CHILLON
TRADING LIMITED

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Whistle-Blower Policy

CHILLON TRADING LIMITED is committed to implementing its policies and procedures in true spirit, with the involvement of all stakeholders. The Company involves stakeholders in a process of continuous improvement and welcomes the reporting of any incident or observed breach of policy or procedure by any employee, third party, or stakeholder, in accordance with RJC Code of Practices (COP) 2024 Provision 2.6 (Complaints and Grievance Mechanism).

A. Protection for whistleblowers. Any person who reports a breach or observed violation of policy shall be provided adequate protection against any adverse impact on their employment, any threat to their safety, or any form of harassment or intimidation. The Company shall not tolerate retaliation against any individual who raises a concern in good faith, provided they were not themselves involved in the violation reported.

B. Confidentiality. CHILLON TRADING LIMITED shall maintain the confidentiality of the whistleblower's identity and shall not disclose it without the whistleblower's written consent, except where required by law or necessary to conduct a proper investigation. Reasonable efforts will be made to protect anonymity as far as practicable, and anonymous reports may be submitted without providing contact information.

C. Fair treatment. All employees or third parties who come forward in good faith to report concerns will be treated fairly and respectfully throughout the reporting and investigation process.

D. Scope of reportable concerns. Employees and third parties are encouraged to voice concerns promptly where they have genuine reason to believe that a Company policy, operation, or practice is, or is likely to be, in violation of any law, regulation, or internal Company policy, including this policy.

E. Reporting channel. Concerns may be reported to Koon Hong Fung via email at info@chillontrading.com

F. Investigation and response. All reports shall be investigated promptly, fairly, and in a manner that protects confidentiality to the extent practicable. Outcomes and any corrective actions shall be documented.

G. External remedies preserved. Use of this whistle-blower mechanism does not waive or preclude an individual's right to raise the same matter through other available external mechanisms, including administrative, judicial, or non-judicial remedies, or with the Independent Commission Against Corruption (ICAC) where the concern relates to bribery or corruption.

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