



## Automated Systems Holdings Limited

### WHISTLE-BLOWER POLICY & PROCEDURES

#### Policy and Procedures for the Receipt, Retention and Treatment of Complaints

##### Policy and Procedures

Complaints Regarding Accounting, Internal Accounting Controls and Auditing Matters: Any complaint regarding the Company's accounting, internal accounting controls or auditing matters and any anonymous submissions by Company employees of concerns regarding questionable accounting or auditing matters, including the following:

- Any conflict of interest where an employee (including senior management) is involved;
- Any breach of the Company's policies by an employee (including senior management);
- Any fraud or deliberate error regarding the preparation, valuation, audit or accounting of the Company's financial reports;
- Any fraud or deliberate error regarding the record keeping and preservation of the Company's financial records;
- Any omission in the Company internal accounting controls or non-compliance with the Company's internal accounting controls;
- Any misrepresentation or fake representation of the Company's financial records, financial reports or audit reports by the Company's senior management or its accountant(s); or
- Failure to report fully and fairly on the Company's financial circumstances.

The above complaints shall be promptly reported to the Head of Legal Department, who shall promptly thereafter provide notice to such other senior management as appropriate.

The Head of Legal Department or one or more of such officers shall also promptly provide detailed information about the complaint to the Chairperson of the Audit Committee. Unless the Chairperson of the Audit Committee determines that a special meeting of the Committee is required, Head of Legal Department or one or more such officers shall provide information about the complaint to the Audit Committee at its next regularly scheduled meeting. The Head of Legal Department shall promptly initiate an investigation of the complaint and, with the advice and assistance of the Chief Financial Officer and such other officers as appropriate, oversee such investigation. Following the investigation of the complaint, the Head of Legal Department or such other appropriate officers of the Company shall promptly provide detailed information about the investigation to the Chairperson of the Audit Committee. Unless the Chairperson of the Audit Committee determines that a special meeting of the Committee is required, the Head of Legal Department or one or more such officers shall provide detailed information about the investigation to the Audit Committee at its next regularly scheduled meeting.

Complaints Regarding Code of Conduct and Ethics: Except as provided in the preceding paragraph, any complaint of alleged violations of the Code of Ethics shall be promptly reported to the Company's Head of Legal Department or his or her designee. The Head of Legal Department will promptly provide information about any such complaint to such other senior management as appropriate. The Head of Legal Department or one or more of such officers shall also promptly provide detailed information about the complaint to the Chairperson of the Audit Committee and, unless the Chairperson of the Audit Committee determines that a special meeting of the Committee is required, shall provide information about the complaint to the Audit Committee at its next regularly scheduled meeting. The Head of Legal Department shall promptly initiate an investigation of the complaint and, with the advice and assistance of such other officers as appropriate, oversee such investigation.

Following the investigation of the complaint, Head of Legal Department or such other appropriate officers of the Company shall promptly provide detailed information about the investigation to the Chairperson of the Audit Committee and, unless the Chairperson of the Audit Committee determines that a special meeting of the Committee is required, shall promptly provide information about the investigation to the Audit Committee at its next regularly scheduled meeting. A summary of all complaints of violations of the Code shall be reported to the Audit Committee at least annually.

Documentation and Retention: The Company shall maintain documentation of all complaints of alleged violations of the Company's Code of Conduct and Ethics, complaints regarding the Company's accounting, internal accounting controls or auditing matters, any anonymous submissions by Company employees of concerns regarding questionable accounting or auditing matters and complaints by attorneys representing the Company of material violations of the Securities and Futures Ordinance and fiduciary duties ("*complaints*"). The documentation shall include any written submissions provided by the complaining employees or third parties, any other Company documents identified in the complaint or by the Company as relevant to the complaint, a summary of the date and manner in which the complaint was received by the Company and any response by the Company to the complaint. All such documentation shall be retained by the Company for a minimum of five (5) years from the date of receipt of the complaint. Confidentiality will be maintained to the fullest extent practicable depending on the requirements of the investigation.

Non-Retaliation: No adverse action will be taken against any employee or other individual for making a complaint or disclosing information in good faith under this Policy.

#### Contact Person

Please use the following methods outlined below to contact Mr. Deng Jianxin, Chairperson of the Audit Committee:

7G, No. 1, China Merchant Tower  
1166 Wanghai Road  
Nanshan District, Shenzhen  
China

Email: [dengjx@zy-capital.com](mailto:dengjx@zy-capital.com)  
Telephone: +86 755 2162 0989  
Fax: +86 755 21620993

\*Any facsimile transmissions and other written documents sent to Mr. Deng should be delivered at the same time to the above address.

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*(Revision with effect from 10th November 2015)*