

**NISSIN FOODS COMPANY LIMITED**  
**日清食品有限公司**  
*(incorporated in Hong Kong with limited liability)*  
(Stock Code: 1475)

**WHISTLEBLOWING POLICY**

This policy aims to set out the Company's policy on, and commitment to, whistleblowing and the protection of whistleblowers and the means by which these reports can be made.

**1. Introduction**

- 1.1 This policy applies to directors, officers and employees (including part time/full time/temporary/contract agency) at all levels of Nissin Foods Company Limited (the "Company") and its subsidiaries (collectively the "Group").
- 1.2 The Group is committed to maintaining good corporate governance and high standard of business ethics, emphasising accountability, openness, probity and transparency. In line with this commitment, the Group expects its employees at all levels to conduct themselves with integrity, impartiality and honesty and encourages its employees and the other parties who deal with the Group (e.g. customers, distributors, suppliers, creditors and debtors, etc.) ("Stakeholders") to report any misconduct, malpractice or irregularity within the Group.
- 1.3 This policy provides reporting channels and guidance on whistleblowing, and reassurance to person(s) reporting his or her concerns under this policy ("Whistleblower(s)") of the protection that the Group will extend to them against unfair disciplinary action or victimisation for any genuine reports made.

**2. Whistleblowing**

- 2.1 Whistleblowing refers to a situation in which an employee of the Group or Stakeholder ("Relevant Person") decides to report legitimate and genuine concerns about any suspected misconduct, malpractice or irregularity within the Group.
- 2.2 It is impossible to give an exhaustive list of the activities that constitute misconduct, malpractice or irregularity covered by this policy. Behavior that is not in line with the principles of ethics could constitute a misconduct, malpractice or irregularity that should be reported.
- 2.3 The principles of ethics include but are not confined to:
  - Compliance with the Group's policies and procedures (e.g. Employees' Code of Conduct);
  - Compliance with laws, rules and regulations;
  - Compliance with financial controls and reporting requirements;
  - Compliance with health, safety and environment requirements;
  - Protection of information, records and assets;
  - Protection of health and safety of an individual;
  - Prompt response to incidents and obligation to notify;

- No fraudulent or corrupt conduct;
- No improper conduct or unethical behaviour likely to prejudice the standing of the Company;
- No harmful, discriminatory or retaliatory action taken against a Whistleblower for having made a report under this policy; and
- No intentional concealment of information concerning any of the matters listed above.

2.4 Any complaints related to customer service or products, as well as loss of properties on the Group's premises or under the Group's custody, are normally not reported under this policy, unless they involve misconduct, malpractice or irregularity as listed above. Otherwise, they are separately handled by the relevant functions (e.g. customer service or security) of the Group.

### **3. Protection for Whistleblowers**

3.1 Whistleblowers making genuine reports shall be assured of fair treatment. In addition, employees are also assured of protection against unfair dismissals, victimisation or unwarranted disciplinary action or other retaliatory actions.

3.2 The Group reserves the right to take appropriate actions against any Relevant Person who victimise, initiates or threatens to initiate retaliation against the Whistleblowers. In particular, employees who initiate or threaten retaliation will be subject to disciplinary actions, which may include summary dismissal. It is also a breach of this policy for any Relevant Person to cause disadvantage to the Whistleblower who makes any report under this policy in good faith.

### **4. Confidentiality**

4.1 The Group will make every effort to keep the Whistleblower's identity confidential. In order not to jeopardise the investigation, the Whistleblower is also required to keep confidential the fact that he or she has filed a report, the nature of his or her concerns and the identities of those involved.

4.2 There may be circumstances in which, because of the nature of the investigation or when the Company is legally obliged to make such disclosure, it will be necessary to disclose the Whistleblower's identity. If such circumstances exist, to the extent permitted under applicable laws, rules or regulations, the Group will endeavor to inform the Whistleblower in advance that his or her identity is likely to be disclosed.

4.3 Should an investigation may lead to a possibility of criminal prosecution, it may become necessary for the Whistleblower to provide evidence or be interviewed by relevant law enforcement authorities. The Group will take all reasonable steps to preserve potential evidence in any suspected criminal offences reported and avoid actions which may alert the alleged perpetrator during investigation.

4.4 The Group has the sole discretion that in some circumstances, the Group may have to refer the matter to relevant law enforcement authorities without prior notice or consultation with the Whistleblower.

## **5. Reporting Channels**

- 5.1 In general, the Whistleblowers should make their reports to compliance committee of the Group (the “Committee”) in writing by post in a sealed envelope clearly marked “To be opened by addressee only”. The address is as follows:

Whistleblowing Contact Point

11-13 Dai Shun Street, Tai Po Industrial Estate, Tai Po, New Territories, Hong Kong

- 5.2 A report may also be submitted to the Committee via the email address at [whistleblowing@nissinfoods.com.hk](mailto:whistleblowing@nissinfoods.com.hk).
- 5.3 To facilitate the handling of the reports, a standard template (Whistleblowing Report Template) is attached in Appendix 1 of this policy for reference.
- 5.4 While the Group does not expect the Whistleblower to have full evidence of the misconduct, malpractice or irregularity reported, the report made under this policy should include full details of the misconduct, malpractice or irregularity concerned, including relevant names, dates and places, and reasons for the concerns. Any available supporting evidence or documents should also be provided.
- 5.5 Any business units or functions in receipt of a report alleging any of the misconduct, malpractice or irregularity as stated in paragraph 2 of this policy shall redirect the report to the Committee. The Group will handle such report in the same manner as stipulated in this policy.
- 5.6 This policy is disclosed on the Company’s website.

## **6. Anonymous Report**

- 6.1 As the Group takes reporting of misconducts, malpractices and irregularities seriously and wants to conduct warranted investigations of both potential and actual violations, anonymous reports in general may not be acted upon. Therefore, it is strongly recommended that the report should not be made anonymously.

## **7. Investigation**

- 7.1 Upon receipt of a report through the channels as described in paragraph 5 of this policy, the Committee will carry out a preliminary review to understand the circumstances surrounding the allegation based on the information provided in the reports. Subsequent to the preliminary review, if the Committee determines that detailed investigation for the case should be carried out, the Committee will look into the reported matter in detail in manners as described in paragraph 7.2 below.
- 7.2 The format and length of an investigation will vary depending upon the nature and particular circumstances of each report made. The matters raised may:
- be investigated internally;
  - be referred to the external lawyers or auditors;
  - be reported and referred to the audit committee of the Company (the “Audit Committee”);
  - be reported and referred to the management committee of the Group;

- be referred to the relevant public bodies or regulatory/law enforcement authorities; and/or
- form the subject of any other actions as the board of directors of the Company (the “Board”) may determine to be in the best interest of the Group.

7.3 If there is sufficient evidence to reasonably suggest that a case involving a possible criminal offence or element of corruption exists the matter may, after consulting the legal advisers of the Company, be reported by the Committee to the relevant local authorities as soon as reasonably practicable (for instance, the Independent Commission Against Corruption in Hong Kong, the Public Security Bureau in China, etc.). An internal inquiry shall not jeopardise any future investigation by the relevant local authorities.

7.4 In some situations (e.g. in the case of a possible criminal offence), the Committee may have to refer the matter together with the relevant information to the relevant authorities. Once the matter is referred to the relevant authorities, the Group will not be able to take further action on the matter.

7.5 Upon completion of the investigation, a report, including the impact of the matter reported by the Whistleblower and action plan, as applicable, will be prepared without revealing the identity of the Whistleblower. For confirmed violations of relevant principles of ethics, the normal process is for the responsible line management to determine what disciplinary and other appropriate actions are needed. After a review by the Committee, a recommendation will be made to the management for a final decision on the actions required.

7.6 The Whistleblower will be informed of the final results of the investigation in writing, whenever and wherever reasonably practicable.

## **8. False report**

8.1 Reports should be made in good faith. If a Whistleblower, unless being genuinely mistaken, makes a false report maliciously, with an ulterior motive or for personal gain, the Group reserves the right to decline/discontinue investigation, and to take appropriate actions against any Relevant Person (including the Whistleblower) to recover any loss or damage caused as a result of the false report. In particular, employees may face disciplinary action, including dismissal where appropriate.

## **9. Record retention**

9.1 Records shall be kept for all reported misconducts, malpractices and irregularities within the Group under paragraph 5 of this policy. In the event that a reported case leads to an investigation, the Committee shall ensure that all relevant information relating to the case is retained, including details of corrective actions taken for a period not exceeding seven years (or whatever other period as may be specified by any relevant legislation).

## **10. Responsibility for implementation and monitoring**

10.1 The Audit Committee has an overall responsibility for the implementation, monitoring and review of this policy. In addition, the Audit Committee has delegated the day-to-day responsibility for administration of this policy to the Committee.

## **11. Review**

11.1 This policy will be reviewed and, if necessary, updated from time to time to ensure its continued effectiveness. Any proposed changes to this policy will be submitted to the Board for approval.

## **12. Language**

12.1 This policy is prepared in both English and Chinese languages. In case of any discrepancies, the English version shall prevail.

Hong Kong, 1 September 2022

## **APPENDIX 1 – WHISTLEBLOWING REPORT TEMPLATE**

**TO BE OPENED BY ADDRESSEE**

Nissin Foods Company Limited (the “Company”) and its subsidiaries (collectively the “Group”) are committed to maintaining good corporate governance, emphasising accountability and a high degree of transparency which enables our stakeholders to have trust and faith in the Group to take care of their needs and to fulfill its social responsibility.

The Whistleblowing Policy has been established to encourage and assist Whistleblowers in disclosing information relevant to misconducts, malpractices or irregularities through a confidential reporting channel (to the largest extent possible). The Group will handle this report with care and will treat the Whistleblower’s concerns fairly and properly.

If you wish to make a report, please use this report template. Once completed, this report becomes confidential. You may send the report, in a sealed envelope clearly marked “To be opened by addressee only” and addressed to the compliance committee of the Group (the “Committee”) by post to the relevant addresses below or by email to (Email address: [whistleblowing@nissinfoods.com.hk](mailto:whistleblowing@nissinfoods.com.hk)).

Please read the Whistleblowing Policy carefully before you fill in this template. You are deemed to have read and agreed to the terms of the Whistleblowing Policy upon sending the report to the Committee.

<b>To: Whistleblowing Contact Point</b> <b>11-13 Dai Shun Street, Tai Po Industrial Estate, Tai Po, New Territories</b>	
<b>Your Name/Contact Telephone Number and Email</b>	<b>Name:</b> _____ <b>Address:</b> _____ _____ <b>Tel. No.:</b> _____ <b>Email:</b> _____ <b>Date:</b> _____
Anonymous reports in general may not be acted upon. Therefore, it is strongly recommended that the report is not made anonymously.	
<b>Details of concerns:</b>  Please provide full details, such as names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.	
<b><u>Personal Information Collection Statement</u></b> <i>All personal data collected will only be used for purposes which are directly related to the whistleblowing case you reported. Any anonymous reports not supplying such personal data in general may not be acted upon. Therefore, it is strongly recommended that the report should not be made anonymously. The personal data submitted will be held and kept confidential by the Group, but with the consent of the Whistleblower or where the Group is legally obliged to do so, may be transferred to parties with whom we will contact during our handling of this case, including the party being complained against or other relevant parties concerned. The information provided may also be disclosed to law enforcement authorities or other concerned units. Where relevant, under the Personal Data (Privacy) Ordinance (Chapter 486 of the Laws of Hong Kong), you shall have the right to request access to and correction of your personal data. If you wish to exercise these rights, requests should be made in writing to the Committee at the Hong Kong address shown in this template.</i>	