

**CHINA RESOURCES CEMENT HOLDINGS LIMITED**

*(a limited company incorporated in Cayman Island)*

**(Stock Code: 1313)**

**(the “Company”)**

**WHISTLE-BLOWING POLICY**

**(Adopted by the Board on 11 March 2016)**

## **1. Purpose**

- 1.1 The Group (as defined in paragraph 2 below) is committed to maintaining good corporate governance, emphasizing accountability and high degree of transparency which enable our stakeholders to have trust and faith in the Group to take care of their needs and to fulfill its social responsibility in compliance with relevant laws and regulations. In line with this commitment, the Group expects and encourages its employees and other parties who deal with the Group (for example, customers, contractors, suppliers, creditors and debtors, etc.) to report any misconduct within the Group.
- 1.2 This Policy sets out the arrangements which:
  - (a) employees of the Group and other parties who deal with the Group can use, in confidence, to raise concerns about possible improprieties in financial reporting, internal control or any other matters related to the Group (“**Possible Improprieties**”); and
  - (b) allow fair and independent investigation of the above-mentioned matters and appropriate follow-up action.

## **2. Scope**

- 2.1 This Policy applies to the Company and all its subsidiaries (together the “**Group**”).

## **3. Fundamental Principles**

- 3.1 The Group respects and protects all whistle-blowers. Employees of the Group and those individuals or organizations who deal with the Group are encouraged to report Possible Improprieties.
- 3.2 A whistle-blower will have his identity protected and will remain anonymous. Reports of Possible Improprieties will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Anonymous complaints would usually not be considered.
- 3.3 Anyone filing a complaint concerning a Possible Impropriety must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a Possible Impropriety.
- 3.4 No whistle-blower who in good faith reports a Possible Impropriety shall suffer harassment, retaliation or adverse employment consequence. Any employee of the Group who retaliates against a whistle-blower who has reported a Possible Impropriety in good faith will be subject to disciplinary action including termination of employment.
- 3.5 Any allegation by an employee of the Group that proves not to be substantiated and which proves to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## **4. Possible Improprieties which the Group will attend to**

The Group will attend to reported Possible Improprieties in the following areas:

- 4.1 Any fraudulent behavior or impropriety involving any staff of the Group or any parties in their dealings with the Group.
- 4.2 Any violation of laws, regulations, rules and policy applicable to the Group.
- 4.3 Any conduct which will or potentially will harm the financial interests or the reputation of the Group.
- 4.4 Endangerment of the health and safety of any individual.
- 4.5 Damage caused to the environment.
- 4.6 Deliberate concealment of any of the above.

## **5. Whistle-blowing Channels**

- 5.1 Whistle-blowers can report Possible Improprieties to the Commissioner of Anti-Corruption (“**Commissioner of Anti-Corruption**”) of the Company by way of emails, letters, or face-to-face meetings. If Possible Improprieties involve the Commissioner of Anti-Corruption, the whistle-blowers may take the complaint direct to the Chairman (the “**Chairman**”) of the Board of the Company (the “**Board**”). Each business unit should post a notice on the Whistle-blowing Policy in prominent positions of each office. Please refer to a template of the notice (which notice will contain the name of the designated personnel of the Company who will receive the whistle-blowing reports) as set out in Attachment 1.
- 5.2 Whistle-blowers should report Possible Improprieties through the above-mentioned channels. They should not report Possible Improprieties through channels outside of the Group or take extreme measures to report such Possible Improprieties.

## **6. Handling of Complaints**

- 6.1 The Commissioner of Anti-Corruption and the Chairman are jointly responsible for the registration of reported Possible Improprieties, verifying the received information and determining carefully whether an investigation is necessary based on the information available, validity and relevance of the concerns raised.
- 6.2 For reported Possible Improprieties accepted for investigation, the Commissioner of Anti-Corruption or the Chairman may designate appropriate investigation officers for an internal investigation.
- 6.3 The Commissioner of Anti-Corruption, the Chairman or the designated investigation officers should write to the whistle-blower to:
  - (a) acknowledge that the reported Possible Improprieties has been received;
  - (b) advise whether or not the reported Possible Improprieties is to be investigated further; and
  - (c) give an estimate of how long the investigation will take to provide a final response; inform the whistle-blower whether any initial enquiries will be made and whether further investigations will take place.
- 6.4 After finishing the necessary internal investigation, the Commissioner of Anti-

Corruption, the Chairman or the designated investigation officers should issue a report based on the results of the investigation, and provide improvement recommendations.

6.5 All such reports should be made available by the Company to the Audit Committee of the Company (the “**Audit Committee**”) upon request.

6.6 After the report has been distributed, the whistle-blower should be informed of the investigation results in a timely manner wherever possible.

## **7. Rectification Measures and Punishment**

7.1 For control weaknesses found during the investigation, the management of the relevant business unit should prepare and implement effective rectification measures and prevent the occurrence of fraud or other wrong doings.

7.2 Appropriate disciplinary action will be taken against employees of the Group, who are confirmed to have misbehaved, in accordance with the relevant Human Resources provisions of the Group. If the behavior of the relevant employees violates the law, the Legal Department should report them to the relevant regulatory bodies.

## **8. Record retention**

8.1 The Commissioner of Anti-Corruption shall ensure that all relevant information relating to the reported Possible Improprieties, as well as details of rectification measures taken, is completely retained and kept strictly confidential. The retention period of reported Possible Improprieties which led to an investigation is ten years (or whatever other period may be specified by any relevant legislation). The retention period of reported Possible Improprieties which did not lead to an investigation is ten years (or whatever other period may be specified by any relevant legislation).

## **9. Interpretation**

9.1 The Board shall be responsible to provide clarity to this policy in the event of any ambiguity.

9.2 This policy is issued in English and Chinese. In the event of any inconsistency, the English text shall prevail.

## **10. Attachment**

10.1 Please refer to Attachment 1 for a template of the notice on this policy.

## **11. Review of the Policy**

- 11.1 The appropriateness and effectiveness of this policy should be reviewed as and when appropriate by the Audit Committee. Any subsequent change of this policy after its adoption should be considered and approved by the Board.

**China Resources Cement Holdings Limited**  
**11 March 2016**

# China Resources Cement Holdings Limited

**If you know of any improper conduct of our employees,  
we want to hear from you**

*Please contact the Commissioner of Anti-Corruption of the Company by:*

*Phone : 86-0755-82690369*  
*Email : crmxinfang@crcement.com*  
*Mail : 30/F, Tower A, Kingkey 100 Building, No. 5016 Shennan Road East,  
Luohu District, Shenzhen, China*

*If Possible Improprieties involve the Commissioner of Anti-Corruption, please report direct to the Chairman of the Board of the Company:*

*Phone : 852-31186800*  
*Email : crcement@crc.com.hk*  
*Mail : Room 4606-08, China Resources Building, 26 Harbour Road,  
Wanchai, Hong Kong*

*The personnel responsible for receiving reports is the Commissioner of Anti-Corruption of the Company.*

- *Your identity and all reports of improper conduct will be kept confidential.*
- *Please provide real names and contact information in reporting improper conduct.*