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1. General

1.1 To regulate the fund management operations of International Djibouti Industrial Park Operation FZCO (hereinafter referred to as "IDIPO"), strengthen internal control, and enhance the Company's capability to prevent fund-related risks, these Measures are hereby formulated in accordance with relevant laws and regulations, the requirements of superior authorities, and the Company's management practices.

1.2 These Measures shall apply to IDIPO. Investee companies may implement these Measures by reference..

1.3 The overall objective of IDIPO's internal control over funds is to establish a sound internal control system for fund management through system development, assessment, supervision, inspection, and rectification tracking, so as to ensure the legality and compliance of fund management; prevent fund-related risks and safeguard the security of Company funds; and improve the efficiency of fund utilization.

1.4 Unless the context otherwise requires or the text expressly provides a different meaning, the following terms and abbreviations used in these Measures shall have the meanings set out below:

(1) IDIPO / the Company: refers to International Djibouti Industrial Park Operation FZCO.

(2) Funds: refer to cash, bank deposits, marketable securities, bank notes, and other monetary assets held by the Company.

2. Organizational Structure and Division of Responsibilities

IDIPO shall carry out internal control assessment work in accordance with the requirements of superior authorities and under their unified guidance.

2.1 The Finance Department of IDIPO shall be the functional department responsible for the management of Company funds.

2.2 The principal person-in-charge of the Company shall bear full responsibility for the establishment, improvement, and effective implementation of the internal control system for fund management, as well as the security of monetary funds. The Finance Director shall bear direct leadership responsibility.

3. Establishment of the Fund Internal Control System

3.1 Personnel and positions related to funds, as well as business areas and processes involving monetary funds, bank accounts, online banking, bank notes, and fund receipt and payment settlement, shall fall within the scope of fund internal control.

3.2 The Company shall strengthen risk control in the following key areas and processes:

(1) Key elements of fund internal control shall be subject to ledger-based management. The Company shall maintain records of fund accounts, key positions, personnel on duty, approval authorities, and other key elements, and any changes thereto shall undergo formal handover registration procedures;

(2) Division of duties, authority limits, and approval procedures shall be clearly defined. Organizational structure and staffing shall be rational and appropriate, personnel in relevant

positions shall hold the required qualifications, and incompatible positions shall remain segregated to ensure mutual restriction and supervision;

(3) Management of cash and bank deposits shall comply with legal requirements. The opening, approval, reconciliation, and clearance of bank accounts shall be strictly and effectively carried out. Cash counts and reconciliation of bank statements shall be performed strictly in accordance with regulations;

(4) Purchase, custody, use, and destruction of financial instruments relating to funds shall be properly recorded. Management of bank-filed seals and related official seals shall be strict and effective;

(5) Fund receipt and payment operations shall define authorization methods, authority limits, procedures, responsibilities, and related control measures based on actual circumstances and business characteristics.

3.3 The Company shall strengthen supervision over large-value fund payments. In the event of abnormal circumstances such as multiple or single large-value payments made to the same account within a short period, off-budget expenditures, or advance payments exceeding the approved credit exposure limit, risk alerts shall be issued in a timely manner through offline reporting or other means, to rectify violations and eliminate potential fund risks.

A filing and tracking internal control mechanism shall be established for decision-making procedures related to large-value funds, fund scheduling, fund receipt and payment channels, joint authorization of fund payments, and changes to bank accounts. For any abnormalities identified, timely response measures shall be taken to safeguard the security of overseas funds.

3.4 In accordance with the principles of segregation of incompatible positions, periodic job rotation, and appropriate job-to-person matching, the Company shall conduct inspections and evaluations on personnel holding fund-related positions. Those who fail to meet internal control requirements shall be rectified within a specified time limit.

3.5 The Company shall, from time to time, review and refine its internal control system for funds. Based on the latest changes in national laws, regulations and policies, the Company's relevant internal rules, and actual business needs, the Company shall evaluate and update the corresponding internal control procedures.

3.6 The Company shall monitor country risk information in the jurisdictions where it operates, including political, economic, social, security, and public opinion developments. In the event of foreign exchange controls, significant exchange rate fluctuations, rapid inflation, or similar situations, timely contingency measures shall be taken.

4. Supervision and Evaluation of the Internal Control System for Funds

4.1 The Company shall conduct a comprehensive evaluation of the design and operation of internal controls based on relevant internal control systems and working procedures. As an important component of the Company's internal control system, the internal control of funds focuses on key control activities across fund management processes, including the establishment of fund management systems, cash and bank deposits, bank accounts, online banking, bills and seals, fund allocation and transfer, financing, and financial derivatives. A full-scale, comprehensive self-assessment of the effectiveness of the fund internal control system shall be carried out.

4.2 The evaluation of the internal control of funds, as an important part of the Company's internal control evaluation, shall mainly include the following procedures:

(1) Formulation of the fund internal control evaluation plan;

(2) Testing the design and operational effectiveness of fund internal controls;

(3) Identification of deficiencies in fund internal controls.

4.3 Units subject to fund internal control evaluation shall provide complete and accurate information in a timely manner to ensure smooth execution of internal control work. If delayed reporting, omission, or concealment of relevant information affects the proper handling of major risks and causes serious consequences, the responsible personnel shall be held accountable.

4.4 A comprehensive assessment mechanism shall be implemented for the evaluation of fund internal controls to continuously improve the efficiency and quality of the evaluation work.

5. Assessment, Rewards, and Penalties

5.1 The results of supervision and evaluation of the fund internal control system shall be incorporated into the performance assessments of relevant personnel and departments.

5.2 In the following circumstances, accountability shall be pursued in accordance with relevant regulations of the parent company:

(1) Violating decision-making and approval procedures, or raising and using funds beyond one's authority;

(2) Retaining funds, conducting settlements, or opening bank accounts in one's personal name in violation of regulations;

(3) Establishing “private funds” (“small treasury”);

(4) Raising funds, issuing stocks or bonds, making donations, providing guarantees, entrusted wealth management, lending or borrowing funds, opening letters of credit, or handling bank bills in violation of regulations;

(5) Falsely listing expenses to misappropriate funds;

(6) Excessive or improper distribution of employee benefits in violation of regulations;

(7) Misappropriation, embezzlement, theft, or fraud of funds due to lack of financial internal controls or failure to follow financial internal control systems.

6. Supplementary Provisions

6.1 These Measures shall be interpreted and amended by the Finance Department of IDIPO.

6.2 These Measures shall take effect from the date of issuance.