



G-Resources Group Limited

國際資源集團有限公司*

(Incorporated in Bermuda with limited liability)

(Stock Code: 1051)

ANTI-CORRUPTION POLICY

(Adopted on 30 March 2022 and modified on 28 August 2025)

1. PURPOSE

G-Resources Group Limited (the “Company”) and its subsidiaries (collectively, the “Group”) is committed to maintaining a high standard of integrity, anti-corruption, ethical conduct, fairness and honesty and has zero tolerance to any corruptive practices.

2. POLICY STATEMENT

- 2.1 The board (the “Board”) of directors (the “Director(s)”) of the Company is responsible for the implementation of the anti-corruption and bribery efforts of the Group (which includes values, code of ethics, risk management, internal controls, communication and training, oversight and monitoring). Directors and senior management of the Group shall ensure that the effective implementation thereof and in particular, the monitoring and investigation of any material corruption or bribery activities committed within the Group.
- 2.2 Conforming to the above commitment, we require our employees and related third parties who deal with the Group to comply strictly with all the applicable laws and regulations relating to anti-corruption and anti-bribery (the “Relevant Laws”).
- 2.3 This policy (the “Policy”) shall be applicable to all employees (full time and part time) of the Group and related third parties who deal with the Group (e.g. consultants, contractors, suppliers, agents, customers and business partners).
- 2.4 Related third parties who deal with the Group are prohibited to offer, promise or give any bribe, kickback, benefits, advantages (whether tangible or intangible) or engage in improper business dealings with any employee of the Group, including but not limited to provision of, directly or indirectly, (i) gifts or commissions in any form (e.g. cash, goods, securities, services, travels or other intangible benefits etc.); or (ii) loans or other financial assistance (other than from financial institutions or licensed corporation on normal commercial terms) (collectively, the “Benefits”), in contrary to any Relevant Laws.
- 2.5 Subject to all Relevant Laws, no employee shall accept any Benefit from a related third party, either on behalf of the Company or for his/her own, and employees are not allowed to work for any such related third parties on part-time basis or use the authority granted to him/her to engage with any such related third parties for personal benefits.

- 2.6 In addition to complying strictly with the provisions in this Policy, employees must exercise common sense and reasonable judgment in assessing whether any arrangement could be perceived to be corruptive, illegal or inappropriate practices. Reasonable efforts should also be expended in ascertaining whether the intended recipient is permitted by his/her employer/principal to accept any benefits or advantages under the relevant circumstances.
- 2.7 Save and except social event for the business development of the Company, Directors and all employees should not accept lavish or frequent entertainment from persons with whom the Group has business dealings. Directors and all employees are also not recommended to engage in any gambling activities (e.g. mahjong or playing cards) or participate in lucky draw activities organised by them.
- 2.8 During the transaction or business dealings, if any Director or employee identifies potential violations of the Relevant Laws by any other party, they shall report to the Chairman of the Audit Committee as soon as possible. In the event that any act contains criminal elements, the Company shall consider reporting the same to the relevant authorities.
- 2.9 If the related third parties who deal with the Group violate this Policy, the Group should consider terminating the business relationship with such parties and reporting the same to the relevant authorities if appropriate.

Complaint or report email to: whistleblowing@g-resources.com
(This email address is only accessible by Audit Committee)

** For identification purpose only*