WAI KEE HOLDINGS LIMITED
(the “Company”)

Whistleblowing Policy

Adopted at the Board Meeting on 26th March, 2026

Purpose

1. The purpose is to provide a platform primarily for employees, customers and suppliers of the Company whom in confidence and/or anonymity raise their concerns about possible improprieties in financial reporting, internal control, business dealings or other matters, including bribery and corruption.

Structure

2. Employee having concern is encouraged to seek initial advice from the respective Head of Division/Department of the employee. If the employee still considers it necessary, the employee can raise the matter directly with the Audit Committee Chairman (“ACC”).

3. Customers and Suppliers can raise the matter with the ACC directly.

4. In the event the ACC considers the reported cases should be investigated, an independent investigation team would be set up by and report to the ACC. Any of the members of the investigation team should not have conflict of interest on the concern. The ACC, in consultation with other Audit Committee members, is empowered to conclude and make decision on the investigation.

5. Reports can be made in person or in writing in form of letter or email. If the report is made in writing in form of letter, it should be sent to the ACC at Unit 1103, 11th Floor, East Ocean Centre, 98 Granville Road, Tsimshatsui, Kowloon, Hong Kong, in a sealed envelope clearly marked “Strictly Private and Confidential – To be Opened by the Audit Committee Chairman” to ensure confidentiality.

6. A designated account (whistleblowing@waikee.com) for receiving whistleblowing emails has been set up.

7. The Head of Internal Audit is responsible for the administration of the designated email account to ensure emails are properly recorded and to avoid any misappropriation. The incoming emails to the designated email account should be controlled by the Head of Internal Audit. The ACC will have direct access to the designated email.

8. The Company will hold it a serious disciplinary offence for any person to seek to prevent a communication of concern reaching to the ACC, or to impede any investigation.

9. Proper log for reports in person or in writing in form of letter or email should be kept by the Head of Internal Audit. A quarterly report shall be submitted by the Head of Internal Audit to the Audit Committee detailing the following information:
   - number of reports received;
   - number of invalid reports;
   - number of the reports being investigated;
   - highlights for the major and important reports; and
   - findings and recommendations to the Group arising from the conclusion of the reports.

10. The Head of Internal Audit shall take the role: (i) to ensure the procedures for handling the cases are properly implemented; (ii) to make recommendations on the procedures and steps for the investigations; (iii) to monitor the progress of the investigations; and (iv) to standardize the format and content of the report and findings.

Ways to Communicate with Employees, Customers and Suppliers of this Policy

11. A memorandum will be posted to the notice board.

12. The policy will be incorporated into the staff handbook thereafter.

13. The policy will be uploaded to the website of the Company.