



# Whistleblowing Policy

**Version: 2.2**

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## Overview and Introduction

Spark Commodities Pte Ltd and Spark Commodities UK Ltd (together “**Spark**”) is committed to providing customers and stakeholders with robust price assessments, across assets and asset classes, that are free of conflicts of interest and manipulation. It is Spark policy to comply with all applicable laws and regulations. This policy provides guidance to Spark employees (“**Spark People**”) as well as other interested third parties (customers, vendors, contractors, etc.) who wish to report known or suspected breaches of law, regulation or Spark policy.

Whistleblowing is the term for confidential disclosure of a concern relating to Spark or Spark People and may include, but is not limited to, the following:

- Gross misconduct;
- A criminal offence that has been, is being, or is likely to be committed;
- General malpractice such as immoral or unethical conduct;
- A danger to the health and safety of an individual;
- Discrimination of any kind; and/or
- Any other wrongdoing which will, or may, impact the activities or reputation of Spark

## Raising a concern

Concerns may be raised in a number of ways, including by reporting it to the Spark CEO or Head of Legal & Compliance by emailing [whistleblowing@sparkcommodities.com](mailto:whistleblowing@sparkcommodities.com). If the issue concerns one or both of those individuals, the concern can be reported by email to [legal@sparkcommodities.com](mailto:legal@sparkcommodities.com) where the report will be initially reviewed by another member of the Spark Compliance and Governance Committee.

## What happens to reports?

Individuals who may be the subject of the report are immediately recused from any further involvement in any investigation. Where appropriate, the Head of Legal & Compliance will lead the investigation and further information may be required. If the Head of Legal & Compliance is directly or indirectly the subject of the report, an independent lead investigator will be appointed.

The investigator will determine what, if any, corrective action is required (including where necessary, reporting to regulatory authorities). The reporter will be informed of the conclusion of the investigation.

On an at least annual basis, the Spark Compliance and Governance Committee will review all whistleblowing reports (anonymity will be applied where reasonable or possible).

## Confidentiality and Non-Retaliation

The investigating team will keep the identity of the reporter confidential unless disclosure is required by law or Spark's regulators. Spark does not tolerate or condone acts of

retaliation against those who report issues or concerns and will consider any such actions to be a disciplinary matter.