

LINKTONE LTD.

REPORTING QUESTIONABLE ACCOUNTING AND AUDITING PRACTICES AND POLICY PROHIBITING RETALIATION AGAINST REPORTING EMPLOYEES

The Company is committed to promoting compliance with the laws, rules, and regulations that govern its business operations and to encouraging its employees to report unlawful conduct. Below are the procedures by which employees may report complaints or concerns about the Company's accounting practices, internal accounting controls, or auditing matters ("Accounting Matters") to the Audit Committee of the Board of Directors as well as the Company's policy prohibiting unlawful retaliation or discrimination against employees who submit such reports.

I. PROCEDURE FOR SUBMITTING CONFIDENTIAL COMPLAINTS

Employees may submit complaints, concerns, and information regarding Accounting Matters, corporate fraud, or violations of laws committed by the Company or its agents directly to the Audit Committee of the Board of Directors. All such submissions regarding Accounting Matters, corporate fraud, or violations of laws may be made **on an anonymous basis** and shall be treated as confidential by the Audit Committee. Employees may forward complaints to the Audit Committee:

By email: auditcommittee@linktone.com

When submitting a complaint, employees are asked to provide the Audit Committee with as much detailed information as possible. Providing detailed, rather than general, information will greatly assist the Audit Committee in effectively investigating complaints. This is particularly important where an employee submits a complaint on an anonymous basis, as the Audit Committee will be unable to contact the reporting employee with requests for additional information or clarification.

The Company is providing these anonymous reporting procedures so that the Company's employees may disclose genuine concerns without feeling threatened. As detailed below, the Company prohibits retaliation or retribution against any person who in good faith submits a report under this policy. Employees who choose to identify themselves when submitting a report may be contacted by a member or representative of the Audit Committee in order to gain additional information. The Audit Committee will keep confidential to the extent permissible under applicable law all communications with a reporting employee relating to the employee's complaint.

All conversations, calls, and reports made under this policy in good faith will be taken seriously. However, employees who file reports or provide evidence that they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by this policy and may be subject to corrective action up to and including immediate termination.

II. POLICY PROHIBITING UNLAWFUL RETALIATION OR DISCRIMINATION

In addition to providing procedures for employees to submit anonymous complaints regarding the Company's Accounting Matters, corporate fraud, or violations of law, it is the Company's policy to adhere to all applicable laws protecting its employees against unlawful discrimination or retaliation as a result of their lawfully reporting complaints or participating in investigations regarding the Company's Accounting Matters, corporate fraud, or other violations of laws committed by the Company or its agents. In particular, the Company prohibits any form of unlawful discrimination or retaliation or taking any adverse action against employees for engaging in the following conduct:

- ***Providing information or otherwise assisting a regulatory or law enforcement agency or any supervisor in an investigation regarding any conduct that the employee reasonably believes violates laws relating to securities fraud, any rule or regulation of the U.S. Securities and Exchange Commission, or any law relating to fraud against shareholders.***
- ***Filing, testifying, participating in, or otherwise assisting in any proceeding relating to an alleged violation of laws relating to securities fraud, any rule or regulation of the U.S. Securities and Exchange Commission, or any law relating to fraud against shareholders.***

Employees who believe that they have been subjected to any conduct that violates this policy may file a complaint using the procedures outlined above. Any employee who unlawfully discriminates or retaliates against any employee as a result of his or her protected actions as described in this policy may be subject to corrective action, up to and including immediate termination.