



CHINA WANTIAN HOLDINGS LIMITED

中國萬天控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 1854)

(the “Company”)

WHISTLEBLOWING POLICY

1. Objective

- 1.1 The Company and its subsidiaries (collectively, the “**Group**”) are committed to maintaining a high standard of integrity, good corporate governance, openness, probity and accountability. In line with this commitment, we expect and encourage our employees and related third parties who deal with the Group to raise concerns, in confidence, about misconduct, malpractice or irregularity in any matters related to the Group. We endeavor to respond to the concerns fairly and properly.
- 1.2 This Policy aims to provide the reporting channel and guidance on reporting possible improprieties in matters relating to the Group, and reassurance to the reporting person or entity (the “**Whistleblower**”) of the protection that the Group will extend to them against dismissal, victimisation or any form of reprisal for any genuine and good faith reports made under this Policy.

2. Scope

- 2.1 This Policy shall be applied to all employees (full time and part time) of the Group and related third parties who deal with the Group (e.g. customers, suppliers, consultants, creditors, debtors, etc.).
- 2.2 Whilst it is impossible to provide an exhaustive list of the activities that constitute impropriety, misconduct or malpractice, this Policy is intended to cover serious concerns that could have an impact on the Group, which include but not limited to:
 - (a) corruption or criminal activity;
 - (b) breach of legal or regulatory requirements;
 - (c) professional, ethical or other malpractices or wrongdoings;
 - (d) miscarriage of justice;
 - (e) discrimination or harassment;
 - (f) breach of rules, policies or internal controls of the Group; and
 - (g) malpractice, impropriety or fraud in financial reporting, internal control or other financial matters of the Group.

3. Roles and responsibilities

- 3.1 “Whistleblowing” refers to an act where the Whistleblower alerts the management to information which reasonably there is misconduct, malpractice or irregularities within the Group. This Policy encourages Whistleblowers to raise the matter through an established confidential channel.
- 3.2 Any Whistleblower having such concern should raise them in accordance with paragraph 4.1.

4. Policy

4.1 Reporting channel

- 4.1.1 Any Whistleblower can make a report by using the standard form as set out in Annex to this Policy in writing by post to the Audit Committee at Suite 2106A, 21/F., Exchange Tower, 33 Wang Chiu Road, Kowloon Bay, Hong Kong or by email to the Audit Committee at whistleblower@cwth.com.hk. The Chairman of the Audit Committee shall determine the course of action to pursue, with power to delegate, with respect to the report;
- 4.1.2 All written reports by post shall be sent in a sealed envelope clearly marked “Strictly Private and Confidential – To be Opened by Addressee only” and addressed to the Chairman - Audit Committee of the Company to ensure confidentiality;
- 4.1.3 Each Whistleblower is required to provide details of improprieties (including relevant incident(s), behaviour, activity(ies), name(s), date(s), place(s) and any other relevant information) on the report together with any supporting evidences; and
- 4.1.4 Details of the Whistleblower (including name, department/business unit, contact number, relationship with the complaine, address or email address) are not required but are encouraged to be provided so as to facilitate the investigation and such details will be kept in the strictest confidence.

4.2 Protection

If the Whistleblower is our employee raising genuine and appropriate concerns under this Policy, the Whistleblower would be assured of fair treatment, including protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the concerns turn out to be unsubstantiated.

4.3 Confidentiality

- 4.3.1 The Group will keep a Whistleblower's identity confidential. However, if the report leads to an investigation by regulators or authorities, it may become necessary for a Whistleblower to provide evidence or be interviewed by the relevant regulators or authorities. The Whistleblower will be advised in advance if his/her identity may become apparent or need to be disclosed.
- 4.3.2 In order not to jeopardise the investigation, the Whistleblower is also required to keep confidential the fact that he/she has filed a report as well as the nature of concerns and the identities of those involved.

4.4 Investigations

- 4.4.1 The Audit Committee will assess every report received and decide if a full investigation is necessary. If an investigation is warranted, the Audit Committee will then review the matter and decide how the investigation should proceed.
- 4.4.2 The action to be taken by the Group after investigations include disciplinary action, termination of employment or preventive action. Cases of suspected corruption or other criminal offences will be reported to the relevant regulators or authorities. Once the matter is referred to the regulators or authorities, the Group will not be able to take further action on the matter.
- 4.4.3 The Whistleblower will receive in writing the outcome of the investigation. Due to legal constraints, the Group will not be able to give out details of the action taken or any copy of the investigation report.
- 4.4.4 If the Whistleblower makes a false report maliciously, with an ulterior motive, or for personal gain, the Group reserves the right to make appropriate actions against the Whistleblower to recover any loss or damages as a result of the false report. In particular, employees may face disciplinary action, including dismissal, where appropriate.

4.5 Record retention

Records shall be kept for all reported improprieties by us. In the event a reported impropriety leads to an investigation, all relevant information relating to the case shall be retained, including details of corrective action taken, for a period as long as is necessary considered by the Audit Committee or a period may be specified by any relevant legislation.

4.6 Approval and review of this Policy

This Policy has been approved by the board of directors of the Company (the "Board"). The Audit Committee is responsible for monitoring and regular review of this Policy. Any subsequent amendment of this Policy shall be reviewed by the Audit Committee and approved by the Board.

Annex 1
China Wantian Holdings Limited
(the “Company”)
WHISTLEBLOWING REPORT FORM

STRICTLY PRIVATE AND CONFIDENTIAL -TO BE OPENED BY ADDRESSEE

The Group is committed to maintaining a high standard of integrity, good corporate governance, openness, probity and accountability. In line with this commitment, we expect and encourage our employees and related third parties who deal with the Group to raise concerns, in confidence, about misconduct, malpractice or irregularity in any matters related to the Group.

The Company’s Whistleblowing Policy aims to provide reporting channels and guidance on reporting possible improprieties in matters relating to the Group, and reassurance to the Whistleblower of the protection that the Group will extend to them against dismissal, victimisation or any form of reprisal for any genuine and good faith reports made under the Policy.

If you wish to make a report, please use this Form. You may send the report in this Form, in a sealed envelope clearly marked “Strictly Private and Confidential - To be opened by Addressee only” and addressed to the Chairman – Audit Committee of the Company, by post to the address below or by email to whistleblower@cwth.com.hk. The Company will handle your report with care and confidentially in accordance with the Policy.

Please read the Whistleblowing Policy carefully before you fill in this Form.

To: Chairman - Audit Committee of the Company	
Office address: Suite 2106A, 21/F., Exchange Tower, 33 Wang Chiu Road, Kowloon Bay, Hong Kong	
Your Name/Contact Telephone Number and Email (Optional but strongly encouraged)	Name: _____ Employee <input type="checkbox"/> Other stakeholder <input type="checkbox"/> (please specify: _____) Relationship with the complaine: _____ Address: _____ Tel no.: _____ Email: _____ Date: _____

Details of concerns:

Please provide full details, such as names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.

Personal Information Collection Statement

All personal data collected will only be used for purposes which are directly related to the whistleblowing case you reported. Any anonymous reports not supplying such personal data in general may not be acted upon. Therefore, it is strongly recommended that the report should not be made anonymously. The personal data submitted will be held and kept confidential by the Group and may be disclosed as appropriate to parties with whom we will contact during our handling of this case, including the party being complained against or other parties concerned. The information provided may also be disclosed to law enforcement authorities or other concerned units. Where relevant, under the Personal Data (Privacy) Ordinance of Hong Kong, you shall have the right to request access to and correction of your personal data. If you wish to exercise these rights, requests should be made in writing to the Chairman –Audit Committee of the Company at office address shown in this Form.