

Shangda Superalloys Materials Co., Ltd.

Anti-Bribery, Anti-Corruption, and Anti-Fraud Statement

Shangda Superalloys Materials Co., Ltd. (hereinafter referred to as "the Company") steadfastly adheres to the operational principles of legality, compliance, integrity, honesty, and self-discipline. It firmly opposes all forms of bribery, corruption, and fraud. To safeguard the legitimate rights and interests of the Company, its shareholders, customers, suppliers, and all other stakeholders, and in accordance with relevant national laws, regulations, and company policies, the Company solemnly issues this statement:

I. Core Stance

The Company strictly prohibits any individual or organization from engaging in any illegal or non-compliant act, including bribery, corruption, or fraud, by any means or in any form, to seek improper advantages that harm the legitimate rights and interests of the Company, the nation, or the public. All employees, particularly directors, supervisors, senior and mid-level managers, and personnel in key positions, must adhere to professional ethics and integrity requirements, performing their duties diligently and honestly.

II. Definition of Prohibited Acts

Employees are strictly prohibited from accepting bribes or kickbacks, embezzling, misappropriating, or stealing company assets, or disclosing business and technical secrets.

Falsifying transactions, forging certificates, providing false financial information, concealing or misreporting material facts, or other acts that harm the Company's interests are prohibited.

Using the Company's name to offer bribes, engage in illegal or non-compliant business operations, evade taxes, or seek other improper advantages for the Company is prohibited.

Conducting profit-making activities in the Company's name without authorization or using one's position for personal gain is prohibited.

III. Responsibilities and Controls

The Company's Board of Directors and Audit Committee oversee anti-bribery, anti-corruption, and anti-fraud efforts. The General Manager's Office is responsible for improving the internal control system. Department heads are the primary responsible parties for their respective departments.

The Audit Department (Discipline Inspection Office) serves as the permanent body responsible for the entire process of complaint handling, case investigation, and accountability.

The Company has established a robust prevention mechanism, including compliance training, background checks for key positions, and communicating integrity requirements to all partners, fostering a corporate culture of integrity and compliance.

IV. Reporting and Protection

All employees and the public are encouraged to report any bribery, corruption, or fraud within the Company or during cooperation processes, either by name or anonymously.

The Company strictly maintains the confidentiality of whistleblower information and reported

materials, resolutely protects the legitimate rights of whistleblowers, and strictly prohibits any form of retaliation. Violators will be seriously disciplined.

Whistleblowers whose tips are verified and lead to recovered losses for the Company will be rewarded.

Reporting Email: <sdjw@sdsuperalloys.com>

V. Handling of Violations

Any employee found, upon investigation, to have engaged in bribery, corruption, or fraud will be subject to disciplinary action, including but not limited to dismissal, in accordance with company regulations. If the act is suspected of constituting a crime, the case will be referred to judicial authorities for legal prosecution, without any leniency.

VI. Cooperation Commitment

The Company is committed to cooperating with all customers, suppliers, and partners based on the principles of fairness, justice, integrity, and honesty. It seeks to jointly resist commercial bribery and unfair competition, working together to build a clean and healthy business ecosystem.

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April 15, 2026