

AMENDMENTS TO THE WHISTLEBLOWING FRAMEWORK

AMENDMENTS TO MAINBOARD RULES

Legend: Deletions are struck-through and insertions are underlined.

Chapter 12 Circulars, Annual Reports and Electronic Communications

Part III Annual Reports

1207 The annual report must contain enough information for a proper understanding of the performance and financial conditions of the issuer and its principal subsidiaries, including at least the following:

Whistleblowing Policy

(18A) A statement that the issuer has put in place a whistleblowing policy which sets out the procedures for a whistleblower to make a report to the issuer on misconduct or wrongdoing relating to the issuer and its officers.

(18B) An explanation of how the issuer has complied with the following: —

- (a) the issuer has designated an independent function to investigate whistleblowing reports made in good faith;
- (b) the issuer ensures that the identity of the whistleblower is kept confidential;
- (c) the issuer discloses its commitment to ensure protection of the whistleblower against detrimental or unfair treatment; and
- (d) the Audit Committee is responsible for oversight and monitoring of whistleblowing.