

**China Aviation Oil (Singapore) Corporation Ltd**  
**Whistle Blowing Policy**  
中国航油（新加坡）股份有限公司  
举报政策

**Policy Statement**  
政策声明

China Aviation Oil (Singapore) Corporation Ltd (“**CAO**”) 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, shareholder, the authorities and communities we operate in.

中国航油（新加坡）股份有限公司(“**CAO**”)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会的最大利益。

In line with this commitment, we expect employees of CAO, its subsidiaries and/or associated companies (the “**CAO Group Employees**”), and others that we deal with (e.g. our suppliers, contractors and other service providers (the “**External Parties**”) who have serious concerns on any business conduct or dealings (or suspicions of them) to come forward and voice those concerns.

因此，CAO、子公司和/或联营公司的员工（“**CAO 集团员工**”）以及其他有往来的相关方，如供应商、承包商和其他服务提供商（“**外部相关方**”），如业务操作或交易有任何严重顾虑或怀疑，应向我们进行举报。

**Scope of Application of Policy**  
政策适用范围

This Policy applies to all staff of the CAO Group. For joint ventures and/or associated companies where the CAO Group does not have a majority stake or management control, this Policy will only be applicable to all staff of the CAO Group seconded to such joint venture and/or associated companies.

此政策适用于 CAO 集团的所有员工。对于 CAO 集团不是大股东或没有管理控制权的合资公司和/或联营公司，此政策只适用于 CAO 集团外派至合资公司和/或联营公司的员工。

External Parties may also use this Policy to make CAO aware of any serious concerns that the External Parties’ staff may have with regard to any contractual or other arrangements with the CAO Group.

外部相关方也可以用此政策向 CAO 通报外部相关方员工对 CAO 集团的合同或其他做法的严重顾虑。

## **Activities Giving Rise to Whistle Blowing**

### **会引发举报的行为**

The following are non-exhaustive examples of activities that could potentially give rise to whistle blowing:

会引发举报的行为包括但不限于以下：

- theft, damage or misappropriation of CAO Group's properties (including any unauthorised usage for personal benefit or any unlawful purposes);  
偷窃、损坏或侵吞 CAO 集团的财产（包括将 CAO 财产作为私用或用于其它非法目的）；
- unlawful dissemination or disclosure of proprietary information, know-how and trade secrets of the CAO Group;  
非法散播或披露 CAO 集团的专有信息、技术诀窍和商业秘密；
- possible fraud and corruption (e.g. falsification or alteration of records, accounts, financial information; submission of false documents for reimbursement of claims; failure to account or misuse of the CAO Group's monies in possession; knowingly provide information which is false and misleading);  
可能的欺诈或腐败（如伪造或篡改记录、帐目或财务信息；提交虚假单证进行报销；未将持有的公司资金入帐或滥用这些资金；故意提供错误或误导信息）；
- conduct which is an offence or a breach of law;  
犯罪或违法；
- insider trading;  
内部交易；
- health and safety risks, including risks to the public as well as other employees;  
健康和安全风险，包括对公众以及其他员工的风险；
- damage to the environment; and  
破坏环境；和
- unethical conduct in violation of the CAO Group's code of conduct and work ethics.  
违反 CAO 集团行为标准或职业道德的不道德行为

## **Reporting System and Handling Procedures**

### **报告系统和处理流程**

CAO will employ the following mechanisms to facilitate the reporting of any serious concerns and the handling of information or evidence on matters giving rise to whistle blowing:

CAO 会实施以下体制，促进事件的报告和信息及举报证据的处理：

### Discreet and Confidential Disclosure 谨慎保密的披露

- Any concerns regarding matters covered by this Policy should be reported to any member of the Investigating Committee comprising (i) General Counsel & Head of Legal/Company Secretary; (ii) Head of

Human Resource & Administration; and (iii) Head of Risk Management, in the prescribed Whistle Blower Reporting Form via postal mail or by electronic mail at [whistle\\_blowing@caosco.com](mailto:whistle_blowing@caosco.com) (Attention: Investigating Committee). If a verbal report is made to any of the members of the Investigation Committee, a report in writing incorporating details set out in the said Whistle Blower Reporting Form should be submitted as soon as possible.

如对此政策所述事件有任何顾虑，应填写规定的举报表格，通过邮寄信件或电邮至 [whistle\\_blowing@caosco.com](mailto:whistle_blowing@caosco.com) 上报调查委员会的成员（致：调查委员会），包括（1）总法律顾问兼法律部主管/公司秘书；（2）人力资源与行政部主管；和（3）风险管理部主管。如果口头向上述任何人士进行举报，应尽快补交一份涵盖上文举报表格所要求细节的书面报告。

- The contact details of the members of the Investigation Committee can be accessed from either CAO's intranet under "Phone Directory" or from CAO's website, [www.caosco.com](http://www.caosco.com). In addition, if the matter is serious enough to warrant the attention of the Board, CAO Group Employees may raise their concerns regarding matters covered by this Policy directly with the Chairman of the Board (email address: [sunli@caosco.com](mailto:sunli@caosco.com)) or the Chairman of the Audit Committee (email address: [angsweetian@hotmail.com](mailto:angsweetian@hotmail.com)) .

调查委员会成员的联系方式可从公司内部网络的“通讯录”或 CAO 的外网 [www.caosco.com](http://www.caosco.com) 中获得。此外，如果事态严重需要报告董事会，CAO 集团的员工还可直接联系董事长(邮件地址: [sunli@caosco.com](mailto:sunli@caosco.com))或审计委员会主席（邮件地址: [angsweetian@hotmail.com](mailto:angsweetian@hotmail.com)）进行举报。

- The Investigation Committee will look into the reported concerns and make an initial assessment on the action to be taken. In the event that the Investigation Committee decides that the reported concerns are to be dealt with under the Policy, a proposal for formal investigation of the reported concerns is to be submitted to the Chief Executive Officer/Executive Director of CAO ("CEO/ED"), who will determine whether the reported concerns constitute a matter to be investigated under this Policy. Where the reported concerns relate directly or indirectly to the CEO/ED, the Investigating Committee shall have the absolute discretion to decide whether there are grounds to proceed further with the matter.

调查委员会将调查该举报并就所需行动进行初步评估。如果调查委员会决定该举报需依本政策来处理，那么应向 CAO 首席执行官/执行董事递交一份对举报事项进行正式调查的提案。首席执行官/执行董事将决定是否依照此政策对举报进行调查。如果举报与首席执行官/执行董事有直接或间接的联系，调查委员会可全权决定是否足够理由来进一步调查该举报。

- Within two (2) weeks of receipt of a reported concern, the whistle blower will be informed on who will be handling the matter, how the reported concern might be best handled.

在收到举报后的 2 周内，将向举报人通报举报事件处理人以及举报事件的可能的最好处理方式。

- All reported concerns (including information and evidence provided) will be handled promptly, thoroughly and discreetly by the Investigating Committee and every effort will be made to maintain confidentiality of the information provided, to the extent permitted by law.  
所有举报事件（包括提供的信息或证据）将得到调查委员会的迅速、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。
- Any investigations undertaken by the Investigating Committee should not take longer than three (3) months to complete from the date of receipt of written report on concerns relating to matters under this Policy. While the Investigating Committee will adhere to the indicated timeline, the nature of some serious concerns may require the investigation to take longer than three (3) months. In these circumstances, the whistle blower will be kept informed of the progress.  
调查委员会的调查时间不应超过三（3）个月（自收到书面举报报告之日算起）。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，否则调查委员会需遵守三（3）个月的调查时间限制。在调查过程中，要向举报者随时通知调查进展。

#### Anonymous Disclosure 匿名举报

- Any concerns regarding matters covered by this Policy can be reported to any member of the Investigating Committee on an anonymous basis via the relevant Investigating Committee member's direct telephone line or by registered mail with an indication of "Private and Confidential" and "To be Opened by Addressee" on the envelope. However, sufficient corroborating evidence must be provided so that an investigation can be initiated.  
若对此政策所述任何事项有任何顾虑，可以通过调查委员会成员的直线电话或标记有“机密”和“收件人亲启”字样的挂号信向调查委员会进行匿名举报。但是匿名举报者必须提供充分证据以便启动调查。

#### **Periodic Review of Reporting Systems and Handling Procedures** 报告系统和处理程序的定期回顾

- The Audit Committee may from time to time request that a review of the effectiveness of the existing reporting systems and handling procedures pertaining to whistle blowing arrangements to be carried out by the internal auditors of CAO or an independent external party.  
审计委员会可以不时要求公司的内部审计或独立第三方对现有举报系统和举报处理程序的有效性进行回顾。

## Protection for CAO and Whistle Blowers

### 对 CAO 和举报人的保护

- Any reported concerns will be kept confidential and restricted to the group of designated persons in charge of the investigation.  
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。
- To ensure that whistle blowers are not victimised, blacklisted or discriminated by his/her superiors or fellow colleagues, whistle blowers can be assured that CAO will not reveal their identities or information leading to their identities being known. CAO views such discrimination, blacklisting 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，CAO 不会泄露举报人身份或会导致其身份曝光的信息。CAO 将此类迫害、列入黑名单或歧视对待行为视为情节严重事件，凡参与其中的人员将严惩不贷。