



Whistleblowing Policy

1. Objective

- 1.1 The Hong Kong Housing Society (the “Housing Society”) is committed to achieving and maintaining high standards of corporate governance, openness, probity and accountability. Conforming to this commitment, the Housing Society encourages its employees and third parties (e.g. customers, suppliers and contractors) to report any malpractice or suspected malpractice related to the Housing Society through an established reporting channel (“Whistleblowing”).
- 1.2 The Housing Society aims to handle all reports fairly and properly, and will make every effort to protect the whistleblowers from any unfair treatment or retaliation.

2. Scope of the policy and reportable malpractices

- 2.1 This policy is intended to enable employees and third parties to report any concerns about the following malpractices or suspected malpractices related to the Housing Society:
 - Bribery, corruption, fraud or dishonesty;
 - Breach of any statutory or regulatory requirements including bid rigging, violation of environment, health and safety regulations; and
 - Financial improprieties.
- 2.2 Complaints and/or reports on matters and issues related to Housing Society’s business policies, products, services and employee matters which are covered by existing policies and procedures should be dealt with accordingly and may not fall within the scope of this policy.

3. Responsibility for the policy

- 3.1 The Audit Committee has an overall responsibility for implementation, monitoring and review of this policy.
- 3.2 As the Audit Committee is scheduled to meet four times a year, the day-to-day administration of this policy is therefore delegated to the Head of Internal Audit.



3.3 Management should provide adequate support and resources for the implementation of this policy.

4. Protection for the whistleblowers

4.1 The Housing Society will make every effort to protect the whistleblowers against any unfair treatment, victimisation, retaliation or unwarranted disciplinary action, even if the concerns raised are not substantiated by subsequent investigations. Any other persons assisting in the related investigations are also protected to the same extent as the whistleblowers.

4.2 The Housing Society may take any actions as it considers appropriate against anyone who initiates or threatens to initiate retaliation against the whistleblowers who make reports under this policy or any other persons who assist in the related investigations.

5. Confidentiality

5.1 Each report will be treated as confidential. Details of the report will be kept confidential and will only be disclosed on a need-to-know basis. All records relating to the allegations will be stored securely and confidentially.

5.2 Whistleblowers are strongly advised to provide their names and contact details so that clarification of the reports made or further appropriate information can be obtained directly from them when required. The identities of the whistleblowers will not be disclosed without the whistleblowers' consent unless:

- such disclosures are required by applicable laws and regulations;
- in the opinion of the Chairman of the Audit Committee (or the Chairman of the Housing Society if the report involves the Chairman of the Audit Committee and/or the Head of Internal Audit) the disclosure of the identity of the whistleblower is warranted and/or material to the investigation.

5.3 In order not to jeopardise the investigations, whistleblowers should keep confidential the fact that they have made reports, the nature of the concerns and the identities of the parties involved.



6. Malicious report

6.1 All reports must be made in good faith. Notwithstanding paragraph 4.1 above, if a report is knowingly to be false or is made maliciously without reasonable grounds or for personal gain, the Housing Society will disregard the report and may take any action as it considers appropriate against the whistleblower. In particular, an employee making a false or malicious report may face disciplinary action.

7. Anonymous report

7.1 The Housing Society does not encourage anonymous reporting though such reporting is not precluded from the policy. Investigation into an anonymous report will be much more difficult or impossible if the Housing Society cannot obtain further information from the whistleblowers. Anonymous reports may be considered only if they contain substantive evidence for effective investigation.

8. Reporting

8.1 While the Housing Society does not expect the whistleblowers to have absolute proof or evidence of the suspected malpractices reported, reports should provide full disclosure of the relevant details and supporting documentation. Whistleblowers can use or make reference to the suggested whistleblowing form attached in **Appendix I** to provide relevant details of the concerned malpractices when making reports.

8.2 Subject to paragraph 8.4 below, whistleblowers should make reports in writing, including reports involving the Chairman of the Housing Society, directly to the Chairman of the Audit Committee:

- By email (whistleblowing@hkhs.com); or
- By post:

The Chairman of the Audit Committee

c/o Head of Internal Audit

Hong Kong Housing Society

8/F, 1063 King's Road,

Quarry Bay, Hong Kong

(Marked "Strictly Confidential" in a sealed envelope)

8.3 The Chairman of the Audit Committee and the Head of Internal



Audit have access to such email or correspondence. The Head of Internal Audit will acknowledge receipt of a written report (except for anonymous reports) and will maintain a register for all whistleblowing reports received under this policy. Summary reports will be submitted to every Audit Committee meeting.

- 8.4 If the report involves the Chairman of the Audit Committee and/or the Head of Internal Audit, such report should be sent by post to the Chairman of the Housing Society to the following address:

The Chairman of the Housing Society
Hong Kong Housing Society
28th Floor, World Trade Centre,
280 Gloucester Road, Causeway Bay, Hong Kong
(Marked “Strictly Confidential” in a sealed envelope)

- 8.5 If any employee of the Housing Society receives through other channels complaints or concerns about malpractice falling within the scope of this policy, they should promptly refer such complaints or concerns to the Chairman of the Audit Committee or the Head of Internal Audit.

9. Investigation

- 9.1 Every report received will be subject to an evaluation and/or preliminary inquiry, the Chairman of the Audit Committee (or the Chairman of the Housing Society if the report involves the Chairman of the Audit Committee and/or the Head of Internal Audit) will decide the courses of action to pursue with respect to the reports:

- If an allegation does not fall within the scope of this policy or no further action is required to be taken under this policy, the whistleblower will be informed of such a decision where appropriate. Where appropriate, the Chairman of the Audit Committee may refer the case to the management for follow-up or consideration under other internal policies and procedures of the Housing Society.
- Depending on the nature and particular circumstances, the Chairman of the Audit Committee may, in consultation with the Chief Executive Officer & Executive Director and/or the



Chairman of the Housing Society as appropriate, decide the appropriate action to be taken. The Audit Committee will be informed and consulted immediately if the allegation involves highly sensitive issues.

- The Chairman of the Audit Committee may, in consultation with the Chief Executive Officer & Executive Director and/or the Chairman of the Housing Society as appropriate, refer the matter to relevant external authorities including law enforcement authorities. In such case, the internal investigation may be suspended pending outcome of the investigation by the relevant external authorities.
- The Chairman of the Audit Committee may appoint an internal and/or external investigation team to carry out a detailed independent investigation. Investigation team may include members of the Audit Committee and has authority to inspect all documents and interview all relevant parties.

9.2 Investigation team will conduct the investigation in an impartial and efficient manner.

9.3 Investigation team will keep the Chairman of the Audit Committee, and if deemed appropriate the Chief Executive Officer & Executive Director and/or the Chairman of the Housing Society, informed of the progress of the investigation.

9.4 An investigation report will be prepared by the investigation team to document the findings, outcome and recommendations. The final investigation report will be submitted to the Audit Committee for consideration and approval.

9.5 Possible outcomes of an internal investigation include:

- The allegation is not substantiated and no further action will be taken; or
- The allegation is substantiated or partially substantiated with one or more of the following actions:
 - Corrective action taken to ensure the problem will not occur again;



- Disciplinary or appropriate action against the wrongdoer;
- Refer the case to external authority if suggested by further evidence.

9.6 Subject to paragraph 5.2 above, the identity of the whistleblower will be redacted from the investigation report unless consent is given.

9.7 Where issues of staff discipline arise, the disciplinary process will follow the laid down human resources policies and procedures.

9.8 The outcome of the investigation will be communicated to the whistleblower and the alleged person wherever practicable within the commercial, legal and confidentiality constraints.

10. Record retention

10.1 Records shall be kept for all reports and investigations made under this policy for seven years from the closing date of the case unless otherwise required by law or it is in the public interest (including historical interest) to keep the records for a longer period of time.

(Effective on 19 July 2021)

**WHISTLEBLOWING REPORT FORM
(STRICTLY CONFIDENTIAL)**

This form is established to encourage and assist employees and third parties to raise any concerns about the following malpractices or suspected malpractices related to Hong Kong Housing Society through a confidential reporting channel:(1) bribery, corruption, fraud or dishonesty; (2) breach of any statutory or regulatory requirements including bid rigging, violation of environment, health and safety regulations; and (3) financial improprieties.

Whistleblowing reports can be made in writing by completing this report form or providing equivalent information. After completion, please email it to [whistleblowing@hkhs.com] or send by post marked “Strictly Confidential” and addressed to the Chairman of the Audit Committee, c/o Head of Internal Audit, Hong Kong Housing Society, 8/F, 1063 King’s Road, Quarry Bay, Hong Kong.

<p>Your Details</p> <p>It is strongly recommended that the report should not be made anonymously. Every effort will be made to keep the identity of the whistleblower strictly confidential.</p>	<p>Name:</p>
	<p>Telephone:</p>
	<p>Email:</p>
	<p>Date:</p>
<p>The names of those involved (if known):</p>	
<p>Details of concerns:</p> <p>Please provide full details of your concerns: names, dates, places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence. Persons with whom you have raised the concerns and the responses. Your personal involvement or interest if any.</p>	
<p>Personal Information Collection Statement</p> <p><i>All personal data collected by the Hong Kong Housing Society will be used for purposes arising from or connected with the whistleblowing case you reported including taking any action as the Hong Kong Housing Society considers appropriate under its Whistleblowing Policy. The personal data collected may be disclosed or transferred to the designated persons handling the report, any regulators and/or law enforcement authorities and any other person whom the Hong Kong Housing Society considers appropriate in connection with the above purposes. Under the Personal Data (Privacy) Ordinance of Hong Kong, you shall have the right to request access to and (where necessary) correction of any personal data held by the Housing Society relating to you. If you wish to exercise such right, please refer to the “Privacy Policy Statement” in the official website (http://www.hkhs.com)</i></p>	