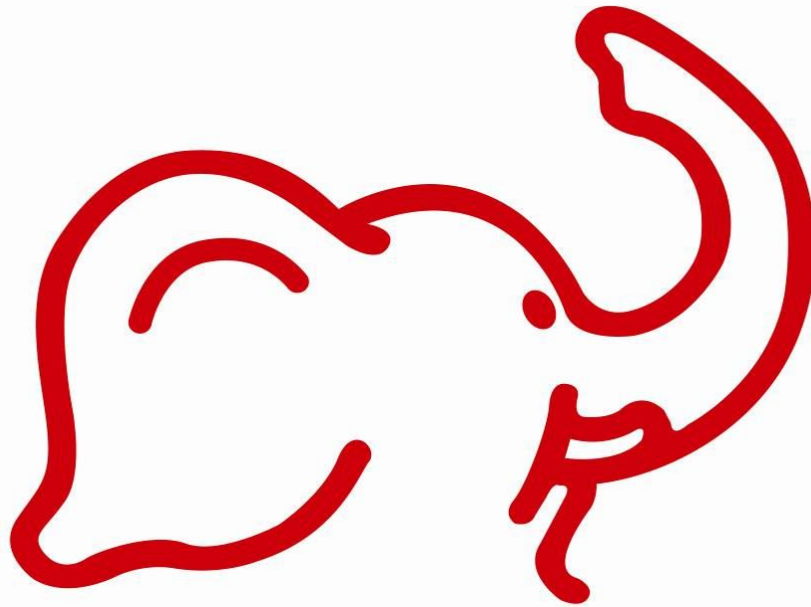


2012

All Cosmos Bio- Tech
Holdings Corporation

Board of Directors



RealStrong[®]

**[INTERNAL CONTROL POLICIES
AND PROCEDURES –
PROCEDURAL RULES OF WHISTLE
BLOWING]**

THE INFORMATION CONTAIN HEREIN IS THE INTERNAL CONTROL POLICIES AND
PROCEDURES FOR ALL COSMOS BIO- TECH HOLDING CORPORATION.

檢舉制度

第一條、目的

為維護公司信譽，保障財產安全，防止貪污、竊盜、侵占或其他不道德及不誠信的行為，損及股東、員工、合作夥伴等權益，訂定本制度。

第二條、範圍

本制度適用本公司所有員工及相關外部單位或人員。

第三條、受理單位

本公司稽核及法務部門為受理之專責單位。

第四條、檢舉管道

檢舉人可透過信函、電子郵件、電話等方式進行檢舉：

1. 通信地址：PLO 650, Jalan Keluli 7, Pasir Gudang Industrial Estate, 81700 Pasir Gudang, Johor, Malaysia
2. 檢舉信箱：wisblow@allcosmos.com
3. 檢舉專線：本公司稽核及法務部門所屬分機。

第五條、檢舉事項類別

1. 侵佔或挪用公款。
2. 非法佔有及擅自處分公司財物。
3. 偽造文書、提供錯誤資訊，誤導決策，使公司或同仁受有損害。
4. 洩漏公司內部機密及客戶關係資訊。
5. 對於主管或監督之事務，收受賄賂，或營私或勾結舞弊，直接或間接圖利自己或他人不法之利益。
6. 違反公司適用的法律和法規的行為。
7. 違反公司的財務制度，影響公司財務報告的準確性的行為，例如管理層或員工直接或間接採取任何行為影響財務報告的真實性和準確性。
8. 其他損壞個人名聲和公司聲譽或利益的所有行為。

第六條、檢舉案件作業程序

一、檢舉案件之必備條件

1. 檢舉人提供姓名、連絡電話、通訊地址(或電子郵件地址)。
2. 檢舉案中所涉及公司人員之姓名、連絡電話及服務單位。
3. 具體事實及證據，其內容應盡可能包括人、事、時、地、物。
4. 不受理情形：
 - (1). 匿名或不以真實姓名檢舉，且未提供檢舉人連絡方式。
 - (2). 檢舉案件經查證與事實不符，或純屬虛構偽造者。

二、檢舉案件之處理

1. 由受理單位負責開啟及處理，確保檢舉人員資料的保密性。檢舉人身分、資料、檢舉內容等嚴格保密。
2. 受理單位應對檢舉事項進行認真分析，鑒別是否具備調查條件。
3. 對於不具備調查條件的檢舉案，由受理單位記錄原因後存檔保存，並向檢舉者通知不予調查的原因。
4. 對於需實際進行調查之檢舉事項，由受理單位進行調查。
5. 受理單位完成必要的調查程序後，根據調查核實的事實，出具相應的調查報告。若檢舉案件涉及董事或高階主管、或發現屬重大違規情事或公司有受重大損害之虞時，以書面通知獨立董事或監察人。

第七條、檢舉檔案的保管

受理單位完成處理檢舉程序後，其相關檢舉資料以密件歸檔備查，並保存五年，其保存方式得以電子方式為之。

第八條、檢舉人之保護

徹底保障檢舉者的身份及利害關係者的檢舉資訊，避免因檢舉內容，出現個人利益受損或者在升職、調動等工作條件上有差別化的情況。但是不包含以誹謗、偽造或陷害他人為目的的檢舉行為。

檢舉內容要進行嚴格的保密管理，負責調查檢舉事項者，必須嚴格遵守保密檢舉者和檢舉事項。有必要公開檢舉者身分時，必須得到本人同意。

第九條、檢舉人之獎勵

檢舉案件經查屬實，或涉及刑事部分，經司法機關判決確定者，受理單位應報請上級於斟酌對單位或事業體治理貢獻及所產生經濟效益之大小後，給予檢舉人獎勵。

第十條、生效與修訂

本制度經董事會核准後實施，修改時亦同。

第十一條、訂定日期

本制度訂定於 2012 年 9 月 29 日。

Whistle Blowing Policy

Article 1 Purpose

This system is formulated to safeguard the company's reputation, protect property safety, and prevent corruption, theft, embezzlement or other immoral and dishonest acts that damage the rights and interests of shareholders, employees and partners.

Article 2 Scope

This system is applicable to all employees of the company and relevant external units or personnel.

Article 3 Reporting Unit

The auditing and legal departments of the company are responsible for the acceptance.

Article 4 Reporting Details

The whistleblower may report by letter, e-mail, telephone, etc:

1. Address: PLO 650, Jalan keluli 7, Pasir Gudang industrial estate, 81700, Pasir Gudang, Johor, Malaysia
2. Report Email: wisblow@allcosmos.com
3. Prosecution line: Audit and legal department of the company.

Article 5 Types of Reported Matters

1. Embezzlement or misappropriation of public funds.
2. Illegal possession and unauthorized disposal of company property.
3. Falsifying documents, providing wrong information, misleading decisions, causing damage to the company or colleagues.
4. Disclose the company's internal secrets and customer relationship information.
5. To take bribes, engage in private business or collude with others in the affairs in charge or supervision, so as to directly or indirectly benefit oneself or others' illegal interests.
6. Violation of applicable laws and regulations of the company.
7. Any behavior that violates the company's financial system and affects the accuracy of the company's financial report, such as any action taken directly or indirectly by the management or employees that affects the authenticity and accuracy of the financial report.
8. All other behaviors that damage personal reputation and company reputation or interests.

Article 6 Operational Procedures for Reporting Cases

1. Necessary conditions for reporting cases

- 1.1. The informant shall provide the name, contact telephone number and correspondence address (or e-mail address).
- 1.2. The name, contact telephone number and service unit of the company personnel involved in the report.
- 1.3. The concrete facts and evidence should include person, matter, time, place and thing as far as possible.
- 1.4. Inadmissibility:
 - (1). Report anonymously or not in real name, and contact method of informant is not provided.
 - (2). The reported case is found to be inconsistent with the facts, or is purely fictitious.

2. Handling of prosecution cases

- 2.1. The acceptance unit is responsible for opening and processing to ensure the confidentiality of the informants' information. The identity, information and contents of the informant shall be kept strictly confidential.
- 2.2. The accepting unit shall carefully analyze the reported items and identify whether the investigation conditions are met.
- 2.3. For those cases that do not meet the conditions for investigation, the accepting unit shall record the reasons and keep them on file, and inform the informant of the reasons for not investigating.
- 2.4. For the reported matters that need to be actually investigated, the accepting unit shall conduct investigation.
- 2.5. After completing the necessary investigation procedures, the accepting unit shall issue the corresponding investigation report according to the facts verified by the investigation. If a director or senior supervisor is involved in the case, or a major violation is found, or the company is in danger of major damage, the independent director or supervisor shall be informed in writing.

Article 7 Preservation of Prosecution Files

After the receiving unit has completed the procedure of handling the report, the relevant information shall be filed in confidential for future reference and kept for five years. The method of preservation may be electronic.

Article 8 Protection of Whistleblowers

We will thoroughly protect the identity of the informant and the informant information of the interested parties, so as to avoid personal interests being damaged or

differences in working conditions such as promotion and transfer due to the contents of the report. However, it does not include prosecution for the purpose of defamation, forgery or frame up others.

The contents of the report should be strictly confidential management, and those who are responsible for investigating and reporting matters must strictly abide by the confidentiality. Whistleblowers and whistleblowers. When it is necessary to disclose the identity of the informant, one must obtain my consent.

Article 9 Rewards for Informants

If the reported case is found to be true or involves a criminal part and is determined by the judicial organ's judgment, the accepting unit shall report to the superior and reward the informant after considering the contribution to the governance of the unit or institution and the economic benefits generated.

Article 10 Effectiveness and Amendment

This system shall be implemented after being approved by the board of directors, and the same shall be true when it is revised.

Article 11 Date of Establishment

This system was first approved on September 29, 2012.