

**EVERWOODS GREEN RESOURCES AND HOLDINGS, INC.
CONFLICT OF INTEREST POLICY**

1. OBJECTIVES

EVERWOODS GREEN RESOURCES AND HOLDINGS, INC. (“the Company”) is committed to conducting its business with integrity, fairness, and transparency. This Conflict-of-Interest Policy (“Policy”) is adopted to ensure that all Covered Persons act at all times in the best interest of the Company and its shareholders.

Specifically, this Policy aims to:

- a. Protect the Company from actual, potential, or perceived conflicts that may compromise objective decision-making;
- b. Promote ethical conduct, transparency, accountability, and integrity in all corporate actions; and
- c. Safeguard shareholder value and maintain market confidence.

Ensure compliance with:

- a. Applicable corporate governance codes;
- b. Securities and exchange regulations;
- c. Accounting and disclosure standards;
- d. Anti-corruption, anti-fraud, and insider trading laws; and
- e. Establish clear procedures for disclosure, review, management, and documentation of conflicts of interest.

2. DEFINITIONS

2.1 Conflict of Interest

An actual, potential, or perceived situation where a Covered Person’s personal interests could interfere with forming objective judgements in the Company’s best interests.

2.2 Covered Persons

Directors, officers, key management employees, designated consultants, and other persons whose decisions affect the Company’s business.

2.3 Related Party

A person or entity defined under SEC rules on material Related Party Transactions (“RPT”), including:

- a. Directors, officers, substantial shareholders, and their spouses and relatives within the fourth civil degree of consanguinity or affinity; and
- b. Subsidiaries, affiliates, and entities under common control with the Company.

2.4 Immediate Family

Spouse, parents, children, siblings, and relatives by affinity or consanguinity within the 4th degree.

2.5 Related Party Transaction

Any transfer of resources, services, or obligations between the Company and a related party, whether or not a price is charged.

3. DISCLOSURE OBLIGATIONS

3.1 Initial and Annual Disclosure

- a. Directors and officers must submit a Conflict-of-Interest Disclosure upon appointment and annually thereafter.
- b. Employees in roles with decision-making or transaction authority must disclose upon hiring and annually.

3.2 Event-Driven Disclosure

Covered Persons must immediately update disclosures upon a new or changed conflict, including any arising from related party relationships or transactions.

4. RELATED PARTY TRANSACTIONS

4.1 Materiality Threshold

The Company shall apply the SEC's 10% asset threshold in determining a Material RPT — i.e., any related party transaction where the aggregate amount is equivalent to or exceeds 10% of the Company's total assets based on the latest audited financial statements.

The Board may adopt a lower threshold if appropriate for governance and risk reasons.

4.2 RPT Policy Adoption and Submission

In compliance with SEC requirements, the Company must:

- a. Adopt a written Material RPT Policy covering identification, review, approval, and disclosure of RPTs;
- b. Submit the policy to the SEC within deadlines applicable to the Company's listing date;
- c. Post the policy on its company website promptly after submission.

4.3 RPT Approval Process

a. Identification

All proposed RPTs must be identified early and documented together with the related party's identity and the basis for related party classification.

b. Review & Approval

Non-material RPTs follow standard governance approval processes, with disclosure to the Compliance Officer.

Material RPTs must be reviewed and recommended by the Audit or RPT Committee and approved by the Board, excluding conflicted directors or officers from deliberation and voting.

c. Arm's Length Requirement

All RPTs must be conducted on terms at least as favorable to the Company as those negotiated with unrelated third parties (arm's length).

4.4 RPT Reporting and Disclosure

a. An Advisement Report for each material RPT must be filed with the SEC within the required days following execution (e.g., within three calendar days where applicable).

b. Material RPTs must also be summarized in the Company's Integrated Annual Corporate Governance Report (I-ACGR) and other relevant disclosures.

5. REVIEW, ASSESSMENT & MANAGEMENT OF CONFLICTS

5.1 Reviewing Bodies

- a. For Directors - The Audit Committee / RPT Committee / Board, as applicable.
- b. For Officers & Employees - The Compliance Officer & Human Resources, with escalation to senior governance committees as appropriate

5.2 Assessment Criteria

The Company shall assess conflicts and RPTs based on:

- a. Materiality under SEC thresholds,
- b. Potential for undue influence or bias,
- c. Impact on Company finances, reputation, and compliance risks.

5.3 Management Action

Depending on assessment results, the Company may require:

- a. Recusal and monitoring,
- b. Reassignment of duties,
- c. Divestment of conflicting interests,
- d. Board level action to decide on appropriate safeguards.
- e. Non-compliance in and, if required, reported to regulators.

6. BOARD AND COMMITTEE PROCEEDINGS

Directors with conflicts must:

- a. Disclose the conflict before deliberations,
- b. Abstain from discussion and voting,
- c. Be excluded from executive sessions on the matter,
- d. Ensure all recusals and conflicts are recorded in minutes.

7. TRAINING & AWARENESS

- a. There should be mandatory training on SEC conflict and RPT rules for directors, officers, and relevant personnel.
- b. The Company shall conduct policy orientation for new hires with ongoing refresher sessions.

8. COMPLIANCE, SANCTIONS & REPORTING

Violations of this Policy or SEC RPT rules may lead to:

- a. Disciplinary action, including termination,
- b. Removal from governance roles,
- c. Regulatory reporting and sanctions under the Revised Corporation Code and Securities Regulation Code, including potential suspension for repeated non-compliance;
- d. Other civil or criminal penalties as prescribed by law.

9. RECORDS & DOCUMENTATION

All disclosures, committee reviews, RPTs, decisions, and related reports shall be thoroughly documented and retained per the Company's records retention policy and regulatory requirements.

10. POLICY REVIEW AND UPDATES

This Policy shall be reviewed at least every two (2) years, or sooner when needed due to:

- a. Changes in SEC rules and corporate governance standards;
- b. Alterations in business structure; or
- c. Emerging confidentiality or conflict risks.

11. EFFECTIVITY

This Policy is effective on January 22, 2026, and may be amended or modified upon approval of the Board of Directors.