

1. Objective

Our Employee Code of Conduct company policy outlines our expectations regarding employees' behavior towards their colleagues, supervisors, and overall organization.

We promote freedom of expression and open communication. But we expect all employees to follow our Code of Conduct. They should avoid offending, participating in serious disputes and disrupting our workplace. We also expect them to foster a well-organized, respectful and collaborative environment.

2. Applicability

This policy applies to all our employees, regardless of employment agreement or rank. The policy applies across all company locations, project sites, offices, and remote/work-from-home arrangements.

3. Definitions

"Employee" means all full-time, part-time, permanent, temporary or contractual personnel at every level performing work for the Company.

"Workplace" means all physical and digital work environments, including offices, project sites, vehicles, client locations, and online platforms used for business operations.

4. Policy Elements

Company employees are bound by their contract to follow our Employee Code of Conduct while performing their duties. We outline the components of our Code of Conduct below:

a. Compliance with Law

All employees must comply with all environmental, safety and fair dealing laws. We expect employees to be ethical and responsible when dealing with our company's finances, products, partnerships and public image.

b. Respect in the Workplace

All employees should respect their colleagues and are expected to act with humility and kindness in all workplace interactions. We won't allow any kind of discriminatory behavior, harassment or victimization.

Employees should conform with our equal opportunity policy in all aspects of their work, from recruitment and performance evaluation to interpersonal relations.

c. Protection of Company Property

All employees should treat our company's property, whether material or intangible, with respect and care.

Employees should:

- Not misuse company equipment or use it frivolously.
- Respect all kinds of incorporeal property. This includes trademarks, copyright and other property (information, reports etc.). Employees should use them only to complete their job duties.
- Protect company facilities and other material property (e.g. company cars) from damage and vandalism, whenever possible.

5. Professionalism

All employees must show integrity and professionalism in the workplace. Employees must avoid any behavior, in offline or online setting, that could damage the Company's reputation. Employees shall not communicate with the media or press on matters relating to the Company unless authorized by senior leadership. Employees are also prohibited from making any commitments or representations on behalf of the Company without prior authorization. The employees should abide by the laws of the country and state in which they are operating as well as the laws of the country they are visiting.

6. Corruption

We discourage employees from accepting gifts from clients or partners. We prohibit bribery for the benefit of any external or internal party.

7. Fraud

SPRE values integrity and any association with fraud or fraudulent activity of any employee shall not be encouraged. In the event of any such activity being noticed within the organization's operations then it shall be brought to notice immediately of the management.

8. Job Duties & Authority

All employees should fulfill their job duties with integrity and respect toward customers, stakeholders, and the community. Supervisors and managers must not abuse their authority. We expect them to delegate duties to their team members considering their competences and workload. Any reassignment of responsibilities must be formally communicated by the authorized personnel. Likewise, we expect team members to follow team leaders' instructions and complete their duties with skill and in a timely manner. Employees must not engage in unauthorized decision-making or misrepresent their authority.

We encourage mentoring throughout our company.

9. Absenteeism & Tardiness

We expect employees to be punctual when coming to and leaving from work.

10. Substance Prohibition

SPRE strictly prohibits the possession, consumption, distribution, or being under the influence of alcohol, illegal drugs, or misused prescription medication during work hours, at company premises, or during company-related events.

11. Conflict of Interest

Our employees, including senior management are required to always act in the best interests of our business and to make sure that any business or personal relationship, including close personal relationships, do not conflict with their responsibilities to our business or with the way that business is run. Supervisor–subordinate close personal relationships are strictly prohibited due to potential conflicts of interest. Any such relationship must be disclosed, and mitigation measures will be implemented. Additionally, our employees, including senior management, may not participate in any transactions, alliances, or activities that might be detrimental to the interests of our business or those of our group companies.

If there are any actual or potential conflicts of interest, the individual concerned must report them right away and request approvals as necessary under Company policy. In accordance with our Company's

policy, the competent authority will respond to the employee within a reasonable amount of time to give them the opportunity to take the recommended actions to quickly resolve or prevent the conflict.

The Chief Executive Officer shall be the competent authority for all employees and shall submit such cases to the Board of Directors on a quarterly basis. The Board of Directors of our business shall be the competent authority in cases involving the Chief Executive Officer.

12. Freedom of Association

The right of employees to choose any association is valued by SPRE, and it does not intervene in their decision or will engage in any form of discrimination against them based on their association of choice.

13. Collaboration

Employees should be friendly and collaborative. They should try not to disrupt the workplace or present obstacles to their colleagues' work.

14. Communication

All employees must be open for communication with their colleagues, supervisors, or team members.

15. Benefits

We expect employees to not abuse their employment benefits. This can refer to time off, insurance, facilities, subscriptions, or other benefits our company offers.

16. Policies

All employees should read and follow our company policies. If they have any questions, they should ask their managers or Human Resources (HR) department.

17. Disciplinary Actions

Our company may have to take disciplinary action against employees who repeatedly or intentionally fail to follow our Code of Conduct. Employees may report suspected violations through established internal

reporting channels, including their reporting manager, Human Resources, or any other mechanism notified by the Company from time to time. All reported matters shall be examined in accordance with the Company's disciplinary procedures and, where required, placed before the HR department or competent authority for review.

Disciplinary actions will vary depending on the violation.

Possible consequences include:

- Demotion;
- Reprimand;
- Suspension or termination of more serious offenses;
- Detraction of benefits for a definite or indefinite time.

The Company reserves the right to suspend an employee during the pendency of disciplinary proceedings, maintain records of disciplinary actions taken, and initiate legal proceedings in cases involving corruption, theft, embezzlement, or other unlawful behavior, in accordance with applicable laws.

18. Policy Review, Updates & Ownership

The HR Department is the owner and custodian of this policy and reserves the right to update or modify it with approval from Senior Management. This policy will be reviewed once in three years or earlier if required due to regulatory or organizational changes. Any changes will be communicated to all employees, and updated versions will be made accessible on official communication platforms.