

行为准则

Code of Conduct

(Version 072026)

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1. 引言 Introduction

本行为准则（以下简称“准则”）对公司各类业务实践与相关程序作出了总体规范。本准则虽未罗列业务开展中可能面临的所有具体情形，但确立了指导 Gent Commodity Pte Ltd 及其关联公司（以下合称“公司”）全体员工、高级管理人员及董事的基本行为准则。全体人员均应依此履职，防范不当行为。

This Code of Conduct (hereinafter referred as “the Code”) covers a wide range of business practices and procedures. It does not cover every issue that may arise, but it sets out basic principles to guide all employees, officers, and directors of Gent Commodity Pte Ltd and its affiliates (the “Company”). All of our employees, officers, and directors must conduct themselves accordingly and seek to avoid even the appearance of improper behavior.

秉持诚信原则并践行正确行为，是驱策我司取得成功的核心动力。自创立之初，我们就始终致力于以合规、道德为基石开展业务——切实维护员工、客户、供应商、合作伙伴及股东的利益。公司要求全体员工、高管及董事以最高道德标准规范自身行为及公司运营。我们共同肩负着维护和提升公司声誉的责任，而本准则为员工履行在公司的道德与法律义务时提供了明确指引。

Acting with integrity and doing the right thing are driving forces behind the Company's success. From the very beginning, our Company has been committed to conducting its business in a compliant and ethical manner - doing right by our employees, customers, vendors, suppliers, communities and stockholders. The Company requires its employees, officers, and directors to conduct

themselves and the Company' s business in the most ethical manner possible. We share the responsibility for protecting and advancing the Company' s reputation, this Code provides you with the guidelines for meeting your ethical and legal obligations at the Company.

2. 遵守法律、规则与法规 Compliance with Laws, Rules, and Regulations

严格遵守法律条文及其精神实质，是本公司道德准则的基石。所有员工、高管及董事均须尊重并遵守各项适用法律法规及规章，包括但不限于员工所在城市、县、州及国家的相关规定。虽然我们不期望员工、高管及董事完全掌握每项法律法规的具体细节，但必须具备足够的认知能力以判断何时需要向主管、经理或其他相关人员寻求建议。全体员工应密切关注合作伙伴的行为表现。任何潜在违反适用法律法规的行为都可能引发法律后果，并对公司声誉造成严重损害。若怀疑合作伙伴存在违反法律法规或规章的行为，应立即向直属主管、人力资源部门或合规部门报告。

Obeying the law, both in letter and in spirit, is the foundation on which this Company' s ethical standards are built. All employees, officers, and directors must respect and obey all applicable laws, rules, and regulations, including but not limited to, the cities, counties, states, and countries in which you operate. Although employees, officers, and directors are not expected to know the details of each of these laws, rules and regulations, it is important to know enough to determine when to seek advice from supervisors, managers or other appropriate personnel. Our employees are expected to be vigilant over the conduct of our counterparts. Facilitating any party to breach applicable laws could result in legal

consequences and serious reputational damage to our company. Any suspicions that a counterpart is conducting its activities in violation of any laws, rules or regulations should be taken to your supervisor, Human Resources, or the compliance department immediately.

3. 反腐败与反贿赂 Anti-Bribery and Corruption

我们严格禁止向政府官员、客户、供应商或第三方提供、承诺、给予或索取任何不当报酬或利益以获取商业优势。我们遵守《反腐败公约》（FCPA）、英国《反贿赂法》及经合组织《反贿赂公约》等国际标准。

We strictly prohibit offering, promising, giving, or soliciting any improper payment or advantage to any government official, customer, supplier, or third party to obtain a business advantage. We adhere to international standards such as the FCPA, the UK Bribery Act, and the OECD Anti-Bribery Convention.

4. 制裁合规 Sanctions

我们严格遵守联合国、欧盟、美国（OFAC）、英国及其他相关司法管辖区的制裁及出口管制规定。我们持续对交易对手方、运输船舶及最终用户进行审查，绝不与受制裁实体或个人开展业务往来。任何涉及制裁的风险均须立即向合规部门报告。

We strictly comply with sanctions and export-control regimes of the UN, EU, U.S. (OFAC), UK, and other applicable jurisdictions. We conduct ongoing screening of counterparties, vessels, and end-users, and will not transact with sanctioned entities or individuals. Any sanctions risk must be reported to Compliance

immediately.

5. 反洗钱与客户尽职调查 Anti-Money Laundering (AML) and KYC

我们通过客户尽职调查（CDD）和强化尽职调查（EDD）识别并核实交易对手身份，监控异常资金流动，并将可疑活动报告给金融情报部门。我们不接受来源不明或无法解释的资金。

We identify and verify counterparty identities through Customer Due Diligence (CDD) and Enhanced Due Diligence (EDD), monitor unusual fund flows, and report suspicious activity to financial intelligence units. We do not accept funds of unknown or unexplained origin.

6. 反垄断 Antitrust

新加坡及其他国家的反垄断法与竞争法旨在维护自由、公平的竞争市场环境。公司必须严格遵守这些法律法规。员工、高级管理人员及董事不得与竞争对手讨论公司的定价策略、营销方式、服务内容或其他竞争手段；不得向竞争对手泄露机密信息，亦不得采取任何可能不合理限制竞争对手进入市场的行为。

Antitrust and competition laws in Singapore and other countries are intended to preserve a free and competitive marketplace. The Company requires full compliance with these laws. Employees, officers, and directors must not discuss with competitors how the Company prices, markets, services or otherwise competes. Employees, officers, and directors must not share Confidential Information with our competitors and must not engage in any conduct that could unreasonably restrict our competitors' access to the market.

7. 利益冲突 Conflicts of Interest

当个人的私人利益以任何形式干扰或看似干扰公司利益时，即构成利益冲突。若员工、高级管理人员或董事的行为或利益可能妨碍其客观、高效地履行公司职责，则可能产生利益冲突情形。无论该员工是否事先知晓冲突情况均不影响认定。若员工在事中或事后发现利益冲突，必须立即报告并终止相关安排或行为。

A conflict of interest exists when a person's private interest interferes in any way, or even appears to interfere, with the interests of the Company. A conflict situation can arise when an employee, officer or director takes actions or has interests that may make it difficult to objectively and effectively perform his or her work for the Company. It is immaterial whether the employee was originally aware of the conflict. An employee that discovers a conflict during or after-the-fact must report it and discontinue the arrangement or activity.

涉及亲属关系、外部任职、私人投资或供应商关系的情况均须披露，参与相关决策需事先获得书面批准。任何员工、高管或董事若发现存在利益冲突或潜在利益冲突，必须立即向直属上级、人力资源部或合规部门报告。

Situations involving relatives, outside employment, private investments, or supplier relationships must be disclosed, and participation in related decisions requires prior written approval. Any employee, officer, or director who becomes aware of a conflict or potential conflict must report it immediately to a supervisor, Human Resources, or the compliance department.

8. 礼品与招待 Gifts and Hospitality

礼品与招待服务仅可用于建立或维护正当的业务关系，绝不得用于施加不当影响。我们制定了明确的金额门槛及审批流程，并禁止使用现金、现金等价物以及任何可能被视为不当影响的行为。

Gifts and hospitality may only be used to build or maintain legitimate business relationships and must never be intended to improperly influence. We maintain clear monetary thresholds and approval workflows, and prohibit cash, cash equivalents, and any offering that could be perceived as undue influence.

9. 公司资产的保护与妥善使用 Protection and Proper Use of Company Assets

全体员工、管理人员及董事均须保护公司资产并确保其高效利用。盗窃、疏忽及浪费行为将直接影响公司的盈利能力。所有公司资产均须用于合法或经授权的公司用途，任何涉嫌欺诈或盗窃的行为均应立即上报调查。未经公司批准，严禁将公司资产用于非公司业务用途。

All employees, officers, and directors should protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste have a direct impact on the Company's profitability. All Company assets are to be used for legitimate or authorised Company purposes. Any suspected incident of fraud or theft should be immediately reported for investigation. Unless approved by the Company, Company assets should not be used for non-Company business.

员工、高级管理人员及董事均有义务保护公司的资产，其中包括公司的保密信息。未经授权使用或传播保密信息均违反公司政策，可能构成违法行为并导致民事或刑事处罚。

The obligation of employees, officers, and directors to protect the Company's assets includes the Company's Confidential Information. Unauthorised use or distribution of Confidential Information is a violation of Company policy. It could also be illegal and result in civil or criminal penalties.

10. 保密与数据保护 Confidentiality and Data Protection

我们严格遵守 GDPR、中国 PIPL 及其他适用的数据保护法规，保护公司、客户及合作伙伴的商业秘密和个人数据。信息共享仅限于“必要知悉”范围，绝不超出授权用途使用。每位员工均有义务审慎处理公司信息，避免无意中向竞争对手、供应商、亲友泄露保密信息。若对某项信息是否属于保密信息存疑，请默认其为保密信息。

We protect the trade secrets and personal data of the Company, our customers, and partners, in accordance with GDPR, China's PIPL, and other applicable data-protection laws. Information is shared strictly on a “need-to-know” basis and never used beyond authorized purposes. It is the responsibility of each of us to use discretion in handling Company information so that we do not inadvertently reveal Confidential Information to competitors, vendors, friends and/or family members. If you are unsure about whether certain information is Confidential Information, presume that it is.

11. 公平市场交易与竞争 Fair Market Conduct and Competition

我们坚持公平竞争原则，严禁市场操纵、内幕交易、价格串通或滥用市场支配地位。所有交易均须体现真实的商业意图，准确记录并及时报告。同时，我们规定员工不得使用个人账户

或他人账户进行大宗商品期货交易。

We uphold fair competition and prohibit market manipulation, insider trading, price-fixing, or abuse of dominance. All transactions must reflect genuine commercial intent, be accurately recorded, and reported promptly. Employees are prohibited from engaging in commodity futures trading using their own accounts or other people's accounts.

12. 健康、安全与环境 Health, Safety, and Environment (HSE)

我们致力于实现零危害目标，切实保障员工、承包商及社区的安全。我们主动管控环境风险，减少碳排放，并支持负责任的采购与循环经济。

We are committed to a zero-harm goal, safeguarding the safety of employees, contractors, and communities. We proactively manage environmental risk, reduce carbon emissions, and support responsible sourcing and a circular economy.

13. 人权与劳工标准 Human Rights and Labor Standards

我们尊重国际公认的人权，反对一切形式的强迫劳动、童工及现代奴隶制。我们提供平等、多元且无歧视的工作环境，并要求供应商遵守同等标准。

We respect internationally recognized human rights and oppose all forms of forced labor, child labor, and modern slavery. We provide an equal, diverse, and non-discriminatory workplace and expect our suppliers to uphold the same standards.

14. 举报机制 Whistleblowing

公司要求全体员工，无论涉事方为何人，均有义务报告任何已查实、涉嫌或潜在的违反本准则的行为。我们郑重承诺：善意举报绝不会导致报复，亦不会产生任何不利的职业后果。公司珍视员工对合规事务的主动参与，保护并捍卫我们的道德文化、经营韧性与长期稳定，是全体同仁的共同责任。

All employees are expected to report to the Company violations, suspected violations or potential violations of the Code irrespective of who is involved. The Company will ensure that no retaliation or adverse work-related consequences will result from this. The Company views active employee participation in compliance affairs and the protection of our company positively and welcomes any contribution by its employees to preserve the ethical culture, strength and stability.

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