

JASPER INVESTMENTS LIMITED
(Company Registration No. 198700983H)

AUDIT COMMITTEE WHISTLEBLOWER PROCEDURES

Procedures for Receipt, Retention and Treatment of Complaints about the Company's
Accounting, Internal Accounting Controls, Auditing and Other Matters

PURPOSE

Under the Revised Code of Corporate Governance, it is the Audit Committee's ("AC") responsibility to ensure that the Company has appropriate procedures for the receipt, retention and treatment of complaints about possible improprieties concerning the Company's accounting, financial and other matters. In addition, the AC must provide for confidential, anonymous submission by the Company's about such possible improprieties. The procedures outlined below are intended to fulfill these responsibilities and to ensure that any such complaints and concerns are promptly and effectively addressed.

PROCEDURES

1 Submission and Receipts of Complaints

- a. Employees are free to bring complaints to the attention of their supervisors, the Human Resources Department or the CEO as they would any other workplace concern. The recipients of such complaints shall forward them promptly to the Chairman of the AC.
- b. Furthermore to ensure that complaints can be submitted confidentially or anonymously when complainants so choose, the Company shall maintain the following means by which complainants (either employees or non-employees) may communicate complaints :-
 - (i) an email address designated to the Chairman of the AC, ie AuditCom@jasperinvests.com, and which only the Chairman of the AC have access to (the "Complaint Email Address"); and
 - (ii) the interoffice mail (or regular mail or other means of delivery, addressed to the corporate address of the Company), by which complaints may be submitted in a sealed envelope marked "Attention : Chairman of Audit Committee" which envelope shall be forwarded unopened to the Chairman of the AC.

The procedures for submission of complaints, the Complaint Email Address and the mail procedure shall be explained by way of circular to all employees of the Group and posted on the Company's website.

- c. The AC may designate a person, independent of the financial reporting function, to assist the AC to address complaints in a manner consistent with the procedures set out and the role of the AC. Such person designated shall report to the AC periodically about the process for receiving complaints so that the AC can ensure that the process is satisfactory in its efficiency, accuracy, timeliness, protection of confidentiality or anonymity and effectiveness.

2. Retention of Records of Complaints

Records pertaining to a complaint are the property of the Company and shall be retained:

- a. in compliance with applicable laws and document retention policies;
- b. subject to safeguards that ensure their confidentiality and where applicable, the anonymity of the person making the complaint; and
- c. in such a manner as to maximize their usefulness to the Company's overall compliance program.

3. Treatment of Complaints

- a. All complaints shall be treated as confidential.
- b. Although a person making an anonymous complaint may be advised that maintaining anonymity could hinder an effective investigation, the anonymity of the person making the complaint shall be maintained until the person indicates that he or she does not wish to remain anonymous. The system established for exchanging information with a complainant shall be designed to maintain anonymity.
- c. The Chairman of the AC shall inform the AC of all complaints received, with an initial assessment as to the appropriate treatment of each complaint. Assessment, investigation, and evaluation of complaints shall be conducted by, or at the direction of the AC. If the AC deems appropriate, the AC may engage at the Company's expense, independent advisors, such as lawyers and accountants unaffiliated with the Company's auditor.
- d. Following investigation and evaluation of a complaint, the Chairman of the AC shall report to the AC on recommended disciplinary or remedial action, if any. The action so determined by the AC to be appropriate shall then be brought to the Board or to the appropriate members of senior management for authorization or implementation, respectively.
- e. Any effort to retaliate against any person making a complaint in good faith is strictly prohibited and shall be reported immediately to the Chairman of the AC.