

DISSEMINATION OF CORPORATE COMMUNICATIONS BY ELECTRONIC MEANS

Pursuant to the Rules Governing the Listing of Securities of The Stock Exchange of Hong Kong Limited and our Company's Articles of Association, our Company will send Corporate Communications ^(Note 1) (in both English and Chinese) to Registered Shareholders and Non-Registered Shareholders ^(Note 2) by electronic means through our Company's website at <http://www.irasia.com/listco/hk/hualien/index.htm> and the website of The Stock Exchange of Hong Kong Limited at <http://www.hkexnews.hk> (collectively the "Websites").

Shareholders may elect either (1) to receive an email notification of the publication of the Corporate Communications on the Websites (the "Email Option"); or (2) to receive a printed notification letter of the publication of the Corporate Communications on the Websites.

If the Registered Shareholders have selected the Email Option and for those Non-Registered Shareholders who have provided us (through HKSCC) with their email addresses, when our Company publishes any Corporate Communication on the Websites, a notification about the publication of the Corporate Communication on the Websites will be sent by email to them. If the Registered Shareholders and Non-Registered Shareholders have not provided us with their email addresses or have provided invalid email addresses, a printed notification letter will be sent by post to them.

Registered Shareholders and Non-Registered Shareholders may at any time send a request in writing to our Company's Hong Kong branch share registrar, Union Registrars Limited (by post to Suites 3301-04, 33/F., Two Chinachem Exchange Square, 338 King's Road, North Point, Hong Kong or by email to 969-corpcomm@unionregistrars.com.hk) to request for printed copy of the Corporate Communications. Even if the Registered Shareholders and/or Non-Registered Shareholders have received the notification but for any reason have difficulty in accessing the relevant Corporate Communications electronically, our Company will upon request send the Corporate Communications to them in printed form free of charge. Please be aware that any written request from a shareholder to receive Corporate Communications in printed form will expire one year from the date of receipt of the valid written request by the Hong Kong branch share registrar, unless it is revoked or superseded before the expiry date. A further written request will be required if a shareholder wishes to continue receiving future Corporate Communications in printed form thereafter.

Should you have any queries in relation to receive Corporate Communications, please call our Company's Hong Kong branch share registrar, Union Registrars Limited at (852) 2849 3399 during business hours from 9:00 a.m. to 5:00 p.m., Monday to Friday, excluding Hong Kong public holidays.

Note 1: "Corporate Communications" include, but not limited to (a) directors' report, annual accounts together with auditors' report and, where applicable, summary financial report; (b) interim report and, where applicable, summary interim report; (c) notice of meeting; (d) listing document; (e) circular; and (f) proxy form.

Note 2: "Non-Registered Shareholders" means such person or company whose shares are held in the Central Clearing and Settlement System (CCASS) and who has notified our Company from time to time through Hong Kong Securities Clearing Company Limited ("HKSCC") to receive our Corporate Communications.