

Whistleblowers' Rights Policy

Sphere Commodities Group Pte Ltd and its affiliated companies ("Sphere Group") is committed to fostering a culture of transparency, accountability, and integrity in our operations across Australia, Singapore, and the Philippines. This Whistleblowers' Rights Policy provides guidelines for reporting misconduct, unethical behavior, or violations of laws and regulations, ensuring that whistleblowers are protected from retaliation and treated with fairness and respect.

1. Purpose

The purpose of this policy is to:

- Encourage employees, contractors, and stakeholders to report concerns about misconduct, fraud, or unethical practices.
- Protect whistleblowers from retaliation, harassment, or discrimination.
- Ensure compliance with whistleblower protection laws in Australia, Singapore, and the Philippines.

2. Scope

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

3. Whistleblower Protection Laws

This policy aligns with the following whistleblower protection laws:

Australia: Corporations Act 2001 (Part 9.4AAA) and Taxation Administration Act 1953.

Singapore: Prevention of Corruption Act and the Workplace Safety and Health Act.

Philippines: Anti-Graft and Corrupt Practices Act (RA 3019) and Whistleblower Protection provisions under various laws.

4. Reportable Conduct

Whistleblowers are encouraged to report any of the following:

- Fraud, bribery, or corruption.
- Violations of laws or regulations, including environmental laws related to e-waste recycling.
- Mismanagement of company funds or resources.
- Unsafe practices or environmental hazards.
- Harassment, discrimination, or workplace bullying.
- Retaliation against whistleblowers or witnesses.

5. Reporting Mechanisms

Reports can be made through the following channels:

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

Reports may be submitted anonymously, and whistleblowers are not required to disclose their identity.

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6. Protection of Whistleblowers

Confidentiality

All reports will be treated as confidential, and information will only be shared on a need-to-know basis.

Whistleblowers' identities will not be disclosed without their consent unless required by law.

Protection from Retaliation

Whistleblowers are protected from any form of retaliation, including termination, demotion, harassment, or discrimination.

Retaliation against whistleblowers will result in disciplinary action, up to and including termination of employment or contracts.

Support and Assistance

Whistleblowers will have access to counseling services and support if needed.

Legal assistance may be provided for whistleblowers involved in investigations or legal proceedings.

7. Handling and Investigation of Reports

Acknowledgment: Reports will be acknowledged within two (2) business days of receipt.

Investigation: All reports will be thoroughly and objectively investigated by the compliance team or an independent investigator.

Resolution: Appropriate actions will be taken based on the findings of the investigation, and the whistleblower will be informed of the outcome where possible.

8. False or Malicious Reports

Whistleblowers must make reports in good faith. Deliberately false or malicious reports are a violation of this policy and may result in disciplinary action.

9. Responsibilities of the Company

Promote a safe and supportive environment for whistleblowers.

Provide training to employees on whistleblowing procedures and protections.

Ensure compliance with applicable whistleblower protection laws.

10. Review and Updates

This policy will be reviewed annually or as required by changes in legislation or business operations to ensure its effectiveness and alignment with best practices.

11. Contact Information

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

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- Australia: Douglas Hunt, Douglas.Hunt@spheregroup.global PH: +61 439 876 116
- Singapore: Michael Abundo, Michael.Abundo@spheregroup.global PH: +65 9066 3584
- Philippines: Weslie Capute, Weslie.Capute@spheregroup.global PH: +63 977 821 1716

By implementing this Whistleblowers' Rights Policy, the Sphere Group reaffirms its commitment to ethical business practices, transparency, and the protection of those who come forward to report misconduct.

Approved by the Board

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