Insider Trading Policy	
Document No.:	**Date Signed**
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Purpose

SM Prime Holdings, Inc. ("SMPH" or the "Company") is committed to upholding the highest standards of integrity in handling material non-public information. Recognizing the trust placed by the investing public and market participants in its internal processes and public disclosures, the Company adopts clear definitions, trading restrictions, reporting requirements, and penalties to prevent insider trading. The Company shall actively promote awareness and provide education on this policy to reinforce compliance with its prohibitions.

Policy

Current and former directors, officers, employees, and consultants (Covered Persons) of SM Prime Holdings, Inc. who possess material and confidential information (i.e., information relating to the business operations of SMPH that has not been disclosed to the public) are prohibited from buying or selling (trading) shares of stock of SMPH, except in accordance with this Policy.

Rationale for Former Directors, Officers, Employees, and Consultants

The prohibitions and obligations under this Policy extend to former directors, officers, employees, consultants, and any other individuals whose prior relationship with the Company provided access to material non-public information. These individuals remain subject to insider trading restrictions for as long as they possess such information that has not been publicly disclosed.

Material Information

All information that is likely to affect the market price of SMPH's shares is deemed material. Such material information includes but is not limited to, financial results, mergers and acquisitions, significant investments and litigations, major changes in senior management positions and similar matters.

Trading Restriction Period

Covered Persons are prohibited from trading SMPH shares upon obtaining possession of material information and up to two (2) trading days after such information has been publicly disclosed.

Trading restriction periods (Blackout Periods) are likewise imposed to prohibit Covered Persons from trading SMPH shares five (5) trading days before and two (2) trading days after the disclosure of quarterly and annual financial results, and any other material information. An email advisory shall be issued to ensure that all Covered Persons are informed of such Blackout Periods.

This is pursuant to Section 13.2 of the PSE Disclosure Rules –

"13.2 A Director or Principal Officer of an Issuer must not deal in the Issuer's securities during the period within which a material non-public information is obtained and up two full days after the price sensitive information is disclosed"

Reporting Requirements

Members of the Board of Directors, key officers appointed by the Board, and their immediate family members residing within the same household are required to report to the Compliance Officer, through physical or electronic means, all dealings in SMPH shares within three (3) business days from the date of trading for proper filing of reportorial requirements with the appropriate regulatory agencies and the disclosure of an annual report on trading transactions in the Company's website.

Penalties

Any person who violates this policy shall be subject to disciplinary action, without prejudice to any civil or criminal proceedings that may be filed against the person. Under applicable law, insider trading may result in penalties, including damages, fines, and/or imprisonment.

Incorporation by Reference

The provision in the Securities Regulation Code on Insider Trading, particularly Section 27, are incorporated in this policy by reference.