

Policy On Whistleblowing System

1. Purpose

This policy stipulates the procedures for whistleblowing in order to detect, prevent, and correct wrongdoing or malpractice, such as fraudulent acts, of employees or organizations at the Tri-Wall Group, by establishing a proper mechanism for addressing reported matters from potential whistleblowers.

2. Responsible Person

CAO shall be responsible for the design and operation of the whistleblowing system within the Tri-Wall Group.

CAO may request the attendance of external lawyers, specialists, and officers and employees from relevant divisions of the Company and/or Group Companies, and have these personnel engaged in the investigation.

In conducting the whistleblowing system (including but not limited to matters relating to investigations based on whistleblowing, corrective, preventive, and repercussive actions), CAO may conduct investigations and exercise authorities independently from other divisions, executive officers, and employees. Other divisions, executive officers, and employees shall provide their most diligent support to CAO regarding the matter.

3. Scope of the Whistleblowing System

The scope of the whistleblowing system applies to all employees (including contractors, executive officers, and employees of business partners) of the Company and all Group Companies.

4. Communication Channel

The Whistleblowing Policy will be communicated to all employees across all entities. The policy will be translated in the local languages to ensure understanding and accessibility, and it will be shared with all employees via internal newsletter, email and training programs.

5. Reportable Matters Subject to Whistleblowing

Reportable matters (wrongdoing or malpractice such as fraudulent acts) subject to whistleblowing refer to the following items discovered at the Company and/or Group Companies.

- (1) Actions suspected to be in violation of laws, regulations, guidelines, and/or voluntary restrictions of industry associations.
- (2) Actions in violation of the Articles of Incorporation, Rules of Employment, and/or other internal policies.

- (3) Actions endangering the integrity and/or social credibility of the Company and/or Group Companies.
- (4) Actions with the possibility to endanger the property, safety, and health of the executive officers, employees, and/or business partners.
- (5) Matters concerning harassment, including sexual harassment.
- (6) Actions suspected to be involved with Child labor or forced labor.
- (7) Any violations of anti-competitive practices, which may lead to the destruction of the company's reputation or the detriment of consumers, other businesses, and the market as a whole.
- (8) Any suspected corruption, bribery, fraud issues, such as receiving kickbacks, money laundering etc.
- (9) Any information security concerns, including but not limited to data breaches, malware and ransomware attacks, phishing emails, information leakage etc.
- (10) Workplace grievances, including violations of labor laws, unethical practices, or unsafe conditions related to overtime work, or workplace conditions.
- (11) In addition to items stipulated above, all actions in violation of the compliance of the Company and/or Group Companies to their respective governing bodies.

6. Reporting Channel

Whistleblowing may be carried out by reporting suspected non-compliance to the designated e-mail address, phone number, and physical address as follows:

Reporting by e-mail address: management@tri-wall.com.hk

Reporting by number: +852 3976 3630

Reporting by physical address: CAO of Tri-Wall Limited

In order to conduct fair investigation and to avoid irresponsible reporting such as defamation and slander, in principle, all reporting shall be named. However, due to circumstances, anonymous reporting can also be accepted.

7. Protection of Privacy and Personal Information of the Whistleblowers

Those who engage in the consultation and/or whistleblowing procedures shall not disclose any information they learned during the consultation and/or reporting procedures, such as private or personal information of the whistleblower, without the consent of the whistleblower or without a reasonable cause.

8. Investigation

CAO shall start investigating in a timely manner after receiving suspected non-compliance reports, as stipulated in Article 5.

During the investigation, those who are related to the suspected non-compliance shall not be allowed to conduct the investigation on the suspicion of wrongdoing or malpractice, such as fraudulent acts.

9. Obligation to Cooperate

Personnel in charge of the investigation may request each division and/or Group Company to cooperate in investigating the reporting.

When each division and/or Group Company is requested to cooperate in investigating the reporting, they shall cooperate with the personnel in charge of the investigation.

10. Report of the Investigation Findings

CAO shall report the investigation findings stipulated in Article 7 to the COO of the relevant divisions and personnel who are involved, and conduct consultations with the concerning person if deemed necessary. In the event that the action of wrongdoing or malpractice such as fraudulent acts is confirmed or if it is considered crucial, CAO shall report to the whistleblower, COO, and Non-Executive Directors in a timely manner.

11. Corrective Actions

Based on the result of the investigation, CAO shall take corrective, preventive, and repercussive actions promptly if the action of wrongdoing or malpractice such as fraudulent acts is confirmed.

12. Whistleblower and Cooperator Protection

The action of whistleblowing and/or collaborating in the investigations cannot be used as reasons to justify unfavourable placements, such as dismissal, forced retirement, refusal of labor contract renewal, demotion, reduction in salary, placement change, etc. against the whistleblowers and/or the cooperators.

13. Prevention of Retaliation

The Group is fully committed to protecting individuals who raise concerns in good faith. Retaliation, discrimination, or any form of disadvantage against employees who make such reports is strictly prohibited. Such actions may result in disciplinary measures, up to and including termination of employment.

14. Revision and Repeal

Any revision or repeal of the policy shall be approved by the resolution of the Board of Directors.

15. Review system

The CAO will be supervised by the Internal Audit team and review the conditions of the Whistleblower system in every quarter. The review includes the solution and countermeasures of received whistleblowers items.

Implemented on December 1st, 2023

Last Reviewed on May 10th, 2025

Eiji MIYAZAKI

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Version History

Version number	Review date
Version 1.0	August 10 th , 2023
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