

ONE MEDIA GROUP LIMITED
(the “Company”)

Whistle-Blowing Policy

(revised and adopted pursuant to the board resolution dated 27 November 2024)

INTRODUCTION

The Company is committed to the highest possible standards of integrity, openness, probity and accountability. In line with this commitment, the Company has set up a policy for any party who has concerns about any possible/suspected malpractices, wrongdoings, or improprieties concerning the Company and its subsidiaries (the “Group”) to come forward and voice their issues (the “Policy”).

AUTHORITY

Pursuant to the Code D.2.6 of Corporate Governance Code, Appendix C1 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, the audit committee of the Company (“AC”) should review arrangements by which Employees may, raise concerns, in confidence, about possible improprieties in financial reporting, internal control or other matters. AC should ensure that proper arrangements are in place for fair and independent investigation of these matters and for appropriate follow-up action.

SCOPE AND NATURE OF COMPLAINTS

This Policy applies to Employees at all levels and divisions (including executive directors and non-executive directors) as well as any third party who is not Employee. Reportable incidents include but not limited to concerns regarding the Group’s malpractices, wrongdoings, or improprieties in financial reporting, internal control, actual or suspected fraud, sexual harassment, misappropriation of funds, misrepresentation, concealment of facts or information with intention to mislead, serious conflict of interest without disclosure, breach of confidentiality, endangerment of employees or public health and safety, violation of the Group’s policies, taking or giving kickbacks, bribes, favours, privileges, criminal offence and blackmailing, or failure to comply with legal or regulatory requirements.

All complaints or reports, regardless of the amount involved or the materiality, shall be accepted and investigated to ensure transparency and accountability. Reports shall be made directly to AC by any person who has knowledge of the abovementioned improper conduct, committed by another employee or third party.

ACTION IN GOOD FAITH

Any person, who files a complaint, must be acting in good faith and not for personal gain or motivation, and has reasonable grounds for believing the information disclosed indicate such violation.

PROTECTION AND SUPPORT FOR COMPLAINANT

Persons making appropriate complaints under the Policy (the “Complainant”) are assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the concerns turn out to be unsubstantiated.

Persons who victimise or retaliate against any Complainant will be subject to appropriate action, including without limitation disciplinary actions or dismissal for Employees or legal actions for any party, where applicable

RESPONSIBILITY FOR IMPLEMENTATION OF POLICY

AC has an overall responsibility for overseeing, monitoring and reviewing the operation of this Policy and any recommendations for actions resulting from investigations into complaints. The AC can delegate the day-to-day responsibility for overseeing and implementing it to the Chairman of the Group Executive Committee (the “Group Exco Chairman”).

Management must ensure that all Employees feel able to raise concerns without fear of reprisals. All Employees may take steps to report any malpractices, wrongdoings or improprieties which they become aware.

If any party has any questions about the contents or application of this Policy, in the case of a report relating to the Anti-Bribery and Corruption Policy of the Group, he/she may also contact the Executive Committee at wbexco@omghk.com.

MISCONDUCT AND MALPRACTICE

While the Company does not expect every Complainant to have absolute proof of the misconduct or improprieties of the financial matters reported, the report must show the reasons for the concerns. Kindly avoid any misinterpretation on motives. Focus on the misconduct and avoid unnecessary personal resentment, speculation or baseless allegation.

If any party makes a report in good faith then, even if it is not confirmed by an investigation, such concerns would be valued and appreciated.

FALSE REPORT

If a report submitted by a Complainant is found maliciously false, with an ulterior motive, without reasonable grounds that the information in the report is accurate or reliable, or for personal gain, the Company reserves the right to take appropriate action against such Complainant, including without limitation disciplinary action or dismissal for Employees or legal action for any party, where applicable.

MAKING A REPORT

All disclosed information, including the identity of whistleblower shall be treated with strictest confidence on a need-to-know basis.

A Complainant who has a legitimate complaint can raise his/her concerns, IN WRITING (in the standard report form attached to this Policy as Appendix I) to:

- (i) the Company Secretary by email at wbcosec@omghk.com or by mail or by hand; or
- (ii) the AC Chairman by email at wbac@omghk.com or by mail or by hand; or
- (iii) the Chairman of the Executive Committee by email at wbexco@omghk.com or by mail or by hand.

A. A Complainant's report must include the following:

- a) particulars of the Complainant (ie. Name, IC No., Designation (*if applicable*), Contact No.)
- b) details of the parties involved;
- c) details of the complaint/allegation;
- d) particulars of witnesses, if any; and
- e) any supporting evidence, if available.

B. This Policy, however, does not cover:

- (i) False concerns
- (ii) Defaming concerns
- (iii) Concerns with no basis or insufficient evidence
- (iv) Malicious concerns

C. Where insufficient information is provided, the Company reserves the right not to further investigate the report, due to the inability to seek clarification to ascertain relevant facts or information for the purpose of further investigation.

ANONYMOUS REPORT

The Company respects that the Complainant may wish to file the report in confidence. However, an anonymous report will be much more difficult for the Company to follow up as it is impossible to obtain further information from an anonymous Complainant and make a proper assessment. Therefore, the Company encourages the Complainant to come forward with his/her concerns.

In any event, such anonymous report will be considered upon taking into account the following:

- a) the severity of the issue/concern;
- b) credibility of the concern or information; and
- c) likelihood of confirmation the complaint(s)/allegation(s) from attributable sources and information provided

CONFIDENTIALITY

The Company will make every effort to keep confidential of the identities of all Complainants. unless the Complainant expressly agrees to disclose his/her information or otherwise required by law.

In order not to jeopardise the investigation, every Complainant should also keep confidential about the fact that he/she has filed a report, the nature of his/her concerns and the identity(ies) of those involved, except for the following:

- a) to those who are authorized under this Policy;
- b) by lodging a report with an enforcement agency in accordance with the Whistleblower Protection Act 2010 or any other relevant laws;
- c) if required by law; and
- d) on a strictly confidential basis, to a professionally qualified lawyer in order to obtain legal advice.

Notwithstanding the above, there may be circumstances in which, because of the nature of the investigation, it will be necessary to disclose a Complainant's identity. If such circumstances exist, the Company will endeavour to inform such Complainant that his/her identity is likely to be disclosed. If it is necessary for such Complainant to participate in an investigation, the fact that he/she made the original disclosure will, so far as is reasonably practicable, be kept confidential. However, it is also possible that his/her role as the Complainant could still become apparent to third parties during investigation.

Equally, should an investigation lead to a criminal prosecution, it may become necessary for a Complainant to provide evidence or be interviewed by the law enforcement authorities (the "Authorities"). In these circumstances, the Company will, once again, endeavour to discuss with such Complainant the implications for confidentiality.

The Complainant should, however, know that in some circumstances, the Company may have to refer the matter to the Authorities without prior notice or consultation with him/her.

LOG/REGISTER OF REPORTS

All reports of Improper Conduct/Malpractice, findings of investigations and actions shall be centralized and registered in a log book/register of reports administered and monitored by the Group Internal Audit. The AC shall be informed of any new reports of the improper conduct and may request to review the log at any time.

INVESTIGATION PROCEDURES

The AC Chairman and/or the Chairman of the Board will acknowledge receipt of the Complainant's report within 5 working days from the date of receipt of the report:

- acknowledging the report has been received;
- advising whether or not the matter will be investigated;
- subject to legal constraint, giving an estimate of how long the investigation will take and provide a final outcome in due course.

The AC Chairman and/or the Chairman of the Board will evaluate every report received, decide if a full investigation is necessary and how the investigation should proceed.

The format and length of an investigation will vary depending upon the nature and particular circumstances of each complaint made.

The Complainant may be asked to provide more information during the course of investigation.

A final report, with recommendations for change (if appropriate), will be produced to AC. AC will review the final report and will make recommendations to the Board of Directors of the Company.

The Complainant will receive in writing the outcome of the investigation. Because of legal constraints, the Company will not be able to give the Complainant details of the action taken or a copy of the report.

MONITORING THE POLICY AND PROCEDURE

The use and effectiveness of this Policy will be monitored and reviewed regularly by the AC. Any amendment to this Policy must be approved by the Board of Directors of the Company.

**APPENDIX I
REPORT FORM
CONFIDENTIAL**

The Company is committed to the highest possible standards of openness, probity and accountability. In line with this commitment, the Company has set up a policy for the Employees of the Group who have concerns about possible improprieties in financial reporting or internal control matters within the Company to come forward and voice their issues.

It is recognised that in most cases the person raising concerns will wish to be dealt with on a confidential basis. All reasonable efforts will therefore be made to avoid revealing the person's identity. Once this form is completed, this report becomes confidential.

To: Company Secretary (wbcosec@omghk.com) / AC Chairman (wbac@omghk.com) /
Executive Committee Chairman (wbexco@omghk.com)

From: _____

Name:

Address:

Tel no.:

Email:

Date:

The names of those involved (if known):

Details of concerns:

Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.