

WHISTLEBLOWING POLICY

Hotung Investment Holdings Limited (the “**Company**”) and its subsidiaries (together, the “**Group**”) are committed to a high standard of compliance with accounting, financial reporting, internal controls, corporate governance and auditing requirements and any legislation relating thereto.

The Group has zero tolerance to fraud, bribery, corruption and other unethical conduct.

In line with this commitment, this Whistleblowing Policy (the “**Policy**”) aims to provide an avenue for employees, vendors and service providers to raise and report serious wrongdoings or concerns, particularly in relation to fraud, controls or ethics without fear of reprisals for whistleblowing in good faith, and ensure that robust arrangements are in place to facilitate independent investigation of the reported concern and for the appropriate follow up actions to be taken.

The Policy applies to all directors, officers and employees of the Group and vendors and service providers.

1. REPORTABLE INCIDENTS

Reportable suspected wrongdoings include but are not limited to:

- (a) financial reporting, accounting or other financial matters;
- (b) corruption, misappropriation or blackmail;
- (c) any criminal offence or failure to comply with a legal or regulatory obligation;
- (d) significant breaches of the Group’s policies or internal controls, or
- (e) concealment of any of the above.

2. REPORTING PROCEDURE

The Audit Committee is responsible for overseeing and monitoring this Policy and ensuring that all reported cases and relevant issues raised are properly resolved as appropriate.

The following is the procedure for reporting a matter to the Audit Committee:

- (a) The whistleblower may submit any good faith concerns regarding any matter within the scope of this Policy. The whistleblower is encouraged to provide as much detail and be as specific as possible in the report.

(b) Whistleblower reports are to be sent to

The Chairman of the Audit Committee c/o Internal Auditor:

Mail: 10F., No. 261, Sung-Chiang Road, Taipei, Taiwan

Email: whistleblow@equity.com.tw

3. CONFIDENTIALITY

All reports are handled confidentially, except as become necessary or appropriate or in accordance with applicable law.

The identity of the whistleblower will be kept confidential as is practicable; taking into account that the investigation process may reveal the source and identity to the investigators.

The Group strongly prohibits retaliation or harassment of any kind against a whistleblower for complaints or reports submitted hereunder that are made in good faith. Furthermore, no person should suffer reprisal as a result of reporting a genuine concern, even if they are mistaken.