2. WHISTLEBLOWING AND IMPROPRIETIES**

- 2.1. For the purpose of this Policy, “**Whistleblowing**” is where an Employee or External Party (each a “**Whistleblower**”) reports a concern about an actual or suspected impropriety in relation to the Group.
- 2.2. Improprieties include but not limited to misconducts, malpractices, irregularities and unethical behaviours. It is not possible to give an exhaustive list of the conducts or events that constitute improprieties. The following are examples of improprieties which will be dealt with under this Policy:
  - (a) failure to comply with any legal obligations or regulatory requirements;
  - (b) criminal offences, breach of civil law or miscarriage of justice;
  - (c) malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters;
  - (d) danger to the health and safety of any individual;
  - (e) bribery or corruption;
  - (f) violation of rules of conduct applicable within the Group;
  - (g) improper conduct or unethical behaviour likely to prejudice the reputation or standing of the Group; and/or
  - (h) deliberate concealment of any of the above.

- 2.3. Please note that complaints or reports in relation to the Group's services or products are normally not reported under this Policy, unless they involve improprieties (including but not limited to events listed in paragraph 2.2). Rather, they are handled by the relevant functions of the Group, such as after-sale service department.
- 2.4. While the Whistleblower may not have absolute proof of the improprieties described above, the report must state clearly the reasons for the concerns and the Whistleblower must reasonably believe:
- (a) that his/her/its report evidences one or more of the improprieties (including but not limited to events listed in paragraph 2.2) already happened in the past, happening at the time of report or likely to happen in the future; and
  - (b) that such event compromises the reputation and standing of the Group and/or the interest of the Company's shareholders, investors, customers and the investing public.
- 2.5. Reports on improprieties by Whistleblowers will be appreciated if it is reported in good faith, even if it is not confirmed in subsequent investigation of the Company.

### **3. REPORTING CHANNELS**

- 3.1. A Whistleblower should report his/her/its concerns on improprieties to the Company via the following channels:

Mailing address:  
*(mails should be sent in a sealed envelope marked "Strictly Private and Confidential - To be Opened by Addressee Only")*

Attn: Audit Department  
Address: Audit Department, 12/F, TCL Electronics Building, TCL International E City, 1001 Zhongyuan Road, Nanshan District, Shenzhen, Guangzhou

Email:

[tmtjubao@tcl.com](mailto:tmtjubao@tcl.com)

Telephone:

(86) 0755-33311120

- 3.2. In case the Head of Audit Department is the person of interest of the report or is otherwise conflicted, the report should be sent to the Chairperson of the Audit Committee of the Company via the following channels:

Mailing address:  
*(mails should be sent in a sealed envelope marked "Strictly Private and Confidential - To be Opened by Addressee Only")*

Attn: Chairperson of the Audit Committee  
Address: 7th Floor, Building 22E, 22 Science Park East Avenue, Hong Kong Science Park, Shatin, New Territories, Hong Kong

- 3.3. In addition, if a complaint or report is received through other channels and involves improprieties (including but not limited to events listed in paragraph 2.2), such complaint or report will be forwarded to the Head of Audit Department and will be handled with in accordance with this Policy.

#### **Anonymous report**

- 3.4. The Company encourages Whistleblowers to identify themselves when making reports. Proper investigation may be more difficult, delayed or impossible if the Company cannot obtain further information from the person making the report.
- 3.5. However, the Company does accept anonymous reports, provided that these reports contain sufficient information to allow the investigating party to conduct an effective investigation. Reports without sufficient information and/or a method of contact may delay or prevent further investigation into the matter. The Company may discontinue investigations into such reports and the Company's decision will be regarded as final. The Company retains the discretion to re-open investigations subject to the circumstances, for example, in light of new relevant material information and the availability of records.

### **4. CONFIDENTIALITY AND PROTECTION AGAINST RETALIATION**

- 4.1. The Company will make every effort to keep all information received from and the identities of the Whistleblowers confidential, except where there is a legal or regulatory requirement to disclosure or where it is disclosed to law enforcement or comparable authorities. There may also be circumstances, because of the nature of the investigation or the nature of the concerns raised, in which it will be necessary to disclose the identity of the Whistleblower who has made the report. In such circumstances, the Company will endeavour to inform the Whistleblower that his/her/its identity is likely to be disclosed.
- 4.2. In order not to jeopardise the investigation and any follow-up actions, Whistleblowers who have made reports are also required to keep confidential all information about and related to the report, including the fact that he/she/it has filed a report, the nature of the concerns, the identities of those involved and any other information that the Company has shared with the Whistleblower in the course of handling the report.
- 4.3. Retaliation against or victimisation of a Whistleblower who acts in good faith will not be tolerated. A Whistleblower who acts in good faith will not suffer any detriment. Employees who victimise or retaliate against Whistleblowers who acts in good faith will be subject to disciplinary actions.

### **5. HANDLING OF REPORTS**

- 5.1. Once it is determined that a report falls within the ambit of this Policy, it will be investigated in accordance with internal procedures of the Company. The purpose of the investigation is to determine whether concerns are substantiated, with a view to the Company then rectifying any wrongdoing uncovered to the extent that this is practicable in all the circumstances.

- 5.2. The Head of Audit Department of the Company will be responsible for investigations and may delegate investigatory responsibility to any party. The investigating party will not be the subject of the report, nor have been involved in the subject matter of the report.
- 5.3. In case the Head of Audit Department of the Company or a member of the Audit Department of the Company is the person of interest of the report received or is conflicted, the report will be dealt with by the Chairperson of the Audit Committee of the Company and the Audit Committee of the Company will be notified. The Chairperson of the Audit Committee of the Company will determine the appropriate replacement investigating party. The Chairperson of the Audit Committee of the Company may choose to direct the investigation, including appointing staff of the Group with appropriate experience, or external parties who will replace and perform the role of the implicated/conflicted person.
- 5.4. The format and the length of an investigation will vary depending upon the nature and particular circumstances of each report made. The investigation may include interviews, examination of documents and obtaining of legal and other professional advice. The report may be investigated internally, by an external third-party (e.g. auditors, counsels or other experts), and/or be referred to the relevant public bodies or regulatory or law enforcement authorities.
- 5.5. Internal investigation or enquiries by the Company should not jeopardise any future investigation by law enforcement authorities. The Company may avoid any action which may alert the perpetrator and immediately preserve all potential evidence. A report should be made to the appropriate law enforcement agency once there is reasonable suspicion of criminal offence.
- 5.6. Upon conclusion of the investigation, a written reply will be issued to the Whistleblower stating the outcome of the investigation, where reasonably practicable and subject to any data privacy and confidentiality requirements.
- 5.7. The outcome decided by the Company is final in the absence of new relevant material information and cannot be appealed under this Policy. If a Whistleblower persists in pursuing a report in the absence of new relevant material information, the Company may refrain from entering into any further discussion or correspondence with that Whistleblower about his/her/its report.
- 5.8. The Audit Department of the Company will keep a record of all reports made by Whistleblowers and what was done in response to such reports. The record will include the name (if any) of the Whistleblower, a summary of the report and the details and outcome of the resulting review, investigation (if any) and follow-up actions (if any).

**6. REPORTS WHICH ARE FALSE, UNFOUNDED, FRAUDULENT OR MALICIOUS**

- 6.1. Whistleblowers should exercise due care to ensure, as far as they are able, the accuracy of the information being reported. If an Whistleblower makes a false, unfounded, fraudulent or malicious report knowingly, irresponsibly, maliciously, fraudulently, with an ulterior motive or for personal gain, the Company reserves the right to decline to investigate or discontinue an investigation, and take appropriate actions against the relevant Whistleblower to recover any cost, loss or damage as a result of and/or in connection with and/or arising from the report.

**7. DISCLOSURE OF POLICY**

- 7.1. This Policy shall be published on the website of the Company for public access.

**8. PERIODIC REVIEW**

- 8.1. The whistleblowing mechanism set out in this Policy shall be reviewed periodically.
- 8.2. This Policy serves as a framework for the whistleblowing policy of the Company. The Company may from time to time issue practice directions or practical guide in relation to the whistleblowing policy as and when necessary. The guiding principles set out in this Policy shall be read in conjunction with the practice directions and practical guides issued by the Group from time to time.

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