

Bayzed Health Group Inc 佰澤醫療集團

(Incorporated under the laws of the Cayman Islands with limited liability)

(根據開曼群島法律註冊成立的有限公司)

(the “Company”)

(“本公司”)

(Stock Code: 2609)

(股份代號：2609)

Adoption date: Aug 26, 2025

採納日期：2025年8月26日

WHISTLEBLOWING POLICY

舉報政策

(the “Policy”)

(下稱「本政策」)

1. Purpose

政策目的

- 1.1 The Company is committed to the highest standards of openness, probity and accountability. An important aspect of accountability and transparency is a mechanism to enable staff and other members of the Group to voice concerns in a responsible and effective manner.

本公司致力秉持最高標準的公開透明、誠信與問責制度。建立有效機制讓員工及集團成員以負責態度表達關切事項，乃實現問責與透明化之重要環節。

- 1.2 Where employees discovers information which they believe shows serious malpractice or wrongdoing within the organisation, then this information should be disclosed internally without fear of reprisal, and there should be arrangements to enable this to be done independently of line management (although in relatively minor instances the line manager would be the appropriate person to be told).

若員工發現任何其認為涉及組織內部嚴重不當行為或違規事項之資訊，應可無懼報復風險於內部進行披露。相關安排須確保當事人可繞過直屬管理層進行舉報（惟情節較輕微時，直屬主管仍為適當通報對象）。

- 1.3 This Policy is intended to assist individuals who believe they have discovered malpractice or impropriety. It is not designed to question financial or business decisions taken by the Group nor should it be used to reconsider any matters which

have already been addressed under harassment, complaint, disciplinary or other procedures. Once the procedures under the Policy are in place, it is reasonable to expect staff to use them rather than air their complaints outside the Company.

本政策旨在協助自認發現不當行為或違規情事之人士。政策設計並非質疑集團之財務或商業決策，亦不得用於重新審議已透過騷擾申訴、紀律程序或其他流程處理完畢之事項。政策程序正式實施後，合理期待員工應循此機制反映問題，而非於公司外部公開投訴。

2. Scope of the Policy

政策適用範圍

- 2.1 This Policy is designed to enable employees of the Group to raise concerns internally and at a high level and to disclose information which the individual believes shows malpractice or impropriety.

本政策旨在使集團員工得以向內部高層提出疑慮，並揭露其認為涉及不當行為或違規情事之資訊。

2.2 This Policy is intended to cover concerns which are in the public interest and may at least initially be investigated separately but might then lead to the invocation of other procedures e.g. disciplinary. These concerns could include but not limited to:
本政策涵蓋符合公共利益之事項，此類事項得優先啟動獨立調查，後續可能觸發其他程序（如紀律處分）。適用範圍包括但不限於：

- (1) Financial malpractice or impropriety or fraud
財務不當行為、違規或舞弊
- (2) Failure to comply with a legal obligation or statutes
未遵守法定義務或法例要求
- (3) Dangers to health and safety or the environment
危害健康安全或環境之情事
- (4) Criminal activity
犯罪活動
- (5) Improper conduct or unethical behaviour
不當操守或違反道德行為
- (6) Attempts to conceal any of these
蓄意隱瞞上述任何事項

3. Protection and safeguards to whistleblowers **舉報人保護與保障措施**

3.1 Protection **保護機制**

3.1.1 This Policy is designed to offer protection to those employees of the Group who disclose such concerns provided the disclosure is made:
本政策為符合下列條件之集團舉報員工提供保護：

- in good faith
善意提出舉報
- in the reasonable belief of the individual making the disclosure that it tends to show malpractice or impropriety and if they make the disclosure to an appropriate person (see below)
舉報人合理相信所揭露事項涉及不當行為或違規，且向指定受理人員舉報（參見下文）

3.1.2 Complainants are protected in assisting investigations. The Company prohibits any act of discrimination or retaliation, and any person who takes any obstructive, intervening or hostile measures, discloses complaints, information of the complainant or takes retaliatory actions against the complainant, the Company will make warnings and/or internal disciplinary action, and if it violates the law, the Company will transfer such case to the relevant local authorities or law enforcement departments in accordance with the law.

舉報人協助調查期間受保障。本公司嚴禁任何歧視或報復行為，若有人實施阻撓、干涉或敵意措施，洩露舉報內容或舉報人身分，或對舉報人採取報復行動，本公司將予以警告及/或內部紀律處分；若涉違法行為，依法移送當地主管機關或執法部門。

3.1.3 It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedures under the Policy. In an extreme case malicious or wild allegations could give rise to legal action on the part of the persons complained about.

未依本政策程序舉報者，不受內部紀律程序豁免保護。極端情況下，惡意指控或虛構誣告可能導致被舉報方採取法律行動。

3.2 Confidentiality

保密原則

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential so long as it does not hinder or frustrate any investigation. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required.

本公司將以保密且審慎之方式處理所有舉報事項。在不影響調查進度與成效之前提下，舉報人身分應予保密。惟調查過程中可能需追溯資訊來源，舉報人屆時或須提供陳述作為佐證。

3.3 Anonymous allegations

匿名舉報

3.3.1 This Policy encourages individuals to put their name to any disclosures they make.

本政策鼓勵舉報人實名披露相關事項。

3.3.2 This Policy also allows reports on an anonymous basis, but in the case of anonymous reports, the Company will consider the following factors to ascertain whether such reports can be handled:

本政策亦接受匿名舉報，惟匿名舉報案件是否受理，需考量下列因素：

- the seriousness of the issues raised
所涉事項之嚴重程度
- the credibility of the concern
舉報內容可信度
- the likelihood of confirming the allegation from attributable sources
透過可溯來源查證指控之可行性

3.4 Untrue allegations 不實指控處理

3.4.1 If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual.

若舉報人基於善意提出指控，經後續調查未獲證實，該舉報人無須承擔責任。

3.4.2 In making a disclosure the individual should exercise due care to ensure the accuracy of the information.

舉報人進行披露時，應恪盡審慎義務以確保資訊準確性。

3.4.3 If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against that individual.

倘舉報人提出惡意指控或濫訴行為（尤指持續實施此類行為），本公司得對其採取紀律處分。

4. Procedures for reporting and investigation 舉報與調查程序

4.1 For the procedures of reporting and investigation, please see **Schedule 1**.
舉報及調查程序詳見附表一。

4.2 In the case of a complaint, which is any way connected with or is against the designated addressee as set out in Schedule 1, the complaint should be forwarded to the President for referral. The President shall nominate an appropriate senior manager to act as the alternative investigating officer.

若舉報事項涉及附表一所列指定受理人，或針對該等人員提出指控，應將舉報轉呈總裁處理。總裁應指定適當之高階主管擔任替代調查官。

- 4.3 If the relevant personnel considers that the management without any conflict of interest can more appropriately investigate the complaint, the Chairman has the right to refer the complaint back to management.

倘相關人員認定由無利益衝突之管理層進行調查更為適宜，董事長有權將舉報案發回管理層處理。

- 4.4 The time points referred to in Scheule 1 are for reference only. Due to the varying nature of complaints and the potential internal investigations, it will not be possible to establish an accurate timetable for such investigations. Investigators should ensure that the investigation is carried out as soon as possible without compromising the quality and depth of the investigation.

附表一所載時間節點僅供參考。鑑於舉報案件性質各異，且可能涉及內部調查，無法確立精準調查時程。調查人員應確保在不影響調查品質及深度之前提下儘速完成調查。

- 4.5 If the complainant is not satisfied that their concern is being properly dealt with by the investigating officer, the complainant shall has the right to address directly to the President on a confidential basis.

舉報人若對調查官處理方式存有異議，有權通過保密途徑直接向總裁呈交陳情。

5. Other reporting platforms

其他舉報途徑

- 5.1 If the investigation finds the allegations unsubstantiated and all internal procedures have been exhausted, but the complainant is not satisfied with the outcome of the investigation, the Company recognises the lawful rights of employees and ex-employees to make disclosures to prescribed persons (such as the audit commission or the utility regulators), or, where justified, elsewhere.

若調查認定指控不成立且內部程序已窮盡，惟舉報人對調查結果仍存異議，本公司認可現職及離職員工有權向法定主管機關（如審計委員會、公用事業監管機構等）或於合理情況下向其他機構進行舉報。

- 5.2 Internal investigations conducted under this Policy shall not affect any future investigations conducted by law enforcement agencies. If the relevant personnel believe that the reported matter involves a criminal offence, they should report it to the appropriate relevant authorities or law enforcement agencies as soon as practicable.

依本政策進行之內部調查，不影響執法機關後續調查權限。若相關人員認定舉報事項涉及刑事犯罪，應於切實可行範圍內盡快通報主管機關或執法機構。

- 5.3 The President should be promptly and confidentially notified of all cases that should be reported to the relevant authorities or law enforcement agencies. The Company will not contact relevant authorities or law enforcement agencies to file reports or similar actions without the prior review and approval of the President.

所有需通報主管機關或執法機構之案件，均應即時且保密地知會總裁。未經總裁事先審核及批准，本公司不得逕行向相關機關提報案件。

6. Review of the Policy

政策檢視機制

The Board of Directors of the Company will review this policy from time to time (not less than once per year) to ensure its implementation and effectiveness.

本公司董事會將定期檢視（頻率不低於每年一次）本政策實施成效，以確保其有效性。

A copy of this policy shall be published on and downloadable from the Company's website.

本政策文本應刊載於公司官網並開放公眾下載。

Schedule 1

附表一

Flow chart for complaint and reporting **舉報及申訴流程圖**

