

Code of Conduct

1. Purpose of the Code

The Code of Conduct (**Code**) for MPower Group Limited (**MPower**) outlines the expectations regarding Personnel behaviour towards their colleges, managers, supervisors and overall organisation.

MPower's values are at the center of everything we do, from the decisions we make to the way we service our customers. Personnel are to act in accordance with MPower's values and in the best interest of achieving a workplace where everyone can come to work in an environment where there are opportunities to succeed and bring out the best in everyone associated with MPower.

MPower promotes freedom of expression and open communication and expects all Personnel to follow the Code. Personnel should avoid offending, participating in serious disputes and disrupting the workplace. MPower also expects Personnel to foster a well-organised, respectful, ethically and collaborative environment and to act honestly and with a high standard of personal integrity.

The Code sets out the standard of behaviour that Personnel will adhere to whilst conducting business. The Code outlines the behaviour expected to be upheld in all dealings related to MPower, in order to build and maintain a good reputation internally to enable MPower to attract and retain high quality workplace participants and externally in the market and wider community.

The purpose of the Code is to ensure that:

- High standards of behaviour are observed by all MPower Personnel in context of their employment.
- Personnel are aware of their responsibilities to MPower under their Contract of Employment.
- Deal with customers and suppliers fairly.
- All of the stakeholders of MPower can be guided by MPower's Policies and Procedures and Guide to Employment.

2. Scope

The Code applies to all MPower directors, employees, contractors, suppliers, engaged in activities under MPower's operational control (Personnel).

The Code will deal appropriately with any conflicts between Personnel of MPower in a fair and professional manner.

This Code should be read in conjunction with all other MPower Policies and Procedures.

3. Obligation to comply with the Code

MPower Personnel will adhere to the Code both in letter and spirit. Violation of the Code, unethical behaviour which could affect the reputation of MPower, means you may be subject to disciplinary action up to including termination of employment.

4. Primary obligations under the Code

- You must act with high standards of honesty, integrity, fairness and equity in all aspects while employed with MPower.
- You must comply fully with the content and spirit of all laws and regulations which govern the operations of MPower, its business environment and employment practices.
- You will not knowingly participate in any illegal or unethical activities.
- You will not enter into any arrangement or participate in any activity that would conflict with the interests of MPower or prejudice your performance or professional duties, and
- You must actively promote compliance with laws, rules, regulations and this Code.

5. Personal responsibility

Personnel should always act with the highest standards of ethics and integrity in their dealings with customers, suppliers, creditors, shareholders, competitors and other Personnel. Underpinning this standard is a commitment by each employee to being truthful, honest and trustworthy and a

recognition that superior ethical behaviour means complying with the spirit, as well as the letter of the law. As a consequence, you must not engage in any conduct which brings discredit upon MPower.

6. Compliance with law

All Personnel must protect the company's legality. They should comply with all environmental, safety and fair dealing laws. MPower expects Personnel to be ethical and responsible when dealing with the company's finances, offerings, products, partnerships and public image.

7. Respect in the workplace

All Personnel should respect their colleagues. MPower will not allow any kind of discriminatory behaviour, harassment or victimisation.

8. Protection of company property

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

Personnel:

- Should not misuse company equipment or use it frivolously;
- Should respect all kinds of intangible property. This includes trademarks, copyright and other property (information, reports etc.). Personnel should use these only to complete their work.

Personnel should protect company facilities and other material property (e.g., company cars, smartphones, laptop computer etc.) from damage and vandalism, whenever possible.

9. Professionalism

All Personnel must show integrity and professionalism in the workplace.

10. Personal appearance

All Personnel must follow MPower's dress code and personal appearance guidelines.

11. Job duties and authority

All Personnel should complete their work with integrity and respect towards customers, stakeholders and the community. Managers and supervisors must not abuse their authority. MPower expect them to delegate duties to their team members taking into account their competencies and workload.

We encourage mentoring throughout our company.

12. Absenteeism and tardiness

Personnel should follow their work schedules (start and finish times). Exceptions can be made for occasions that prevent Personnel from following standard working hours or days, but generally, the expectation is that Personnel are to be punctual when coming to and leaving from work.

13. Conflict of interest

We expect Personnel to avoid any personal, financial or other interests that might hinder their capability or willingness to perform their work.

14. Collaboration

Personnel should be friendly and collaborate. They should not disrupt the workplace or present obstacles to their colleagues' work.

15. Communication

All Personnel must be open in their communication with colleagues, supervisors or team members.

16. Benefits

We expect Personnel to not abuse any employment benefits available to them. This can refer to time off, insurance, facilities, subscriptions or other benefits the company may offer from time to time.

17. Policies and procedures

All Personnel should read and follow company policies and procedures. If they have any questions, they should ask their Manager or Human Resources.

18. Disciplinary actions

MPower may have to take disciplinary action against Personnel who repeatedly or intentionally fail to follow the Code. Disciplinary action will vary depending on the violation. Possible consequences include:

- demotion;
- reprimand;
- suspension or termination from more serious offences; and
- detraction of benefits for a definite or indefinite period.

MPower may take legal action in cases of corruption, theft, embezzlement or other unlawful behaviour.

19. Bullying, harassment or discrimination

MPower is committed to providing an environment where Personnel and others in the workplace are treated fairly and with respect. MPower aims to ensure that when employment decisions are made, they are based on merit, not on irrelevant attributes or characteristics that an individual may possess. Personnel are to treat fellow staff members with respect and not engage in bullying, harassment, or discrimination.

20. Gifts and hospitality

Accepting gifts, hospitality or entertainment can be a legitimate way to build good business relationships. However, it is important that they are never used to unduly influence business decision-making or cause others to perceive improper influence.

Personnel are to refer to the Anti-bribery and Corruption Policy for further details on the process for reporting of gifts and hospitality.

21. IT equipment and usage

Mpower aims to maintain the integrity and security of Mpower's information system and networks. At all times when using computer equipment and on-line services, Personnel must ensure they comply with the guidelines of the Mpower IT Equipment and Usage Policy, including Mpower's computer equipment and on-line services inside working hours and outside the workplace, such as the use of Mpower laptop computer, smart phone and tablet from home or elsewhere. It is your responsibility, as an employee to ensure that you use Mpower's computer equipment and on-line services in a lawful and professional manner.

22. Data protection

Privacy

Mpower will only collect personal information from its Personnel ethically and lawfully. It also seeks to collect information in a fair manner, and in a way, that is not unreasonably intrusive. Personnel must ensure that the confidentiality of personal information contained in company records is strictly maintained and information relating to employment records, salaries, addresses etc., are not released to external organisation unless required by law or upon informed consent from the relevant employee.

To the extent permitted by law, Mpower reserves the right to monitor or audit Personnel use of its information system and access electronic communications or information stored on systems, devices or equipment for maintenance, business needs or to meet a legal or policy requirements.

Confidentiality

Personnel are required to protect proprietary, commercial, and other information that is confidential to Mpower. These obligations of confidentiality continue after an individual's employment has ceased with Mpower.

Information that is not generally available concerning the activities, results, strategies or plans of MPower must be used for authorised purposes only. This includes not giving confidential information to other departments within MPower or using the information provided for a different purpose without first obtaining permission. Confidential information should be handled and communicated with care and must not be disclosed outside MPower without proper authority. Any contracts that are entered into with customers, consultants and contractors should contain appropriate confidentiality clauses that ensure the protection of MPower's confidential information. Managers and supervisors are responsible for ensuring that arrangements are in place for protecting sensitive and confidential information.

23. Compliant Procedure

Managing Workplace Behaviour

All Personnel are encouraged to raise concerns relating to business conduct and MPower managers are required to be receptive to issues raised. It is particularly important that Personnel raise any concerns with their managers before taking further actions. Personnel are also encouraged to challenge others in an appropriate manner who they believe might be acting in a way that contravenes this Code and MPower values.

Where a breach or potential breach of the Code has occurred, Personnel are encouraged to discuss the matter with their manager in the first instance and it is the manager's responsibility to take appropriate follow-up action on the employee's behalf.

Examples of ways with which a complaint may be dealt with:

1. Confront the Issue

If an employee's feels comfortable doing so, they should address the issue with the person concerned, identify the offensive behaviour and explain that the behaviour is unwelcome and offensive and ask that the behaviour stop. It may be that the person was not aware that their behaviour was unwelcome or causing offence.

If the workplace participant does not feel comfortable confronting the person or if the employee does confront the person and the behaviour continues, the employee should report the issue to Human Resources.

If the employee is unsure about how to handle a situation and is also unsure if they want to make a complaint, they should contact Human Resources for support and guidance.

2. Report the Issue

Personnel can report the issue to Human Resources and may also have present at any time a support person of their choosing.

Human Resources will aim to deal with the workplace participant's complaint in accordance with this complaint procedure. There are two complaint procedures that can be used:

(a) Informal Complaint Procedure

Mpower encourages informal resolution of complaints in the first instance, except where the nature of all allegations or the circumstances in which they said to have occurred make it inappropriate to do so.

Under this informal complaint procedure there is a broad range of options for addressing the complaint. The procedure used to address the issue will depend on the individual circumstances of the case. Possible options include, but are not limited to:

- Human Resources or the employee's manager discussing the issue with the person against who the complaint is made; and/or
- Human Resources facilitating a meeting between the parties in an attempt to resolve the issue and move forward. Mpower may use the services of external professional mediator if required.

The informal complaint procedure is more suited to less serious allegations that, if substantiated, would not warrant disciplinary action being taken. It may also be more suitable where the persons concerned are likely to have ongoing contact with each other and need to maintain a working relationship.

(b) Formal Complaint Procedure

The formal complaint procedure involves a formal investigation of the complaint. A formal investigation may be conducted by Human Resources or a person from outside Mpower, appointed by Mpower to investigate on its behalf.

An investigation generally involves collecting information about the complaint and then making a finding based on the available information as to whether or not the alleged behaviour occurred. Once a finding is made, Human Resources or the external investigator will make recommendations about resolving the complaint.

If Mpower considers it appropriate for the safe and efficient conduct of an investigation, the affected parties may not be required to report to work during the period of an investigation. Mpower may also provide alternative duties or work during the investigation period.

Generally, Personnel will be paid their normal pay during any such period.

3. Confidentiality

Human Resources will endeavour to maintain confidentiality as far as possible, however it may be necessary to speak with other workplace participants in order to determine what happened to resolve the complaint. If a complaint is raised and it appears that unlawful conduct has potentially occurred, MPower will endeavour to take appropriate action in relation to the complaint.

All parties involved in the complaint must also maintain confidentiality, including the employee who lodges the complaint and the Personnel interviewed as part of an investigation. Spreading rumours or gossip may expose Personnel to a defamation claim. Personnel may discuss the complaint with a designated support person or representative (who may not be a person employed or engaged by MPower), however, the support person or representative must also maintain confidentiality.

4. Possible Outcome

The possible outcomes will depend on the nature of the complaint and the procedure followed to address the complaint. Where an investigation results in a finding that a person has engaged in unlawful conduct, a breach of this Code or other serious misconduct, that person may be disciplined.

5. Whistleblower Protection – refer to the Whistleblower Policy

25. Reporting violations of the Code or other unethical conduct

You are required to report breaches of the Code or other unethical conduct to your manager. You will not be disadvantaged or suffer any detriment for having reported a breach of the Code or other unethical conduct. MPower will investigate any reported breach and will ensure that such investigation is carried out promptly and fairly to all parties concerned.

26. Breaches of this Code

Breaches of this Code will be viewed seriously by MPower and will result in appropriate disciplinary action being taken against any person engaging in conduct considered to be in breach of these minimum standards. This may range from warning to dismissal.

27. Monitoring and Review

The Chief Executive Officer will monitor the effectiveness and review the implementation of this policy, considering its suitability, adequacy, and effectiveness. Any improvements identified will be made as soon as possible after the Board of Directors has approved the changes.

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