

**ONE MEDIA GROUP LIMITED**  
**(the “Company”)**

**Policy for Employees to Raise Concerns about Possible Improprieties in  
Financial Reporting or Internal Control Matters**

*(revised and adopted pursuant to the board resolution dated 26 February 2015)*

**INTRODUCTION**

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 (“Employees”) of the Company and its subsidiaries (the “Group”) who have concerns about possible improprieties in financial reporting or internal control matters within the Group to come forward and voice their issues (the “Policy”).

**AUTHORITY**

Pursuant to the Code C.3.7 of Corporate Governance Code, Appendix 14 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. Reportable incidents include but not limited to concerns regarding the Group’s improprieties in financial reporting, accounting, auditing or internal controls.

**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 disciplinary actions.

**RESPONSIBILITY FOR IMPLEMENTATION OF POLICY**

The AC has an overall responsibility for this Policy, but has delegated day-to-day responsibility for overseeing and implementing it to the Company Secretary of the Company. Responsibility for monitoring and reviewing the operation of the Policy and any recommendations for action resulting from investigation into complaints lies with the AC.

Management must ensure that all Employees feel able to raise concerns without fear of reprisals. All Employees could they take steps to report any misconduct or malpractice in financial reporting or internal control matters of which they become aware. If any Employee has any questions about

the contents or application of this Policy, please contact the Company Secretary of the Company at [wbcosec@omghk.com](mailto:wbcosec@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. If any Employee make 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 discipline such Complainant.

## **MAKING A REPORT**

Any Employee can make a report in writing in the standard report form attached to this Policy as Appendix I. The Company would normally expect an Employee to raise his/her concerns internally to his/her line manager (or his/her superior) within the department. The line manager concerned should raise the matter to the Company Secretary of the Company.

If any Employee feels uncomfortable doing this, for example, the line manager has declined to handle the case or it is the line manager who is the subject of the report, then such Employee should contact the Company Secretary of the Company at [wbcosec@omghk.com](mailto:wbcosec@omghk.com).

If the report is extremely serious or in any way involves the Company Secretary of the Company, the Employee should report it directly to the Chairman of the AC at [wbac@omghk.com](mailto:wbac@omghk.com) and/or the Chairman of Executive Committee at [wbexco@omghk.com](mailto:wbexco@omghk.com).

In the report, a Complainant should provide full details and, where possible, supporting evidence.

## **CONFIDENTIALITY**

The Company will make every effort to keep confidential of the identities of all Complainants. 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.

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.

### **ANONYMOUS REPORT**

The Company respects that the Complainant may wish to file the report in confidence. However, an anonymous allegation 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.

The Company generally does not accept anonymous reporting and encourage the Complainant to come forward with his/her concerns.

### **INVESTIGATION PROCEDURES**

The Company will acknowledge receipt of the Complainant’s report within 5 working days confirming that:

- the report has been received;
- the matter will be investigated;
- subject to legal constraint, the Complainant will be advised of the outcome in due course.

The Company Secretary of the Company will be appointed to manage the report. He will evaluate every report received to decide if a full investigation is necessary. If an investigation is warranted, the Company Secretary of the Company will forward the report to AC. An investigator (with suitable seniority and without previous involvement in the matter) from the Legal & Company Secretarial Department and if necessary, external advisor will be appointed to look into the matter. Consideration of investigation will be given to the factors, including the seriousness of the concern; credibility of the concern; and likelihood of confirming the concern from identifiable sources.

Where the report discloses a possible criminal offence, in consultation with the Company’s legal advisers, AC will decide if the matter should be referred to the Authorities for further action.

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.

As stated under the section ‘Confidentiality’, in most cases, the Company will endeavour to discuss with the Complainant before referring a matter to the Authorities. However, in some situations, the Company may have to refer the matter to the Authorities without prior notice or consultation with such Complainant.

Please note that once the matter is referred to the Authorities, the Company will not be able to take further action on the matter, including advising the Complainant of the referral. He/she may be asked to provide more information during the course of the investigation.

The investigation report will be reviewed by a code of conduct committee comprising senior officers including the Company Secretary, Human Resources Director or any other person deemed appropriate to be invited in the committee.

Possible outcomes of the investigation:

- (a) the allegation could not be substantiated;
- (b) the allegation is substantiated with one or both of the following:
  - (i) corrective action taken to ensure that the problem will not occur again;
  - (ii) disciplinary or appropriate action against the wrongdoer.

A final report, with recommendations for change (if appropriate), will be produced to AC. The 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.

Subject to the nature and complexity of the matter, the Company expects to complete the investigation and provide the Complainant with the outcome within 3 months.

If the Complainant is not satisfied with the outcome, he/she could raise the matter again with the Company Secretary of the Company. Such Complainant should make another report explaining why this is the case. If there is good reason, the Company will investigate into his/her concerns again. He/she could also consult external legal advisers.

## **MONITORING THE POLICY AND PROCEDURE**

The use and effectiveness of this Policy will be monitored and reviewed regularly by the AC.

**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](mailto:wbcosec@omghk.com)) / AC Chairman ([wbac@omghk.com](mailto:wbac@omghk.com)) /  
Executive Committee Chairman ([wbexco@omghk.com](mailto: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.