



宁波华翔电子股份有限公司  
反舞弊管理制度（暂行）

NINGBO HUAXIANG ELECTRONIC Co., Ltd.  
ANTI-FRAUD POLICY（Temporary）

二〇一八年九月

<p style="text-align: center;"><b>第一条 目的</b></p> <p>为加强股份有限公司（以下简称“公司”）内部控制和治理，规范经营行为，确保公司经营目标的实现和公司持续、稳定、健康发展，维护股份公司和股东的合法权益，防治舞弊，降低风险，根据《企业内部控制规范》及上市公司法律、法规、证券交易市场和监管机构的规定和要求，结合公司实际情况，特制定本制度。</p> <p style="text-align: center;"><b>第二条 舞弊的概念</b></p> <p>舞弊，是指公司内、外人员采用欺骗等违法违规手段，谋取个人不正当利益，损害正当的公司经济利益的行为；或谋取不当的公司经济利益，同时可能为个人带来不正当利益的行为。</p> <p style="text-align: center;"><b>第三条 宗旨</b></p> <p>反舞弊工作的宗旨，是规范公司高、中层管理人员及所有员工的职业行为，严格遵守相关法律、行业规范和准则、职业道德及公司规章制度，树立廉洁和勤勉敬业的良好风气，防止损害公司及股东利益的行为发生。</p>	<p style="text-align: center;"><b>Article 1 PURPOSE</b></p> <p>The policy is established to strengthen the corporate governance and internal control of Ningbo Huaxiang Electronic Corp. (the "company"), standardize the company's operations, ensure the realization of company's business objectives, sustain a continuous, stable and healthy business development, protect legal rights and interests of shareholders, prevent fraud, lower risks. The policy is formulated according to the Standard for Enterprise Internal Control, the public company laws, regulations, and rules and requirements of the stock market and regulatory authorities, combining with the actual situation of the company</p> <p style="text-align: center;"><b>Article 2 Concept of Fraud</b></p> <p>“Fraud” refers to the behaviors of the company's internal or external personnel using illegal or irregular means to seek improper personal gains and jeopardize the company's legitimate business interests; or seek improper business interests for the company, and potentially gain improper personal interests at the same time.</p> <p style="text-align: center;"><b>Article 3 objectives</b></p> <p>The objectives of the anti-fraud policy are to regulate the company's board of directors, senior and middle level management, and the employees' behavior to ensure that the relevant laws, industrial regulations and standards, professional ethics, and the company policies are complied with. The policy also aims to establish an ethical and diligence working culture and environment to prevent damages to the interests of the company and shareholders.</p>
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#### 第四条 适用范围

本制度适用于公司及各职能部门、各子公司和全体员工。

#### 第五条 舞弊的形式

(一) 损害公司正当经济利益的舞弊是指股份公司内部、外人员为谋取自身利益,采用欺骗违法违规手段使公司正当经济利益、股东正当经济利益遭受损害的不正当行为。有下列情形之一者属于此类舞弊行为:

- (1) 收受贿赂或回扣;
- (2) 将正常情况下可以使公司获利的交易事项转移给他人,谋取自身利益(将公司订单转给个人的利益相关方,为竞争对手公司,商业伙伴,或者个人利益相关方做兼职或提供有偿服务);
- (3) 非法使用公司资产,贪污、侵占、挪用、盗窃公司资产;
- (4) 使公司为虚假的交易事项支付款项或承担债务;
- (5) 故意隐瞒、错报交易事项;
- (6) 伪造、变造会计记录或凭证,在财务会计报告和信息披露等方面出现虚假记载、误导性陈述或者重大遗漏等;
- (7) 泄露公司的商业秘密或技术秘密;
- (8) 董事、监事、总经理及其他高级管理人员玩忽职守、滥用职权;
- (9) 其他损害公司和股东经济利益的舞弊行为。

#### Article 4 Scope of Application

The policy is applicable to the company, functional departments, subsidiaries and all its employees.

#### Article 5 Forms of fraud

1. Fraud that jeopardize the company's legitimate business interests refers to improper behaviors of the company's internal or external personnel who use illegal or irregular means such as deception, to seek improper personal interests, and jeopardize the legitimate business interests of the company and its shareholders. Below is a list of such frauds:

- (1) Receive bribery or kickbacks;
- (2) Transfer business deals (which shall benefit the company) to others, in order to seek personal interests; (Issuing the orders to personal stakeholder, working for, or providing compensable services to competitors, business partners, or personal stakeholder);
- (3) Unlawful usage of company assets, embezzlement, misappropriation, or stealing company assets;
- (4) Make company pay for falsified transactions;
- (5) Intentionally conceal or misstate transactions;
- (6) Forge or manipulate accounting records or vouchers, Falsified booking, misstatement or material omissions when disclosing company's financial reporting and public information;
- (7) Leak confidential business information or know-hows;
- (8) Board of director, supervisors, managers and other senior management staff neglect their duties and abuse power;
- (9) Other fraud behaviors which jeopardize the company's business interests.

(二) 谋取不当的公司经济利益的舞弊是指股份公司内部人员为使公司获得不当经济利益而其自身也可能获得相关利益, 采用欺骗等违法违规手段, 损害国家、其他公司、个人或股东利益的不正当行为。有下列情形之一者属于此类舞弊行为:

(1) 为不正当的目的而支出, 例如支付贿赂或回扣;

(2) 故意错报交易事项、记录虚假的交易事项包括虚增收入和低估负债, 出具错误的财务报告, 从而使财务报表阅读者或使用人误解而作出不适当的投融资决策;

(3) 隐瞒或删除应对外披露的重要信息;

(4) 从事违法违规的经济活动;

(5) 伪造、变造会计记录或凭证;

(6) 偷逃税款;

(7) 其他谋取公司不当经济利益的舞弊行为。

## 第六条 反舞弊工作的重点

(一) 未经授权或者采取其他不法方式侵占、挪用企业资产, 牟取不当利益;

(二) 在财务会计报告和信息披露等方面存在的虚假记载、误导性陈述或者重大遗漏等;

(三) 董事、监事、经理及其他高级管理人员滥用职权;

(四) 相关机构或人员串通舞弊。

2. The frauds which seek improper business interests for the company, refers to the improper behaviors of the company's internal personnel using illegal or irregular means such as deception, to seek improper business interests for the company, potentially bring improper personal gains at the same time, and jeopardize national interests, or the interests of other organizations, individuals and shareholders. Below is a list such frauds:

(1) Expenditures made for inappropriate objectives, such as paying bribes or kickbacks;

(2) Intentionally misstate transactions or record falsified transactions (including inflated revenue and understate liabilities) and issue falsified financial reports, which would mislead financial statements readers or users to make inadequate investing and financing decisions;

(3) Hide or delete important information which should be publically disclosed;

(4) Engage in illegal business activities;

(5) Forge or alter accounting records or vouchers;

(6) Tax evasion;

(7) Other fraud behaviors which seek the inappropriate business interests for the company.

## Article6 Anti-Fraud Focusing Areas

1. Unauthorized or other forms of illegal embezzlement or misappropriation of company assets to gain an inappropriate interests;

2. Falsified booking, misstatement or material omissions when disclosing company's financial reporting and public information;

3. Abuse of power or management override by directors, supervisors, managers and other senior management staff;

4. Institutional or personal collusion.

<p style="text-align: center;"><b>第七条 反舞弊机构和职责</b></p> <p>(一) 公司董事会、审计委员会(以下简称审计委), 负责股份公司反舞弊的指导工作,并进行持续监督。</p> <p>(1) 审核管理层的反舞弊程序和控制措施,包括管理层对舞弊风险的认定和反舞弊措施的实施;</p> <p>(2) 审核内审部每年一次的舞弊风险评估及其工作计划和报告;</p> <p>(3) 取得管理层、内部或外部审计发现的舞弊事件的调查报告和处理意见;并与外部审计沟通公司反舞弊工作情况;</p> <p>(4) 了解管理层对内部和外部审计人员提出的关于加强反舞弊控制建议的反馈;</p> <p>(5) 审核针对舞弊风险的内部审计计划;</p> <p>(二) 公司监事会对反舞弊的工作进行持续监督。审核内审部每年的反舞弊工作计划和反舞弊审计情况报告。</p> <p>(三) 公司执管会和各职能部门、子公司管理层(以下简称管理层)应对舞弊行为的发生承担责任,负责建立健全本公司反舞弊体系和舞弊风险评估机制,并有效确保本公司反舞弊程序执行到位,以及对发现的舞弊问题进行整改和处置,主要工作包括:</p> <p>(1) 倡导诚信正直的企业文化,营造反舞弊的企业文化环境,主要包括如下多种方式:</p> <p>① 管理层坚持以身作则,并以实</p>	<p style="text-align: center;"><b>Article7 The organization and duty of Anti-fraud</b></p> <p>1. The Board of Director and the Audit Committee of the company is responsible for the guidance of Anti-fraud and supervision work.</p> <p>(1) Review and approve the management's anti-fraud procedures and control measures, including fraud risk identification and the implementation of anti-fraud measures;</p> <p>(2) Review the audit department's annual fraud risk assessment, work plan and reports;</p> <p>(3) Review investigation reports and comments for fraud cases identified by management, internal auditor or external auditor, and communicate with the external auditor regarding the anti-fraud cases;</p> <p>(4) Understand the management's feedback towards the anti-fraud suggestions received from internal and external auditors;</p> <p>(5) Review the internal audit department's plan for anti-fraud risk.</p> <p>2. The board of supervisors shall continuously supervise the anti-fraud work. Yearly review the work plan and the status report of internal audit department.</p> <p>3. The company executive committee and management of subsidiary shall be held responsible for any fraud activities happened within the organization. It is the responsibility of the company and subsidiaries' management to establish and improve it's anti-fraud system and risk assessment mechanism, and effectively ensuring the implementation of the anti-fraud procedures, as well as rectifying and dealing with the fraud problems found, mainly include:</p> <p>(1) Promote integrity culture, create a working environment that does not tolerates fraud, including the following measures:</p> <p>① Top management shall adhere to the</p>
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实际行动带头遵守公司各项制度和规范；

② 公司的反舞弊制度和程序及有关措施应在公司内部以多种形式(通过员工手册、公司规章制度发布、宣传或者局域网等方式)进行有效沟通或培训,确保员工接受有关法律法规、职业道德规范的培训,帮助员工识别合法与违法、诚信道德与非诚信道德的行为；

③ 对新员工要进行反舞弊培训和法律法规及诚信道德教育；

④ 鼓励员工在公司日常工作和交往中遵纪守法和从事遵守诚信道德的行为,帮助员工正确处理工作中发生的利益冲突、不当利益诱惑；

(2) 评估舞弊风险并建立具体的控制机制,以减少舞弊发生的机会,主要通过以下手段:

① 管理层要在公司层面、业务部门层面和主要账户层面中进行舞弊风险识别和评估,评估包括舞弊风险的重要性和可能性。这些评估还包括虚假财务报告、公司资产的盗用和未授权或不恰当的收入或支出,以及对包括高层管理人员进行舞弊风险的评估；

② 管理层要建立并采取有关确认、防止和减少虚假财务报告或者滥用公司资产的措施；针对发生舞弊行为的高风险区域,如财务报告虚假和管理层越权,以及信息系统和技术领域,建立必要的内部控制措施；

(3) 公司及各子公司人力资源部门

integrity culture and lead as an example by complying to company policies and procedures with no exceptions;

② The company's anti-fraud policies, procedures and related measures shall be communicated to employees via various channels (publish and spread through employee handbook, the company regulations and the intranet, etc.) to ensure the employees are properly trained with the relevant laws, regulations, and professional ethics and make them understand the concept of appropriate code of conduct, help the employees to distinguish legal and illegal activities, moral and unethical behaviors.

③ To provide anti-fraud, legal, compliance and ethics trainings to the new employees;

④ Encourage employees to abide by the laws and company policies in daily work, help employees to correctly handle conflicts of interests situations and tempts with unethical benefits;

(2) Assess fraud risks and establish specific control mechanism to reduce the fraud risks, shall be achieved through following measures:

① The management shall assess and evaluate the materiality and the possibility of potential fraud risks across the company level, the business unit level and key financial reporting line-item level. This risk assessment shall also consider the risks of falsified financial reporting, company assets embezzlement, unauthorized and inappropriate income and expenditure, and the fraud risks of the senior managements;

② Management shall establish and adopt adequate procedures to identify, prevent and reduce the risks of falsified financial reporting or misuse of the company's assets. Against the high fraud risk areas, such as falsified financial reporting, management override, information system and technology, necessary internal control measures shall be established;

(3) Before appointing or promoting any individual to a key position, HR department

对准备聘用或晋升到重要岗位的人员进行背景调查,例如教育背景、工作经历、犯罪记录等。背景调查过程应有正式的文字记录,并保存在员工档案中;

(4) 管理层对舞弊的持续监督应融入到日常的控制活动中,包括日常的管理和监督活动。

(四) 内审部为公司反舞弊工作的常设机构。其职责主要为:

(1) 负责公司及子公司范围内的反舞弊日常持续监督的实施,包括组织各职能部门、子公司进行年度舞弊风险评估与自我评估;审核及评估公司进行反舞弊控制机制的建立和实施;开展反舞弊预防宣传活动;受理相关舞弊举报工作,组织舞弊案件的调查、出具处理意见并向管理层、董事会和监事会报告等事项;

(2) 负责管理舞弊案件的举报电话、电子邮箱等,接收员工实名或匿名、外部第三方实名或匿名举报,负责对舞弊行为的审查,留下书面记录并及时向管理层或董事会报告。

(3) 将举报热线号码、电子邮件、通讯地址(详见附件)等对外公布,保障举报渠道通畅,并对举报和调查处理后的舞弊案件报告材料及时立卷归档;

of the company and subsidiaries shall conduct background checks, such as education background, working experience, criminal record, etc. The background check shall be properly documented and filed with the individual's personal file;

(4) Management shall embed continuous anti-fraud monitoring into the routine control activities, including daily management and supervision activities.

4. The company shall set up a permanent body (internal audit department) to organize and execute t anti-fraud activities:

(1) To be responsible for the implementation of daily and continuous supervision of anti-fraud within the company and its subsidiaries, including organizing various functional departments and subsidiaries to conduct annual risk assessment and self-assessment of fraud; Assess and evaluate the company's anti-fraud mechanism and execution; Carry out the anti-fraud campaigns; Accept and record fraud whistleblowing cases, organize the investigations, provide suggestions and reports the management, the Board of Directors and the board of supervisors;

(2) Be responsible for management fraud case whistleblowing hotline, email, etc. , receiving the reporting documents from employees (real name or anonymous) and external third parties (real-name or anonymous). All whistleblowing cases shall be formally documented and made available for inspections by the senior management and the Board of Directors;

(3) Publishing the whistleblowing hotline number and the email address(details refer to the attached), ensure that whistleblowing channels are available, also file and achieve fraud cases after reporting and investigation ;

(4) 审计人员应自觉提高反舞弊意识和能力,积极主动接受外部反舞弊法律法规、行业准则、知识技能的培训,主动了解公司生产经营活动发展状况及计划、会计政策和其他有关规章制度。

(五) 外部有关机构(如地方政府有关部门、深圳证券交易所、公司外聘的审计机构等),公司内审部应主动与其建立联系、交流信息,对其可能接到来自公司内部人员舞弊事件的举报,开展工作上的必要合作。

## 第八条 反舞弊的工作流程和要求

(一) 公司内部员工和外部人员,对发现公司内的各种舞弊行为,都可通过举报电话、电子邮箱、公司信箱等途径,采取实名或匿名的形式进行举报,鼓励实名举报。(举报途径:详见附件)

(二) 举报应尽量描述清楚所涉人、时间、地点、过程、来龙去脉、相关线索等内容。

(三) 内审部接收到舞弊举报事项后:

(1) 对所涉事项的实名举报,内审部应自接到举报之日起两个工作日内向分管领导报告,并确定是否调查和调查的方式;

(2) 对所涉事项的匿名举报,内审部应自接到举报之日起两个工作日内

(4)The auditors shall consciously improve their anti-fraud perceptions, audit skills, and actively participate in anti-fraud legislation, industrial standards, and professional skill trainings. The auditors shall also take efforts to better understand the company's operations, development plans, accounting policies, and other relevant rules and regulations.

5. For the company's external agencies, such as local government authorities, Shenzhen Stock Exchange, external audit institutions. Internal audit department should take the initiative to build connection and communication with the corresponding organizations and carry out necessary cooperation.

## Article8 Procedures and requirements for anti-fraud

1. Internal staff and external personnel who find various kinds of fraud behavior related to the company can contact auditor by telephone, email and company address. Report under real name or anonymity, and encourage report under real name(See attached for whist-blowing methods).

2. Whistle-blowing reports should clearly describe the person, time, place, process, and relevant clues.

3. Procedures that the internal audit department should take after receiving whist-blowing case:

(1)The internal audit department should report to the sub-supervisor and determine whether to investigate and how to investigate within two working day after receive the whist-blowing;

(2)The internal audit department should conduct a preliminary assessment within two working days from the date receiving



<p>进行初步评估,以决定是否向分管领导报告。如予调查,则明确调查的方式;</p> <p>(3) 内审部对涉及一般员工可疑的、被指控但未经证实的举报,将视其轻重缓急,会同相关部门评估后作出是否调查;</p> <p>若举报牵涉到公司高层管理人员的调查,需由董事会、审计委批准后进行。</p> <p>(四) 调查的方式</p> <p>根据举报的内容、性质、程度等因素,采取不同的调查方式。调查的方式一般由内审部提出,分管领导批准。</p> <p>(1) 直接调查。由内审部直接进行;</p> <p>(2) 移交调查。由相关部门或相关人员进行;</p> <p>(3) 联合调查。组成联合调查小组或聘请外部专业人士进行。</p> <p>(五) 接受举报或参与舞弊调查的工作人员不得擅自向任何方面及个人提供举报人的相关资料及举报内容。确因需要查阅举报资料的,应事先征得内审部负责人批准,查阅人员并进行查阅的相关登记。</p> <p>(六) 公司员工有义务配合相关人员进行舞弊事项的调查。</p> <p>(七) 无论采取何种调查方式,都要尊重事实,掌握确凿证据,力免似是而非、模棱两可的证据。</p>	<p>anonymous reports. And according to the result, decide whether to report to the management in charge. If the investigation is made, the manner of the investigation should be clearly defined;</p> <p>(3) Towards ordinary employees and the case is suspicious, charged but unconfirmed, internal audit department will decide if the investigation is needed after assessing with the relevant departments in light of the seriousness of the whist-blowing;</p> <p>If the report involves the investigation of senior management personnel of the company, it shall be approved by the board of directors and the audit committee.</p> <p>4. Means of investigation</p> <p>According to the whist-blowing content, nature, degree and other factors, different investigation methods are adopted. Generally, The method of investigation is proposed by internal audit department and approved by the supervisor.</p> <p>(1)Direct investigation. It is carried out directly by the internal audit department;</p> <p>(2)Hand over investigation. To be carried out by relevant departments or personnel;</p> <p>(3)Forming a joint investigation team or hiring outside professionals.</p> <p>5. Personnel who receive the Whist-blowing or participate in investigation shall not leak any relevant information and reporting contents to any party or individual without authorization. If it is necessary to consult the report materials, shall obtain the approval management of internal audit department.</p> <p>6. Employees have obligation to cooperate with relevant personnel in fraud investigation.</p> <p>7. Whatever form of investigation is undertaken, it is necessary to respect the facts, hold firm evidence and avoid ambiguous evidence.</p> <p>8. After the investigation, the standardized</p>
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(八) 调查结束后,应出具规范的《调查报告》。《调查报告》应包括:事由、调查过程、事情真相、调查结论、遗留问题、处理建议等。对受影响的业务单位的内部控制要进行评估并提出修改建议。

(九) 将《调查报告》一并提交或分别提交董事会、审计委、监事会和执管会,根据不同情况,作出处理决定。处理决定由执管会负责实施。

(十) 对于实名举报,无论是否决定调查,内审部都应向举报人反馈是否调查和调查结果。

### 第九条 反舞弊的补救措施 以及处罚规定

(一) 公司禁止对举报人进行歧视或报复行为,禁止对参与调查人员采取敌对措施,禁止对调查阻挠、设置障碍、虚假陈述、隐瞒真相等行为。对有这些行为者,依据公司有关规定,予以相应的纪律处分,直至解除劳动合同;触犯法律的,移送司法机关依法处理。

(二) 对经查属实、有确实贡献的举报,依据股份公司有关规定或由执管会决定,予以相应的奖励。

(三) 调查证实发生舞弊事件后,公司或其所涉下属单位管理层对舞弊事件,应有补救措施的书面报告,并予以真实实施。

survey report shall be issued. "Investigation report" shall include: causes, investigation process, truth, investigation conclusion, remaining problems, suggestions, etc. The internal control of the affected business unit shall be evaluated and Suggestions for modification made.

9. Survey report will be submitted to the board of directors, audit committee, board of supervisors and the executive committee. According to different situation, make different decision. The executive committee shall be responsible for the implementation of the decision.

10. For real-name whistleblowing, whether or not to investigate, the internal audit department should give feedback to the whistleblower whether the investigation will be implemented and the investigation results.

### Article 9 Remedies and penalties of Anti-fraud

1. The company prohibit discrimination or retaliation for whistle-blowers, prohibit hostile measures to participating investigators and the behaviors that obstruct investigation, set up barriers, false statements or conceal the truth, etc. In case of any above behaviors, the company shall impose corresponding disciplinary sanctions according to the rules of Ningbo Huaxiang Electronic Corp or even terminate the labor contract; Those who violate the law shall be transferred to the judicial authority.

2. According to relevant regulations of Ningbo Huaxiang Electronic Corp or the decisions of the executive committee, corresponding rewards shall be given for reports that are verified and made with definite contributions.

3. In the event of fraud, the management of the company or its affiliated organizations shall submit written report for remedial measures and take the implementation seriously.

<p>(四) 舞弊的处罚。犯有舞弊行为的员工，根据事件的性质、情节和程度，依据公司有关规定，予以相应的经济和纪律处罚；触犯刑律的，移送司法机关依法处理。</p> <p><b>第十条 本制度由股份公司董事会批准后实施。</b></p> <p><b>第十一条 本制度由股份公司董事会负责解释和修订。</b></p> <p><b>附：举报途径</b></p> <p>(一) 举报电话： 固定电话 021-5844 8404 移动电话 138 1803 7523</p> <p>(二) 举报邮箱：<a href="mailto:audit@nbhx.com.cn">audit@nbhx.com.cn</a></p> <p>(三) 邮寄地址：上海市浦东新区东方路 1168 号 宁波华翔电子股份有限公司内审部 邮政编码：200122</p>	<p>4. Penalties for fraud. According to the rules of Ningbo Huaxiang Electronic Corp , employees who have committed fraud shall be given corresponding economic and disciplinary punishment in accordance with the nature, circumstances and extent of the incident. Those who violate the criminal law shall be transferred to the judicial authority.</p> <p><b>Article 10 This policy shall be implemented after the approval of the board of directors of Ningbo Huaxiang Electronic Corp.</b></p> <p><b>Article 11 The board of directors of Ningbo Huaxiang Electronic Corp are responsible for the interpretation and amendment of this policy.</b></p> <p><b>Attached whist-blowing methods:</b></p> <p>1. Whistleblower hotline: Telephone: 021-5844 8404 Mobile phone: 138 1803 7523</p> <p>2. Email address: <a href="mailto:audit@nbhx.com.cn">audit@nbhx.com.cn</a></p> <p>3. Mail box: Internal Audit Department, Ningbo Huaxiang electronic Corp, No.1168 DongFang Road PuDong New district, Shanghai, China. Postal code:200122</p>
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