

ANTI-CORRUPTION POLICY

(Adopted on 30 March 2022)



1. PURPOSE

G-Resources Group Limited (the “Company”) and its subsidiaries (collectively, the “Group”) is committed to maintaining a high standard of integrity and anti-corruption regulations.

2. POLICY STATEMENT

- 2.1 The board of directors (the “Board”) is accountable to 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 are responsible for ensuring the effective implementation 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 applied 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 and customers).
- 2.4 Related third parties who deal with the Group are prohibited to bribe or engage in improper business dealing with any employee of the Group, such as providing gifts of money, goods, securities etc. directly or indirectly, including but not limited to commission in any form, cash, coupons, goods, securities, travel or other intangible benefits, in contrary to any Relevant Laws.
- 2.5 Subject to all Relevant Laws, no employee shall accept any tangible or intangible benefit or advantage from a business partner, 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 the Policy, employees must exercise common sense and judgment in assessing whether any arrangement could be perceived to be corrupt, illegal or otherwise inappropriate.
- 2.7 During the transaction or business dealings, if either party identifies potential violations of the Relevant Laws by the other party, they shall report to the Chairman of the Audit Committee at Hong Kong head office as soon as possible. In the event that a crime is constituted, the case shall be reported to the relevant authorities, followed by prosecution if appropriate.
- 2.8 If the related third parties who deal with the Group violates the Policy, the Group will terminate the business relationship with such parties and report the crime to the relevant authorities if appropriate.

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