

ASIA ALLIED INFRASTRUCTURE HOLDINGS LIMITED (STOCK CODE: 00711.HK)	VERSION : 2.0 DATE OF EFFECT : 01.02.2022 UPDATED AS ON : 23.06.2025 PAGE NO. 1 of 7
WHISTLEBLOWING POLICY	

1.0 Introduction

1.1 Asia Allied Infrastructure Holdings Limited (the “Company”) and its subsidiaries (collectively the “Group”) are committed to achieving and maintaining the highest standards of openness, probity and accountability. Employees at all levels including officers and directors of the Group are expected to conduct themselves with integrity, impartiality and honesty. It is in all interest of the Company to ensure that any inappropriate behavior or malpractice that compromise the interests of the shareholders, investors, customers and the wider public does not occur. It is also critical to maintain a good corporate image and raise the standard of corporate governance of the Group.

2.0 Purpose

2.1 The Company has established a Whistleblowing Policy (the “Policy”) for employees of the Group and relevant third parties (e.g. customers, suppliers, subcontractors, etc., who deal with the Group) (“Third Parties”) to report any work-related irregularities, such as suspected fraud, misconduct or malpractice before these activities cause the disruption or loss to the Group. The Company ensures that proper arrangements are in place for the fair and independent investigation of these matters and for appropriate follow-up action.

3.0 Policy

3.1 This Policy is intended to encourage and assist individual employee (permanent or temporary) and relevant Third Parties to report suspected fraud, misconduct, malpractice or irregularity through a confidential reporting channel. It is not intended for personal disputes, question financial or business decisions taken by the Company nor should it be used to reconsider any staff matters which have been addressed under the grievance procedure already in place. Whistleblowing matters may include but are not limited to the following:

- a) Breach of legal or regulatory requirements;
- b) Criminal offences, breach of civil law and miscarriage of justice;
- c) Impropriety or fraud relating to accounting, financial reporting, internal control and auditing matters;
- d) Misuse or Misappropriation of the Group’s assets or resources;
- e) Improper conduct or unethical behavior may negatively impact the reputation of the Company.
- f) Any action or inaction which could potentially endanger the health and safety of employees or other stakeholders;

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- g) Improper conduct or unethical behavior may negatively impact the standing of the Company;
- h) Harmful, discriminatory or retaliatory action taken against a Whistleblower for having made a report under this Policy;
- i) Bribery or corruption; and
- j) Deliberate concealment of any of the above.

4.0 Protection and non-retaliation

4.1 The Company is committed to the fair treatment of all persons making genuine and appropriate reports under this Policy, including the protection of employees against unfair dismissal, victimisation or unwarranted disciplinary action. Reasonable steps will be taken by the Company to protect the Whistleblower from reprisal or disadvantage as a result of making a report under this Policy.

4.2. It is a breach of this Policy for any employee to cause disadvantage to a Whistleblower who makes any report under this Policy in good faith. The Company reserves the right to take appropriate action against any person who initiates or threatens to initiate retaliation against Whistleblowers who make reports under this Policy. Retaliation against our victimisation of a Whistleblower who acts in good faith will not be tolerated. Nor will a Whistleblower suffer any detriment as an employee (e.g. demotion or an unwanted transfer). Disciplinary action will be taken with respect to any instance of retaliation.

5.0 Confidentiality

5.1. Both the identity of the Whistleblower and any persons named in any report should be protected to the extent practicable from any disclosure that may prove harmful to the interests or reputation of the parties.

5.2. All information received will be treated with confidence, except where the Company is required by law or regulation to disclose it (including stock exchange rules or for audit purposes) or where the Company refers the matter to relevant regulators or law enforcement authorities.

5.3. The Company will make every effort to keep the identity of the Whistleblower confidential. However, there may be circumstances where, due to the nature of the investigation, it will be necessary to disclose the Whistleblower's identity.

5.4. In order not to jeopardise the investigation, the Whistleblower is also required to keep confidential the fact that a report has been made, the nature of the impropriety

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concerned and the identities of those involved, unless required to disclose such information by law or regulation.

6.0 Reporting Channel

6.1 Employees of the Group or relevant Third Parties who have legitimate concerns may report in writing to the Group Human Resources Department (“GHRD”) of the Company (Please refer to the Whistleblowing Report Form attached as Appendix 1 to this Policy for details) or by prior appointment by sending an email to GHRD at hr_admin@asiaalliedgroup.com.

7.0 Supporting Documentation

7.1 Disclosures can be submitted in writing or by using the standard form (Whistleblower Report Form) attached as Appendix 1 to this Policy.

7.2 While the Company does not expect the Whistleblower to have absolute proof or evidence of the misconducts, malpractices or irregularities reported, the report should present clear grounds for the concerns and include a comprehensive disclosure of any relevant or material information to the extent possible (including names involved, details of events , reasons of concern etc.) along with any supporting documentation available (if any).

7.3 The Whistleblower should make the report in good faith and exercise due care to ensure the accuracy of the information in making an allegation.

8.0 Anonymous Reports

8.1. Whistleblowers are strongly encouraged to provide their names and contact details, so that clarification of the reports made or further appropriate information can be obtained directly from them, where required. However, it is recognised that in some cases Whistleblowers may not feel comfortable identifying themselves. In these cases, anonymous reports may be submitted, although in such instances our ability to investigate the allegations and/or follow up with the Whistleblower may be seriously restricted.

9.0 Investigations

9.1 GHRD will assess the validity and relevance of the concerns raised to determine if the reported matter falls under Clauses 2.0 and 3.0 of this Policy and require investigation.

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The format and the duration of an investigation will vary depending upon the nature and particular circumstances of each report.

9.2 The objective of an investigation is to assess if concerns are valid by reviewing relevant information and enabling the Company to take appropriate actions based on objective results. During the investigation, GHRD may seek advice and/or assistance from professionals such as lawyers, external auditors, etc., where appropriate.

9.3 During investigations, GHRD or other authorized person(s) may need to contact the employees/Third Parties for further information. They are requested to cooperate with the investigation, including by making themselves available for interviews as required. They are required to preserve the strict confidentiality of the fact of the investigation and the content of any interviews/communications in relation to the investigation (except as required by law or regulatory authority).

9.4 Employees who are found to have violated the Company's policies will be subject to disciplinary actions, which may include termination of employment. In cases of suspected corruption or other criminal offences, a report will be made to the appropriate authorities, as considered appropriate.

10.0 False Report

10.1 All reports must be made in good faith. If a whistleblower makes a false report maliciously or for personal gain. The Company reserves the right to take appropriate action against that person, including reporting the matter to law enforcement authorities and to recover any loss or damage suffered as a result of the false report. In particular, employees will face disciplinary action, including termination of employment where appropriate.

11.0 Implementation and Review of the Policy

11.1 The GHRD has overall responsibility for implementation, monitoring and periodic review of this Policy.

11.2. Changes to this Policy may be made from time to time. This Policy is posted on the website and included in the staff handbook of the Company. The version stored on the website shall be retained as the most current and authoritative version of this Policy.

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11.3 If there are any questions about the contents or application of this Policy, please contact GHRD by email to hr_admin@asiaalliedgroup.com.

12.0 Language

12.1 This Policy is available in both English and Chinese. In case of any discrepancies between the English and Chinese versions, the English version shall prevail.

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**Appendix 1 - Whistleblower Report Form
(Private & Confidential)**

The Whistleblowing Policy has been established and assisted whistleblowers to disclose information relevant to the misconducts, malpractices or irregularities through a confidential reporting channel (to the extent possible). The Group will handle this report with care and will treat the whistleblower’s concerns fairly and properly. If you wish to make a written report, please use the report form below. Once completed, this report becomes confidential. You may send the report, marked **“Strictly Private and Confidential – to be Opened by Addressee ONLY”** and addressed to Group Human Resources Department (GHRD), by post to the relevant address below or email to hr_admin@asiaalliedgroup.com.

To: Group Human Resources Department (GHRD) 27/F Tower A, 83 King Lam Street, Cheung Sha Wan, Kowloon, Hong Kong .	
Contact details We encourage you to provide your name with this report. Concerns expressed anonymously are much less powerful but they will be considered as far as practicable.	Name:
	Contact Tel No:
	Date of Form Submission:
	Contact Email:
The names of those involved (if known):	
Details of concerns: Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence/ documents	

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Personal Information Collection Statement

All personal data collected will only be used for purposes which are directly related to the fraud case you reported. Any anonymous reports not supplying such personal data in general will not be acted upon. Therefore, it is strongly recommended that the report should not be made anonymously. The personal data submitted will be held and kept confidential by the Group and may be transferred to parties with whom we will contact during our handling of this case. The information provided may also be disclosed to law enforcement authorities or other units concerned. Where relevant, under the Personal Data (Privacy) Ordinance of Hong Kong, you shall have the right to request access to and correction of your personal data. If you wish to exercise these rights, requests should be made in writing to GHRD at Hong Kong Address shown in this form.