

Anti-Bribery and Corruption Policy Statement

This slavery and human trafficking statement is made on behalf of the Valeberg Group of Companies. This statement identifies the steps we have taken to mitigate the risk of modern slavery and human trafficking occurring in our operations or supply chains.

The scope of this policy statement extends to all Group activities. It covers all Group sites and offices, in the Isle of Man, Brazil, Malaysia and Singapore, as well as all its subsidiaries, which include:

- Valeberg Ltd
- Valeberg Capital Ltd
- Valeberg Commodities Ltd
- Valeberg Ecosolutions Ltd
- Valeberg Engineering Ltd
- Valeberg Property Management Ltd
- Valeberg Telecom Ltd
- Valevox Ltd

Valeberg Group and every Company is committed to applying the highest standards of ethical conduct and integrity in its business activities. Every employee and individual acting on the Company's behalf is responsible for maintaining the Company's reputation and for conducting business honestly and professionally.

The Company considers bribery and corruption detrimental to its business, as they undermine good governance and distort free markets.

The Company benefits from conducting business in a transparent and ethical manner. It does not tolerate any form of bribery, whether direct or indirect, by or of its employees, officers, agents or consultants or any person or company acting for it or on its behalf. The board and senior management are committed to implementing and enforcing effective systems to prevent and eliminate bribery in accordance with the Isle of Man Bribery Act 2013.

The Company and its subsidiary companies have issued an anti-bribery and corruption policy, as well as policies on gifts and corporate hospitality ("Policies"), outlining the Company's position on preventing and prohibiting bribery and corruption. These Policies apply to all employees, and they are required to familiarise themselves with and comply with these Policies.

A bribe is a financial advantage or other reward offered to, given to, or received by an individual or company (directly or indirectly) to induce or influence that individual or company to perform public or corporate functions or duties improperly.

Employees and others acting for or on behalf of the Company are strictly prohibited from making, soliciting, or receiving any bribes or unauthorised payments. As part of its anti-bribery measures, the Company accepts transparent, proportionate, reasonable, and bona fide hospitality and promotional expenditure, whether given or received.

An employee's breach of these Policies will be grounds for disciplinary action. Employees and other individuals acting for the Company should note that bribery is a criminal offense that may result in up to 10 years of imprisonment and/or an unlimited fine for the individual and an unlimited fine for the Company.

The Company has a policy of not conducting business with service providers, agents, or representatives that do not support appropriate anti-bribery and corruption objectives.

The success of the Company's anti-bribery and corruption measures depends on all employees and those acting on behalf of the Company playing their part in helping to prevent bribery.

Therefore, all employees and others acting for or on behalf of the Company are encouraged to report any suspected bribery by the procedures set out in the Policies or, in the case of third parties, to the Company Secretary.

The Company will support any individuals who make such a report in good faith. Valeberg's Management Board approved this statement on behalf of the Group on 1st April 2025.

At Valeberg Group, we pride ourselves on our reputation for acting reasonably and ethically wherever we do business. Our reputation is built on the values of our company, the values of our employees, and our collective commitment to acting with integrity throughout our organisation and in all our business relationships.

"Corruption ... undermines democracy and the rule of law, leads to violations of human rights, distorts markets, erodes the quality of life and allows organised crime, terrorism and other threats to human security to flourish. This evil phenomenon is found in all countries - big and small, rich and poor. Corruption hurts the poor disproportionately by diverting funds intended for development, undermining a government's ability to provide basic services, feeding inequality and injustice and discouraging foreign aid and investment. Corruption is a key element in economic under-performance and a major obstacle to poverty alleviation and development." (Kofi Annan, former UN Secretary General)

Darren J Harris

Founder / Managing Director

For and on behalf of the Valeberg Group of Companies

1st August 2025