

## WHISTLE-BLOWING

### POLICY

1. The Urban Renewal Authority (Authority) is committed to the highest possible standards of openness, probity and accountability. In line with that commitment the Authority expects and encourages her employees and related third parties (e.g. customers, suppliers, joint venture partners, etc.) who have concerns about suspected misconduct or malpractice or irregularities within the Authority to come forward and voice those concerns.
2. The Authority will endeavour to respond to concerns fairly and properly.

### SCOPE

3. This policy is designed to enable all employees of the Authority and related third parties and their staff to raise concerns, in confidence, about misconduct, malpractice or irregularities in any matters related to the Authority.
4. There is a grievance policy which covers complaints by staff members for being mistreated by their colleagues or superiors and that any complaints of such nature raised by a staff would be handled, as appropriate in accordance with the aforementioned policy instead of the whistle-blowing policy.

## PROTECTION AND SUPPORT FOR WHISTLE-BLOWERS

5. Persons making appropriate complaints under this policy are assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the concerns turn out to be unsubstantiated.
6. Persons who victimise or retaliate against those who have raised concerns under this policy will be subject to disciplinary actions.

## RESPONSIBILITY FOR IMPLEMENTATION OF POLICY

7. The Audit Committee of the Authority has overall responsibility for this policy, but has delegated day-to-day responsibility for overseeing and implementing it to the General Manager, Internal Audit. Responsibility for monitoring and reviewing the operation of the policy and any recommendations for action resulting from investigation into complaints lies with the Audit Committee.
8. Management will ensure that all employees feel able to raise concerns without fear of reprisals. All employees should ensure that they take steps to disclose any misconduct or malpractice of which they become aware. If there are questions about the contents or application of this policy, please contact the General Manager, Internal Audit.

## MISCONDUCT AND MALPRACTICE AND IRREGULARITIES

9. It is impossible to give an exhaustive list of the activities that constitute misconduct or malpractice or irregularities but, broadly speaking, the Authority would expect report of

the following **misconduct or malpractice or irregularities within the Authority**, which typically concerns about:

- Illegal activities (e.g. fraud);
- Financial mismanagement;
- Corruption;
- Dangers to the environment and to someone's health and safety; and
- Deliberate concealment of information concerning any of the matters listed above.

10. While it is not expected to have absolute proof of the misconduct or malpractice reported, the report should show the reasons for the concerns. If a report is made in good faith even if it is not confirmed by an investigation, concerns would be valued and appreciated.

### MALICIOUS REPORT

11. If a report is made maliciously, with an ulterior motive, without reasonable grounds that the information in the report is accurate or reliable, or for personal gain, the whistle-blower may face disciplinary action.

### MAKING A REPORT

12. A report can be made in writing (by post or by email) to **the Chairman of the Audit Committee** c/o General Manager, Internal Audit using the standard report form attached to this policy as Appendix 1.
13. In the report, provide full details and, where possible, supporting evidence.

## CONFIDENTIALITY

14. The Authority will make every effort to keep the whistle-blower's identity confidential. In order not to jeopardise the investigation, the whistle-blower should also keep the fact that he or she has filed a report, the nature of concerns and the identity of those involved confidential.
15. There may be circumstances in which, because of the nature of the investigation, it will be necessary to disclose the whistle-blower's identity. If such circumstances exist, the Authority will endeavour to inform the whistle-blower that his or her identity is likely to be disclosed. If it is necessary for the whistle-blower to participate in an investigation, the fact that the whistle-blower made the original disclosure will, so far as is reasonably practicable, be kept confidential. However, it is also possible that the whistle-blower could still become apparent to third parties during investigation.
16. Equally, should an investigation lead to a criminal prosecution, it may become necessary for the whistle-blower to provide evidence or be interviewed by relevant law enforcement authorities such as the ICAC. In these circumstances, the Authority will, once again, endeavour to discuss with the whistle-blower the implications for confidentiality.
17. In some circumstances, the Authority may have to refer the matter to relevant authorities without prior notice or consultation with the whistle-blower.

## ANONYMOUS REPORT

18. The Authority respects that sometimes a report may be filed in confidence. However, an anonymous allegation will be much more difficult for the Authority to follow up because the Authority will not be able to obtain further information from the whistle-blower and make a proper assessment.
19. As such, the Authority generally does not encourage anonymous reporting and encourage whistle-blower to come forward with his or her concerns.

## INVESTIGATION PROCEDURES

20. The General Manager, Internal Audit will acknowledge receipt of the whistle-blower's report within 3 working days confirming that:
  - A whistle-blower's report has been received;
  - The matter will be investigated; and
  - Subject to legal constraint, he or she will be advised of the outcome in due course.
21. The General Manager, Internal Audit will initially evaluate the *Details of Concerns* in the report (Appendix 1) received from whistler-blower and report to the Chairman of the Audit Committee who will decide whether further investigation will be proceeded.
22. If an investigation is warranted, an investigator with suitable seniority and without previous involvement in the matter will be appointed to look into the matter.
23. Where the report discloses a possible criminal offence, the General Manager, Internal Audit will refer the matter to the Audit Committee. The Audit Committee may, in

consultation with Managing Director, Executive Directors, Head of Legal Services Department and Director, Human Resources, decide if the matter should be referred to relevant law enforcement authorities for further action.

24. As stated under the section 'Confidentiality', in most cases, the General Manager, Internal Audit will endeavour to discuss with the whistle-blower before referring a matter to relevant authorities. However, in some situations, the General Manager, Internal Audit may have to refer the matter to relevant authorities without prior notice or consultation with the whistle-blower.
25. Please note that once the matter is referred to the law enforcement authorities, the Authority will not be able to take further action on the matter, including advising the whistle-blower of the referral.
26. The whistle-blower may be asked to provide more information during the course of the investigation.
27. The investigation report will be reviewed by a committee comprising senior management such as the Managing Director, Executive Directors, Head of Legal Services Department and Director, Human Resources. This committee will not include the senior management member(s) who are accused of misconduct.
28. Possible outcomes of the investigation:
  - The allegation could not be substantiated;
  - The allegation is substantiated with one or both of the following:
    - (i) Corrective action taken to ensure that the problem will not occur again;

(ii) Disciplinary or appropriate action

29. A final report, with recommendations for change (if appropriate), will be produced to the Audit Committee by the General Manager, Internal Audit. The Audit Committee will review the final report and make recommendations to the Board of Directors.
30. The General Manager, Internal Audit will send in writing the outcome of the investigation to the whistle-blower. Because of legal constraints, the Authority will not be able to give him or her details of the action taken or a copy of the report.
31. Subject to the nature and complexity of the matter, the Authority expects to complete the investigation and provide the whistle-blower with the outcome soonest practicable.
32. If a whistle-blower is not satisfied with the outcome, he or she could raise the matter again with the Chairman of the Audit Committee. Another report should be made explaining why this is the case. If there is good reason, the Authority will investigate into the concerns again.
33. A whistle-blower could raise the matter with an external authority such as law enforcement authorities. It will be necessary for the whistle-blower to ensure that he or she has sufficient evidence to support the concerns. Before reporting the concerns externally, the Authority encourages the whistle-blower to discuss with the General Manager, Internal Audit.
34. A whistle-blower could also consult his or her legal advisers.

## MONITORING THE WHISTLE-BLOWING POLICY AND PROCEDURE

35. The use and effectiveness of this whistle-blowing policy will be monitored and reviewed regularly by Internal Audit Department.

## WHISTLE-BLOWING REPORT FORM (STRICTLY CONFIDENTIAL)

The Authority is committed to the highest possible standards of openness, probity and accountability. In line with that commitment the Authority expects employees and related third parties who have concerns about any suspected misconduct or malpractice within the Authority to come forward and voice those concerns.

It is recognised that in most cases the person raising concerns will wish to be dealt with on a confidential basis. All reasonable efforts will therefore be made to avoid revealing the person's identity.

Whistle-blowing reports can be made in writing by completing this report form. After completion, please email to [whistleblowing@ura.org.hk](mailto:whistleblowing@ura.org.hk) or by post marked "Strictly Confidential" and addressed to Chairman of the Audit Committee c/o General Manager, Internal Audit, 26th Floor, COSCO Tower, 183 Queen's Road Central, Hong Kong.

<p><b>Your Details</b></p> <p>The Authority encourages you to provide your name with this report. Concerns expressed anonymously are much less powerful but they will be considered as far as practicable.</p>	<b>Name:</b>
	<b>Position:</b>
	<b>Division / Department:</b>
	<b>Tel No.:</b>
	<b>Email:</b>
	<b>Date:</b>
<b>The names of those involved (if known):</b>	
<p><b>Details of concerns:</b></p> <p>Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.</p>	
<p><b>Personal Information Collection Statement</b></p> <p><i>All personal data collected will only be used for purposes which are directly related to the whistle-blowing case you reported. The personal data submitted will be held and kept confidential by the Authority and may be transferred to parties with whom we will contact during our handling of this case, including the party being complained against or other parties concerned. The information provided may also be disclosed to law enforcement authorities or other concerned units. Where relevant, under the Personal Data (Privacy) Ordinance of Hong Kong, you shall have the right to request access to and correction of your personal data. If you wish to exercise these rights, requests should be made in writing to the General Manager, Internal Audit of the Authority at address shown in this form. For details, please refer to the "Privacy Policy Statement" in the official website (<a href="http://www.ura.org.hk/en/privacy-policy-statement">http://www.ura.org.hk/en/privacy-policy-statement</a>).</i></p>	