ADVASA HOLDINGS, INC.

WHISTLEBLOWER POLICY

Adopted June 24, 2026

1. POLICY OVERVIEW.

(a) Advasa Holdings, Inc., a Delaware corporation (together with any subsidiaries, collectively the "Company"), has adopted this Whistleblower Policy (the "Policy") to ensure that all employees of the Company who reasonably believe that they are aware of (1) questionable accounting, internal accounting controls or auditing matters, (2) the reporting of fraudulent financial information, (3) fraud against investors, securities fraud, mail or wire fraud, or bank fraud, (4) violations of the rules and regulations of the Securities and Exchange Commission applicable to the Company or (5) known or suspected violations of the Company's Code of Business Conduct and Ethics (the "Code"), can raise those concerns (hereinafter "Complaint") free from harassment, discrimination or retaliation. You are encouraged to raise any Complaint as soon as possible.

(b) The Audit Committee (the "Audit Committee") of the Board of Directors of the Company has established this Policy for:

(i) receiving, investigating and retaining Complaints; and

(ii) enabling Company employees to confidentially and anonymously submit Complaints.

(c) The Audit Committee may designate others, from time to time, to assist with the execution of its duties under this Policy.

(d) Although this Policy is not a contract and is not intended to create any express or implied contractual obligations or rights, the Company's employees should read and familiarize themselves with this Policy.

2. SUBMITTING COMPLAINTS.

(a) The intended use of this whistleblowing procedure is for serious and sensitive issues. Serious concerns relating to the matters set forth in Section 1(a) or otherwise relating to financial reporting, unethical or illegal conduct should be reported in one of the following ways:

(i) Directly to our outside corporate legal counsel: Anthony, Linder & Cacomanolis, PLLC, 1700 Palm Beach Lakes Blvd., Suite 820, West Palm Beach, FL 33401 – Attention: Laura Anthony, Esq.;

(ii) Directly to the Chairperson of the Audit Committee, who is currently Ferdinand Groenewald; or

(iii) For written documents, email materials to info2@advasa.co.jp

(b) If you are not comfortable speaking with one of the above-noted contacts, then please report your Complaint (confidentially and anonymously, if you wish) (x) via reporting hotline at +81-3-6868-5538, available 24 hours per day, seven days per week or (y) by mail to Advasa Holdings, Inc., Attn: Chairperson of the Audit Committee; 1-2-7 Moto-Akasake, Minato-ku, Tokyo, 107-0051 Japan.

(c) When you submit a Complaint please include at least the following items:

(i) a description of the Complaint;

(ii) the period of time when you or another person observed the Complaint; and

(iii) any steps you or another person have taken to investigate the Complaint, including reporting it to your manager and the manager's actions (if any).

(d) If your complaint relates to the Audit Committee or one of its members, you can send your Complaint to the Company's legal counsel as set forth in Section 2(a)(i).

(e) When submitting a Complaint, you have the option to include your identity and contact information, which are helpful if an investigation requires additional information. However, you are not required to provide your identity if you choose to remain anonymous. Please note, however, that if you do not provide contact information and your submitted Complaint does not contain sufficient information then it may be difficult for the Company or an outside party to investigate the matter fully. Therefore, please ensure your submitted Complaint is as complete and thorough as possible.

3. COMPLAINT TREATMENT

(a) The Company will log Complaints, which includes, among other things, the date the Company received the Complaint, a description of the Complaint, the name of the reporting person (if provided) and the result of an investigation into the Complaint. The Company shall acknowledge receiving the Complaint within a reasonable time after receipt if the person who submitted the Complaint provided sufficient information for the Company to reply.

(b) The Company will log all other Complaints, including suspected Code violations, separately from the accounting and auditing matters log, as well as forward them to the appropriate person or department for investigation, unless the Audit Committee chooses other treatment (for example, if a Complaint involves a finance employee or an executive officer).

(c) The Audit Committee may request special treatment for a Complaint and may assume the direction and oversight of an investigation into it (with whatever assistance the Audit Committee deems appropriate). The Audit Committee shall request special treatment for significant accounting or auditing matters such as allegations of fraud or allegations of accounting or auditing matters or those involving executive officers.

(d) The Audit Committee shall request special treatment for, investigate and determine appropriate disciplinary action if a Complaint relates to a Board member or an executive officer. The Audit Committee may designate others to conduct or manage such investigation on its behalf.

(e) When appropriate, the Audit Committee will report the results of investigations into Complaints, including corrective actions, to the person who submitted the Complaint if that person provided sufficient information for the Company to reply, maintaining the person's anonymity to the fullest extent practicable, and in accordance with applicable law.

(f) The Audit Committee shall retain Complaints, the accounting and auditing matters log, and all other related documentation as required by law.

(g) If you submit a Complaint the Company will maintain your confidentiality to the fullest extent practicable, except as necessary to conduct the investigation and take any remedial action, and in accordance with and as permitted by applicable law, and subject to their right to engage in the activities described in Section E (*Protected Activity Not Prohibited*) below.

(h) Deliberately providing false information as part of a Complaint or during an investigation into a Complaint shall be grounds for disciplinary action, including termination of employment or engagement with the Company.

(i) See the Code for the Company's procedures pertaining to Complaint investigations and possible disciplinary actions.

4. WHISTLEBLOWER PROTECTIONS

(a) The Company prohibits reprisal, threats, discrimination, harassment, retribution or retaliation in any way against employees who have in good faith reported a Complaint, or against any person who assists in any investigation or process with respect to such Complaint. If you believe you are or have been subjected to reprisal, threats, discrimination, harassment, retribution, or retaliation for having submitted a Complaint or for participating in an investigation related to a Complaint then immediately report the issue to the Audit Committee. The Audit Committee will promptly and thoroughly investigate any assertion that a manager, supervisor or employee is involved in discrimination, retaliation or harassment related to your reporting of or the Company's subsequent investigation of a Complaint. The Company will not tolerate discrimination, retaliation or harassment; if such behavior is substantiated then the Company will take appropriate action, up to and including termination.

(b) No employee will be subject to liability or retaliation for disclosing a trade secret if it is done in compliance with 18 U.S.C. §1833 and is made either:

(i) In confidence to a federal, state, or local government official or to an attorney solely for the purpose of making a report in compliance with this Policy or participating in any investigation relating to an alleged violation or fraudulent auditing and accounting activity; or

(ii) In a complaint or other document filed in a lawsuit or other proceeding under seal.

5. **PROTECTED ACTIVITY NOT PROHIBITED.** The Company will not in any way limit or prohibit you from filing a charge or complaint with, or otherwise communicating or cooperating with or participating in any investigation or proceeding that may be conducted by any federal, state or local government agency or commission, including the Securities and Exchange Commission, the Equal Employment Opportunity Commission, the Occupational Safety and Health Administration and the National Labor Relations Board. You may disclose documents or other information to such government agencies, as permitted by law, without giving notice to, or receiving authorization from, the Company. You may also accept an award from any government agency for information provided to them. However, you should take reasonable precautions to prevent the unauthorized use or disclosure of any confidential or proprietary information of the Company to any parties other than the applicable government agency(s), and you should not disclose any Company attorney-client privileged communications or attorney work product. None of the agreements with the Company that you entered into, or any of the policies to which you are subject, should be interpreted or understood to conflict with this Policy.

6. **ADDITIONAL RIGHTS.** Employees of the Company may have additional rights under the Sarbanes-Oxley Act of 2002 to file justified complaints with federal regulatory or law enforcement agencies, any member of Congress or committees of Congress or the Securities and Exchange Commission. In the event of dismissal or retaliation for filing a complaint, the employee shall have the right to file a complaint with the Secretary of Labor; and if proper procedures are followed, to bring an action in law or equity in the appropriate federal court.

7. **AMENDMENTS.** The Company reserves the right to amend this Policy at any time, for any reason, subject to applicable laws, rules and regulations, and with or without notice, although it will attempt to provide notice in advance of any change. Unless otherwise permitted by this Policy, any amendments must be approved by the Audit Committee.

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