

May 15, 2025

The Board of Directors and the Audit Committee
China Gold International Resources Corp. Ltd.
Suite 660, One Bentall Centre
505 Burrard Street, Box 31
Vancouver, BC
Canada V7X 1M5

Dear Sirs,

CHINA GOLD INTERNATIONAL RESOURCES CORP. LTD. (THE "COMPANY")

We have been informed by the directors of the Company (the "Board") that it is their intention not to propose to the shareholders of the Company at the forthcoming annual general meeting of the Company ("AGM") to re-appoint us on the expiry of our term of office as auditor of the Company. We understand that with the recommendation of the audit committee of the Company (the "Audit Committee"), the Board has resolved to propose to the shareholders of the Company (the "Shareholders") to appoint BDO Limited ("BDO") as the new auditor of the Company with effect from the conclusion of the AGM, and subject to the approval of Shareholders of the Company at the AGM and the completion of BDO's client acceptance procedures.

Taking into account that we have served as auditor of the Company for 15 consecutive years, the Board is of the view that a change of auditor after an appropriate period of time is a good corporate governance measure to ensure the independence and objectivity of external audit services. There are no occurrences that, in our opinion, have or might have affected the business relationship between the Company and ourselves.

We wish to remind you of your obligation in terms of section 13.51(4) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") to make an announcement regarding the change in auditor as soon as practicable. The announcement should include the reasons for the change and details of any other matters that need to be brought to the attention of holders of the securities of the Company. In this regard, we confirm that from our perspective there are no matters that need to be brought to the attention of holders of securities of the Company.

We hereby consent to a copy of this letter being supplied to the Stock Exchange and the succeeding auditor to be appointed.

Yours faithfully,



Deloitte Touche Tohmatsu