



CHINA

YUCHAI

International Limited

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**WHISTLE BLOWING POLICY**

举报规章准则

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中国玉柴国际有限公司

- *Original approved by the Board of Directors on 24 May 2004*
- *1<sup>st</sup> Amendment and Restatement approved by the Board of Directors on 3 October 2008*

**CHINA YUCHAI INTERNATIONAL LIMITED**  
中国玉柴国际有限公司

**COMPLAINT AND INVESTIGATION PROCEDURES FOR ACCOUNTING  
ACTIVITY, INTERNAL ACCOUNTING CONTROLS, FRAUD OR AUDITING  
MATTERS (“WHISTLEBLOWING POLICY”)**

关于公司内部财务行为、内部财务监控、舞弊或审计事宜的举报及调查程序  
(举报规章准则)

**1. OBJECTIVE & POLICIES 目标及规章准则**

- We, CHINA YUCHAI INTERNATIONAL LIMITED (“the Company”) believe in the conduct of its affairs in a fair and transparent manner by adopting the highest standards of professionalism, integrity and ethical behavior.  
中国玉柴国际有限公司(下称“公司”)深信且坚守公平、透明、专业化、诚信及具商业道德的公司行为。
- The Company adopts the following policies and procedures (“Policy”) to govern the receipt, retention, and treatment of complaints regarding the Company’s accounting, internal accounting controls, fraud or auditing matters (“Improper Accounting Activity”) and protect the confidential, anonymous reporting by employees regarding the said Improper Accounting Activity.  
公司采纳下列的规章准则和程序(“本规则”)处理关于对公司财务、内部财务监控、舞弊或审计违规事宜的举报(下称“不适当财务行为”)。如有关的举报为匿名的,则对该匿名信给予保密。
- This Policy is an extension of the Company’s Code of Business Conduct & Ethics (“the Code”).  
本规则是公司的企业治理大纲及商业操守的延伸。
- This Policy also extends to cover entities within the group of companies of China Yuchai International Limited (“the Group”) to the extent that it is in compliance with the local laws and regulations of the countries in which such companies operate in.  
本规则也将适用于公司集团名下的其他各相关集团公司(“各相关集团公司”)。前提是不抵触该有关的集团公司所在运营地的法律法规。
- The Audit Committee of the Company shall treat complaints of Improper Accounting Activity seriously and act expeditiously, having regard to the nature and complexity of a Complaint and the information available.

审计委员会严格正视对公司不适当财务行为的举报并按事件的性质、复杂程度及所取得的信息给予从速处理。

- All employees within the Group and relevant third parties such as contractors, agents, consultants, customers, business partners and/or suppliers (“the External Party”) are encouraged to report any Improper Accounting Activity that have taken place, is taking place or is expected to take place within the Group.

公司鼓励所有的员工和任何关联第三方如承包商、代理人、顾问、客户、商业伙伴及/或供应商（“外界第三方”）举报已存在、进行中或预料即将发生的关于公司内部不适当财务行为。

- No employee who has reported an Improper Accounting Activity shall suffer Retaliation (as defined below) or any adverse employment consequence.

本规则禁止公司对任何举报的员工进行职场报复（下文予注释）或令该举报员工在工作遭受负面的待遇。

## 2. DEFINITIONS 诠释

Some of the key terms used in the Policy are defined below and shall have the meanings assigned therewith:

以下为本规则一些用词的诠释：

- 2.1 “Audit Committee” means the Audit Committee of the Company established and constituted in accordance with SEC laws and regulations and the NYSE Listed Company Manual.

“审计委员会”是指依据美国纽约证券交易所的相关上市公司手册及法令法规成立的独立审计委员会。

“Improper Accounting Activity” is intended to be broad and comprehensive for the purpose of this Policy, to cover matters relating to accounting, internal accounting controls, fraud and/or auditing issues. The following are some examples of Improper Accounting Activity:

“不适当财务行为”在本规则下有深广的层面，它涵盖财务、内部会计监管、欺诈及/或审计相关的事宜。以下是一些不适当财务行为的例子：

- Intentional or deliberate deviation from full and fair reporting of the Company's financial condition;  
对公司财政实况刻意或蓄意作出不真实及不完整的报告；
- fraudulent preparation or issuance of any audit report or financial statement;  
所准备或出具的审计报告或财务声明中存有欺骗性的数据；

- making a misrepresentation or false statement relating to material facts contained in a financial report or record;  
对财务报表或记录档案中重大的事项作出误导性或不真实的声明；
- fraud includes intentional wrongdoing or conduct in respect of any review, evaluation, audit, recording, report of the Company or the Group's financial statements or corporate disclosure;  
舞弊包括对任何审阅、评估、审计、记录存档、公司或各相关公司的财务声明或公司所披露信息等的刻意隐瞒和欺骗；
- intentional violation of any applicable laws, rules or regulations relating to corporate disclosure as well as the SEC rules or regulations relating to internal accounting controls and auditing matters;  
刻意违反任何与内部财务监控，审计事宜和企业披露相关的适用法律、法令或条规；
- actual or suspected or deliberate error in the preparation, evaluation, review, audit and/or otherwise recording, maintaining of any financial statement of the Group; and  
在准备、评估、审阅、审计和/或在记录、保留各相关公司的任何财务声明时已发生的、可疑或刻意的错误；及
- intentional or suspected misrepresentation in any financial statements or reports.  
在财务声明或报告中已存在的或可疑的误导陈述。
- fraud against investors, securities fraud and other fraudulent activities.  
欺骗投资人、交易欺诈和其他欺骗性的活动。

“Complaint” means any complaint relating to the Improper Accounting Activity or retaliatory action, if any. For the avoidance of doubt, a complaint relating to any retaliatory action taken will be treated in the same manner as a complaint of Improper Accounting Activity.

“举报”指任何对不适当财务行为的举报或对遭受负面报复的投诉。为免歧义，审计委员会处理举报行为和负面报复行为应采取一致的态度方式。

“Investigators” means person or persons authorized and appointed by the Audit Committee, including but not limited to external parties to whom the matter is referred to for investigation.

“调查员”是指审计委员会所授权委派的人员，包括但不限于公司受理有调查有关案件的公司以外人员。

“Retaliation” means any adverse employment action taken against the employee in connection with a Complaint, including but not limited to demotion, suspension, termination, denial of promotion or benefits, threats, harassment and/or any manner otherwise amounting to a discrimination against the employee in the terms and conditions of his/her employment.

“报复”是指对投诉职员采取职场上的负面处罚行为，包括但不限于降职、停职、终止雇用、否决晋升或不给予福利、要挟、骚扰和/或任何构成歧视该职员在聘用方面的行为。

### **3 PROCEDURES** **程序**

#### **3.1 Communication of the Policy** **规策的传达**

To ensure the Board of Directors, officers and employees are aware of the Policy, a copy of the Policy will be distributed to all board members and employees of the Group. The Policy will also be posted on the website of the Company for easy access.

为确保董事长、管理员工和职工们都能理解本规则，公司将会把本规则传达给公司的每名员工。本规则也将上载于公司官方网站以方便各方阅取。

#### **3.2 Submission of Complaints** **举报的提交**

- The Policy provides for the confidential anonymous submission of a Complaint by an employee or External Party.  
本规则允许员工或第三方以匿名信的方式举报投诉。

- All Complaints should be marked “private and confidential” and addressed to the Audit Committee via any one of the following channels:

举报信须注明密函并指定审计委员会为收件人，可通过下列其中任何一种渠道提交：

- i. Regular mail to 16 Raffles Quay, #26-00 Hong Leong Building Singapore 048581; or  
邮寄到 16 Raffles Quay, #26-00 Hong Leong Building Singapore 048581;或

- ii. Email to : whistleblower@hlasia.com.sg  
电子邮箱: whistleblower@hlasia.com.sg

- All Complaints should be factual and written in a legible manner and contain sufficient material information.  
举报必须有事实依据、书写清晰并为所举报事项提供足够的重要信息。

- An employee who makes a false accusation or Complaint maliciously and in bad faith will be subject to disciplinary action which may include termination of employment.  
任何员工如蓄意恶意投诉将受纪律处分，甚至解雇处分。
- The Audit Committee will review all Complaints received and respond as soon as possible and, where necessary, will endeavor to contact the Complainant for more information provided the Complaint is not submitted anonymously.  
审计委员会在收到投诉件后将尽快给予处理。如是署名的举报，则在必要时也应尽量联系举报人要求提供进一步的资料。

#### **4. TREATMENT OF COMPLAINTS** **举报的处理**

- The Audit Committee is responsible for receiving, recording, retaining and investigating all Complaints.  
审计委员会负责接收举报、记录、存档及调查。
- Upon receipt of a Complaint, the Audit Committee shall, as soon as possible proceed to review the Complaint and where sufficient facts are available, conduct an investigation.  
接收到举报后，审计委员会应尽快开展必要的工作，如有足够的事实，应作进一步的调查。
- The Audit Committee may, at its discretion and at the expense of the Company, engage and consult Investigators, independent legal counsels, forensic accountants and other specialists as required, in consultation with the Board during its investigation of a Complaint. The Audit Committee may also request Company personnel to assist in the investigation. Any such Company personnel involved may be required by the Audit Committee to enter into a confidentiality and non-disclosure agreement.  
审计委员会有决定权决定是否在调查的过程中聘请调查人员、独立法律顾问、财务鉴证人及其他专家（如有需要并已知会董事会情况下）给予协助。，审计委员会也可以要求公司适当的人员在保密及不披露举报人身份的情况下协助调查。该适当人员如参与调查，则审计委员会可要求其签订保密和不披露协议书以保护举报人和公司的利益。
- The Audit Committee shall monitor the investigation process and issue periodic reports to the Board of Directors as appropriate. A final report, upon the completion of the investigation, shall be issued together with its recommendations, if any.  
审计委员会应跟进调查的进度及在适当情况下提供相关的报告给董事会。在结束调查后也应向董事会出具调查最终报告及附上相应的建议。

## 5. Recording and Retention of Complaints 举报案件的记录与存档

- The Audit Committee shall maintain a proper record of all Complaints received for at least 7 years from the date of the Complaint and each record should set out the date of the Complaint received, a brief description of the nature of the Complaint, the findings of the investigation and action taken. All documents associated with any Complaint are considered confidential information unless otherwise required by law or by any corporate policy in effect at that time.  
审计委员会应将所有的举报案件归档保留至少 7 年时间（从举报日期起计）。每项记录必须体现收到举报日期、有关举报内容的简述、调查结果及所采取的相关行动。任何与举报的关联文件应以机密信息视之，法律要求或按现时的企业准则要求提供的除外。
- To protect the identity of the Complainant and maintain confidentiality of all Complaints, any information relating to the Complaints will only be made available to authorized personnel for legitimate purposes and at the sole discretion of the Audit Committee, unless otherwise required by law or by any corporate policy in effect at that time.  
为了保护举报人保密身份及对所有举报内容的保密，有关任何举报的信息资料仅让授权人索取供合法用途。审计委员可自行决定权是否提供有关的信息资料，法律要求的提供或按现时的企业准则要求提供的除外。

## 6. Review of Policy 定时审议现有的规则

- The Audit Committee shall periodically review this Policy and any amendments made to the Policy shall require the approval of the Company's Board of Directors.  
审计委员会应定期对本规则进行审议更新。本规则的修改经公司董事会批准后生效。
- A Chinese translation of this Policy is provided for ease of reference. In the event of any conflict or inconsistency between the English text and Chinese text, the English text shall prevail.  
基于方便参考，本规章准则给予中文译本。如中英文版本内容有抵触或不一致处，应以英文版本为准。