

# **BBSB International Limited**

*(incorporated in the Cayman Islands with limited liability)*

(the “**Company**”)

(Stock code: 8610)

## **Whistleblowing Policy**

(the “**Policy**”)

(Adopted pursuant to a resolution passed by the board (“**Board**”) of directors (“**Directors**”) of the Company on 23 June 2025)

### **1. General**

- a. We are committed to high standards of business ethics and corporate governance. We believe in dealing appropriately with our employees, those with whom we do business and the communities in which we operate. We therefore encourage our employees and third parties to report improprieties relating to the Company and its subsidiaries (the “**Group**”). This document contains our whistleblowing policy. It sets out how reports of improprieties can be made and how they are reviewed and investigated.
- b. This policy applies to all employees (including secondees, officers and directors of the companies (other than those which have their own whistleblowing policies) comprising the Group (each a “**Relevant Person**”) and to third parties who deal with such individuals/companies (each a “**Third Party**”). Associated and joint venture companies are encouraged to establish whistleblowing policies comparable to this policy.

### **2. Whistleblowing and improprieties**

- a. Whistleblowing is where a Relevant Person or a Third Party (each a “**Whistleblower**”) reports a concern about a suspected or actual impropriety relating to the Group.
- b. Improprieties include misconduct, malpractice and unethical behaviour. It is not possible to give an exhaustive list. Examples include the following:
  - i. criminal offences or breaches of other legal or regulatory requirements;
  - ii. misappropriation of property;
  - iii. breaches of financial reporting or internal control requirements;
  - iv. breaches of contract;
  - v. violations of the relevant corporate code of conduct, which deals with (among

other things) business ethics, conflicts of interest and bribery;  
vi. violation of other policies, for example as to health and safety and privacy; and  
vii. concealment of any of the above.

c. Improprieties include harassment and workplace bullying.

### **3. Confidentiality**

- a. All information received from a Whistleblower will be kept confidential, except where there is a legal or regulatory requirement to disclose it or where it is disclosed to law enforcement or comparable authorities. In addition, the identity of a Whistleblower may need to be disclosed in order to investigate the concern raised by the Whistleblower.
- b. The Whistleblower must, except where there is a legal or regulatory requirement to disclose, keep confidential the existence and subject matter of the report and the identities of all those mentioned in the report.

### **4. The contents of a report**

Reports made by Whistleblowers should include details of the impropriety (including names of those involved and relevant times, dates and places), reasons for the report and any available supporting documentary and other evidence. Full evidence is not expected, but the more that can be provided, the easier it will be to investigate the matter.

### **5. Anonymous reports**

Whistleblowers are strongly encouraged to provide their names and contact details, so that clarification of their reports and further information can be obtained from them. However, whistleblowers who are not comfortable identifying themselves may make anonymous reports.

### **6. Investigations**

- a. All reports will be referred to the head of human resource who will carry out a preliminary review of the report and decide whether to carry out an investigation. If they decide not to carry out an investigation, the matter will be closed.

- b. The investigation may include interviews, examination of documents and the obtaining of legal advice.
- c. The Company will keep a record of all reports made by Whistleblowers and what was done in response to them. The record will include the name of the Whistleblower, a summary of the report and details and the outcome of the resulting review and (if there is one) investigation.

#### **7. No retaliation or victimisation**

Retaliation against or victimisation of a Whistleblower who acts in good faith will not be tolerated. Nor will a Whistleblower so acting suffer any detriment as an employee (for example demotion or an unwanted transfer).

#### **8. False reports**

If a Whistleblower makes a report which is found to be capricious, malicious or knowingly false or made for personal gain, any review or investigation will cease, a report may be made to law enforcement authorities and action may be taken to recover losses and damages.

#### **9. Review**

We will review this policy from time to time as appropriate.