

PACIFIC TEXTILES HOLDINGS LTD.

互太紡織控股有限公司

《WHISTLE-BLOWING POLICY》

Introduction

The Company believes that honesty, integrity and fair play are important company assets in business. It is therefore important for all directors and staff members to ensure that the Company's reputation is not tarnished by dishonesty, disloyalty or corruption. This Whistle-blowing Policy outlines the procedures and confidential channel of the Company for whistle-blowing and it is applicable both inside and outside Hong Kong.

Whistle-blowing Policy

The Company has established the following confidential channel for our employees, business partners and suppliers as well as the general public to raise concerns in relation to fraudulent acts, unethical acts such as corruption or bribery, or non-compliances with laws and/or the Company's policies without fear of harassment, threats or acts of retaliation or any type of discrimination for having done so. Whistle-blowers should raise their concerns in writing via email to members of the Company's Whistle-blowing Committee (Chief Financial Officer, Head of Human Resources and Head of Internal Audit).

Email: PTHLWBCommittee@pacific-textiles.com

Whistle-blowers should provide case specific information so that investigations can be conducted effectively. Whistle-blowers are encouraged to disclose their identity and contact details so that they can be contacted for further information, if necessary, and feedback on the complaints can be provided. The Company will not divulge the identity of the whistle-blowers unless it is required by the relevant regulatory or enforcement authority.

Whistle-blowers making a genuine and appropriate complaint through this channel will be assured of fair treatment. The Company will take appropriate action against anyone who initiates or threatens to initiate retaliation against those who have made such complaint. However, the Company will not tolerate Whistle-blowers making malicious allegations or for personal gain only.