

# Company Policies

## Whistle-blowing Policy

Yehey! Corporation is committed to providing a workplace conducive to open discussion of our business practices and is committed to complying with the laws and regulations to which we are subject. Accordingly, the company will not tolerate conduct that is in violation of such laws and regulations. Each Yehey Corporation, employee (and any other interested third party, such as a vendor, consumer or competitor) is encouraged to promptly report a good faith complaint regarding accounting or auditing matters in accordance with the provisions of this policy.

### Scope of Accounting Matters Covered by Policy

This policy covers complaints relating to Accounting Matters, including, without limitation, the following actions:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or deviation from full and fair reporting of the Company's financial condition.

It is the Company's policy to comply with all applicable laws that protect our employees against unlawful discrimination or retaliation by us or our agents as a result of their lawfully reporting information regarding, or their participation in investigations.

## Conflict of Interest Policy

It is expected that the management and staff will:

- not allow private interests to adversely affect his/her performance or impartiality;
- not give preference to any person or organisation as a result of any private association with that person or organisation;
- make an immediate disclosure to your supervisor when it is considered that a conflict of interest might arise for his/her or other families of staff;
- advise his/her supervisor or manager where any benefit has been offered or received from an outside source;
- not seek to unduly influence any person to obtain promotion, transfer or other advantage.

## Insider Trading Policy

If a director, officer or any employee of the Company or any agent or advisor of the Company has material, nonpublic information relating to the Company, it is the Company's policy that neither that person nor any Related Person may buy or sell securities of the Company (the "Company Securities") or engage in any other action to take advantage of, or pass on to others, that information. This Policy also applies to material, nonpublic information relating to any other company with publicly-traded securities, including our customers or suppliers, obtained in the course of employment by or association with Yehey Corporation.

To avoid even the appearance of impropriety, additional restrictions on trading Company Securities apply to directors and members of executive management.

## Related Party Transactions Policy

Contracts which may be entered into by Yehey! Corporation with companies associated with its major stockholders shall be on terms that are at least favourable to the Company as would be obtainable in arm's length dealings with unrelated third persons. This policy is to prevent conflicts of interest between the Company and its major stockholders, which may result in an action taken by the Company that does not fully reflect the interests of all stockholders of the company. In order to minimize any conflict of interest and to ensure the fairness and

reasonableness of any material transaction involving the Company and companies of the major stockholders and its affiliates, the company shall subject such material transaction to the approval of a majority of the independent members of the Board of Directors of the Company or of an independent firm selected by such members.

## **Employee Welfare & Benefits**

Please see Annex 2.7(e)