

CONVENIENCE RETAIL ASIA LIMITED (“the Company”) WHISTLEBLOWING POLICY

1. Introduction

The foundation of the culture of Convenience Retail Asia Limited and its subsidiaries (the “Group”) lies in our history and our values. We believe that we should always conduct ourselves and our business openly, honestly and in compliance with all applicable laws.

Our reputation is built by the actions of our people and this is why what you do every day is so important. We believe that our success should be based on a common vision of shared values and a consistent standard of conduct.

If you come across any inappropriate or unlawful conduct, you should “speak up” and tell us about it. It is only by working together that we can ensure the continued integrity of the Group.

We will investigate all credible concerns that are reported. Further, our Corporate Governance Division will report to the Audit Committee on a semi-annual basis any concerns raised which we consider have a significant impact on the Group’s business.

This Whistleblowing policy should be read in conjunction with our Code of Conduct and Business Ethics (posted on our intranet and corporate website), which sets out the general principles and expectations governing the conduct of our employees.

2. This policy applies to all directors, officers and employees (whether permanent or short term employees) of Convenience Retail Asia Limited and its subsidiaries (the “Group”), as well as third parties who deal with the Group (such as customers and suppliers).
3. This policy is posted on the corporate website and Company’s intranet, with the reporting channel as set out below to enhance corporate conduct.
4. This policy aims to enable you to report to the Group any concern or complaint about any alleged misconduct within the Group that you reasonably believe evidences:
 - (a) Actual or potential misconduct in violation of the Company’s Code of Conduct and Business Ethics or other policies, a breach of a legal obligation or violation of laws or regulations.

Examples: bribery, anti-competitive conduct, criminal acts, money laundering, illegal or unethical activities, undeclared conflicts of interest, insider trading on the Company’s securities
 - (b) Possible impropriety or fraud in financial reporting, accounting/auditing, and/or risk management and internal control matters.

Examples: inaccurate public disclosure, unauthorised transactions, falsification of accounting records, misappropriation of the Group’s information and assets, management overriding of the Group’s risk management and internal control policies

If you are in doubt about whether the particular incident falls within (a) or (b) above, you must raise it in accordance with this policy.

5. (a) As an initial step, you should report your concern or complaint to your direct line senior management, whether in writing or by telephone.

(b) If for whatever reason, you:

- feel that you cannot speak with your direct line senior management about your concern or complaint, or
- consider that your concern or complaint has not been handled by the direct line senior management properly, or
- prefer to report anonymously,

you may direct your concern or complaint and provide all the relevant information and supporting documents to the Head of Corporate Compliance by e-mail (CGD@cra.hk), or by post (to 15th Floor, LiFung Centre, 2 On Ping Street, Siu Lek Yuen, Shatin, New Territories, Hong Kong).

6. In order to facilitate our investigation, please provide with all relevant information as much as possible (including but not limited to the background of your concern/complaint, description of the alleged misconduct, identities of individuals involved, how you knew about it, your working relationship (if any) with the individuals involved), and the supporting documents and evidence you have to substantiate your report.
7. The Company appreciates that there may be circumstances where you prefer to keep your identity anonymous. You should, however, bear in mind that if you do choose to raise a concern anonymously it will be more difficult for the matter to be investigated and expediently as we would hope to. As noted above, your identity (if disclosed to us) will not be divulged unless (i) with your consent, or (ii) we are under a legal obligation to do so..
8. Upon receipt of any concern or complaint under this policy, the Company shall undertake an investigation. All concerns and complaints (including the identity of the person making the report, if disclosed to us) and any investigation records and findings will be kept strictly confidential and accessible only by senior management and personnel undertaking the investigation, except (i) with your consent or (ii) where we are under a legal obligation to disclose that information to a competent authority.
9. If investigation of a concern discloses a situation which is sufficiently serious to warrant disciplinary action, regulatory involvement or law enforcement, then your evidence is important. The Company may require further assistance from you from time to time. You should disclose to the Company at the outset whether you have any personal interest in your concern or complaint. Should you be involved in the alleged misconduct, the fact that you raised the concern would be taken into account by the Company when considering what further action is necessary or appropriate.
10. After you file a report, you are required to maintain confidentiality at all times and must not disclose to any other individual anything about your report including that you have filed a report, the nature of the report, and the identities of any other individuals involved..

11. Our Corporate Governance Division will report to the Audit Committee on a semi-annual basis any concern or complaint raised under this policy which the Company considers to have a significant impact on the Group's business. Violations (including any facilitation thereof) once established may result in disciplinary action, including dismissal or termination of employment of those involved. If we suspect a criminal offence may have been committed as a result of the findings of our investigation, we reserve the right to report such violations to relevant authorities (e.g. ICAC or police) or may come under an obligation to do so.
12. The Group will not retaliate or take any adverse employment actions against you as a result of your reporting any genuine concern or cooperating with an investigation under this policy.
13. If you raise a genuine concern under this policy in good faith, it does not matter if you are mistaken. However, if you make a concern or complaint knowing that your concern or complaint is untrue, but nevertheless do so dishonestly, maliciously or with the ulterior motive of impacting the reputation of a fellow colleague or other individual, you will be investigated and, once established, subject to disciplinary action which may include the termination of your employment.
14. The Group does not tolerate retaliation of any kind against those who raise genuine concerns or who participate in the investigation of a report of suspected misconduct. If you engage in retaliation you will be subject to disciplinary action, which may include dismissal or the termination of your employment.
15. You must not knowingly act in any way which obstructs or otherwise undermines the conduct of an investigation, including (but not limited to) failure to report (and without delay), provision of false or misleading information to the investigation, tampering with or destruction of evidence, and retaliation against the person(s) raising the concern/complaint and/or other interested parties (as noted above).

Note: Please note that the above policy is not for reporting employment or employment-related grievance matters, e.g. dispute over salary and benefits, favouritism, interpersonal relationship issues. Such matters should be addressed to your Business Unit management if considered appropriate.

This policy was approved by the Board on 25 April 2005, and was last updated on 14 August 2025.