



均胜电子  
JOYSON ELECTRONICS

管理文件

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反舞弊管理制度

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宁波均胜电子股份有限公司

反舞弊管理制度

**NINGBO JOYSON ELECTRONIC CORP.**

**ANTI-FRAUD POLICY**

均胜电子  
JOYSON ELECTRONICS

## 第一章 总则

第一条 为了防治舞弊，加强股份有限公司（以下简称“公司”）治理和内部控制，降低公司风险，规范经营行为，维护公司合法权益，确保公司经营目标的实现和公司持续、稳定、健康发展，保护股东合法权益，根据公司经营目标及上市公司法律、法规、证券交易市场和监管机构的规定和要求，结合公司的实际情况，制定本制度。

第二条 本制度主要明确了反舞弊工作的宗旨、舞弊的概念及形式；反舞弊的责任归属；舞弊的预防和控制；舞弊案件的举报、调查和报告；反舞弊工作常设机构及职能；反舞弊工作的指导和监督；舞弊的补救措施和处罚；适用范围。

第三条 反舞弊工作的宗旨是规范本公司董事、高、中级管理层职员和普通员工的职业行为，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。

## 第二章 舞弊的概念及形式

第四条 本制度所称舞弊，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。

## Chapter 1 General Provisions

**Article 1** The policy is established to prevent fraud, strengthen the corporate governance and internal control of Ningbo Joyson Electronic Corp. (the "company"), reduce company risks, standardize the company's operations, protect the company's legal rights and interests, ensure the realization of company's business objectives, sustain a continuous, stable and healthy business development, protect legal rights and interests of shareholders. The policy is formulated according to the company's business objectives, the public company laws, regulations, and the provisions and requirements of the stock market and regulatory authorities, combining with the actual situation of the company.

**Article 2** The policy mainly articulates anti-fraud framework, concept and forms of fraud; roles and responsibility of the anti-fraud work; fraud prevention and control; fraud cases' whistle-blowing, investigation and reporting; anti-fraud permanent body and relevant responsibilities; anti-fraud work guidance and supervision; remediation and disciplinary actions for the fraud cases, and scope of the anti-fraud policy.

**Article 3** 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, 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.

## Chapter 2 Concept and forms of fraud

**Article 4** For the purpose of this policy, "Fraud" refers to the behaviors of the company's internal or external personnel using illegal or irregular means such as deception, 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.

**第五条** 损害公司正当经济利益的舞弊，是指公司内、外人员为谋取自身利益，采用欺骗等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：

- (一) 收受贿赂或回扣；
- (二) 将正常情况下可以使组织获利的交易事项转移给他人以谋求个人利益；
- (三) 非法使用公司资产，侵占、挪用、盗窃公司资产；
- (四) 使公司为虚假的交易事项支付款项；
- (五) 故意隐瞒、错报交易事项；
- (六) 伪造、变造会计记录或凭证；
- (七) 泄露公司的商业或技术秘密；
- (八) 其他损害公司经济利益的舞弊行为。

**第六条** 每个员工必须严格地将个人利益和公司利益区分清楚。避免利益冲突。尤其是避免：

- (一) 将订单给个人的利益相关方（例如，自己就职或持股的第三方；配偶、亲戚、特定利害关系人就职或持股的第三方等）；
- (二) 为竞争对手公司，商业伙伴，或者是个人利益相关方做兼职或提供有偿服务。

利益冲突的界定比较复杂，难以穷举。员工需要审慎考量任何潜在的利益冲突情况，并主动向主管合规部门或均胜内审部申报潜在利益冲突并申请回避。主管合规部门或均胜内审部会同有关部门与员工一起评估潜在利益冲突的风险，并制定相关应对举措。未经主动披露的利益冲突将被认为是对本制度的违反，有可能受到调查。

**第七条** 谋取不当的公司经济利益的舞弊，是指组织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、其他组织、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：

- (一) 为不适当的目而支出，如支付贿赂或回扣；

**Article 5** The frauds which jeopardize 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 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;
- (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;
- (7) Leak confidential business information or know-hows;
- (8) Other fraud behaviors which jeopardize the company's business interests.

**Article 6** All employees shall draw a clear line between the personal interests and the company's interest, and avoid Conflicts of Interests. Especially to avoid:

- (1) Issuing the orders to personal stakeholder(s) (e.g., a 3<sup>rd</sup> party that the employee also works for or holds shares; a 3<sup>rd</sup> party that the employee's spouses, relatives, or other specific stakeholders work for or holds shares)
- (2) Working for, or providing compensable services to competitors, business partners, or personal stakeholder(s)

The Conflicts of Interests scenarios are complex and difficult to exhausts. Employees shall carefully assess the potential Conflicts of Interests, and report to the corresponding compliance function or Joyson IA Department., who will work with the individual to assess the reported conflict of interests and, where deemed necessary, develop an appropriate response to mitigate it.

Undisclosed Conflicts of Interests will be deemed as a breach of this policy, and may be investigated.

**Article 7** 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:

- (二) 出售不存在或不真实的资产;
- (三) 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或使用者误解而作出不适当的投融资决策;
- (四) 隐瞒或删除应对外披露的重要信息;
- (五) 从事违法违规的经济活动;
- (六) 伪造、变造会计记录或凭证;
- (七) 偷逃税款;
- (八) 其他谋取组织不当经济利益的舞弊行为。

### 第三章 反舞弊工作的重点

第八条 公司至少应当将下列情形作为反舞弊工作的重点:

- (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。

### 第四章 反舞弊的责任归属

第九条 公司管理层应对舞弊行为的发生承担责任。公司管理层负责建立、健全并有效实施包括舞弊风险评估和预防舞弊在内的反舞弊程序和控制并进行自我评估, 审计委员会负责公司反舞弊行为的指导工作; 公司建立的反舞弊工作常设机构(内审部)具体组织及执行跨部门的、公司范围内的反舞弊工作。各业务部门承担本部门的反舞弊工作。

- (1) Expenditures made for inappropriate objectives, such as paying bribes or kickbacks;
- (2) Sell assets which do not exist or are not real;
- (3) 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;
- (4) Hide or delete important information which should be publically disclosed
- (5) Engage in illegal business activities
- (6) Forge or alter accounting records or vouchers
- (7) Tax evasion
- (8) Other fraud behaviors which seek the inappropriate business interests for the company.

### Chapter 3 Anti-Fraud Focusing Areas

**Article 8** At minimum the company shall focus the anti-fraud work in the following scenarios:

- (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.

### Chapter 4 The responsibility of Anti-Fraud Efforts

**Article 9** The company management shall be held responsible for any fraud activities happened within the organization. It is the responsibility of the company management to establish and implement effective anti-fraud measures, including fraud risk assessment, preventive anti-fraud programs and controls, and to conduct self-assessment. The company shall set up a permanent body (internal audit department) to organize and execute the cross-functional, company-wide anti-fraud activities. All functions, departments and business units are responsible for the anti-fraud work within their own business areas.

## 第五章 舞弊的预防和控制

第十条 公司管理层的反舞弊工作主要包括：倡导诚信正直的企业文化，营造反舞弊的企业文化环境；评估舞弊风险并建立具体的控制程序和机制，以降低舞弊发生的机会；建立反舞弊工作常设机构，进行舞弊举报的接收、调查、报告和提出处理意见，并接受来自董事会、审计委员会的监督。

第十一条 倡导诚信正直的企业文化包括（但不限于）如下多种方式：

（一）最高管理层坚持以身作则，并以实际行动带头遵守公司各项制度和规范；

（二）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，使其明白行为准则涉及的概念；帮助员工识别合法与违法、诚信道德与非诚信道德的行为。所有的员工都必须清楚公司对防止舞弊行为的严肃态度和员工自己在反舞弊方面的责任并自觉努力提高反舞弊思想水平和技能；

（三）对新员工要进行反舞弊培训和法律法规及诚信道德教育；

（四）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；并将企业倡导遵纪守法和遵守诚信道德的信息以适当形式告知与企业直接或间接发生关系的社会所有利益相关方，包括外部相关方（客户、供应商、监管机构和股东）；

（五）针对不道德行为和非诚信行为可以通过举报渠道进行实名或匿名举报；公司应制定并实施行之有效

## Chapter 5 Fraud prevention and control

**Article 10** The responsibilities of the company management's anti-fraud work mainly include: promote integrity culture, create a working environment that does not tolerates fraud; assess the fraud risks and build specific anti-fraud control programs and mechanisms to reduce fraud risks; establish an anti-fraud permanent body to receive fraud-related whistleblowing, conduct investigations, generate investigation reports and propose corresponding disciplinary actions. The anti-fraud permanent body shall operate under the supervision of the Board of Director and the Audit Committee.

**Article 11** Promote integrity culture shall include (but not limited to) the following measures:

(1) Top management shall adhere to the 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, using 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. All employees shall understand clearly about the company's commitment to combat the fraud, their own responsibly, and consciously raising their own ownership and efforts to combat the fraud.

(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. In addition, the employees shall also ensure that third party stakeholders whom the company interface with (directly or indirectly, including external stakeholder such as customers, suppliers, the regulatory bodies and the shareholders) are informed on the company's commitment of operating legally and ethically.

(5) Whistleblowing channels shall be established for real-name or anonymous reporting of unethical and dishonest



的教育和处罚制度。

第十二条 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：

(一) 管理层在每年年初进行企业风险评估时，将舞弊风险评估纳入其中。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或董事会进行舞弊风险的评估。

(二) 实施控制措施以降低舞弊发生的机会。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；公司各个层次和各个部门应建立反舞弊控制措施，这些措施可以是不同的形式：如批准、授权、核查、核对、权责分工、工作业绩复核以及公司资产安全的保护等。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。这些措施包括绘制业务流程图和制定管理制度，将业务舞弊和财务舞弊风险与控制措施相联系，从而在舞弊发生的源头建立控制机制并发挥作用。

第十三条 公司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。

第十四条 建立反舞弊工作常设机构，负责接收舞弊举报、调查、报告和提出处理意见，并接受来自审计委

behaviors. The company shall establish and implement effective education and disciplinary policies.

**Article 12** Assess fraud risks and establish specific control mechanism to reduce the fraud risks, shall be achieved through following measures:

(1) The management shall include the fraud risk assessment into the annual Enterprise Risk Assessment (ERM) exercise conducted at the beginning of each year. 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 Board members and the senior managements.

(2) Implement control measures to reduce the fraud risks. 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; various forms of anti-fraud measures shall be established at all levels and all departments within the company: such as approval, delegation, checking, verification, segregation of duties, performance review, and asset protection. Against the high fraud risk areas, such as falsified financial reporting, management override, information system and technology, necessary internal control measures shall be established. These internal control measures include creating business process flowcharts and management procedures to map control measures to operational and financial fraud risks to ensure the control measures are effective in addressing the root causes of the fraud risks.

**Article 13** Before appointing or promoting any individual to a key position, the company 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.

**Article 14** Establish an anti-fraud permanent body to accept whistleblowing, conduct investigations, generate

<p>员会和董事会的监督。</p> <p>第十五条 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。</p> <p><b>第六章 舞弊案件的举报、调查、报告</b></p> <p>第十六条 反舞弊工作常设机构内审部负责建立职业道德问题及舞弊案件的举报电话热线、电子邮件信箱等，并将举报热线号码、电子邮箱地址加以公布，作为各级员工及与公司直接或间接发生经济关系的社会各方反映、举报公司及其人员违反职业道德问题的情况，或检举、揭发实际或疑似舞弊案件的渠道。反舞弊工作常设机构应将这一工作流程化，建立书面程序及制度，规定如何接受、保留、处理指控以及员工实名或匿名、外部第三方实名或匿名举报，并留下书面记录供高级管理层、审计委员会和董事会检查。</p> <p>第十七条 反舞弊工作常设机构内审部对涉及一般员工的可疑的、被控但未经证实的举报，将视其轻重缓急，会同公司法律、人力资源等部门人员共同进行评估并做出是否调查的决定。若举报牵涉到公司高层管理人员，应由公司董事会或审计委员会批准后，由公司反舞弊工作常设机构人员和相关部门管理人员共同组成特别调查小组进行联合调查。在进行有关调查时，视需要还可使用外部专家参与调查；对受影响的业务单位的内部控制要进行评估并提出改进建议。对于实名举报，无论是否会立项调查，内审部需要向举报人反馈调查结果。</p>	<p>investigation reports and propose corresponding disciplinary actions. The anti-fraud permanent body shall operate under the supervision of the Audit Committee and the Board of Director.</p> <p><b>Article 15</b> Management shall embed continuous anti-fraud monitoring into the routine control activities, including daily management and supervision activities.</p> <p><b>Chapter 6 Fraud case whistleblowing, investigation and reporting</b></p> <p><b>Article 16</b> The anti-fraud permanent body (internal audit department) is responsible for establishing an occupational ethical issue and fraud case whistleblowing hotline, email, etc. and publishing the hotline number and the email address to ensure that employees at all level and the third parties who directly or indirectly interfaced with the company have appropriate channels to report the actual/potential fraud related to the company or the company's employees. The anti-fraud permanent body shall formalize the breach-reporting activities and establish written policies and procedures to regulate the receiving, handling and document retention requirements of the breach reporting 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, the Audit Committee and the Board of Directors.</p> <p><b>Article 17</b> The anti-fraud permanent body (internal audit department) shall assess the whistle-blows received against the regular employees together with legal and human resource department and conclude a decision of whether to carry out further investigations. If the whistle-blow is associated with a senior management of the company, the Board of Director or the Audit Committee shall approve the investigation decision. While carrying out the investigations, the investigation team shall consider using external expertise if necessary; the investigation team shall also provide improvement recommendations against corresponding internal controls for the associated business areas. To the real-name whistleblower, internal audit department shall provide feedbacks regarding the result of reported cases.</p>
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第十八条 对举报和调查处理后的舞弊案件报告材料，公司反舞弊常设工作机构按归档工作的规定，及时立卷归档。对有关舞弊案件的调查结果及反舞弊常设工作机构的工作报告要依据报告性质按季度向公司执委会和董事会、审计委员会分别报告。

## 第七章 反舞弊工作常设机构及职能

第十九条 公司指定内审部为公司反舞弊工作常设机构，负责组织及执行公司反舞弊工作中的跨部门的、公司范围内的反舞弊工作，包括协助公司执委会牵头组织管理层各部门进行年度舞弊风险评估工作；协助含执委会在内的管理层各部门进行年度反舞弊工作的自我评估；进行公司反舞弊工作的独立评估；协助开展公司反舞弊宣传活动；审核及评估公司进行的反舞弊控制机制的建立和实施；受理舞弊举报并进行举报登记、组织舞弊案件的调查、出具处理意见及向管理层和审计委员会、董事会报告等事项。

第二十条 内审部作为审计委员会的常设工作机构，同时负责对审计委员会就公司反舞弊工作计划、开展情况等提出评估报告，及就舞弊案件的举报接收情况、调查结果及处理意见提出报告，并听取审计委员会、董事会的工作指导。

第二十一条 审计人员应当自觉提高反舞弊的意识和反舞弊技术能力水平，保持应有的职业谨慎，积极要求并主动接受有关国内外上市的证券交易场所和监管机构反舞弊法律法规、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。

**Article 18** The anti-fraud permanent body shall timely and formally file the whistleblowing case related documents in according to the document retention policy. The anti-fraud permanent body shall report to the company's executive committee, the Board of Directors and the Audit Committee on quarterly basis with a summary of the fraud investigations and the general progress of the anti-fraud permanent body's work.

## Chapter 7 The Anti-Fraud permanent body and its responsibilities

**Article 19** The company appoints the internal audit department as the anti-fraud permanent body to hold the responsibilities of organizing and carrying out cross functional/company-wide anti-fraud tasks, including: support the company's executive committee to lead the management team and all functions to conduct annual fraud risk assessments; support the executive committee to conduct self-assessment over the annual anti-fraud program; conduct independent review of the company's anti-fraud program; support the company to carry out the anti-fraud campaigns; assess and evaluate the company's anti-fraud mechanism and execution; accept and record fraud whistleblowing cases; organize the investigations, report the results and formulate effective suggestions against the investigation results, and to provide various reports to the management, the Audit Committee and the Board of Directors.

**Article 20** Internal audit department, as permanent body of the audit committee, shall operate under the instruction and direction of the Audit Committee and the Board of Directors, and to assess and report the company's anti-fraud plans, executions and overall summary regarding number of the fraud allegation received, investigation status and results and mitigation actions to the Audit Committee and the Board of Directors.

**Article 21** The auditors shall consciously improve their anti-fraud perceptions, audit skills, proper professional prudence, and actively participate in anti-fraud legislations, industrial standards, and professional skill trainings organized by domestic/overseas listing authorities. The



第二十二條 鑑於公司外部的有關機構，如地方政府有關機構、外部審計有關機構，也可能接到來自公司內部人員的對舞弊事件的舉報，內審部應主動與其建立聯繫，交流，開展工作上的必要合作。

## 第八章 反舞弊工作的指導和監督

第二十三條 公司管理層既要把反舞弊工作作為日常管理工作的一部分，也要積極支持反舞弊工作常設機構的日常工作，並從預算、人員配置、工作條件準備上給與充分保障。

第二十四條 公司執委會至少每年召開一次反舞弊情況通報會，遇有涉及公司執委會成員、總部部門負責人、子（分）公司總經理級別人員舞弊事件，導致公司正常生產、經營活動受到較大影響的舞弊事件，影響公司財務報告正常出具或發生錯報等舞弊事件等重要情況或重大問題時，隨時召開會議。各部門負責人在通報會上向執委會匯報有關本部門反舞弊工作的開展情況，並聽取執委會的有關意見及指示；內審部對公司反舞弊工作計劃、開展情況等提出評估報告，及就舞弊案件的舉報接收情況、調查結果及處理意見提出報告，並聽取執委會的有關意見及指示。

第二十五條 內審部應一年至少向審計委員會和董事會進行一次反舞弊工作匯報。針對管理層及內審部開展的工作，董事會和審計委員會應進行指導、監督及必要的參與。具體表現為：

auditors shall also take efforts to better understand the company's operations, development plans, accounting policies, and other relevant rules and regulations.

**Article 22** In the view that the company's external agencies, such as local government authorities, external audit institutions, may also receive whistleblowing cases from the company's internal personnel, internal audit department should take the initiative to build connection and communication with the corresponding organizations and carry out necessary cooperation.

## Chapter 8 Guidance and supervision of the anti-fraud work

**Article 23** The company's management shall regard the anti-fraud work as part of the routine management work and actively support the anti-fraud permanent body's work by securing appropriate budget, resource and work conditions.

**Article 24** The company's executive committee shall hold anti-fraud brief meeting at least once a year. If there are any fraud allegations made against senior management such as executive committee members, listing company department heads, subsidiary presidents, or if the allegations could impact the company's operations significantly or result in material financial report misstatement, the executive committee shall hold special meeting to deal with the situation. In the anti-fraud brief meeting, the function heads shall report the anti-fraud program's progress within their own business areas and seek for comments and instructions. The internal audit department shall assess and report against the company's anti-fraud planning and executions, as well as the fraud whistleblowing case summary including number of allegations received, investigation status, investigation results and mitigation actions to the Audit Committee and the Board of Directors, and seek for comments and instructions.

**Article 25** The internal audit department shall provide brief reporting about the anti-fraud agenda to the Audit Committee and the Board of Directors at least once a year. The Board of Directors and the Audit Committee shall provide guidance, monitoring, and necessary participation in the anti-fraud agenda wherever required, as detailed below:

(一) 带头参与、督促管理层建立公司范围内的反舞弊文化环境；监督管理层依照公司反舞弊制度开展工作；

(二) 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；

(三) 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；

(四) 审核管理层跨越控制的可能性，或者其他对财务报告过程能够施加不适当影响的行为；

(五) 了解员工举报的机制，并监督其运行和有效性；

(六) 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；

(七) 查问管理层就有关已证实的或疑似的舞弊或不法行为的按季度报告的接收和复核，内容包括舞弊行为的性质、状态和最终处理情况；

(八) 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；

(九) 深入参与或指派相关人员参与对重大舞弊事件或有关财务人员舞弊事件的调查；

(十) 审核针对舞弊风险的内部审计计划；

(十一) 听取内审部对公司管理层反舞弊工作的汇报；

(十二) 复核管理层运用的会计准则、会计政策和会计估计的情况；

(十三) 复核管理层进行的重大非寻常交易、关联方交易的情况；

第二十六条 审计委员会和董事会进行的独立的及一起进行的有关讨论及所作指示，应留有书面记录；并将管理层针对上述机构所作询问、意见、指示的反馈意见、执行结果以书面形式加以记录，并妥善保管备查。

(1) Take the lead to participate in and supervise the management to establish an anti-fraud culture. Supervise the management to carry out anti-fraud activities in accordance with the company policies.

(2) Review and approve the management's anti-fraud procedures and control measures, including fraud risk identification and the implementation of anti-fraud measures;

(3) Review the audit department's annual fraud risk assessment, work plan and reports;

(4) Review the risk of management override or other potential inappropriate influence over the financial reporting process;

(5) Understand the whistleblowing mechanism and oversee its effectiveness;

(6) Review investigation and disciplinary reports for fraud cases identified by management, internal auditor or external auditor, and communicate with the external auditor regarding the anti-fraud agenda;

(7) Inquire the management about fraud case quarterly reports (including confirmed or suspected fraud or illegal cases, nature of breaches, status of investigation and disciplinary actions);

(8) Understand the management's correspondence towards the anti-fraud feedbacks provided by internal and external auditors;

(9) Deeply involve with or appoint representatives to participate in the investigations against significant fraud allegations or allegations against employees from finance department;

(10) Review the internal audit department's anti-fraud internal audit plans;

(11) Hearing the internal audit department's reports regarding the management's anti-fraud agenda;

(12) Review the accounting standards, accounting policies and accounting estimations used by management;

(13) Review significant unusual transactions and related party transactions processed by the management;

**Article 26** The Audit Committee and the Board of Directors shall keep written records for discussions and instructions make independently or collectively; and for any queries, inputs and feedbacks the management made to the Audit Committee and the Board of Directors. All records shall be

第二十七条 内审部在制定和执行年度审计计划时要考虑舞弊风险。内审部在公司反舞弊工作中应发挥必要的指导和监督作用，同时其工作计划和工作成果要与管理层进行必要沟通，并接受审计委员会和董事会的指导和监督。

第二十八条 内审部可以在公司审计委员会和董事会授权下进行独立的或与公司业务部门一道进行被举报舞弊案件的调查；也可以接受管理层委托，为管理层进行特别舞弊事项调查，及针对特别事项进行反舞弊制度及流程的专门评估。内审部所作调查报告、处理意见、评估报告应向高级管理层、董事会、审计委员会分别报告。

## 第九章 舞弊的补救措施和处罚

第二十九条 公司发生舞弊案件后，在补救措施中应有评估和改进内部控制的书面报告，对违规者采取适当的措施，并将结果向内部及必要的外部第三方通报。

第三十条 所有犯有舞弊行为的员工，无论是否达到刑事犯罪的程度，内审部均应建议公司管理层按有关规定予以相应的内部经济和行政纪律处罚；行为触犯刑律的，移送司法机关依法处理。

第三十一条 犯有舞弊行为的党员干部，移交纪检监察部门按党纪政纪处理。

properly kept for further reference.

**Article 27** The internal audit department shall consider the risks of fraud while developing and executing the annual audit and risk plan (AARP). Internal audit department shall provide necessary guidance and oversights in the anti-fraud agenda, maintain necessary communications with the management and operate under the guidance and supervision of the Audit Committee and the Board of Directors.

**Article 28** Internal audit department may conduct independent investigations or work with other business functions to conduct joint-investigations under the authorizations of the Audit Committee and the Board of Directors, conduct investigations against specific fraud cases as commissioned by the management, and provide policy and process assessments against special cases. The investigation reports, disciplinary action proposals, and assessment reports generated by the internal audit department shall be report to the management, the Board of Directors and the Audit Committee separately.

## Chapter 9 Fraud remediation and punishment

**Article 29** The remediation actions against any fraud cases happened within the company shall include written assessments regarding the relevant internal controls deficiencies, improvement actions, and disciplinary actions against the person who is subject to the allegation. The investigation results shall be properly communicated internally and to necessary third parties.

**Article 30** According to the company's internal policies and procedures, the internal audit department shall propose appropriate business and administrative disciplinary actions to the management against all the employees for whom the fraud allegations was proven to be substantiated. If the fraud violations were criminal the subject shall be transferred to judicial organs according to related law.

**Article 31** The party members and cadres who committed fraud shall be handed over to the discipline inspection departments according to the CPC party disciplines.

## 第十章 适用范围

第三十二条 本制度适用于宁波均胜电子股份有限公司（股份公司）。股份公司的所属公司可参考此制度并结合公司具体情况制订本公司的反舞弊制度，但反舞弊的指导原则和基本方法是一致的。

## 第十一章 附则

第三十三条 本制度未尽事宜,或者与有关法律、法规、规范性文件的强制性规定相抵触的,应当依照有关法律、法规、规范性文件的规定执行。

第三十四条 本制度由公司董事会负责解释和修订。

第三十五条 本制度自公司董事会审议通过之日起生效施行。

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## Chapter 11 Scope of application

**Article 32** This policy is applicable to Ningbo Joyson Electric Corp. (The listing company). The listing company's subsidiaries may develop corresponding anti-fraud policies in accordance with the listing company's anti-fraud policy and its own situation. However, the anti-fraud principle and basic measures shall be in line with this policy.

## Chapter 11 Supplementary Provisions

**Article 33** This policy is not an exhaustive list of the issues which we may encounter while running our business. With regard to those provisions of the policy that conflict with an applicable law, regulation, or regulatory documents of a mandatory provision, the law and those terms shall prevail.

**Article 34** The Board of Directors is responsible for this policy's interpretation and revision.

**Article 35** This policy shall enter into force upon approval by the Board of Directors of the company.

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