

E-Commodities Holdings Limited

Human Rights Due Diligence Process

This Process applies to all employees of E-Commodities Holdings Limited and its subsidiaries, branches and other affiliated companies worldwide (collectively referred to as “E-Commodities” or “the Company”). The Company upholds the core philosophy of respecting and protecting human rights and is committed to ensuring that all business activities do not have a negative impact on human rights. To effectively implement this philosophy, E-Commodities has established a human rights due diligence process covering the entire Group's business chain. Through systematic mechanisms, it identifies and assesses potential impacts and risks related to the goal of “respecting human rights” and effectively prevents human rights violations. Currently, this process has been put into operation, and E-Commodities has established a regular evaluation and dynamic optimization mechanism to continuously improve process efficiency.

During the development of this process, E-Commodities has established a compliant and executable system based on internal systems and external norms. Internally, it strictly follows the Company's *Human Rights Commitment*, *Supplier Management Policy* and other relevant documents. Externally, it fully complies with, including but not limited to, the *OECD Guidelines for Multinational Enterprises*, *OECD Due Diligence Guidance for Responsible Business Conduct*, *UN Guiding Principles on Business and Human Rights*, and all relevant laws and regulations in the locations where it operates.

The E-Commodities' human rights due diligence process is as follows:

1. Risk Identification

1.1. To continuously monitor the impacts of various human rights issues, The Company conducts reviews of the its own operations, new business activities (such as mergers and acquisitions, joint ventures, etc.) and supply chain related activities through multiple methods including internal audits, employee interviews, receiving employee complaints and suggestions, supplier inspections, and monitoring social developments to identify groups potentially exposed to human rights risks and any emerging human rights issues arising therefrom.

2. Risk Assessment

2.1. For stakeholders exposed to risks, assess the probability of occurrence and degree of impact of potential risks of various human rights issues, and establish a human rights issue risk matrix.

3. Plan Development

3.1. Based on the probability of occurrence and degree of impact of potential risks analyzed from the human rights issue risk matrix, organize discussions and formulate human rights issue control plans;

3.2. Human rights issue control plans include risk mitigation measures and impact compensation measures;

3.3. Risk mitigation measures and impact compensation measures shall be implemented by the relevant departments involved in the human rights issues;

3.4. In the event of major human rights issues, an immediate management meeting shall be convened and an investigation shall be conducted.

4. Supervision and Implementation

- 4.1. Establish a supervision, tracking and evaluation mechanism for control measures, monitor the implementation results of human rights issue control plans, and ensure that risk mitigation measures and impact compensation measures are effectively implemented;
- 4.2. If partners such as suppliers commit human rights violations that cause significant environmental and social impacts, the relevant departments shall evaluate whether to terminate the relevant contracts.

5. Review and Improvement

- 5.1. Based on the implementation results of human rights issue control plans, conduct a review and reflection on the assessment tools and processes, re-examine and adjust relevant measures and commitments, and improve the human rights due diligence process mechanism;
- 5.2. Through review and reflection, identify other potential groups and human rights issues not included in the assessment scope, and effectively fulfill the commitments and responsibilities of safeguarding fundamental human rights.