



**ANTIBRIBERY &
ANTICORRUPTION
POLICY**

PURPOSE

The purpose of the antibribery and anticorruption policy (the “Policy”) is to outline Miahona Company’s (the “Company”) commitment to preventing and detecting bribery and corruption in all forms and to comply with applicable anti-bribery and anti-corruption laws and mandates established in the Company’s Code of Ethics, promoting a culture of integrity within the Company. This Policy supplements that guidance and reflects the Company’s zero-tolerance to bribery and corruption.

All employees of the Company (the “Employees”) must behave with the highest level of ethics and must be respectful of the interests of the Company’s clients and reputation.

ZERO TOLERANCE FOR BRIBERY AND CORRUPTION

Bribery and corruption are illegal and unethical. They are contrary to the Company’s ethical values and can seriously damage its reputation and businesses. Thus, the Company complies with antibribery and anticorruption regulations and does not tolerate or engage in bribery or corruption or any other form of remuneration or similar consideration.

The definition of these conducts covers a wide spectrum of commercial relations: such acts are prohibited in relations with clients and its advisors, as well as competitors, partners, suppliers or sub-contractors and can be defined as:

Bribery is offering, promising, giving, accepting, receiving or soliciting anything of value (financial or otherwise) for oneself or another party to induce an illegal action or breach of trust or to improperly influence an act or decision.

Corruption is a dishonest and fraudulent conduct by those in power in abuse of public or private office for personal gain.

The Company expects that Employees are aware of the width and breadth of bribery and corruption, noting that:

- Bribery and corruption can materialise not only through cash, but also through gifts, entertainment, or any other type of benefit, whether it is financial or non-financial (such as services or employment of a related person), regardless of its value.
- Bribery and corruption can be active (to offer, promise, give or solicit an advantage) or passive (to accept or receive an advantage).
- Bribery and corruption can be direct or indirect (i.e., through intermediaries or to the benefit of a third party).
- Bribery and corruption can be towards a government official (or political exposed person) or a private party.
- Bribery and corruption can be sanctioned even if it is committed in a foreign country.
- Bribery and corruption cannot be justified on the grounds of competitors’ wrongdoing or past actions.

TRADING IN INFLUENCE AND LOBBYING

Trading in Influence is the improper use of influence by a private or public person to secure favours or preferential treatment in exchange, directly or indirectly, for payment or another benefit from a government or other authorities. The Company forbids Employees from engaging in any form of trading in influence.

Lobbying is the act of attempting to influence laws, regulations or government decisions. Employees must strictly comply with all laws, regulations and disclosure requirements applicable to lobbying activities. The offering or giving of anything of value to any person with the aim of improperly influencing a government decision is prohibited.

GIFTS & HOSPITALITY

Whereas gifts and hospitality may help strengthen commercial relations with clients, business partners or suppliers, the Company's relationships must be based on ethical business principles that promotes integrity.

Group personnel may offer and accept gifts that are reasonable and proportionate and/or are related to the promotion, demonstration, development or explanation of the Company's products or services. Employees must exercise their best judgment and consider the business circumstances justifying the gift or the invitation. The following rules apply in relation with gifts and hospitality:

- It is given as an expression of goodwill. These gifts or hospitality are not given in attempt to influence business decisions or in expectation of a favour in exchange. Offering or receiving gifts and hospitality while negotiating, bidding or pitching are strictly forbidden.
- Additional consideration is expected when gifts or hospitality are offered to a government official.
- It is given unfrequently, openly and transparently, according to the limits established in the Company's gifts, hospitality, donations and sponsorship and cannot damage the Company's reputation if it would become publicly known.
- No cash or cash equivalent is permitted.

FACILITATION PAYMENTS

Facilitation payments (also known as expediting or grease payments) are payments made to public officials to accelerate or facilitate non-discretionary actions or services, such as obtaining an ordinary business license or permits, issuance of entry and exit visas, customs clearance, etc. The Company prohibits facilitation payments.

The Company acknowledges that requests for facilitation payments frequently usually entails extortion. Employees must refuse to make these payments unless it possesses an imminent threat to their person, family or mobility. In such cases, Employees must report immediately this circumstance following the Company's whistleblowing policy.

DONATIONS & SPONSORSHIPS

The Company might make charitable donations or sponsor initiatives (environmental support activities, cultural events, etc.) that are aligned with its vision and mission as a reflection of the Company's socially responsible approach.

The Company does not make donations or contributions to any political party or candidate or any foundation that serves as a vehicle for political purposes. The Company does not prevent Employees from making personal political donations or contributions on their own behalf.

Charitable donations should never be used with the intent to influence any person or to gain an advantage in business or that can be considered as a conflict of interest. Donations and sponsorships must follow the rules and limits established in the Company's gifts, hospitality, donations and sponsorship policy, being recorded and approved accordingly.

CONFLICT OF INTEREST

Employees are asked to act in the best interests of the Company and therefore refrain from any direct or indirect activity that can be considered as a conflict of interest with the Company. A conflict of interest exists whenever an Employee's personal interests interfere or give the appearance of interfering its responsibilities.

Employees must communicate to the Company any conflict of interest following the Company's conflict of interest policy.

RELATIONSHIPS WITH THIRD PARTIES AND DUE DILIGENCE

The Company engages with third parties, such as vendors, clients, partners, advisors and agents. Anticorruption regulations often equate acts performed by the Company and those performed by a third party acting on its behalf, meaning that the Company and its Employees may be held liable for improper acts of such third parties providing a service on its behalf even if the Company was unaware or did not take part on it. Where relations with third parties are necessary to conduct our business, Employees must exercise due diligence when selecting and onboarding third parties, ensuring they align with the Company's values, an acknowledged reputation for ethical conduct and an extensive track record in the market.

The Company put in place a comprehensive risk-based third party due diligence process which aims to mitigate unintended consequences arising from dealing with third parties, that can be found in the Company's third party due diligence . Before entering into business arrangements with a third party, sufficient enquiries must be made so as to assess the third party's background, capabilities and reputation. In particular, consideration must be given to those third parties acting on the Company's behalf and as to whether there is any suggestion or risk that the third party in question might be particularly susceptible to engaging in bribery or corruption.

If there is a strong indicator that a third party may be engaged in bribery or corruption, the Company should not engage with such third party. Even after a third party is engaged with, Employees should assess the third party periodically to ensure the third party is not engaging in bribery or corruption.

The Company establishes formal relations with third parties through contract in writing or by formally agreeing to the Company's terms and conditions (usually through a purchase order). The Company must ensure that payments to third party providers must be commercially reasonable in line with the market value of goods or services. Payments must be made directly to the third party providing goods or services and remitted to a bank account located in the same country in which that third party is established.

FINANCIAL RECORDS

The Company has set standards and procedures to maintain accurate detailed records that reflect the reality of transactions on timely manner. Employees are expected to follow approved standards and never enter into unlawful actions, and in particular hiding any act of bribery or corruption.

COMPLIANCE WITH THIS POLICY AND TRAINING

The Company requires Employees to complete available training on preventing bribery and corruption regularly to ensure compliance with this Policy. Training might be available in-person or through e-learning or other formats. Employees can seek advice for compliance with this Policy with the Company's chief compliance officer.

All Employees, regardless of their position, are responsible for their own behaviour and for the consequences of their decisions. Any Employee who violates this Policy may be subject to disciplinary action, which may result in serious sanction, including dismissal.

SPEAK UP AND WHISTLEBLOWING

The Company encourages Employees to report in good faith any suspicion about a breach of this Policy following the Company's whistleblowing policy.