SINOFERT HOLDINGS LIMITED
中化化肥控股有限公司

(Incorporated in Bermuda with limited liability)

(Stock Code: 297)

CORPORATE GOVERNANCE COMMITTEE
TERMS OF REFERENCE

1. Organisation

The board (the "**Board**") of directors (the "**Directors**") of Sinofert Holdings Limited (the "**Company**", together with its subsidiaries, the "**Group**") established a corporate governance committee of the Board on 22 March 2012 (the "**Committee**").

2. Membership

2.1 The Committee shall be appointed by the Board.

2.2 The Committee shall comprise the directors and the staff responsible for compliance and corporate governance.

2.3 The chairman of the Committee shall be appointed by the Board and shall be a director.

3. Secretary

3.1 The company secretary of the Company shall act as the secretary of the Committee.

3.2 The Committee may from time to time appoint any other person with appropriate qualification and experience as the secretary of the Committee.

4. Frequency and proceedings of meetings

4.1 The Committee shall meet at least once a year. Additional meetings shall be held as the work of the Committee demands.

4.2 The chairman of the Committee may convene additional meetings at his discretion.

4.3 The quorum of a meeting shall be two members of the Committee. One of whom must be a director.

5. Duties, powers and functions

5.1 The Committee shall have the following duties, powers and functions:

(a) formulate and review the corporate governance principles of the Company and various corporate governance related policies, including but not limited to the insider information management policy, shareholder communication policy, etc.; continuously monitor the implementation of such policies and make relevant recommendations to the Board; and implement the corporate governance policies approved by the Board;

(b) review and monitor the Company's corporate governance policies and practices to ensure compliance with legal and regulatory requirements;

(c) develop, review and monitor the code of conduct and guidelines in relation to corporate governance matters applicable to the Company's directors and employees;

(d) review the Company's compliance with the Corporate Governance Code of the Rules Governing the Listing of Securities ("**Listing Rules**") on The Stock Exchange of Hong Kong Limited ("**Stock Exchange**") and other related rules ("**Code**");

(e) prepare the corporate governance report for the Board's consideration and approval for disclosure;

(f) review and monitor the training and continuous professional development of the directors and senior management;

(g) monitor and respond to emerging corporate governance issues and make recommendations to the Board where appropriate to further the Company's corporate governance performance;

(h) do any such things to enable the Committee to discharge its powers and functions conferred on it by the Board;

(i) conform to any requirement, direction, and regulation that may from time to time be prescribed by the Board or contained in the Company's constitution or imposed by legislation or the Stock Exchange;

(j) Oversee and review the environmental, social and governance ("**ESG**") related matters of the Company. The Committee shall review and discuss the following ESG related matters with the Company's management and the subordinate ESG Management Committee:

(i) The ESG management philosophy and overall development strategy;

(ii) The material ESG issue assessment process, its implementation and assessment outcomes;

(iii) The potential impacts and corresponding risks of various material ESG matters on the Group's business model, as well as the practical measures adopted by management to monitor and control such risks; and

(iv) The ESG performance targets set by the Group, and track the progress of achievement of phased targets.

In addition, the Committee shall fully oversee the operation of the Group's ESG governance structure, receive work reports from the ESG Management Committee on a regular basis; review material matters arising in the preparation of the annual ESG report, make recommendations to the Board on ESG risks, development opportunities, management systems and corresponding action plans, and ensure that the Group's ESG management complies with regulatory disclosure requirements and internal control requirements.

(k) Coordinate and oversee the Group's overall identification, assessment and prevention of legal and compliance risks; review the overall plan for the development of the Group's compliance system, material legal compliance risk matters, and material litigation and regulatory handling matters; continuously promote the in-depth integration of rule-of-law development and corporate governance, review the implementation effectiveness of legal and compliance management systems, receive the annual compliance-risk report from the legal and compliance department, and put forward improvement recommendations to the Board on gaps in compliance control and optimisation of resource allocation.

5.2 The Committee shall be provided with sufficient resources to enable it to perform its duties, including the resources for seeking independent advice.

6. Reporting Procedures

The Committee shall report to the Board on a regular basis. At the next meeting of the Board following a meeting of the Committee, the chairman of the Committee or any members delegated by the Committee shall report the findings and recommendations of the Committee to the Board.

(Adopted pursuant to the resolution of the Board passed by the Company on 25 August 2026)