



Celestial Asia Securities Holdings Limited

時富投資集團有限公司

(Stock Code: 1049)

Whistleblowing Policy

Introduction

Celestial Asia Securities Holdings Limited (hereinafter called "the Group" or "CASH Group") is dedicated to upholding and enhancing corporate governance and professional standards. We prioritise ethical conduct and integrity among our employees.

This Whistleblowing Policy (hereinafter called "this Policy") outlines the procedures for any individual (excluding Group employees, hereinafter referred to as "the Whistleblower") who identifies or suspects illegal, unethical, or improper conduct. Reports can be made through designated channels established by this Policy, ensuring that Whistleblowers can do so without fear of negative repercussions or retaliation.

Issues covered

The issues covered by this Policy includes incidents constituting misconduct or improper behaviour, including but not limited to:

- **False financial data or fraud**
- **Suspected money laundering, terrorist financing, tax evasion, weapons proliferation financing, or violations of sanctions**
- **Criminal offenses or illegal activities**
- **Bribery or corruption issues**
- **Health and safety hazards or environmental dangers**
- **Other potential misconduct**
- **Attempts to conceal the above issues**

This Policy does not apply to feedback regarding CASH Group products and services unless it involves the improper conduct listed above.

Reporting Channels

If a Whistleblower suspects that one or more incidents listed in this Policy have occurred or are occurring, they should report to the following individuals:

To : Head of Human Resources

*Celestial Asia Securities Holdings Limited
28/F, Manhattan Place,
23 Wang Tai Road,
Kowloon Bay,
Hong Kong*

Or email: whistleblower_hr@cash.com.hk

If the report concerns the Head of Human Resources or if the Whistleblower believes the above reporting channel is inappropriate, they may report to:

To : Head of Company Secretary Department

*Celestial Asia Securities Holdings Limited
28/F, Manhattan Place,
23 Wang Tai Road,
Kowloon Bay,
Hong Kong*

Or email: whistleblower_cs@cash.com.hk

(Please indicate the envelope "Confidential - Whistleblowing")

Investigation

Reports received through designated channels will be promptly followed up by dedicated personnel. If the Whistleblower provides contact information, the Group will respond at an appropriate time regarding the status of the investigation. If a criminal offense is identified in the investigation report, the Group will refer the matter to law enforcement agencies.

Confidentiality

The Group strictly adheres to legal requirements to protect the privacy and rights of both Whistleblowers and those reported against during the reporting process. Any unauthorised disclosure will result in accountability for those involved. The Group may need to disclose the identity of the Whistleblower for compliance with relevant laws and regulations during investigations. In cases where criminal prosecution arises from an investigation, the Group may disclose information to law enforcement agencies (e.g., the Independent Commission Against Corruption) and/or regulatory bodies (e.g., Hong Kong Monetary Authority, Securities and Futures Commission).

Protection Against Retaliation

The Group encourages Whistleblowers to report in good faith. There will be no retaliation against any Whistleblower. If any Whistleblower believes they have faced retaliation, they should immediately notify the Group through the channels outlined above.

Anonymous Reporting

The Group accepts anonymous reports; however, anonymity may hinder further investigation due to a lack of additional information. Therefore, Whistleblowers are encouraged to report using their real names.

False or Malicious Reports

If a Whistleblower intentionally makes false reports for personal gain, the Group reserves the right to take appropriate action against them for any losses or damages caused by such reports.