
Yihai Kerry Arawana Holdings Co., Ltd.

Whistleblowing Policy

Yihai Kerry Arawana Holdings Co., Ltd. (hereinafter referred to as the “Company”) formulates the Whistleblowing Policy (“Policy”) in accordance with relevant laws, regulations and normative documents including the Company Law of the People's Republic of China, the Securities Law of the People's Republic of China, and Basic Standards for Enterprise Internal Control and in light of the actual circumstances of the Company.

This Policy establishes a whistleblowing framework where employees of the Company and all external parties who have dealings with the Company may, in confidence, raise concerns about possible corporate improprieties. The General Manager of the Company and its respective subsidiaries serve as the dedicated person responsible for their whistleblowing mechanism. This Policy ensures that arrangements are in place for independent investigations of alleged improprieties and for appropriate follow-up actions. Where whistleblowing results in a prevention or recovery of what would otherwise have been monetary damage to the Company, the whistleblower may be given a reward.

1. Scope of Application

This Policy is a public statement applicable to all employees of the Company and its subsidiaries, as well as to all external parties that have business relationships with the Company, including customers, suppliers, contractors and other stakeholders (hereinafter referred to as “Partners”).

2. Reportable Incidents

The Company encourages employees and Partners to raise concerns about possible irregularities. Some examples of concerns covered by this Policy include:

- Concerns about the Company’s operational, accounting, internal controls or auditing matters;
- Impropriety, corruption, acts of fraud, theft and/or misuse of the Company’s properties, assets or resources;
- Conduct which is an offence or breach of law;

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- Serious conflict of interest without disclosure;
 - Breach of the Company's policies or code of conduct;
 - Concealing information about any of the above malpractice or misconduct;
 - Fraud against investors, or the making of fraudulent statements to Stock Exchanges, members of the investing public and government or state authorities;
 - Deliberate efforts to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of the Company; and
 - Any other improper matters which may cause financial or non-financial loss to the Company, or material damage to the Company's reputation.

The above list is not exhaustive and is only provided as examples that may expand or change, as events may dictate.

3. Whistleblower Protection

3.1 Any individual who raises a genuine concern and "whistleblowing" under this Policy shall have their legitimate rights and interests protected hereunder, and shall not be at risk of dismissal or suffer retribution or any form of unfair treatment. No liability shall be imposed on the whistleblower provided that the reporting is in good faith, even if the whistleblower is mistaken.

3.2 The Company requires all departments and subsidiaries to properly address any whistleblowing conduct carried out in accordance with the law, and must not retaliate against the whistleblower under any excuse. Those who make reprisal against the whistleblower, including conniving, covering up or bribing, or instigating others to engage in such retaliation shall be held liable for corresponding responsibilities. Those who have been determined by judicial authorities to have violated the law shall be transferred to judicial authorities.

3.3 The Company does not condone any frivolous, mischievous or malicious allegations. Employee(s) making such allegations shall face disciplinary action in accordance with the Company's disciplinary procedures.

4. Confidentiality

4.1 The Company encourages the whistleblower to identify themselves when raising concerns or providing information. All information provided under this Policy will be treated with the

strictest confidentiality.

4.2 There may be circumstances where information provided by the whistleblower or the reporting action in disclosing such information, may require disclosure. These circumstances include but are not limited to the following areas:

- where the Company is under a legal obligation to disclose the information;
- where the information is already in the public domain;
- where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; and
- where the information is given to the Police for criminal investigation.

4.3 In the event that we are faced with a circumstance not covered by the above, and where the whistleblower's identity is required to be revealed, we will endeavor to discuss this with the whistleblower first.

5. Concerns and Information Provided Anonymously

Concerns expressed anonymously are much less persuasive and may hinder investigation as it is more difficult to look into the matter or to protect the whistleblower's position. Accordingly, the Company will consider and investigate anonymous reports, but any concerns expressed or information provided anonymously would be investigated on the basis of the individual merit of each circumstance.

6. Reward for Whistleblowers

6.1 As whistleblowers serve private and public interests when they raise concerns about improprieties, the Company would like to recognize and encourage individuals who choose to come forward to report concerns of wrongdoing. Where whistleblowing results in the prevention or recovery of what would otherwise have been monetary damage to the Company, financial awards may be provided to individuals for whistleblowing, subject to Management's discretion and the terms set out in Clause 6.2.

6.2 All awards are subject to the approval of Management and/or the Board of the Company, as applicable. The Company reserves the right to withhold or recover any award in the event of false, inaccurate, malicious or bad-faith reporting.

7. How to Raise a Concern or Provide Information

7.1 A whistleblower may report the relevant matters directly to their immediate supervisor within their own department or organization.

7.2 If the concern involves the immediate supervisor, manager or Head of Department, or if for any reason the whistleblower would prefer them not to be told, they may directly report to the Company's Chairman via email (kkh@wilmar.com.sg).

7.3 Concerns or information should preferably be raised or submitted in writing (letter or email). Ideally, it's recommended that the report should be detailed in setting out the background and history of events and the reasons for concerns.

7.4 If the whistleblower is not comfortable about writing in, they may telephone or arrange to meet the appropriate officer in a private setting.

8. Important Points to Note

8.1 The earlier the concern is raised, the easier it is for the Company to take action.

8.2 We expect the whistleblower to provide the concern in good faith, and to demonstrate to the appropriate officer that there are sufficient grounds for their concern.

8.3 All reports will be treated in strict confidence. The identity of the whistleblower will be kept confidential subject to disclosure requirements stipulated in this Policy or by law.

8.4 Whistleblowers are protected from reprisal in the form of termination of employment or defamation if such complaints are made in good faith. Malicious and unfounded allegations will be accorded appropriate disciplinary action.

9. How the Company Will Respond

9.1 The Company assures that any concern raised or information provided will be investigated, but consideration will be given to the following factors:

- seriousness of the issue raised;
- credibility and completeness of the concern or information; and
- likelihood of confirming the concern or information from attributable sources.

9.2 The Company shall, based on the nature of the concern raised or information provided, designate relevant departments or professional agencies to conduct the investigation, which may

involve one or more of the following persons or entities (including but not limited to):

- the Audit Department
- the External Auditor
- Forensic Accountants; and/or
- the Police or Commercial Affairs Department.

9.3 The amount of contact between the whistleblower and the person(s) investigating the concern raised and information provided will be determined by the nature and clarity of the matter reported. Further information provided may be sought from the whistleblower during the course of the investigation.

9.4 After the investigation is completed, the investigating officer(s) will communicate the findings of the investigation(s) to the Audit Committee for their review.

9.5 The investigating officer(s) will communicate the conclusion of all findings to the whistleblower, as a matter of policy, for closure.

10. Policy Revision

The Company regularly revises and renews this Policy in accordance with laws and regulations, its own business development, common industry practices and good standards.

Yihai Kerry Arawana Holdings Co., Ltd.

May 28, 2026

Whistleblower Report 中英文版举报人投诉信息表

Private & Confidential (机密)

Incident Data 事件资料

Date/Time: 日期/时间:		Completed by: 填表人:	
Nature of Violation Reported 所报告侵害事件的性质	Theft 偷窃, Fraud 欺骗, Conflict of Interest 利益冲突, Insider Dealing 内幕交易, Bribery 贿赂, Corruption 腐败, Improper Conduct 不当行为, Violation of Law or Safety Regulation 违反法律或安全规定. Others 其他: _____		
Report details 报告详情 Name: 姓名	_____ <i>Anonymous 匿名 (___)</i>	Contact: 联系方式:	

Status of Key Information 关键信息

Allegation of improper activity? 对不当行为的描述?	_____ <i>Please describe in detail. 请详细说明</i>
Where & when did the event(s) take place? 事件发生的时间地点	_____ <i>Indicate place, date, time, and frequency. 请注明地点、日期、时间和频率</i>
Are there other witnesses? 是否有其他证人?	_____ <i>If so, what are their names and positions 如果有, 他们的名字和职位是?</i>
Is there any evidence? 是否有其他证据?	_____ <i>Describe the evidence that can be examined or what documentation exists and where it can be found 请描述可核实的证据或存在的文件, 并提供证据的具体所在</i>
How do you know about the improper action? 您是如何知晓该不当行为的?	Did you see it occur? Yes _____ No _____ 您亲眼目睹了吗? 是_____否_____ Did you see documentation indicating it occurred? Yes _____ No _____ 您是否看见证明它发生的文件? 是 _____ 否_____ Did you hear about it from someone? Yes _____ No _____ 您是否从他人处听说? 是_____否_____

	Who did you hear it from? Name/Contact: 您从何人处听说? 姓名/联系方式:		
Have you filed a report with this Office previously? 您过去是否举报过?	Yes ____ No ____ 是____ 否 ____ (Please provide Details) (请提供详情)	Is this report now pending with any other Agency? 此举报是否尚在其它机构的处理过程中?	Yes ____ No ____ 是____ 否 ____
Remarks/Notes: 备注/说明:			
Initial 签名		Date 日期:	

* If additional space is needed, continue on back and use additional sheets as necessary. All reports will be kept strictly confidential. 如页面不够, 可在背面继续填写或另附纸张。所有举报内容均会严格保密。

Attachments 附件:

Private & Confidential (机密)

Internal Analysis 内部分析表

Business Unit/Company 事业部/公司	
Completeness of Information provided 信息提供的完整性	Least 最差 1 2 3 4 5 Most 最好
Credibility of concern/information source 举报或信息的可信度	Least 最差 1 2 3 4 5 Most 最好
Likelihood of confirming concern 举报被确认的可能性	Least 最低 1 2 3 4 5 Most 最高
Potential/Estimate loss/damage 潜在或预估的损失或危害	USD 美元 _____ (estimated 预估)
Immediacy of Response required 要求响应的及时性	Act Now Defer No Action Ignore 立即行动 暂缓处理 无需行动 不予回应
Follow up action 跟进行动	Reply to 回应: Investigation 调查:
	Recommended Follow up 建议后续步骤:
	Report to Audit Committee 报告至审计委员会: Report to External Agency 报告至外部机构: Date/Person i/c 日期/负责人
Initial 签名	Date 日期: