

Zangge Mining Co., Ltd.
Regulations on Complaints and Whistleblowing



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Chapter I

General Provisions

Article 1 Purpose

These Regulations are formulated to standardize and institutionalize the examination of cases by the Company's discipline inspection and supervision functions. They are intended to provide an early-warning mechanism for potential, suspected or actual misconduct within Zangge Mining Co., Ltd. (the "Company"), effectively prevent and stop improper conduct, and enhance transparency in the Company's management.

By establishing objective, confidential and independent reporting and investigation mechanisms, the Company seeks to ensure that employees and other stakeholders are protected from retaliation or other adverse consequences, thereby strengthening their confidence in reporting misconduct or raising concerns within the Company.

These Regulations are formulated in accordance with the Constitution of the Communist Party of China, the Regulations on Case Examination by Disciplinary Inspection Organs of the Communist Party of China, the Measures for Supervisory Organs to Investigate and Handle Administrative Disciplinary Cases, the Internal Oversight System, the Internal Supervision System, and other relevant provisions, taking into account the actual circumstances of the Company.

Article 2 Reportable Matters

Any conduct related to the Company that violates the laws of the country or region where a project is located, applicable industry standards, or the Company's policies and rules, and that causes harm to the interests of the Company, its employees, business partners or other stakeholders, may be reported. A report may also be made

where the whistleblower has reasonable grounds to believe that a matter known to them constitutes misconduct. Reportable matters include, but are not limited to:

(1) Intentional violations of the Company's operational and management requirements, such as undisclosed conflicts of interest and violations of health, safety, environmental or operational management requirements;

(2) Significant risks or hidden hazards in production and operations, such as safety and environmental hazards, policy risks and market risks;

(3) Dishonest or unethical conduct, such as falsification or fabrication;

(4) Human rights violations, such as discrimination, verbal abuse, bullying, sexual harassment and infringement of personal privacy; and

(5) Other violations of laws and regulations, such as corruption or embezzlement, acceptance of bribes, fraud, gambling, theft, misappropriation of Company assets, fraudulent financial reporting, insider trading, unfair competition (including infringement of rights and unauthorized disclosure of confidential information), and money laundering.

Article 3 Eligible Whistleblowers

Any person has the right to report any matter falling within the scope described above. A whistleblower may choose to make a confidential or anonymous report. The Company nevertheless encourages identified reporting and encourages whistleblowers to provide information and evidence in as much detail as possible. The Company shall keep such information strictly confidential.

Article 4 Good-Faith Reporting

The Company has established its reporting mechanism to encourage all employees and other stakeholders to actively raise significant concerns. Whistleblowers shall act in good faith, report facts truthfully and comply with ethical standards. Any malicious reporting shall be subject to corresponding accountability depending on the circumstances and consequences.

Article 5 Scope of Application

These Regulations apply to the Company and all subsidiaries directly or indirectly wholly owned or controlled by the Company, whether domestic or overseas (collectively, “Subsidiaries”). Overseas Subsidiaries may make appropriate adaptations to the relevant provisions of these Regulations when formulating their own complaints and whistleblowing rules, provided that such adaptations do not conflict with the laws, local customs or cultural conditions of the country or region in which they operate, and provided further that the underlying principles remain complete and clear, legal and regulatory requirements are observed, and the lawful rights and interests of employees and other stakeholders are fully protected.

Article 6 Reporting Channels

Zangge Mining Co., Ltd. provides the following reporting channels through its discipline inspection function and Supervision and Audit Office:

Reporting hotline: +86 28 8999 2276;

Reporting email: jc@email.zanggekuangye.com

Mailing address: Supervision and Audit Office, Zangge Mining Co., Ltd., 19/F, Building 2, No. 1199, North Section of Tianfu Avenue, Chengdu High-tech Zone, China (Sichuan) Pilot Free Trade Zone, Chengdu, Sichuan, China, Postal Code: 610041.

Chapter II

Organization and Responsibilities

Article 7 Organization and Responsibilities

The Supervision and Audit Office serves as the standing administrative office of the Discipline Inspection Commission at Group Headquarters. It is an independent department specifically responsible for receiving and handling reports and protecting whistleblowers and is not subordinate to any business department. Each Subsidiary

shall, based on its actual circumstances, establish corresponding reporting channels. Such channels are not limited to those specified in these Regulations and shall be publicly disclosed.

Article 8 Handling Principles

Complaints and reports shall be handled through the procedures of acceptance, preliminary verification, case filing and investigation. Case examination shall strictly adhere to the following principles:

(1) Adhere to the principle of seeking truth from facts, take facts as the basis and Party discipline and administrative discipline as the criteria, and ensure that facts are clear, evidence is conclusive, characterization is accurate, handling is appropriate and procedures are complete;

(2) Uphold equality before discipline. Organizations and individuals that violate Party discipline or administrative discipline shall be examined strictly in accordance with these Regulations;

(3) Combine education with disciplinary action, and ensure that supervision and inspection complement improvements in management and work;

(4) Protect reform and innovation and encourage bold management. Subjective intent shall be distinguished from objective causes, and errors arising in the course of reform and innovation without subjective intent shall be exempted from liability;

(5) Follow standardized procedures and handle cases strictly in accordance with laws, regulations and disciplinary requirements; and

(6) A system of tiered case handling shall be implemented on a trial basis in accordance with organizational and management authority, with each level assuming its respective responsibilities. A higher-level department has the authority to directly examine cases that fall within the jurisdiction of a lower-level department.

Article 9 Protection of Whistleblowers

The Company shall maintain strict confidentiality with respect to whistleblowers and reporting information.

Information relating to complaints and reports shall be managed as confidential documents, and the following measures shall be implemented:

(1) Complaints and reports shall be received by designated personnel in designated premises or through dedicated channels;

(2) The registration and filing of complaint and reporting materials shall be handled by designated personnel and subject to strict encrypted management;

(3) Designated personnel shall conduct investigations, and the personal information of the whistleblower shall be concealed; and

(4) The identity of a whistleblower may be disclosed only with the whistleblower's consent.

Subject to applicable national laws and regulatory requirements, the Company may provide information such as the identity of a whistleblower to law enforcement authorities. In such circumstances, the Company shall subsequently inform the whistleblower of how the relevant information has been used.

Retaliation is strictly prohibited. If a complainant or whistleblower suffers retaliation, they shall immediately report it to the Company's discipline inspection function or Supervision and Audit Office. The Company shall deal seriously with any threat of retaliation or act of retaliation. Where such conduct constitutes a violation of law or a criminal offense, the matter shall be transferred to the judicial authorities for legal accountability.

Persons with a conflict of interest shall recuse themselves. Any person responsible for receiving a complaint or report who has a conflict of interest involving the complainant or whistleblower, or in relation to the subject matter of the report, shall proactively apply for recusal. Where a complainant or whistleblower has

legitimate grounds to request the recusal of a relevant staff member, the receiving department shall arrange such recusal accordingly.

Chapter III

Acceptance and Preliminary Verification

Article 10 Acceptance and Handling

After a complaint or report is accepted, the case officer shall complete the Approval Form for Registration and Handling of Complaints and Reports and provide a preliminary recommendation. Upon approval by the person in charge of discipline inspection at the relevant level, the head of the supervision department, the director/supervisor with oversight responsibilities, the head of the discipline inspection function at Group Headquarters (Supervision and Audit Office), and the Secretary of the Party Committee of Group Headquarters / Chair of the Supervision and Audit Committee of the Board of Directors, the matter shall be handled through self-handling, joint handling, supervisory handling, referral or other appropriate means.

Article 11 Preliminary Verification Procedures

Upon approval of an accepted matter, the case officer shall conduct preliminary verification in accordance with the following procedures:

(1) The decision to conduct preliminary verification shall be communicated to the principal person in charge of the entity to which the subject of the investigation belongs. If the subject of the investigation is the principal leader of that entity, the decision shall be communicated to the principal person in charge at the next higher level in order to obtain support and cooperation. Where early notification is considered detrimental to the preliminary verification, notification may be made at an appropriate later stage;

(2) Evidence-gathering methods used in case investigations may be adopted during preliminary verification; and

(3) Upon completion of preliminary verification, the persons participating in the verification shall prepare a preliminary verification report. The report shall include the basic information of the subject of the report, the principal matters reported and the preliminary verification results, any outstanding doubts, and recommendations for handling. All persons participating in the verification shall sign the preliminary verification report. The handling department shall review the report, propose recommendations for handling, and submit it to the responsible leader of the department for approval.

Article 12 Time Limit for Preliminary Verification

The time limit for preliminary verification shall be three months. Where necessary, the period may be appropriately extended upon approval by the head of the higher-level discipline inspection and supervision department. For significant or complex matters that cannot be fully verified within the extended period, a further appropriate extension may be granted upon approval by the Secretary of the Party Committee of Group Headquarters / Chair of the Supervision and Audit Committee of the Board of Directors.

Article 13 Handling of Preliminary Verification Results

(1) Where the matters reported are found to be unsubstantiated, the circumstances may be explained to the person in charge of the entity to which the subject of the investigation belongs and, where necessary, clarification may be provided within an appropriate scope. The investigation team shall prepare a preliminary verification report and close the matter upon approval;

(2) Where facts constituting disciplinary or regulatory violations are established but the circumstances are relatively minor and do not require accountability under Party discipline or administrative discipline, the relevant departments may be advised to criticize the person concerned, require a written self-criticism, or require a public self-criticism within an appropriate scope. The person may also be given an admonitory talk by their responsible leader or by a leader of the discipline inspection

and supervision department. The investigation team shall prepare a preliminary verification report, and the matter shall be closed upon approval by the head of the discipline inspection and supervision department at the relevant level, the director/supervisor with oversight responsibilities, the head of the discipline inspection and supervision department of Group Headquarters, and the Secretary of the Party Committee of Group Headquarters / Chair of the Supervision and Audit Committee of the Board of Directors; and

(3) Where facts constituting disciplinary violations are established and accountability under Party discipline or administrative discipline is required, a case shall be formally filed for investigation.

Chapter IV

Case Filing

Article 14 Conditions for Case Filing

A case may be formally filed only where both of the following conditions are met:

- (1) Facts constituting disciplinary or regulatory violations are established; and
- (2) Accountability under Party discipline or administrative discipline is required.

Article 15 Case Filing Management

Cases shall be filed at the appropriate level in accordance with organizational and management authority:

(1) Disciplinary or regulatory violations involving Company employees shall be filed by the discipline inspection and supervision department of the entity with jurisdiction; and

(2) Major or important cases involving a Subsidiary shall be reported to the discipline inspection and supervision department at the next higher level for case filing.

	Major Cases	Important Cases
Personnel Classification	Complaints and reports involving middle management personnel or above.	Complaints and reports involving senior management personnel, such as vice presidents, the general manager and the chair of the board, or personnel in core positions that have a key influence on the Company's operations and development.
Quantitative Criteria for Internal Control Deficiencies in Financial Reporting (Prior-year Audited Net Profit)	Group Headquarters: $0.1\% \leq \text{misstatement} < 1\%$ Subsidiaries: $2\% \leq \text{misstatement} < 5\%$	Group Headquarters: $\text{misstatement} \geq 1\%$ Subsidiaries: $\text{misstatement} \geq 5\%$
Quantitative Criteria for Internal Control Deficiencies in Non-financial Reporting (Prior-year Audited Net Profit)	Group Headquarters: $0.1\% \leq \text{property loss} < 1\%$ Subsidiaries: $2\% \leq \text{property loss} < 5\%$	Group Headquarters: $\text{property loss} \geq 1\%$ Subsidiaries: $\text{property loss} \geq 5\%$

Article 16 Approval of Case Filing

Approval for case filing shall be conducted at the appropriate level in accordance with organizational and management authority:

For disciplinary or regulatory violations involving Company employees, the case shall be filed by the discipline inspection and supervision department of the relevant Subsidiary and submitted for approval to the director/supervisor with oversight responsibilities of that Subsidiary, the head of the discipline inspection and supervision department of Group Headquarters, and the Secretary of the Party Committee of Group Headquarters / Chair of the Supervision and Audit Committee of the Board of Directors.

For cases not involving a Subsidiary, the case shall be filed by the discipline inspection and supervision department of Group Headquarters and submitted for

approval to the head of that department and the Secretary of the Party Committee of Group Headquarters / Chair of the Supervision and Audit Committee of the Board of Directors.

Cases involving senior management personnel of the Company shall be reviewed and approved by the Company's Party Committee and filed for record with the Party Committee and Discipline Inspection Commission at the next higher level.

Article 17 Case Filing Procedures

For any matter requiring formal case filing, the case officer shall complete the Case Filing Approval Form. When submitted for approval, the form shall be signed by the head of the discipline inspection and supervision department at the relevant level and accompanied by the reporting materials and the preliminary verification report. It shall then be submitted for approval in accordance with the applicable case-filing authority. The time limit for approval of case filing shall not exceed one month.

Chapter V

Investigation

Article 18 Formation of Investigation Team

For a case that has been formally filed, an investigation team comprising at least two persons shall be organized immediately to conduct the investigation. The team leader and members shall be selected by the head of the Company's discipline inspection and supervision department.

Article 19 Investigation Plan and Outline

The investigation team shall study and prepare an investigation plan and investigation outline, which shall be implemented after approval by the Secretary of the Party Committee of Group Headquarters / Chair of the Supervision and Audit Committee of the Board of Directors.

(1) The investigation plan shall include the matters to be clarified; the steps and methods to be adopted; the composition and division of responsibilities of case-handling personnel and relevant requirements; the expected time for completion; and matters requiring attention.

(2) The investigation outline shall mainly include identification of the subject of the investigation; a list of case clues already collected and obtained; the sequence of matters to be investigated; and the planned completion time for each investigation item.

Article 20 Commencement of Investigation

When the investigation team commences its work, it shall notify the person in charge of the entity to which the subject of the investigation belongs of the decision to file the case, interview the subject of the investigation, announce the decision to file the case, and inform the subject of the disciplinary requirements that must be observed.

Article 21 Special Circumstances During Investigation

Where any of the following special circumstances arises in relation to a person under formal investigation, the investigation team shall promptly seek instructions and report the matter, and shall take corresponding measures:

- (1) The person is suspected of attempting to flee;
- (2) There are serious indications that the person may commit suicide, be killed by another person, or face other grave danger;
- (3) The person is seriously suspected of committing a criminal offense; or
- (4) The person is suspected of destroying or concealing evidence, colluding with others, or resisting the investigation.

Article 22 Suspension Pending Examination

Where evidence demonstrates that the subject of the investigation has committed serious misconduct and is no longer suitable to hold their current position or is obstructing the investigation, the relevant department may, in accordance with organizational and management authority, be advised to suspend the person from duties pending examination. As a general rule, the period of suspension pending examination shall not exceed the investigation time limit specified in Article 28 of these Regulations.

Article 23 Collection of Evidence

All evidence capable of establishing the facts of a case shall be collected lawfully, comprehensively and objectively. Such evidence includes physical evidence, documentary evidence, witness testimony, statements by injured parties, statements by the subject of the investigation, audio-visual materials, on-site records, expert appraisal conclusions, and records of on-site examination and inspection. Originals shall be collected wherever possible. Where copies are used, their source shall be indicated and the entity or individual retaining the originals shall affix a seal or signature.

Article 24 Investigation and Evidence-Gathering Measures

The investigation team has the authority, in accordance with prescribed procedures, to take the following measures to investigate and collect evidence. Relevant organizations and individuals shall truthfully provide evidence and shall not refuse or obstruct the investigation:

- (1) Review and copy written materials relating to the case, including documents, records, books, vouchers, meeting minutes and work notes;
- (2) Require relevant organizations to provide written materials, such as documents and records relating to the case, and other necessary information;

(3) Require relevant persons to provide written explanations regarding matters involved in the case;

(4) Where necessary, make audio recordings, take photographs or make video recordings of persons and matters related to the case;

(5) Request relevant professional institutions or professionals to issue expert appraisal conclusions on specialized matters involved in the case; and

(6) Upon approval by the Secretary of the Party Committee of Group Headquarters / Chair of the Supervision and Audit Committee of the Board of Directors, temporarily detain or seal documents, records, books, vouchers, items and illicit gains that may prove disciplinary or regulatory violations.

Article 25 Verification of Facts

The investigation team shall verify with the subject of the investigation the factual materials concerning the misconduct identified. Reasonable comments made by the subject shall be accepted, and supplementary investigation shall be conducted where necessary. Where comments are not accepted, a written explanation supported by facts shall be prepared.

The factual materials concerning misconduct shall include the person's basic information, the principal facts of misconduct, the nature of the misconduct and the relevant responsibilities.

Article 26 Investigation Report and Case Closure

Upon completion of the investigation, the investigation team shall, following collective discussion, prepare an investigation report. The report shall include the basis for case filing; basic information on the subject of the investigation; the principal facts and nature of the misconduct; the responsibilities of relevant persons; the attitude of the subject of the investigation toward the misconduct; and the basis and recommendations for handling.

The investigation team shall communicate the principal contents of the investigation report to the principal person in charge of the entity to which the subject of the investigation belongs and solicit comments. For an identified whistleblower, the investigation team shall also orally communicate the investigation results concerning the matters reported. Where the reported matters are substantiated upon investigation, the investigation team shall complete the Case Closure/Cancellation Approval Report and submit it for approval and closure in accordance with the case-filing procedure.

Article 27 Transfer to Judicial Authorities

Where the subject of the investigation is found to have seriously violated Party discipline or administrative discipline and is also suspected of violating criminal law, the case materials shall be transferred to the relevant judicial authorities for handling at an appropriate stage.

Article 28 Investigation Time Limit

The time limit for case investigation shall be three months. Where necessary, it may be extended by one month upon approval by the authority that approved the case filing. For significant or complex cases that still cannot be concluded within the extended period, the investigation period may be further extended as appropriate upon approval by the authority that approved the case filing.

Article 29 Cancellation of Unsubstantiated Cases

Where an investigation determines that the matters alleged are unsubstantiated, the investigation team shall complete the Case Closure/Cancellation Approval Report, submit it for approval and cancellation in accordance with the case-filing procedure, and explain the circumstances to the subject of the investigation and the principal person in charge of the entity to which the subject belongs.

Article 30 Cases Transferred by Judicial Authorities

Where a case transferred by a judicial authority contains a clear conclusion requiring sanctions under Party discipline or administrative discipline, the formal case-filing procedure need not be repeated.

Article 31 Post-Case Review

After a case is concluded, lessons learned shall be summarized. Through analysis of the case, the Company shall identify the characteristics and patterns of disciplinary or regulatory violations, identify gaps and weaknesses in enterprise management, formulate relevant countermeasures and recommendations, and take effective preventive measures.

Chapter VI

Requirements for Case-Handling Personnel

Article 32 Discipline for Case-Handling Personnel

Case-handling personnel shall observe the following disciplinary requirements:

- (1) They shall not use, against the subject of the investigation or any relevant person, any means that violates internal Party rules, regulations or measures, or national laws and regulations;
- (2) They shall not disclose case information or disseminate evidentiary materials;
- (3) They shall not fabricate, alter, conceal or destroy evidence, nor deliberately exaggerate or minimize the circumstances of a case; and
- (4) They shall not accept money, property or other benefits from persons connected with the case.

Article 33 Recusal of Case-Handling Personnel

A case-handling person shall recuse themselves under any of the following circumstances. The whistleblower, the subject of the investigation, and other persons connected with the case also have the right to request such recusal:

- (1) The case-handling person is a relative of the subject of the investigation;
- (2) The case-handling person is the whistleblower or a principal witness in the case;
- (3) The case-handling person or a close relative has an interest in the case; or
- (4) The case-handling person has another relationship with the case that may affect impartial handling.

Recusal of case-handling personnel shall be decided by the head of the relevant discipline inspection function or Supervision and Audit Office. Before a decision on recusal is made, the case-handling person shall not suspend their investigation of the case.

Article 34 Classification of Reports

Case-handling personnel shall distinguish between subjects under investigation or disciplinary examination and subjects of preliminary verification. A Preliminary Verification Report shall be used during the preliminary verification stage. For disciplinary examination under Party discipline involving Party-member cadres or Party organizations, a (Party Discipline) Examination Report shall be used. For investigations involving non-Party-member cadres or non-Party organizations, a (Supervision) Investigation Report shall be used.

Chapter VII

Supplementary Provisions

Article 35 Applicable Principles

Any matters not provided for in these Regulations, or any inconsistency between these Regulations and applicable laws, regulations, normative documents, stock exchange business rules or the Articles of Association of the Company, shall be governed by the applicable laws, regulations, normative documents and stock exchange business rules.

Article 36 Interpretation

These Regulations shall be drafted, amended, interpreted and supervised for implementation by the Discipline Inspection Commission and the Supervision and Audit Office.

Article 37 Approval, Effectiveness and Repeal

These Regulations were reviewed and approved by the Party Committee of Group Headquarters and the Executive Meeting of Group Headquarters and shall take effect as of the date of issuance. The Whistleblower Protection Policy (January 2024 edition) and the Anti-Fraud System (March 2023 edition) are hereby repealed.