

## **WHISTLE BLOWER PROTECTION POLICY**

EASUN CAPITAL MARKETS LTD requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the EASUN CAPITAL MARKETS LTD, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **REPORTING RESPONSIBILITY**

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that EASUN CAPITAL MARKETS LTD can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of EASUN CAPITAL MARKETS LTD code of ethics or suspected violations of law or regulations that govern Central Cables Limited operations.

### **NO RETALIATION**

It is contrary to the values of EASUN CAPITAL MARKETS LTD for anyone to retaliate against any board member, officer, and employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of EASUN CAPITAL MARKETS LTD. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

### **REPORTING PROCEDURE**

It has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Board of Directors or the Company Secretary. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Company Secretary cum Compliance Officer of EASUN CAPITAL MARKETS LTD, who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the Executive Director or the organization's Company Secretary cum Compliance Officer.

## **COMPANY SECRETARY CUM COMPLIANCE OFFICER**

The Company Secretary cum Compliance Officer of EASUN CAPITAL MARKETS LTD is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Company Secretary cum Compliance Officer will advise the [Executive Director and/or the Board of Directors] of all complaints and their resolution and will report at least annually to the [Treasurer/Chair of the Audit Committee] on compliance activity relating to accounting or alleged financial improprieties.

## **ACCOUNTING AND AUDITING MATTERS**

The Company Secretary cum Compliance Officer shall immediately notify the Audit Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

## **ACTING IN GOOD FAITH**

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## **CONFIDENTIALITY**

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## **HANDLING OF REPORTED VIOLATIONS**

The Company Secretary cum Compliance Officer of EASUN CAPITAL MARKETS LTD will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.