

PACIFIC LEGEND GROUP LIMITED – WHISTLEBLOWING POLICY

1. General

1.1 We are committed to high standards of business ethics and corporate governance. We believe in dealing appropriately with our employees, those with who we do business and the communities in which we operate. We encourage our employees and third parties to report any improprieties relating to Pacific Legend Group Limited and its related companies (the “PLG” Group).

1.2 This document contains our whistleblowing policy and sets out how reports of improprieties can be made and how they are reviewed and investigated.

1.3 This policy applies to all employees (including full time, part time, casual, officers and directors of the companies) (**Relevant Persons**) and to third parties (**Third Parties**) who deal with PLG Group.

2. Types of Improprieties

2.1 Improprieties include misconduct, malpractice and unethical behaviour. It is not possible to give an exhaustive list. Examples may include but are not limited to the following:

- i. criminal offences or breaches of other legal or regulatory requirements;
- ii. misappropriation of company assets or properties;
- iii. fraud, malpractice or other improprieties in financial reporting, internal controls, accounting and auditing matters
- iv. breaches of contract;
- v. violation of PLG Group Code of Conduct, which deals with (among other things) business ethics, conflicts of interest and bribery;
- vi. improper use of sensitive information;
- vii. violation of PLG policies, for example as to health and safety issues and privacy; and
- viii. concealment of any of the above.

2.2 Improprieties include harassment and workplace bullying, should be reported under PLG Human Resources Policy instead of under this policy.

3. Confidentiality

3.1 All information received from a Whistleblower will be kept confidential, except where there is a legal or regulatory requirement to disclose it or where it is disclosed to law enforcement or comparable authorities.

3.2 The Whistleblower must, except where there is a legal or regulatory requirement to disclose, keep confidential the existence and subject matter of the report and the identities of all those mentioned in the said report.

4. No retaliation or victimization

4.1 Retaliation against or victimization of a Whistleblower who acts in good faith will not be tolerated.

4.2 PLG Group reserves the right to take appropriate action against any person who initiate retaliation against the Whistleblower.

5. The contents of the report

5.1 Report(s) made by Whistleblower(s) should include details of the impropriety (including the name of those involved and relevant times, dates and places), reasons for filling the report and any available supporting documentary evidence. Whistleblowers are not expected to provide full evidence, but the more that can be provided, the easier it will be to investigate the matter.

6. How to make a report

6.1 Relevant Persons should make their report to the Company Secretary;

6.2 Third Parties should make their reports to the Company Secretary of PLG Group. Reports to the Company Secretary can be made in writing, or, by prior appointment, in person.

6.3 Reports can be made through one of the following channels:

i) Email account: whistleblowing@pacificlegendgroup.com

ii) Mailing address:

Units 1202-04, Level 12, Cyberport 2,
100 Cyberport Road,
Hong Kong

(Attn: Company Secretary)

The designated email account is only accessible by the Company Secretary.

6.4 Where a report is made to somebody other than Company Secretary, it will be routed to Company Secretary for proper follow-up action.

7. Anonymous reports

7.1 Whistleblowers are strongly encouraged to provide their names and contact details, so that clarification of their report and further information can be obtained from them. However, if whistleblowers are not comfortable in identifying themselves, they can stay anonymous.

8. Investigations

8.1 All reports will be referred to Company Secretary. The Company Secretary will carry out a preliminary review of the report and decide whether to carry out an investigation. If the Company Secretary decide not to carry out an investigation, the matter will be closed.

8.2 The investigation may include interviews, examination of documents and obtaining of legal advice. Company Secretary will report to PLG Audit Committee. Whether to report the result of a review or investigation to the Whistleblower is at the discretion of the Company Secretary.

8.3 Company Secretary will keep a record of all reports made by Whistleblowers and what was done in response to them. The record will include the name of the Whistleblower, a summary of the report and details and outcome of the resulting review and investigation.

8.4 A Relevant Person or Third party is found to have perpetrated or participated in the impropriety, he/she will be subject to disciplinary action, which may include termination of employment. Suspected criminal offences and breaches of the law may be reported to law enforcement and other authorities.

8.5 All investigation documents will be retained for a period of not exceeding 7 years (or whatever other period may be specified by any relevant regulations)

9. False reports

9.1 If a Whistleblower makes a report which is found to be capricious, malicious or knowingly false or made for personal gain, any review and investigation will cease. A report may be made to law enforcement authorities and action may be taken to recover losses and damages.

9.2 If the Whistleblower is a Relevant Person, disciplinary action may be taken, which may include termination of employment. No such action will be taken if a report is made in good faith.

10. Review

Company Secretary takes the responsibility for the administration of this policy. This policy is subject to review by the Audit Committee from time to time as appropriate.

This policy is available on PLG company website for all employees, officers and directors of PLG.