

GUANGDONG INVESTMENT LIMITED

(THE “COMPANY”)

COMPLIANCE GUIDELINES

Compliance is the responsibility of every individual. It is the joint duty of the Company and all its employees, with particular emphasis on senior management who must lead by example, actively advocate and faithfully practise a culture of compliance. Any personnel failing to fulfill their compliance obligations shall be held accountable in accordance with applicable laws, regulations, the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (hereinafter referred to as the “Hong Kong Listing Rules”), and/or relevant company regulations.

Compliance is the bottom line. Compliance is the fundamental principle governing the Company's business activities. The Company and each employee must strictly adhere to applicable laws, regulations, Hong Kong Listing Rules, regulatory provisions, industry standards, company articles, relevant company regulations, and international treaties/rules pertaining to compliance requirements. All should conscientiously uphold the authority of laws, regulations, and the Hong Kong Listing Rules, strictly comply with the Hong Kong Listing Rules and regulatory requirements

for listing compliance approvals and information disclosure, and refrain from crossing or violating the compliance bottom line, making every effort to prevent various significant risks.

Compliance creates value. Compliance facilitates the expansion of the Company's business opportunities, safeguards its legitimate rights and interests, enhances its commercial reputation and brand value. The Company shall incentivize and constrain management and employees to study, grasp, and abide by regulations, conduct business in accordance with laws and regulations, adopt a legal thinking and approach to scientific decision-making and meticulous management, resolve conflicts, manage risks, reduce costs, increase efficiency, adhere to sustainable development, actively assume social responsibilities, and contribute to the sustainable development of the entire society while creating benefits for shareholders.

Compliance safeguards development. Under the leadership of the Company's governance structure, and adhering to the requirement of "managing business must include managing compliance," each business and functional department, compliance department, and oversight department shall fulfill their respective duties and responsibilities, effectively ensuring the orderly and effective operation of compliance

management. The Company will continuously improve its compliance management system, enhance modern corporate governance and operational mechanisms, guarantee high-quality development, and become a listed company in Hong Kong with significant investment value.

Compliance requires strengthened supervision. The Company has formulated policies regarding the awareness to potential misconduct by employees and third parties, establishing reporting channels, encouraging and supporting stakeholders such as employees, customers, and other partners to report, complain, or disclose illegal or unethical behavior. The Company adopts a zero-tolerance approach towards corruption and bribery and protects those who report, complain, or disclose such matters from retaliation in accordance with the law. The Company actively promotes the timely and fair handling of violations and resolutely curbs all forms of illegal and non-compliant behavior.