



中國建築國際集團有限公司

CHINA STATE CONSTRUCTION INTERNATIONAL HOLDINGS LIMITED

(Incorporated in the Cayman Islands with limited liability)

(Stock Code : 3311)

(the “Company”)

WHISTLEBLOWING POLICY

(“Policy”)

1. INTRODUCTION

- 1.1 The Company is committed to achieving and maintaining the highest standards of openness, probity and accountability.
- 1.2 The employees at all levels of the Company and its subsidiaries (excluding subsidiary(ies) listed on any stock exchange) from time to time (the “Group”) should conduct themselves with integrity, impartiality and honesty.
- 1.3 The Company encourages reporting of concerns and actual or suspected misconduct or malpractice or unethical acts (e.g. corruption) by any employee of the Group and/or external parties in any matter related to the Group.

2. PURPOSE

- 2.1 This Policy aims to enable the employees of the Group and those who deal with the Group to raise concerns, in confidence and anonymity, with the Compliance Management Supervising Department or Audit Committee of the Company (as the case may be) about possible improprieties in matters related to the Group, in order to help detect and deter misconduct or malpractice or unethical acts in the Group.

3. SCOPE

- 3.1 This Policy applies to:
 - (a) employees at all levels, divisions and departments of the Group, and any other stakeholders who might be victims of employees misconduct, including business counterparts (e.g. customers, contractors and suppliers); and
 - (b) concerns about possible improprieties in financial reporting, internal control or other matters including, but not limited to, the following:
 - Violation of rules of conducts applicable within the Group
 - Failure to comply with / breach of legal or regulatory requirements
 - Criminal offences, breach of civil law and miscarriage of justice
 - Malpractice, impropriety or fraud relating to internal controls, accounting, auditing and financial matters

- Endangerment of the health and safety of an individual
- Damage to the environment
- Improper conduct or unethical behaviour likely to prejudice the standing of the Group
- Bribery or corruption
- Deliberate concealment of any of the above

4. REPORTING PROCEDURES

- 4.1 Anyone who has a legitimate malpractice concern about financial reporting, internal control or other matters as described in paragraph 3.1(b) above can raise it either verbally (in person) or in writing (marked “Private & Confidential via a sealed envelope) with the personnel mentioned hereinbelow.
- 4.2 Persons raising such concerns are encouraged to disclose their identity and contact details so that they can be contacted for further information, if necessary. The Company will not divulge the identity of the person lodging the concern / complaint unless it is absolutely necessary to do so to facilitate the investigation or if required by the relevant regulatory authorities.
- 4.3 The Company accepts anonymous reporting, provided that the reporting contains sufficient information to allow an effective investigation.
- 4.4 The Head of Compliance Management Supervising Department or the Audit Committee (as the case may be) will review the concern and complaint, make the appropriate investigation arrangement and discuss / report the findings to Vice President of the Compliance Management Supervising Department and further to discuss / report the findings to the Chief Executive Officer, if necessary.
- 4.5 The Company reserves the right to take appropriate action against anyone who initiates or threatens to initiate retaliation against those who have made such complaint.

Reporting Procedures for Employees

- 4.6 Any concern should be initially reported to the respective Head of Division / Department of the employee. The Head of Division / Department will, after gathering sufficient details, submit the report to the Head of Compliance Management Supervising Department or email to 3311jubao@cohl.com.
- 4.7 If the concern involves the Head of Division / Department, or for any reason the employee would prefer the Head of Division / Department not to be told, the employee may raise the concern and submit his / her report to the Head of Compliance Management Supervising Department or email to 3311jubao@cohl.com.
- 4.8 If for any reason the employee would prefer the Head of Compliance Management Supervising Department not to be told, the employee may submit his / her report to the Vice President of the Compliance Management Supervising Department directly. If for any reason the employee is unwilling to submit the Vice President of the Compliance Management Supervising Department, it can be submitted to the Chief Executive Officer.

- 4.9 If the concern involves the Chief Executive Officer, the employee may raise the concern and submit his / her report to the Audit Committee through the Company Secretary of the Company.

Reporting Procedures for External Party

- 4.10 Any concern should be reported to the Compliance Management Supervising Department by mail to the Company's principal place of business in Hong Kong or email to 3311jubao@cohl.com.
- 4.11 If the concern involves the Head of Compliance Management Supervising Department, Vice President of Compliance Management Supervising Department or/and Chief Executive Officer, the external party can raise concerns and submit his /her report by sending mail to the principal place of business of the Company in Hong Kong for the attention of the Company Secretary of the Company. The Company Secretary will submit the report to the appropriate management/responsible person or Audit Committee (as the case may be). The Company ensures that relevant person will handle the whistleblowing case in a timely manner.

5. INVESTIGATION PROCEDURES

- 5.1 The Company will acknowledge receipt of each report within 5 working days. Each whistleblowing case will be recorded in the whistleblower register, which contains information on all whistleblowing cases, the progress of the investigation and the outcome.
- 5.2 The Company will evaluate every case received to decide if a full investigation is necessary. Depending upon the circumstances, an appropriate investigating officer with suitable seniority at the Company will be appointed or a special committee will be set up by the Company to investigate the matter.
- 5.3 The format and the length of an investigation will vary depending upon the nature, complexity and particular circumstances of each complaint made.
- 5.4 The employee / external party who reports the concern may be asked to provide more information during the course of the investigation.
- 5.5 The employee / external party who reports the concern will receive the outcome of the investigation.
- 5.6 If the employee is not satisfied with the outcome, he / she could raise the matter again with the Head of Compliance Management Supervising Department, Vice President of the Compliance Management Supervising Department, Chief Executive Officer or Audit Committee (as the case may be).
- 5.7 If there is good reason, the Company will investigate into the concern again.
- 5.8 Where the report discloses a possible criminal offence, the Company, after consulting its legal advisers, will decide if the matter should be referred to the relevant authorities such

as the Hong Kong Police Force, Independent Commission Against Corruption and Securities and Futures Commission, as appropriate for further action. Once the matter is referred to the authorities, the Company will not be able to take further action on the matter, including advising the employee / external party of the referral.

- 5.9 The Audit Committee may propose changes or improvements based on the investigation of the whistleblowing, and may also make recommendations to the Board if it considers necessary.

6. CONFIDENTIALITY

- 6.1 The Company will make every effort to treat all reporting under this Policy in strictly confidential and fair manners. The identity of the employee / external party making the report and complaint will not be disclosed without such employee's / external party's consent, unless the Company is legally obliged to reveal the employee's / external party's identity and other information.

7. UNTRUE ALLEGATIONS AND FALSE REPORT

- 7.1 In raising a concern pursuant to this Policy, the employee / external party should exercise due care to ensure the accuracy of the information.
- 7.2 If an employee is mistaken about the concern raised, he / she will not be at risk of losing his / her job or suffering any form of retribution as a result thereof provided that he / she is acting in good faith.
- 7.3 If an employee deliberately raising false and malicious allegations, disciplinary action including the possibility of dismissal will be taken against him / her. In an extreme case, it could give rise to legal action against such employee.
- 7.4 If a report from an external party found to be fraudulent or malicious, the Company may take action to recover any cost, loss or damage resulting from such report.

8. REVIEW OF THE POLICY

- 8.1 The Audit Committee of the Company shall review regularly this Policy to improve its effectiveness and employee confidence in the process.
- 8.2 The Company shall be responsible for centrally record all reports and the corresponding follow up actions.
- 8.3 This Policy is available to all employees of the Group.

Note: If there is any inconsistency between the English and Chinese versions of this document, the English version shall prevail.