

MEDIALINK GROUP LIMITED
羚邦集團有限公司
(Incorporated in the Cayman Islands with limited liability)

Whistleblowing Policy

1. POLICY

Medialink Group Limited (the “**Company**”) is committed to a high standard of openness, probity and accountability. In line with that commitment, the Company expects and encourages employees of the Company and its subsidiaries (collectively the “**Group**”) and those who deal with the Group (e.g. customers and suppliers, etc.) (the “**Business Partners**”) who have concerns about any suspected misconduct or malpractice within the Group to come forward and voice those concerns through a confidential reporting channel.

While the Company could not guarantee that we will handle the report in the way you might wish, the Company will endeavour to respond to your concerns fairly and properly.

2. SCOPE

This policy applies to the Group’s employees at all levels and divisions in Hong Kong and outside Hong Kong and the Business Partners to voice concerns, in confidence and anonymity, with the Audit Committee of the Board of the Company about possible improprieties in matters related to the Group.

3. PROTECTION AND SUPPORT FOR WHISTLEBLOWERS

Persons making genuine and appropriate complaints under this policy are assured of fair treatment. In addition, the Company’s employees are also assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the concerns turned out to be unsubstantiated.

Persons who victimise or retaliate against those who have raised concerns under this policy will be subject to disciplinary and/or other appropriate actions.

4. RESPONSIBILITY FOR IMPLEMENTATION OF POLICY

The Board's Audit Committee has overall responsibility for this policy, but has delegated day-to-day responsibility for overseeing and implementing it to any member of Executive Committee¹ of the Company. Responsibility for monitoring and reviewing the operation of the policy and any recommendations for action resulting from investigation into complaints lies with the Board's Audit Committee.

Management must ensure that all employees feel able to raise concerns without fear of reprisals. All employees and Business Partners should ensure that they take steps to disclose any misconduct or malpractice of which they become aware. If employees and Business Partners have any questions about the contents or application of this policy, please contact any Executive Committee member of the Company.

5. MISCONDUCT AND MALPRACTICE

It is impossible to give an exhaustive list of the activities that constitute misconduct or malpractice but, broadly speaking, the Company would expect you (i.e. our employees and Business Partners) to report the following:

- (a) A possible criminal offence;
- (b) A failure to comply with any legal obligations;
- (c) A miscarriage of justice;
- (d) A financial impropriety,
- (e) A fraud relating to internal controls;
- (f) An action which endangers the health and safety of any individual;
- (g) An action which causes damage to the environment;
- (h) A bribery or corruption; or
- (i) The deliberate concealment of information concerning any of the matters listed above.

While the Company does not expect you to have absolute proof of the misconduct or malpractice reported, the report should show the reasons for the concerns and full disclosure of any relevant details and supporting documentation. If you make a report in good faith then, even if it is not confirmed by any subsequent investigation, your concerns would be valued and appreciated.

¹ The Executive Committee is composed of all Executive Directors and the Non-Executive Director of the Company, who could be accessed by phone at (852) 2503-4980 or by email to ec@medialink.com.hk.

6. MAKING A REPORT

For our employees, you can make a report in writing in the standard report form attached to this policy as Annex I. We would normally expect you to raise your concerns internally to your Business Head (or your superior) within the division. If you feel uncomfortable doing this, for example, your Business Head (or your superior) has declined to handle your case or it is the Business Head (or your superior) who is the subject of the report, then you should contact any Executive Committee member of the Company. If the report is extremely serious or in any way involves an Executive Committee member of the Company, you should report it directly to the Chairman of the Board's Audit Committee.

For our Business Partners, you can make a report in writing (by post or by email to acchair@medialink.com.hk) in the standard report form attached to this policy as Annex I and send it directly to the Chairman of the Board's Audit Committee.

As mentioned in paragraph 5, in the report, you should provide full details and, where possible, supporting evidence.

7. FALSE REPORT

The Company particularly declares that if you (i.e. our employees and Business Partners) make a false report maliciously, with an ulterior motive, without reasonable grounds that the information in the report is accurate or reliable, or for personal gain and causes losses to the Company, the Company reserves all the right to recover any loss or claim damages as a result of the false report and / or apply for other legal remedies. In particular, employees may face disciplinary action, including the possibility of dismissal.

8. CONFIDENTIALITY

The Company will make every effort to keep your identity confidential after considering your rights and the Company's legal duties. In order not to jeopardise the investigation, you should also keep the fact that you have filed a report, the nature of your concerns and the identity of those involved confidential.

There may be circumstances in which, because of the nature of the investigation, it will be necessary to disclose your identity. If such circumstances exist, we will endeavour to inform you that your identity is likely to be disclosed. If it is necessary for you to participate in an investigation, the fact that you made the original disclosure will, so far as is reasonably practicable, be kept confidential. However, it is also possible that your role as the whistleblower could still become apparent to third parties during investigation.

Equally, should an investigation lead to a criminal prosecution, it may become necessary for you to provide evidence or be interviewed by the authorities. In these circumstances, the Company will, once again, endeavour to discuss with you the implications for confidentiality.

You should, however, know that in some circumstances, the Company may have to refer the matter to the authorities without prior notice or consultation with you.

9. ANONYMOUS REPORT

The Company respects that sometimes you may wish to file the report in confidence. However, an anonymous allegation will be much more difficult for us to follow up simply because we will not be able to obtain further information from you and make a proper assessment.

The Company generally does not encourage anonymous reporting and encourages you to come forward with your concerns.

10. INVESTIGATION PROCEDURES

For quick reference, please refer to the flowchart in Annex II.

We will acknowledge receipt of your report within 7 working days confirming that:

- Your report has been received;
- The matter will be investigated;
- Subject to legal constraint, you will be advised of the outcome in due course.

An Executive Committee member of the Company will be appointed to manage the report.

The Company will evaluate every report received to decide if a full investigation is necessary. If an investigation is warranted, an investigator (with suitable seniority and without previous involvement in the matter) will be appointed by the Executive Committee to look into the matter.

Where the report discloses a possible criminal offence, the Company will refer the matter to the Audit Committee. The Audit Committee, in consultation with our legal advisers, will decide if the matter should be referred to the authorities for further action.

As stated under the section ‘Confidentiality’, in most cases, the Company will endeavour to discuss with you before referring a matter to the authorities. However, in some situations, the Company may have to refer the matter to the authorities without prior notice or consultation with you.

Please note that once the matter is referred to the authorities, the Company will not be able to take further action on the matter, including advising you of the referral.

You may be asked to provide more information during the course of the investigation.

The investigation report will be reviewed by the Executive Committee, together with the Company Secretary and Human Resources Director.

Possible outcomes of the investigation:

- (a) The allegation could not be substantiated;
- (b) The allegation is substantiated with one or both of the following:
 - (i) Corrective action taken to ensure that the problem will not occur again;
 - (ii) Disciplinary or appropriate action against the wrongdoer.

A final report, with recommendations for change (if appropriate), will be produced to the Audit Committee. The Audit Committee will review the final report and make recommendations to the Board.

You will receive in writing the outcome of the investigation. Because of legal constraints, the Company will not be able to give you details of the action taken or a copy of the report.

Subject to the nature and complexity of the matter, we expect to complete the investigation and provide you with the outcome in 3 to 6 months.

If you are not satisfied with the outcome, you could raise the matter again with the Executive Committee member of the Company. You should make another report explaining why this is the case. If there is good reason, we will investigate into your concerns again.

You could, of course, raise the matter with an external authority such as a regulator or a law enforcement agency. Please ensure that you have sufficient evidence to support your concerns. Before reporting your concerns externally, we encourage you to discuss with the Executive Committee member of the Company.

You could also consult your legal advisers.

11. MONITORING THE WHISTLEBLOWING POLICY AND PROCEDURE

The use and effectiveness of this whistleblowing policy will be monitored and reviewed regularly by the Executive Committee member of the Company.

If there are any questions about the contents or application of this Policy, please contact any Executive Committee member of the Company.

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**ANNEX I
WHISTLEBLOWING REPORT FORM
CONFIDENTIAL**

Medialink Group Limited (the “Company”) is committed to a high standard of openness, probity and accountability. In line with that commitment the Company expects employees of the Company and its subsidiaries (collectively the “Group”) and those who deal with the Group (e.g. customers and suppliers) (the “Business Partners”) who have concerns about any suspected misconduct or malpractice within the Group to come forward and voice those concerns through a confidential reporting channel (to the extent possible).

It is recognised that in most cases the person raising concerns will wish to be dealt with on a confidential basis. All reasonable efforts will therefore be made to avoid revealing the person’s identity.

If you wish to make a written report, please use this report form.

Once completed, this report becomes confidential.

<p>Your Name/Contact Telephone Number and Email</p> <p>The Company encourages you to provide your name with this report. Concerns expressed anonymously are much less powerful but they will be considered as far as practicable.</p>	<p>Name: _____</p> <p>Address: _____ _____</p> <p>Tel No: _____</p> <p>Email: _____</p> <p>Date: _____</p>
<p>The names of those involved (if known):</p> 	
<p>Details of concerns: Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence.</p> 	

The personal data submitted will be held and kept confidential by the Company and may be transferred to parties with whom we will contact during our handling of this case. The information provided may also be disclosed to law enforcement authorities or other concerned units.

CONFIDENTIAL

**ANNEX II
INVESTIGATION PROCEDURES**

