

CHINA AVIATION OIL (SINGAPORE) CORPORATION LTD
WHISTLEBLOWING POLICY

中国航油（新加坡）股份有限公司
举报制度

1. Introduction

简介

- 1.1 The Company is committed and will continuously uphold and maintain the highest standard of corporate governance and fair dealing in enhancing and safeguarding the best interest of all its employees, customers, business partners, shareholders, the authorities and communities we operate in. The Company believes and abides by the principle of integrity and ethics, which is one of its core values without exception. In line with this commitment, this revised whistleblowing policy (“**this Policy**”) aims to provide a framework to promote responsible and secure whistleblowing without fear of reprisals or adverse consequences.

新加坡公司一直致力于推行和保持最高水准的公司治理和公平交易，加强并保护全体员工、客户、商业合作伙伴、股东、政府机构和公司所处社区的利益。新加坡公司重视并遵守诚信和道德原则，并作为一贯秉承的核心价值观之一。为继续坚守该承诺，新加坡公司对举报制度进行了修订，旨在规范负责任的举报，并确保举报的安全，避免举报人遭到打击报复或产生不良后果。

- 1.2 By reference to “**the Company**” in the foregoing pages, it shall deem to mean “China Aviation Oil (Singapore) Corporation Ltd, its subsidiaries and/or associated companies where the Company has management control”.

上文中的“**新加坡公司**”指“中国航油（新加坡）股份有限公司，其子公司和/或新加坡公司有管理控制权的联营公司”。

2. Objectives of this Policy

本制度的目的

The Company aims to:

公司旨在：

- i. deter wrongdoing and promote standards of good governance practices;
制止不当行为并宣导良好公司治理的标准；
- ii. provide a proper framework for employees or external parties to raise concerns about actual or suspected improprieties in matters of accounting, financial reporting, internal controls, governance and other matters and receive feedback on any action taken; and
为员工或外部相关方提供合适的指引，对会计、财务报告、内部控制、公司治理及其他事项的实际或涉嫌不当之处提出疑问，并获取有关采取措施的反馈；以及
- iii. give employees or external parties the assurance that they will be protected from reprisals or victimization for whistleblowing in good faith.
确保员工或外部相关方不会因举报行为而遭到报复或迫害。

3. Parties covered by this Policy

本制度的适用人员范围

This Policy applies to all permanent and contract employees as well as external parties such as contractors, suppliers and other stakeholders of the Company (the **“External Parties”**). For joint venture and/or associated companies where the Company does not have a majority stake or management control, this Policy would be applicable to Company’s staff seconded to such joint venture and/or associated companies.

本制度适用于所有正式员工、合同员工，以及外部相关方，如承包商、供应商和公司的其他利益相关者（**“外部相关方”**）。

对于新加坡公司不占多数股权或无管理控制权的合资企业或联营公司，本制度将适用于外派至该合资企业和/或联营公司的员工。

4. Reportable Incidents

可举报事件

4.1 Reportable incidents covered by this Policy include:

在本制度下可举报事件包括：

- i. Theft, damage or misappropriation of the Company’s properties, using the Company’s properties for own benefit or any unlawful purpose.

偷窃、损坏或侵吞新加坡公司的财产，将新加坡公司财产作为私用或用于其它非法目的。

- ii. Unlawful dissemination or disclosure of the Company’s proprietary information, know-how and trade secrets;

非法散播或披露公司的专有信息、专业技术和商业秘密；

- iii. Fraud such as (a) falsification or alteration of the Company’s records, accounts or financial information; (b) submission of false documents i.e. invoices and claims for reimbursement of expenses; (c) failure to account or misuse of the Company’s monies in possession; (d) knowingly provide information which is false or misleading;

欺诈，如（a）伪造或篡改新加坡公司的记录、帐目或财务信息；（b）提交虚假单证，即发票和费用报销单；（c）未将持有的公司资金入帐或滥用资金；（d）故意提供错误或误导信息；

- iv. Making of statements or remarks which will be defamatory or cause disruption to racial harmony, harassment (including sexual harassment, stalking and doxxing) within the ambit of the Protection from Harassment Act 2014 of Singapore (“POHA”) or other applicable legislations, or adopting discriminatory practices in violation with applicable laws and/or Company’s policies;

发表有诽谤性或者破坏民族团结的陈述或言论，包括新加坡政府 2014 年颁布的《免受骚扰保护法》（“POHA”）定义的诽谤性言论或对种族和谐造成破坏的陈述或言论，包括性骚扰、非法跟踪、恶意公开个人信息等，或违反有关法律法规和公司制度的歧视行为；

- v. Unethical or unlawful conduct for example bribery or acceptance of monies, gifts or monetary benefits in exchange for personal favours, violence or threatened violence and bullying;
不道德或非法行为，如以提供个人便利作为交换条件，行贿或收受钱财、礼品或利益好处，暴力行为、暴力威胁以及霸凌；
- vi. Engaging in activities prohibited by law or activities in breach of any legal or contractual obligations, for example, failure to perform any material terms of any contracts or agreements without any lawful reason;
参与法律禁止或违反法定或合同义务的活动，例如：在无合法理由的情况下，不履行合同或协议的重要条款；
- vii. Trading in listed Company's shares (if applicable), whilst in possession of material confidential price sensitive information including procuring or providing such information to, any third party to deal in such shares;
在掌握重大的价格敏感性机密信息的情况下，交易新加坡公司（若适用）上市流通的股票，包括从第三方处获取或向第三方提供此类信息，以进行股票交易；
- viii. Misuse of the Company's computers and/or internet access including downloading and sending, information which will infringe third party's copyright or information that will be insulting or offensive to a third party or likely to cause damage directly or indirectly to the Company;
滥用公司计算机和/或互联网接入，包括下载和发送会侵犯第三方版权或会对第三方造成侮辱或冒犯的信息，或可能对新加坡公司造成直接或间接损害的信息；
- ix. Engage in activities or practices that will pose a danger to the health and safety of another employee or any third party, or any activities that will be hazardous or damage the environment; or
参与对其他员工或任何第三方的健康和安全造成威胁的活动或行为，或参与对环境有害的活动；或
- x. Any actual, apparent and potential undisclosed conflicts of interest in violation of any of the Company's policy relating to conflicts of interest, and will likely to cause damage directly or indirectly to the Company.
任何违反公司有关利益冲突的规定，实际的、疑似的或潜在的未披露利益冲突，以及很可能给公司造成直接或间接损害的未披露利益冲突。

4.2 The above list is intended to give an indication of the kind of conduct which might be considered as "wrongdoings" and is not meant to be exhaustive. In cases of doubt, the whistleblower should consider consulting his or her immediate supervisor or the Head of Legal & Compliance.

以上为“不当行为”的举例，但不当行为并不仅限于此。若有疑问，举报人应考虑咨询其直属领导或法律合规部主管。

- 4.3 The Policy does not apply to Human Resource-related grievances such as personal grievances concerning an individual's terms and conditions of employment, or other aspects of the working relationship or disciplinary matters. These can be taken up through the Company's grievance handling procedures in accordance with the Company's human resource policies. The Policy should therefore be read in conjunction with the existing human resource policy framework of the Company.

本制度不适用于与人力资源事务相关的不满情绪，包括关于对个人雇佣条款的不满、对于其他职场关系或因受到处分而产生的不满。上述情况将适用公司人力资源制度规定的处理程序。因此，本制度应与公司现行的人力资源制度框架互相对照，并协调使用。

5. Protection Against Reprisals 防止报复

- 5.1 The Company prohibits discrimination, retaliation or harassment of any kind against a whistleblower who submits a complaint or report in good faith. If an employee raises a genuine complaint pursuant to this Policy, he or she will not be at risk of losing his or her job or suffering from retribution or harassment as a result. The Human Resources Department will monitor for signs of harassment or victimisation against the whistleblower.

对于基于诚信提出投诉或报告的举报人，公司禁止任何形式的歧视、报复或骚扰。若员工依照本制度提出投诉，他或她将不会有失去工作的风险，也不会因此遭到报复或骚扰。人力资源部将密切关注对举报人的骚扰或受害情况。

- 5.2 However, this assurance does not extend to any whistleblower who intentionally provides information in a complaint or report which he or she knows or reasonably believes to be untrue.

然而，公司不允许员工故意在投诉或举报中夹杂不实信息，且他或她本人知晓该不实性，或该信息有充分理由被认为是不正确的。

6. Reporting Mechanism and Handling Procedures 举报机制和处理程序

- 6.1 A sound reporting mechanism and handling procedures that instils confidence in employees and the External Parties and promotes trust in the integrity and effectiveness of the same is vital to the successful design and operation of this Policy.

完善的举报机制和处理程序可以构筑内部员工和外部相关方的信心，提升诚信和效率，对成功设计和实施制度至关重要。

- 6.2 All employees and External Parties are encouraged to put their names to their allegations. Concerns or irregularities expressed anonymously are not encouraged as it would be more difficult for the Company to act upon effectively. All concerns or irregularities raised will be treated with strict confidence and every effort will be made to ensure that confidentiality is maintained throughout the process.

所有员工和外部相关方将被鼓励进行实名举报。公司不鼓励匿名举报，因为公司难以就此采取有效行动；对匿名举报经初步判断与事实不符，则公司无需采取任何行动。公司将对举报内容严格保密，并将尽力确保整个过程保密。

- 6.3 Employees may report his or her complaint to his or her immediate supervisor or to the Head of Legal & Compliance.

员工可以向其直属领导或法律合规部主管投诉。

- 6.4 Alternatively, any persons covered by this Policy may report via email to a dedicated email address: whistle_blowing@caosco.com, which will be accessed by the Receiving Officers who shall be such person or persons as the Audit Committee may designate from time to time.

另一举报渠道为：举报人可发送电子邮件至举报专用电子邮箱 whistle_blowing@caosco.com，该邮箱可由收件专人登入，收件专人应为审计委员会随时指定的一位或多位人选。

- 6.5 All reportable incidents may be raised verbally or in writing. As it is essential to have all critical information in order to effectively evaluate and investigate a complaint, the report made should preferably be in writing in the prescribed form (see Annex 1), providing as much detail of the reportable incident. The complaint should include details of the parties involved, dates or period of time, the type of concern, evidence substantiating the complaint, where possible, and contact details, in case further information is required. If a verbal report is made, a report in writing incorporating the aforesaid details should be submitted as soon as possible.

所有可被举报的事件可以通过口头或书面形式提出。为有效评估调查举报事项，提供所有关键信息至关重要，因此最好以规定的格式提交书面报告（见附件 1），并尽可能提供详情。举报应包括各相关方的详情、日期或期间、事件类型、举报证据，以及联系方式（可选项），以便进一步获取信息。对于口头举报，应当尽快提交书面报告，并将以上详情写入报告中。

- 6.6 The Legal and Compliance Department will be responsible for maintaining a centralized repository of all reported cases and ensuring that issues raised are properly resolved.

法律合规部应负责将所有上报的案件上存至到资料库统一保管，并确保提出的问题得到妥善解决。

- 6.7 All reportable incidents reported will be reviewed within a reasonable timeframe, and after due consideration and inquiry, a decision will be taken on whether to proceed with preliminary investigation. Guidance and direction will be sought from the Management of the Company on the appropriate course of action. Where a reportable incident relates directly or indirectly to any member of the Management, that member of the Management shall abstain from participating in the deliberations relating thereto. Management shall submit all reported concerns including recommended action (if any), to the Chairman of the Board and/or the Audit Committee for their guidance.

所有可被举报的事项都将在合理的时间范围内被审查。经过酌情考虑和询问后，是否进行初步调查的决定将被作出，并寻求公司管理层指导进行处理。若可被举报的事项与管理层成员直接或间接相关，该成员应回避相关讨论。

所有被举报的事项，包括建议的处理措施（若有），将由管理层提交至董事长和/或审计委员会，以便其进行指导。

- 6.8 The Chairman of the Board and/or the Audit Committee shall decide as to whether the Company should proceed with the investigation of the complaint or whether no further action is considered necessary.

董事长和/或审计委员会将视情况决定公司是否需对举报事件开展进一步调查，或采取其他适当措施。

- 6.9 In cases where the Chairman of the Board and/or the Audit Committee has decided that an investigation should proceed, an adhoc investigation taskforce shall be established and members of such adhoc investigation taskforce shall comprise relevant personnel recommended by the Management and approved by the Chairman of the Board and/or the Audit Committee.

若董事长和/或审计委员会决定开展进一步调查工作，则应成立临时特别调查小组且小组成员由管理层推荐的相关人员组成，并获得董事会董事长和/或审计委员会的批准。

- 6.10 If there is a prima facie case, a thorough investigation will be conducted. Where the complainant is known, the adhoc investigation taskforce will keep the complainant informed of the progress of the investigation. In cases where a decision is made not to proceed with an investigation and where the complainant is known, the complainant should be informed that there will be no investigation with reasons for the decision.

若有确凿证据证明举报内容为实情。若为实名举报，临时特别调查小组会将调查进展通知举报人。对于实名举报，若作出不进行调查的决定，则应告知举报人，并解释做出决定的原因。

- 6.11 Where any report of incident is incomplete and if the whistle blower refuses to cooperate in providing further information or clarification as may be reasonably required, the adhoc investigation taskforce may decide not to continue with the investigation of the reported concern. After reporting any concerns, the whistleblower should refrain from interfering with any investigation being undertaken by the adhoc investigation taskforce and confronting the accused.

举报信息如不全面，且举报人拒不配合提供调查小组合理要求的进一步资料及澄清，调查小组可拒绝继续调查有关举报事项。进行举报后，举报人不应干扰调查小组工作，也不宜直接与被举报人对质。

- 6.12 All reports of incidents, including information or evidence provided, on matters relating to this Policy will be handled promptly, thoroughly and discreetly by the adhoc investigation taskforce and every effort will be made to maintain confidentiality of the information provided, to the extent permitted by law. Any investigation undertaken by the adhoc investigation taskforce should not take longer than three (3) months to complete from the date of receipt of the written report on concerns relating to matters covered under this Policy. While the adhoc investigation taskforce will adhere to the indicated timeline, the nature of some serious reported concerns may require the investigation to take longer than three (3) months.

所有上报的事件，包括依据本制度提供的信息或证据，将得到临时特别调查小组的立即、全面和谨慎地处理，并将在法律允许范围内尽一切努力为信息保密。自收到书面举报之日算起，临时特别调查小组的调查时间不应超过三（3）个月。除非一些举报事项性质严重，可能会需要三（3）个月以上的时间进行调查，否则临时特别调查小组需遵守调查时间限制。

- 6.13 Where required by the Chairman of the Board and/or the Audit Committee of the Company, a summary report of any material case shall be provided to the Board of Directors of the Company and/or Audit Committee for information.

新加坡公司董事长和/或审计委员会可以要求公司就所有重大举报事件起草摘要报告，并呈交新加坡公司董事会和/或审计委员会进行信息通报。

- 6.14 Appropriate and fair disciplinary actions including dismissal will be meted out by the Company against those who are found guilty. In instances where the relevant laws have been infringed, the Company will report such infringement to the relevant regulatory authorities. The Chairman of the Board and/or the Audit Committee will also be informed of any follow-through measures (such as putting in place additional internal control measures and procedures), where necessary, to be undertaken by the Company to ensure that such incidents will not be recur.

新加坡公司将对被认定有不当行为的人员采取恰当而公平的惩戒行动，包括开除。如触犯相关法律，新加坡公司将向有关监管机构报告。公司还将向董事长和审计委员会通报其将采取的所有必要后续措施（如制定额外的内部控制措施和程序），以确保此类事件不会重演。

7. Periodic Review of Reporting Mechanism and Handling Procedures

举报机制和处理程序的定期回顾

- 7.1 The Audit Committee may from time to time request that a review of the effectiveness of the existing reporting mechanisms and the handling procedures pertaining to whistleblowing arrangements be carried out by the internal auditors of the Company or an independent external party. The review may include the number and type of concerns raised, outcomes of investigations, feedback from individuals who have used the whistleblowing arrangements, complaints of victimization or failure to maintain confidentiality, relevant litigation, and awareness, trust and confidence in the whistleblowing arrangements. The outcome of the review shall be reported to the Audit Committee.

审计委员会可以随时要求公司的内部审计或独立第三方对现有举报报告体制和举报处理程序的有效性进行回顾。回顾可能包括举报事项的数量和类型、调查结果、举报人的反馈、未能保护好举报人信息的情况、遭到报复的举报情况、由举报引发的法律诉讼、对举报系统的信任和信心等。回顾结果将上报审计委员会。

8. Protection for the Company and Whistleblowers

对新加坡公司和举报人的保护

- 8.1 In order to prevent the unnecessary leakage of information, information pertaining to any reported incident under this Policy will be kept confidential and restricted to the group of designated persons involved in the investigation.

本制度下的举报信息将严格保密，仅负责调查的指定人士有权获得信息。目的是为防止不必要的信息泄漏。

- 8.2 To ensure that whistleblowers are not victimized, black-listed or discriminated by his/her superiors or fellow colleagues, whistleblowers can be assured that the Company will not reveal their identities or information leading to their identities being known.

The Company views such victimization, black-listing or discrimination as a serious matter and will not hesitate to take disciplinary actions against those who are involved in such malpractices.

为确保举报人不被他/她的上级或同事迫害、列入黑名单或歧视对待，新加坡公司必须确保不会泄露举报人身份或泄露将导致其身份曝光的信息。

新加坡公司也把上述迫害、列入黑名单或歧视对待行为视为情节严重事件，将对所有参与其中的人员严惩不贷。

9. Periodical Reviews

定期审核

- 9.1 This Policy will be reviewed periodically by the Legal and Compliance Department.

本制度将由法律合规部定期进行回顾审核。

- 9.2 This Policy supersedes and replaces all earlier versions of the whistleblowing policy of the Company.

本制度取代新加坡公司之前所有版本的举报制度。

CHINA AVIATION OIL (SINGAPORE) CORPORATION LTD
中国航油（新加坡）股份有限公司
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Whistleblower Reporting Form
举报表格

If you wish to submit a Whistleblower Report, please complete this form and email to whistle_blowing@caosco.com.

请填写本表并以电子邮件方式发送至 whistle_blowing@caosco.com。

Your Contact Information 您的联系信息 (This Section may be left blank if you wish to remain anonymous) 若您希望匿名，则无需填写您的联系信息	
Name 姓名	
Email Address 电子邮箱	
Telephone Number (s) 电话号码	

<p>What is your association with China Aviation Oil (Singapore) Corporation Ltd? 您与中国航油（新加坡）股份有限公司的关系？</p> <p><input type="checkbox"/> Employee 公司员工</p> <p><input type="checkbox"/> Seconded 公司外派</p> <p><input type="checkbox"/> Staff of contractor/supplier or other service provider 公司承包商、供应商或其它服务提供商的员工</p>
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Please provide a description of the alleged improper activity with as much detail as possible. (What is the nature of the alleged wrongdoing (e.g. fraud, theft, conflict of interest)? (for example of activities giving rise to whistleblowing, please refer to the Whistleblowing Policy.)

请尽可能详细地描述所举报的不当行为（该行为本质是什么，如欺诈、盗窃或利益冲突）
（对于引发举报的事件例子，请参见《公司举报制度》。）

When did the improper activity occur (provide exact dates/times where possible)?

How did the subject carry out the activity?

不当行为发生时间（请尽可能提供具体日期和时间）？举报对象如何开展此不当行为？

Name(s) of organizations/individual employees (s) involved in the activity

涉及的组织/员工姓名

Where did the alleged improper activity occur (provide specific location where possible)? Is it ongoing? How frequently has it occurred?

事件发生地点（尽可能提供详细地点）？该不当行为是否仍在继续？发生频率？

How did you become aware of the alleged improper activity? Can anyone else corroborate the improper activity being reported and how can they be contacted?

您如何得知该不当行为？是否还有其他人可以证实该行为？若有，请提供联系方式。

Do you have any personal interest in the matter?
您在本举报事件中是否拥有个人利益？

- Yes 是
 No 否

Please list any documentation you are aware of which supports your allegation¹.
请列出支持举报的文件名称¹。

¹Be mindful you are not requested to investigate the matter. In providing information, the whistleblower is not to conduct any investigation or obtain evidence for which he or she does not have any right of access. Doing so may constitute a violation of CAO's Whistleblowing Policy.

¹注意：您无需对举报事件进行调查。在提供信息过程中，举报人不必展开任何调查活动，或对于其无权获得的证据进行取证。若您违背本注意事项，可能会违反公司举报制度。