

Anti-Bribery and Anti-Corruption Policy

Sphere Commodities Group Pte Ltd and its affiliated companies (“the Sphere Group”) is committed to conducting business with integrity, fairness, and transparency in all its operations across Singapore, the Philippines, and Australia. This Anti-Bribery and Anti-Corruption (ABAC) Policy outlines our zero-tolerance approach to bribery and corruption, ensuring compliance with applicable laws and fostering an ethical corporate culture.

1. Purpose and Scope

This policy aims to:

- Prevent bribery and corruption in all aspects of our operations.
- Ensure compliance with laws, including the Prevention of Corruption Act (Singapore), Philippines Anti-Graft and Corrupt Practices Act (RA 3019), and Australia’s Criminal Code Act 1995.
- Guide employees, contractors, and partners on acceptable conduct when engaging with stakeholders.

This policy applies to all employees, officers, directors, contractors, suppliers, agents, and any third parties acting on behalf of the Sphere Group.

2. Key Definitions

Bribery: Offering, giving, receiving, or soliciting something of value to influence a decision or gain an improper advantage.

Corruption: Abuse of entrusted power for private gain, including activities such as embezzlement, extortion, and fraud.

Facilitation Payments: Small, unofficial payments made to expedite routine actions or services. These are prohibited under this policy.

3. Prohibited Conduct

The Sphere Group strictly prohibits:

- **Bribery:** Offering or accepting any form of bribe to influence business decisions.
- **Kickbacks:** Providing or receiving kickbacks in any transaction.
- **Facilitation Payments:** Making unofficial payments to expedite government services or processes.
- **Conflict of Interest:** Engaging in activities that create conflicts between personal interests and professional responsibilities.
- **Improper Gifts and Hospitality:** Accepting or offering gifts, entertainment, or hospitality that could influence decision-making or create a perception of impropriety.

4. Employee Responsibilities

All employees are required to:

- Act with integrity and transparency in all business dealings.
- Report any suspected bribery, corruption, or unethical behavior to the appropriate channels.
- Avoid situations that may lead to conflicts of interest.

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Employees must decline any offer of a bribe and report the incident to their supervisor or the compliance team immediately.

5. Third-Party Conduct

All third parties working with or on behalf of the Sphere Group must adhere to this policy. The Sphere Group requires due diligence to assess the risk of bribery or corruption before engaging third-party contractors, suppliers, or agents.

Third parties must:

- Comply with applicable anti-bribery laws and regulations.
- Sign agreements that include anti-bribery and anti-corruption clauses.

Failure to comply may result in termination of the business relationship.

6. Acceptable Gifts and Hospitality

While gifts and hospitality are not prohibited, they must:

- Be of nominal value and appropriate under local customs.
- Not create an obligation or influence decisions.
- Be transparently recorded and approved by management, if above established thresholds.

Gifts in cash or cash equivalents (e.g., vouchers) are strictly prohibited.

7. Reporting and Whistleblowing

The Sphere Group encourages employees and third parties to report suspected cases of bribery or corruption without fear of retaliation.

Whistleblower Protection: Reports can be made anonymously, and whistleblowers are protected under applicable whistleblower protection laws in Singapore, the Philippines, and Australia.

Reporting Channels:

Reports can be made through the following channels:

- Email: reporting@sphere.ph
- Online Reporting Portal: www.sphere.ph/reporting
- In Writing: [### sphere group address]

8. Compliance and Training

The Sphere Group will provide regular training to employees to:

- Raise awareness of bribery and corruption risks.
- Equip them with the knowledge to identify and report unethical practices.

Training will be mandatory for all employees and relevant third parties.

9. Disciplinary Actions

Any violation of this policy may result in:

- Immediate termination of employment or contract.

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- Reporting to relevant authorities for legal action.
- Reputational consequences for the individual and the company.

10. Monitoring and Review

The Sphere Group is committed to continuously monitoring and improving our anti-bribery and anti-corruption practices.

Regular audits will be conducted to ensure compliance with this policy.

The policy will be reviewed annually or as required by changes in legislation or business operations.

11. Legal Compliance

This policy aligns with and complies with the following laws:

Singapore: Prevention of Corruption Act.

Philippines: Anti-Graft and Corrupt Practices Act (RA 3019) and related regulations.

Australia: Criminal Code Act 1995, particularly Division 70 and Division 141 regarding foreign bribery and other corruption-related offenses.

12. Contact Information

For questions or further clarification about this policy, please contact:

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By adhering to this policy, the Sphere Group aims to uphold the highest ethical standards and contribute to a fair and transparent business environment.

Approved by the Board

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