

EXTRACT OF PROCEDURES FOR REPORTING POSSIBLE IMPROPRIETIES IN FINANCIAL REPORTING, INTERNAL CONTROL OR OTHER MATTERS (“PROCEDURES”)

APAC Resources Limited (the “**Company**”) and its subsidiaries (the “**Group**”) are committed to the highest possible standards of openness, probity and accountability and has an obligation to provide a channel for all directors and employees (including full-time or part-time staff, contract staff, temporary staff and staff under secondment) of the Group (“**Employee(s)**”), and those who deal with the Group (including but not limited to consultants, agents, contractors, suppliers of goods and services, customers, creditors and debtors) (“**Other Stakeholder(s)**”) on reporting possible improprieties.

Employee and Other Stakeholder who has material concern(s) regarding possible improprieties in financial reporting, internal control or other matters is encouraged to report as soon as possible/practicable to the designated address for the attention of the Chairman of the Audit Committee of the Company.

The reporting person (the “**Reporter**”) is required to provide details of improprieties on the report, including relevant incident(s), behavior, activity or activities, name(s), date(s), place(s) and any other relevant information.

Details of the Reporter (including name, department/business unit, company, contact number, address or email address etc.) are not required but are encouraged to be provided so as to facilitate the investigation and such details will be kept in the strictest confidence.

Designated address: Room 2304,
23rd Floor,
Allied Kajima Building,
138 Gloucester Road,
Wanchai, Hong Kong

(This is an extract of the Procedures and if there is any inconsistency and ambiguity between the English version and the Chinese version, the English version shall prevail.)