

TERMS OF REFERENCE OF THE AUDIT COMMITTEE UNDER THE BOARD OF
DIRECTORS **WHISTLEBLOWING POLICY**

(Adopted by the Company at the meeting of the board of directors of the Company)

1. PURPOSE

The Company and its subsidiaries (collectively the “**Group**”) are committed to responsible business conduct, corporate social responsibility and sustainable development, and have always strictly complied with applicable laws, regulations, and business ethics.

This Whistleblowing Policy (referred to as “**the Policy**” or “**this Policy**”) provides guidance on a wide range of situations, encouraging an environment of open communication without fear of retaliation and quick response when ethical or compliance issues come to light.

2. APPLICATION SCOPE

This Policy applies to all employees (including secondees), officers and directors of the Group (collectively the “**Relevant Person(s)**”) as well as external third parties who deal with the Group, (including but not limited to the customers and suppliers (“**External Parties**”).

It is the responsibility of every Relevant Person to adhere to this Policy. This Policy is not intended to replace any relevant applicable laws, rules and regulations, nor can it resolve all potential issues that may arise.

3. REPORTABLE CONDUCT

- (1) Corruption, bribes, acceptance of improper gifts;
- (2) Embezzlement of public funds, false accounting, dishonest and frauds;
- (3) Insider trading and internal collusion;
- (4) Violation of fair competition, suppression of competitors;
- (5) Violation of the rules against conflict of interest;
- (6) Usage of one’s position for other’s benefits and abuse of power for personal gains;
- (7) Violation of labor and human rights policies, employee discrimination, forced labor, etc.;
- (8) Divulgence of the Group’s confidential information;
- (9) Unethical behavior or violation of the Group’s Code of Conduct or other policies;
- (10) Other criminal offenses, violations of the law or regulatory obligations, or other improper conduct related to the Group.

Reports should be based on facts, and malicious reporting and false accusations are prohibited.

Whistleblowers should provide the name, department of the reported person and the evidence/facts of the misconduct truthfully.

The audit committee of the Company (the “**Audit Committee**”) has overall responsibility for this Policy but has delegated the day-to-day responsibility of oversight and implementation to the Legal Department and the Audit Department, respectively. The Audit Committee is responsible for overseeing and reviewing the implementation of this Policy.

4. WHISTLEBLOWING CHANNELS

The Group has established a dedicated whistleblowing channel to receive both anonymous and named suggestions and reports from all employees, third parties and other stakeholders concerning known or potential misconduct, non-compliance, or violation of the law. The Group will address all types of suggestions and reports in a serious manner while prioritizing the protection of the personal information and safety of suggesters and whistleblowers. (Tel: 022-66252888; Email: asymchemaudit@asymchem.com.cn)

5. CONFIDENTIALITY AND PROTECTION FOR WHISTLEBLOWERS

Whether the whistleblower chooses to remain anonymous or not, the Group strictly prohibits any person from disclosing any information about the whistleblower, including their name, department, and company name. The Group also strictly prohibits any person from revealing the report to the individuals or departments under suspicion. All received information including the identity of the whistleblower will be kept confidential unless required by applicable law, regulation, at the lawful request from relevant authorities, including but not limited to The Stock Exchange of Hong Kong Limited (the “**Stock Exchange**”) or other competent governmental or regulatory bodies, or by the order or directive of any court having jurisdiction over the Group.

To avoid jeopardizing the investigation, original or copies of reports shall not be circulated, and the identity of whistleblower shall not be exposed. In the case of anonymous reports, handwriting shall not be identified, and reports shall not be lent out. Investigations shall be conducted in accordance with the law and the Group’s needs.

The Group strictly prohibits retaliation against whistleblowers. Those who leak information on whistleblowers or take retaliatory action against them will face dismissal, termination of employment contracts, and will be reported to the judicial authorities if they violate the law.

All complaints shall be submitted using the “Complaint Matters” form (Appendix B) whenever possible. To assist the Group in responding to or investigating a complaint, the complaint should be based on

facts rather than speculation and should include specific information to allow for proper assessment of the nature, extent and urgency of the reported matter. It is less likely that the Group will be able to conduct an investigation based on a complaint that contains unspecified wrongdoing or broad allegations with verifiable evidentiary support. The complaint should, to the extent possible, contain the following information:

- A description of the reported event, matter or issue;
- The name(s) of the person(s) involved;
- Time and location details for each specific event if the report involves more than one specific event; and
- Any additional information, documentation, or other evidence available to support the complaint.

6. INVESTIGATION

The Group prudently evaluates each report and determines whether further investigation or action is necessary. The Group has established a specialized investigation team to review reports based on the results of the investigation, and all employees must fully cooperate with the Group's investigation. The Audit Committee shall designate the personnel to record the complaints on the "Whistle-blower Tracking Matrix" (Appendix A) and periodically update the matrix to reflect the status of the measures taken regarding the complaint. The complaint will be logged in the "Whistle-blower Tracking Matrix" once it is received and an investigation will be initiated promptly in a discreet manner within the limits of reasonable circumstances.

The format and length of an investigation depend on the nature and specific circumstances of each report. Reports may:

- be investigated internally by the Legal Department and Audit Department or any suitable individual, team or department within the Group as determined and delegated by the Audit Committee;
- be referred to the external auditor as instructed by the Audit Committee;
- be referred to the relevant public or regulatory bodies as instructed by the Audit Committee; and/or
- be subject to any other actions as determined by the Audit Committee in the best interest of the Group.

The Legal & Compliance Department, upon receipt of a report, will respond to the whistleblower as soon as practicable by:

- acknowledging receipt of the report;

- informing the whistleblower whether further investigation will be conducted and, as appropriate, actions taken or reasons for not investigating;
- where practicable, providing an estimated timeline for the investigation and final response; and
- indicating whether any remedial or legal action will be or has been taken.

7. MALICIOUS WHISTLEBLOWING

In the event that a whistleblower engages in malicious whistleblowing, false accusations and framing with ulterior motives or for personal gain, the Group reserves the right to take appropriate action against any relevant individuals, including the whistleblower, to recover any loss or damage caused. In particular, the relevant individual concerned may face disciplinary action, including dismissal where appropriate.

8. RESPONSIBILITY AND REVIEW OF THE POLICY

This Policy shall be read in conjunction with and subject to any relevant laws, regulations, rules, directives or guidelines that the Stock Exchange or any other regulatory authorities may from time to time prescribe or issue on the matters governed by this Policy.

In case of any inconsistencies or conflicts between the procedures outlined in this Policy and the legal requirements (the “**Legal Requirements**”), the latter shall prevail within the scope of such inconsistency or conflict unless the procedures in this Policy are compliant with the Legal Requirements and are more stringent.

The Group’s primary business operations are located in Mainland China, and it has business dealings with External Parties from all over the world. Therefore, in case of inconsistency or conflict with this Policy, members of the Group may establish specific whistleblowing policies in accordance with the laws, regulations, rules, directives or guidance applicable to such member’s respective jurisdictions.

The Audit Committee is responsible for the periodic review of this Policy to ensure its effectiveness and shall make recommendations on any necessary changes to the Board for approval.

9. DISCLOSURE OF THE POLICY

This Policy is required to be published on the Company’s website (www.asymchem.com) under the section of “Investor Relations - Corporate Governance”.

NOTE: This document has been translated into Chinese. In case of discrepancies between the English version and Chinese version, the English version shall prevail.

Appendix B
Complaint Matters

General Information (Optional)

Complaint Submitted By: _____

Mailing Address or Email: _____

Address (if you wish to receive a response)

Is the person submitting this Complaint an Employee (E); _____ Customer(C); Vendor (V); Shareholder(S); or Others (O)? _____

Complaint

Date of Complaint: _____

Complaint: *(To the extent possible, describe below the alleged event, matter or issue that is the subject of the Complaint, the name(s) of the person(s) involved, the date and location of the event, and, if available, the documentation to support the Complaint.)*

Administrative

Date Received: _____

Audit Committee Chairman Notified: _____

Person Responsible for Investigation: _____

Date Presented to the Audit Committee: _____

Date of Response: _____

Note: All supporting documentation must be attached and filed with this document.

Personal Information Collection Statement

All personal data collected will only be used for purposes which are directly related to the whistleblowing case you reported. The personal data submitted will be held and kept confidential by the Group and may be transferred to parties with whom we will contact during our handling of this case 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 Information Protection Law of the People's Republic of China and the Personal Data (Privacy) Ordinance of Hong Kong, you shall have the right to request access to and correction of your personal data.

凯莱英医药集团（天津）股份有限公司

举报政策

（2023 年 12 月）

1. 目的

本公司及其附属公司（以下简称“**集团**”）致力于负责任的商业行为、企业社会责任以及可持续发展，并始终严格遵守相关法律、法规和商业道德。

该《举报政策》（以下简称“**本政策**”或“**本举报政策**”）旨在提供针对广泛情形的指导，鼓励建立一个无惧报复、开诚布公，迅速回应伦理或合规问题曝光的沟通环境。

2. 适用范围

该政策适用于集团全体员工（包括借调员工）、高级管理人员和董事（以下统称「**相关人士**」），及与本集团有业务往来的外部第三方（包括但不限于客户和供应商（「**外部方**」）。

每位相关人士均必须遵守本政策。本政策并不旨在代替任何相关的适用法律、条例和规章，亦不可能解决可能出现的所有潜在问题。

3. 可举报行为含：

- (1) 涉嫌贪污、收受贿赂、收受不当礼物；
- (2) 挪用公款、虚假做账、不诚信和欺诈行为；
- (3) 涉嫌内幕交易、内部串谋勾结；
- (4) 违反公平竞争、打压竞争对手；
- (5) 违反利益冲突管理规定；
- (6) 利用职务便利为他人谋取利益、以权谋私等；
- (7) 违反劳工人权政策、歧视员工、强制劳动等；
- (8) 泄漏集团机密信息；
- (9) 不道德或者违反集团行为准则或其他政策；
- (10) 其他违法犯罪行为和违反法律或监管责任的行为，或与集团相关的其他可能不当行为。

举报应当实事求是，禁止恶意举报和虚假指控。举报人应如实提供被举报人的姓名、部门及不当行为的证据和事实。

集团审计委员会（「**审计委员会**」）对本政策负有整体责任，但已将日常监督和执行工作委派给审计部。审计委员会负责监督和审查本政策的执行情况。

4. 举报渠道

集团设置专门的建议征询及举报渠道，接受来自全体员工、第三方以及其他利益相关者对任何

已知或潜在的不当行为、违规、违法行为进行的实名或匿名建议及举报。本集团将认真解决各类建议及举报，并注重保护建议人及举报人的个人信息与安全。（电话：022-66252888；邮箱：asymchemaudit@asymchem.com.cn）

5. 保密及举报人保护

不论匿名与否，本集团严禁任何人泄露举报人的任何信息，包括其姓名、部门和公司名称等。本集团也严禁任何人向涉嫌人员或部门透露举报情况，所有接收到的信息（包括举报人的身份）均将保密，除非本集团应法律、法规、任何有关当局【包括但不限于香港联合交易所有限公司（「联交所」）或其他具司法管辖权的政府或监管机构】的合法要求，或任何对本集团具司法管辖权的法院的命令或指示披露。

为了不危及调查，不得传阅举报的原件或复印件，亦不得暴露举报人的身份。对于匿名报告，不得识别笔迹，举报材料不得外借。应根据法律和集团的需要对所提出的问题进行调查。

本集团严厉禁止对于检举人员的报复行为。对违规泄漏检举人员信息或对举报人员采取打击报复的人员，将予以撤职、解除劳动合同，触犯法律的将移送司法机关依法处理。

所有举报均应尽可能使用「举报事项」表（附录 B）提交。为协助集团对举报作出回应或调查，举报应基于事实而非猜测，并尽可能包含具体信息以便对举报事项的性质、范围和紧迫程度作出适当评估。如举报中包含不明确的不当行为或带有可核实证据支持的广泛指控，集团可能无法进行调查。在不限制前述规定的情况下，举报应尽可能包含以下信息：

- 作为举报主题的指称事件、事项或问题；
- 所涉人员的姓名；
- 如举报涉及一个或多个特定事件，每个事件的大致时间和地点；以及
- 可用于支持举报的任何其他信息、文件或其证据。

6. 调查

本集团对每份举报予以谨慎评估，并决定是否有必要采取进一步调查或举措。本集团成立了调查专项小组，根据调查结果审查举报报告，全体员工必须完全配合本集团的调查。审计委员会应指定人员在「举报人跟踪矩阵」(附录 A) 中记录举报，并定期更新矩阵，以反应有关投诉所采取的措施的状态。举报一经收到，将记录在「举报人跟踪矩阵」中，并在情况合理允许的范围内以谨慎的方式迅速展开调查。

调查的形式和时间长短取决于每份举报报告的性质和具体情况。报告可以：

- 由审计部或审计委员会决定和授权的集团任何合适的人员、团队或部门进行内部调查；
- 根据审计委员会的指示，转交给外部审计师；
- 根据审计委员会的指示提交给相关公共或监管机构；及/或
- 审计委员会认为符合本集团最佳利益而决定采取的任何其他行动。

审计部收到举报后，将尽快通过以下方式以示收悉举报：

- 确认收到举报；
- 告知举报人是否会进一步调查，并酌情告知举报人所采取的行动或不进行调查的原因；
- 如可行，提供调查和最终回应的估计时间表；以及
- 表明是否将采取或已经采取任何补救措施或法律行动。

7. 恶意举报

如举报人处于不正当动机或个人利益而进行恶意举报、虚假质控或陷害行为，本集团保留采取适当行动追究任何相关人员(包括举报人)责任以挽回任何损失或造成的任何损害。尤其是，相关人员可能会面临纪律处分，包括被解雇(在适当情况下)。

8. 政策责任和审查

本政策应与联交所或任何其他监管机构就本政策所管辖的事项不时规定或发布的任何相关法律、法规、规则、指令或指引一并阅读，并受其约束。

如本政策的任何程序与联交所或任何其他监管机构所规定的任何相关法律、法规、规则、指令或准则或其任何部分(“**法律要求**”)不一致或冲突，则在不一致或冲突的范围内以后者为准，除非本政策的程序符合法律要求且比法律要求更为严格。

本集团的业务主要位于中国大陆，与世界各地的外部方均有业务往来。因此，在与本政策不一致或冲突的情况下，集团成员可根据适用于该等成员的任何司法管辖区的法律、法规、规则、指令或任何监管机构的指引，制定具体的举报政策。

审计委员会负责定期审查本政策，以确保其有效性，并就任何必要的变更提出建议，供董事会批准。

9. 披露公示

本政策需在本公司网站 (www.asymchem.com) 的「投资者关系 — 公司治理」一栏中公布。

附件 B
举报事项

常规信息 (选填)

举报事项: _____
通讯地址或电子邮箱: _____

地址 (如果您想收到回复)

举报人是员工、客户、供应商、股东还是其他?

举报

举报日期: _____

举报：（尽可能在下文中描述作为举报主题的事件、事项或问题、相关人员的姓名、事件发生的日期和地点，以及支持举报的文件（如有）。

管理

接受日期: _____
已通知审计委员会主席: _____
调查责任人: _____
提交至审计委员会的日期: _____
反馈日期: _____

注: 所有证明文件必须附在本文件之后并归档。

个人信息收集声明

收集到的所有个人资料将仅用于与阁下举报案件直接相关的目的。所提交的个人资料将由集团机密保管，并可能转交给我们在处理此案时将与之联系的各方或其他相关方。所提供的信息亦可能会披露给执法机关或其他相关单位。根据《中华人民共和国个人资料保护法》及香港特别行政区《个人资料（隐私）条例》，阁下有权要求查阅及修正个人资料。