

Regent Pacific Group Limited (the “Company”)
- Whistleblowing Policy (the “Policy”)[#]

1. Purpose

- 1.1 The Company and its subsidiaries (collectively, the “**Group**”) has adopted the Policy for the Concerned Parties (as defined below) to raise concerns, in confidence and anonymity, about possible improprieties in financial reporting, internal control or any other matters related to the Group (the “**Possible Improprieties**”).

2. Scope

- 2.1 The Policy applies to the Group and all directors, officers and employees of the Group (including but not limited to permanent, temporary and contract staff), and the Group’s joint venture partners, associated companies’ representatives, consultants, contractors, customers and suppliers (collectively, the “**Concerned Parties**”) who are encouraged to abide by the principles of the Policy.

3. Whistleblowing Policy and System

- 3.1 Concerned Parties who wish to raise their concerns about the Possible Improprieties (the “**Whistle-blower**”) should write to the Chairman/Chairlady of the Company’s Audit Committee at whistleblowing@regentpac.com, accompanied by the details of the Possible Improprieties.
- 3.2 The Chairman/Chairlady of the Audit Committee should consider as to whether an interview with the Whistle-blower should be conducted in order to obtain a full understanding of the matters before the concerns are brought to the Audit Committee.
- 3.3 If the Chairman/Chairlady of the Audit Committee considers, having interviewed the Whistle-blower, that the concerns should be brought to the Audit Committee, the Audit Committee should determine as to whether an investigation should be conducted on the concerns raised, and if so, how to conduct the investigation, either by internal investigation or by an investigation to be conducted by independent professional advisers.
- 3.4 For reported Possible Improprieties accepted for investigation, reports of Possible Improprieties will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. The Audit Committee should inform the board of directors of the Company (the “**Board**”) of the reports of Possible Improprieties and make recommendations on the disciplinary and remedial actions to be taken. The Whistle-

blower should be communicated with the decision or investigation results in a timely manner wherever possible.

- 3.5 For reported Possible Improprieties not to be investigated further, the reasons should be recorded after confirmation from the Chairman/Chairlady of the Audit Committee and reported to the Audit Committee and the Board.
- 3.6 The Whistle-blower will have his/her identity protected and will remain anonymous. The Company will not divulge the identity of the Whistle-blower unless it is required by the relevant regulatory or enforcement authority. No Whistle-blower who in good faith reports a Possible Impropriety shall suffer harassment, retaliation or adverse employment consequence. Any employee of the Group who retaliates against a Whistle-blower who has reported a Possible Impropriety in good faith will be subject to disciplinary action including termination of employment. Any allegation by an employee of the Group that proves not to be substantiated and which proves to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

4. Review of this Policy

- 4.1 The Board shall review this Policy and monitor its implementation as appropriate from time to time so as to ensure the effectiveness of this Policy.

5. Disclosure of this Policy

- 5.1 The Company shall disclose this Policy as appropriate under the requirement of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

First Adopted on: 13 March 2012

Revised on: 18 June 2021, 1 July 2022 and 6 July 2023

The English version of this policy shall prevail in case of any discrepancy or inconsistency between English version and its Chinese translation.

#formerly named “Procedures for employees to raise concerns” and modified to “Whistleblowing Policy” to apply to the Concerned Parties (as defined herein) in view of the new Code Provision D.2.6 under Appendix 14 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited

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REGENT PACIFIC GROUP LIMITED 勵晶太平洋集團有限公司
(Incorporated in the Cayman Islands with limited liability)

Registered Office • P.O. Box 309, Ugland House, South Church Street, Grand Cayman, KY1-1104, Cayman Islands
Principal Place of Business • 8th Floor, Henley Building, 5 Queen's Road Central, Hong Kong
Telephone • (852) 2514 6111 Facsimile • (852) 2810 4792 Website • www.regentpac.com Email • info@regentpac.com