



Plastec Technologies, Ltd.

1. Employee Complaint Procedures for Accounting and Auditing Matters

It is possible that an employee may have a concern about the accounting, internal accounting controls or auditing matters relating to Plastec Technologies, Ltd. (“Company”). Where the concern falls within the scope of matters covered by this procedure statement, the employee is encouraged to follow the reporting procedures set forth below. These procedures have been established by the board of directors for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission of concerns regarding questionable accounting or auditing matters.

2. Scope of Matters

These procedures relate to issues within or related to the following areas, as they relate to the Company:

- 1) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement;
- 2) fraud or deliberate error in the recording and maintaining of financial records;
- 3) deficiencies in or noncompliance with internal accounting controls;
- 4) misrepresentation or false statement regarding a matter contained in financial records, financial reports or audit reports; or
- 5) deviation from full and fair reporting of financial condition.

3. Procedure

To report a concern, you may send a written statement of the particulars of the issue to Joseph Yiu Wah Chow, Director. If you are uncomfortable with contacting Mr. Chow, you may send a letter to Kin Sun Sze-To, at the following address: Unit 01, 21/F, Aitken Vanson Centre, 61 Hoi Yuen Road, Kwun Tong, Kowloon, Hong Kong. Letters need not be signed: The Company will accept anonymous statements. Each expression of concern should provide as much specific information as possible, including names, dates, places and events that took place, the employee’s perception of why the incident may be an issue of concern and what action the employee recommends to be taken.



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4. Treatment of Statements of Concern

Upon receipt, all statements of concern will be recorded in a company log that will track their receipt, investigation and resolution. Each statement will be evaluated by the appropriate persons at the Company to determine if it relates to accounting functions or financial statements. Concerns about non-accounting matters will be referred to the appropriate persons. Accounting concerns will be investigated by the accounting department under supervision of the audit committee. Each review will be conducted in a confidential manner to the fullest extent possible, consistent with the need to conduct an adequate review. The board of directors will review the company log each fiscal quarter. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the board of directors.

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee based on the good faith reporting of his or her concerns regarding the accounting, internal accounting controls or auditing matters or financial statements of the Company.