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**AOXIN Q & M DENTAL  
GROUP LIMITED & its  
Subsidiary Companies**  
奥新全民口腔集团有限公司及其  
子公司

**WHISTLE BLOWING POLICY**  
举报政策

## 1. INTRODUCTION 介绍

- 1.1 Employees are often the first to realise that there maybe irregularities within a company. However, employees may not express their concerns for fear of being disloyal to their colleagues or to the company. They may also be afraid of discrimination or harassment. In such circumstances, employees may feel that it is best to ignore the concern rather than report. 员工往往是最先意识到公司可能存在违规行为的人。不过，由于担忧对同事或公司不忠，员工可能并不会将问题表达出来。他们可能还会害怕遭到歧视或骚扰。在此情况下，员工可能觉得最好是对问题视而不见，而不是举报。
- 1.2 External parties who have dealings with the company (such as customers and suppliers) may also avoid raising a concern of potential irregularities for the same reasons. 与公司有业务交涉的外部人员（例如客户和供应商）可能出于相同原因考虑而避免提出对潜在违规行为的关注。
- 1.3 **Aoxin Q & M Dental Group Limited** is committed to a high standard of compliance with accounting, financial reporting, internal controls and auditing requirements and any legislation relating thereto. In line with this commitment, the Whistle Blowing Policy (“Policy”) aims to provide an avenue for employees and external parties to raise concerns and offer reassurance that they will be protected from reprisals or victimisation for whistle blowing in good faith. This will augment the Group’s ability to detect potential fraud, hence providing another level of comfort and assurance to its stakeholders. **奥新全民口腔集团有限公司** 承诺遵守高标准的会计、财务报告、内部控制和审计要求以及所有相关立法。根据此承诺，《举报政策》（“本政策”）旨在给员工和外部人员提供一个举报渠道，并确保他们不会因诚信举报而遭到报复或伤害。这将增强集团发现潜在欺诈行为的能力，从而给股东提供更多一层的安心与保证。
- 1.4 The Policy is intended to conform to the guidance set out in the Code of Corporate Governance, which encourages you to raise concerns, in confidence, about possible irregularities. 本政策遵循《公司治理准则》中规定的准则，鼓励您对潜在违规行为提出秘密举报。

## 2. DEFINITION 定义

- 2.1 For the purpose of this Policy, whistle blowing is defined as: 在本政策中，举报被定义为：

“a deliberate, voluntary disclosure of individual or organizational malpractice by a person who has or has had privileged access to data, events or information about an actual, suspected or anticipated wrongdoing within or by the **Aoxin Q & M Dental Group Limited & its subsidiary companies** (“Group”) that is within its ability to control.”

“对于**奥新全民口腔集团有限公司及其子公司**（统称“集团”）内部实际、疑似或预期发生的其控制能力范围内的违规行为，或者以集团为行为主体的该等实际、疑似或预期发生的违规行为，有特权访问该等行为相关数据、事件或信息的个人有意识及主动地去揭发。”

### 3. WHO IS COVERED BY THIS POLICY 本政策的适用范围

- 3.1 This Policy applies to all employees of **Aoxin Q & M Dental Group Limited and its subsidiary companies**. 本政策适用于**奥新全民口腔集团有限公司及其子公司**的全体员工。
- 3.2 It also applies to all external parties who have a business relationship with **Aoxin Q & M Dental Group Limited and its subsidiary companies**. External parties include customers, suppliers, contractors, applicants for employment or the general public. 本政策同样适用于与**奥新全民口腔集团有限公司及其子公司**有业务往来关系的所有外部人员。外部人员包括客户、供应商、承包商、就业申请人或公众。
- 3.3 The Policy should be regularly communicated to the staff of the Group. Such communication should reach out to staff of all levels, new and existing staff, consultants, part-time and temporary staff and be written in an appropriate format and style that ensures that the intended audience can understand it. 本政策应定期传达给本集团的员工。此类沟通应覆盖各级员工、新员工和现有员工、顾问、兼职和临时员工，并以适当的格式和风格编写，以确保读者能够充分理解。

### 4. AIM OF THIS POLICY 政策旨意

- 4.1 Provision of proper avenues for you to raise concerns about actual or suspected improprieties in matters of financial reporting or other matters and receive feedback on any action taken. 为您提供适当的渠道，以便您可以就财务报告事项或其他事项存在的实际或疑似违规行为提出举报，以及接收有关治理措施的反馈。
- 4.2 Give you assurances that you will be protected from reprisals or victimisation for whistle blowing in good faith. 保障您不会因诚信举报而遭到报复或伤害。

### 5. REPORTABLE INCIDENTS 可举报事件

- 5.1 Some examples of concerns covered by this Policy include (this list is not exhaustive): - 本政策涵盖的可举报问题包括（非穷尽列举）：
- Concerns about the Group's accounting, internal controls or auditing matters; 有关集团会计、内部控制或审计事项的问题；
  - Impropriety, corruption, acts of fraud, theft and /misuse of the Group's properties, assets or resources; 不当行为，腐败，欺诈，盗窃和 / 或滥用集团财产、资产或资源；
  - Conduct which is an offence or breach of law; 构成犯罪或违法的行为；
  - Serious conflict of interest without disclosure; 未予披露的严重利益冲突；
  - Breach of the Group's policies or code of conduct; 违反集团政策或行为准则；
  - Concealing information about any of the above malpractice or misconduct; 隐瞒有关上述任何不法行为或不当行为的信息；
  - Any other serious improper matters which may cause financial or non-financial loss to the Group, or damage to the Group's reputation; 可能给集团造成经济损失或非经济损失或给集团名声造成损害的任何其他严重不当事件；
  - Fraud against investors, or the making of fraudulent statements to the Singapore Exchange Securities Trading Limited ("SGX-ST"), members of the investing public and government or state authorities; and 针对投资者的欺诈行为，或者向新加坡证券交易所有限公司、投资公众以及政府或国家机关作出欺诈性声明；以及

- Distinct effort to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external auditor in connection with the preparation, examination, audit or review of any financial statements or records of the Group.在编制、审查、审计或复审集团任何财务报表或记录方面，对任何内部或外部审计人员作出误导、欺骗、操纵、胁迫或施以欺诈性影响的明显行为。

5.2 Some examples of the above situations are provided in Appendix 1. 附录 1 规定了上述情况的部分事例。

## 6. PROTECTION AGAINST REPRISALS 保护免遭报复

6.1 If you raise a genuine concern under this Policy, you will not be at risk of losing your job or suffering from retribution or harassment as a result. Provided that you are acting in good faith, it does not matter if you are mistaken. 如果您根据本政策提出了真实的问题，您将不会因此而产生丧失工作或遭受报复或骚扰的风险。只要您是本着诚信提出问题，即使出错也没有关系。

6.2 However **Aoxin Q & M Dental Group Limited** does not condone frivolous, mischievous or malicious allegations. Employee(s) making such allegations will face disciplinary action in accordance to the Discipline Procedures. 不过，**奥新全民口腔集团有限公司**不容忍轻率、恶作剧或恶意性质的指控。做出该等性质指控的员工将按照纪律处分程序被采取纪律处分。

6.3 Likewise, **Aoxin Q & M Dental Group Limited** does not condone any retaliatory action taken against any employee that has filed a complaint. But it may institute disciplinary action against any person found to be taken retaliatory action. “Retaliatory action” refers to the use of, or any attempt to use authority by any employee of the Group to influence or to interfere with the right of another employee to report any possible improprieties. Any complaint alleging retaliatory action shall be received, reviewed and investigated by **Aoxin Q & M Dental Group Limited** in the same manner as any complaint alleging against possible improprieties. A “complaint” refers to any complaint alleging either possible improprieties or retaliatory action. 同样地，**奥新全民口腔集团有限公司**不容忍针对任何举报员工采取任何报复行动。但是，可能会对采取报复行动的人采取纪律处分。“报复行动”系指，集团任何员工利用或试图利用权力以影响或干涉其他员工举报任何潜在不当行为的权利。**奥新全民口腔集团有限公司**应当以对待针对潜在不当行为提起的投诉的相同态度，接收、审查及调查针对报复行动提起的投诉。“投诉”系指指称存在潜在不当行为或报复行动的任何投诉。

## 7. CONFIDENTIALITY 保密

7.1 **Aoxin Q & M Dental Group Limited** encourages you to identify yourself when raising a concern or providing information. All concerns will be treated with strict confidentiality. **奥新全民口腔集团有限公司**鼓励您在提出问题或提供信息时说明自己的身份。公司将对所有问题予以严格保密。

7.2 Exceptional circumstances which information provided by you, including your identity, can or would not be treated with strictest confidentiality include: 您提供的信息，包括您的个人信息，将不能或不会得到最严格保密的特殊情况包括：

- Where the **Aoxin Q & M Dental Group Limited** is under a legal obligation to disclose information provided by you; 奥新全民口腔集团有限公司依法有义务披露您所提供的信息;
- Where the information is already in the public domain; 该等信息已经是公共信息;
- Where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; and 在严格保密基础上将该等信息提供给法律或审计专业人士以获得专业意见; 以及
- Where the information is given to the Police for criminal investigation. 将该等信息提供给警方用于刑事调查。

7.3 In the event we are faced with a circumstance not covered by the above, and where your identity is to be revealed, we will endeavor to discuss this with you first. 如果我们面临需要披露您身份的未涵盖在上述列举范围的其他情况, 我们会尽量先与您本人沟通。

## 8. CONCERNS AND INFORMATION PROVIDED ANONYMOUSLY 匿名举报问题和提供信息

8.1 Concerns expressed anonymously are much less persuasive and may hinder investigation work, as it is more difficult to look into the matter or to protect your position. Accordingly, **Aoxin Q & M Dental Group Limited** will consider anonymous reports, but concerns expressed or information provided anonymously will be investigated on the basis of their merits. 匿名举报问题说服力会小很多, 而且可能会妨碍调查工作, 因为这加大了调查问题或保护您立场的难度。相应地, 奥新全民口腔集团有限公司将会对匿名举报予以审查, 但是对于匿名举报的问题或提供的信息, 将会在可信度基础上开展调查。

## 9. HOW TO RAISE A CONCERN OR PROVIDE INFORMATION 如何提出问题或提供信息

### Who to Report To 向谁举报

- 9.1 Option One: Report to your immediate supervisor. 选项一: 向直属上司举报。
- 9.2 Option Two: If the concern involves your immediate supervisor, manager or Head of Department, or for any reason, you would prefer them not to be told, you may report to the Head of Department (HR department). 选项二: 如果问题涉及您的直属上司、经理或部门主管, 或者出于任何原因, 您不希望将问题告诉他们, 您可以向部门主管(人力资源部门)举报。
- 9.3 Option Three: If you feel that none of the channels above are suitable, you can address your concerns to the Audit Committee at [whistleblowing@aoxin.sg](mailto:whistleblowing@aoxin.sg) or Financial Controller at [calvin@aoxin.sg](mailto:calvin@aoxin.sg) 选项三: 如果您认为以上选项都不适合, 您可以向审计委员会提出: [whistleblowing@aoxin.sg](mailto:whistleblowing@aoxin.sg), 或者向财务总监提出: [calvin@aoxin.sg](mailto:calvin@aoxin.sg)

### How to Make the Report 如何举报

9.4 Concerns or information are preferably raised or provided in writing (letter or email). Ideally, **Aoxin Q & M Dental Group Limited** recommends you to be detailed in setting out the background and history of events and the reasons for your concern. 最好以书面

形式（信函或电子邮件）提出问题或提供信息。奥新全民口腔集团有限公司建议您最好详细说明事件的背景和历史以及您担忧的原因。

- 9.5 If you are not comfortable about writing in, you can telephone or meet the appropriate officer in confidence at a time and location to be determined together. 如果您不习惯书写，您可以秘密致电或会见相关管理人员，电话和会见时间由你们共同约定。
- 9.6 All reports can be sent to the Audit Committee at [whistleblowing@aoxin.sg](mailto:whistleblowing@aoxin.sg) or Financial Controller at [calvin@aoxin.sg](mailto:calvin@aoxin.sg). 所有举报都可以发送给审计委员会：[whistleblowing@aoxin.sg](mailto:whistleblowing@aoxin.sg) 或财务总监 [calvin@aoxin.sg](mailto:calvin@aoxin.sg)。

## 10. IMPORTANT POINTS TO NOTE WHEN RAISING A CONCERN OR PROVIDING INFORMATION 提出问题或提供信息时需要注意的重要事项

- 10.1 The earlier your concern is raised the easier it is for **Aoxin Q & M Dental Group Limited** to take action. 您越早提出问题，奥新全民口腔集团有限公司越容易采取措施。
- 10.2 **Aoxin Q & M Dental Group Limited** expects you to provide your concern in good faith and to show to the appropriate officer that there are sufficient grounds for your concern. 奥新全民口腔集团有限公司希望您本着诚信提出问题并向相关管理人员证明您的担忧具有充分依据。
- 10.3 **Aoxin Q & M Dental Group Limited** also recognizes that employees may wish to seek advice and be represented by their trade union officer. 奥新全民口腔集团有限公司同样认识到，员工可能希望征求意见及由公会主任充当代表。

## 11. HOW AOXIN Q & M DENTAL GROUP LIMITED WILL RESPOND 奥新全民口腔集团有限公司将会回复

*When a concern is raised or information is provided 在提出问题或提供信息之后*

- 11.1 **Aoxin Q & M Dental Group Limited** assures you that any concern raised or information provided will be investigated, but consideration will be given to the following factors: 奥新全民口腔集团有限公司确保将会对提出的问题或提供的信息展开调查，不过将会考虑以下因素：

- Seriousness of the issue raised; 提出问题的严重性；
- Credibility of the concern or information; and 问题或信息的可信度；以及
- Likelihood of confirming the concern or information from attributable sources. 从归属来源确认问题或信息的可能性。

*Investigating a concern raised or information provided 对提出的问题或提供的信息展开调查*

- 11.2 Depending on the nature of the concern raised or information provided, the investigation will be conducted involving one or more of the following persons or entities: 根据提出的问题或提供的信息的性质，调查将会涉及以下一个或多个个人或实体：
- The Audit Committee; 审计委员会；

- The External Auditor; 外部审计师;
- Forensic Accountants; and/or 法务会计师; 以及/或者
- The Police or Commercial Affairs Department. 警方或商务部

11.3 The amount of contact between the whistleblower and the person(s) investigating the concern raised and information provided will be determined by the nature and clarity of the matter reported. Further information provided may be sought from the whistleblower during the course of the investigation. 举报人员与对举报问题和信息展开调查的人员之间的联系程度将取决于举报问题的性质和明确程度。调查期间可能会要求举报人员提供进一步信息。

*What happens after the investigation is completed? 调查完成之后将会发生什么?*

11.4 The investigating officer(s) will communicate the findings of the investigation(s) to the Audit Committee for their necessary action. 调查职员会将调查发现传达给审计委员会，以采取必要措施。

## 12. Policy Review 政策审查

12.1 The Whistle Blowing Policy shall be reviewed regularly, where the **AOXIN Q&M Dental Group Limited** may modify this Policy to maintain compliance with applicable laws and regulations or accommodate organisational changes. This review should be carried out by Financial Controller and any changes will be subjected to the approval of the Audit Committee. **奥新全民口腔集团有限公司** 将会定期审查举报政策，并可能会修改本政策，以确保对法律和法规的遵守或适应组织的变化。这种审查会由财务总监进行，如有任何修改须经审计委员会批准。

## **APPENDIX 1 - SOME EXAMPLES OF SITUATIONS THAT SHOULD BE REPORTED** 附录 1 - 应该举报的一些例子

### Example 1 例 1

You work in the Finance Department of the Group. You are concerned about the lack of internal controls or the appropriateness of the internal controls in the functions of the Finance Department you are tasked to do and are aware of discrepancies and abuse as a result of this.  
您在集团财务部门工作。您担心您在财务部门被要求承担的职能缺乏内部控制，或者该等职能内部控制机制的适当性，并且，您明白这种缺乏或不当会造成不合规和权力滥用。

**What should you do?**

您应该怎么做？

Report to your immediate Supervisor, with details of breach of controls. If reporting to your immediate Supervisor is not appropriate, follow reporting line provided in the Policy. Where possible, to provide supporting documents and evidence.

将控制违规情况详细报告给您的直属上司。如果向直属上司报告不合宜，则按照本政策规定的举报级别进行举报。如有可能，提供支持文件和证据。

### Example 2 例 2

A particular supplier is always providing poor quality materials or is shoddy in workmanship. You have brought this matter up with your immediate Supervisor, but no action was taken against the supplier. You suspect that your immediate Supervisor is favoring the supplier to the detriment of the Group.

特定供应商一直提供劣质材料或者材料做工粗劣。您已经向直属上司提出问题，但是该供应商并未被采取行动。您怀疑直属上司与该供应商有私利交往而损害集团的利益。

**What should you do?**

您应该怎么做？

Report to one or both of the designated officers as outlined in the Policy. Where possible, to provide supporting documents and evidence.

向本政策中的一名指定管理人员举报，或者同时向两名指定管理人员举报。如有可能，提供支持文件和证据。

### Example 3 例 3

You are a customer or a supplier. A staff member of the Group has suggested that you will be given a favorable contract in return for a reward in cash or in kind.

您是一名客户或供应商。集团某位员工向您暗示，如果您提供现金或实物奖励，您将会获得有利合同。

**What should you do?**

您应该怎么做？

Report to one or both of the designated officers as outlined in the Policy. If this is not an appropriate reporting channel or the matter is very serious, you should report directly to the Audit Committee. Where possible, to provide supporting documents and evidence.

向本政策中的一名指定管理人员举报，或者同时向两名指定管理人员举报。如果该举报渠道不适合或者问题非常严重，您应该直接向审计委员会举报。如有可能，提供支持文件和证据。



#### Example 4 例 4

You have become aware of serious and immediate safety concerns at one of the Group's properties. You have already informed the Property Management Department and no actions have been taken.

您了解集团某项物业存在严重和直接的安全问题。您已经将情况告知物业管理部，但物业管理部未采取任何措施。

What should you do?

您应该怎么做？

Report to your immediate Supervisor.

向直属上司报告。

#### Example 5 例 5

As a close friend of the person in charge of procurement, you realise that a procurement contract he or she has approved, is with a company in which his or her family member has a financial interest. No one else in the company knows about this personal relationship with the supplier.

作为采购负责人的密友，您了解他 / 她批准的某份采购合同是与其家庭成员有经济利益的一家公司签订。公司中的其他人都不了解他 / 她与供应商的这层私人关系。

What should you do?

您应该怎么做？

Report to your immediate Supervisor, with details of breach of controls. If reporting to your immediate Supervisor is not appropriate, follow reporting line provided in the Policy. Where possible, to provide supporting documents and evidence.

将控制违规详细情况报告给直属上司。如果向直属上司报告不合宜，则按照本政策规定的举报级别进行举报。如有可能，提供支持文件和证据。

The above examples are not exhaustive.

以上事例并非穷尽列举。

1 November 2022

2022 年 11 月 1 日