

Anti-Bribery and Corruption Policy

1. Purpose of the Policy

This Policy sets standards to ensure compliance with the bribery and corruption laws in the countries where MPower Group Limited (**MPower**) operates and to ensure best practice in applying these standards.

This Policy covers:

- Bribery and Corruption
- Gifts and hospitality
- Charitable contributions

2. Scope

This Policy applies to all MPower directors, employees, contractors engaged in activities under MPower's operational control (**Personnel**) and should be read in conjunction with the MPower Code of Conduct Policy and the Whistleblower Policy which guide MPower personnel to perform their roles in line with ethical standards and applicable legal requirements.

3. Application

MPower is committed to Anti-bribery and Corruption by:

- (a) having zero tolerance for bribery and corruption.
- (b) MPower Personnel are prohibited from being involved in bribery and corruption in any form, either directly or indirectly.
- (c) MPower acknowledge the serious criminal and civil penalties that may be incurred and the reputation damage that may be done if MPower was involved in bribery or corruption.

3.1 Bribery and corruption

Mpower Personnel are prohibited from being involved in bribery and corruption, in any form, anywhere in the world.

This means that Mpower Personnel are prohibited to:

- Offer, pay, solicit, or accept bribes or other improper payments or benefits in any form.
- Engage in fraudulent or corrupt business practices for the benefit of Mpower, themselves or another party.
- Giving of bribes or other improper payments or benefits to public officials.
- Pay any secret commissions to those acting in an agency or fiduciary capacity.
- Make Facilitation Payments.

If Mpower Personnel receive an offer for, or are asked to provide, any benefit prohibited by this Policy, they must refuse the offer or request and notify the Chief Executive Officer or Company Secretary as soon as practicable.

3.2 Gifts and hospitality

Mpower personnel must not offer or give any gifts, donations, entertainment, or hospitality:

- which could be regarded as illegal or improper, or which violates the recipient's policies; or
- to any public employee or government official or representative.

Employees may not provide or accept any gift or hospitality from any business associates unless previously authorised by the Chief Executive Officer.

3.3 Charitable contributions

Charitable support and donations are acceptable (and indeed are encouraged), whether of knowledge, time, or direct financial contributions. However, personnel must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery:

- which could be regarded as illegal or improper, or which violates the recipient's policies; or
- to any public employee or government official or representative.

Employees may not provide or accept any charitable support or donations from any business associates unless previously authorised by the Chief Executive Officer.

4. Your responsibilities

Personnel must ensure they read, understand, and comply with this Policy. The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for MPower.

All personnel are required to avoid any activity that might lead to, or suggest, a breach of this Policy and must notify the Chief Executive Officer or Company Secretary as soon as possible if they believe or suspect that a conflict with or breach of this policy has occurred or may occur in the future.

Personnel who breach this Policy will face disciplinary action, which could result in dismissal for gross misconduct. MPower reserves the right to terminate personnel if in breach of this Policy.

5. How to raise a concern

Personnel are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If unsure whether a particular act constitutes bribery or corruption, or if there are any other queries or concerns, these should be raised with the Chief Executive Officer or Company Secretary.

6. What to do if you are a victim of bribery or corruption

It is important Personnel advise the Chief Executive Officer or Company Secretary as soon as possible if:

- a bribe by a third party has been offered;
- asked to make a bribe;
- suspect a bribe could happen in the future; or
- believe you could be a victim of another form of unlawful activity.

7. Protection

Personnel who refuse to accept the offer of a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken.

Mpower is committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribe or other corruption offence has taken place or may take place in the future.

8. Training and communication

Training on this policy forms part of the induction process for all new employees. Mpower aims to communicate our zero-tolerance approach to bribery and corruption to all key suppliers, contractors, and business partners at the outset of our business relationship with them and as appropriate thereafter.

9. Who is responsible for the Policy?

The directors have overall responsibility for ensuring this policy complies with our legal and ethical obligations, and that all personnel comply with it.

The Chief Executive Officer has primary day-to-day responsible for implementing this policy, and for monitoring its use and effectiveness and dealing with any queries on its interpretation.

10. 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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