

WHISTLEBLOWING POLICY

Raising Concerns with Confidence and Confidentiality

MNT GROUP LIMITED - Human Resources Department

MNT-HR-WB-001 - Version 1.0 - Approved by the Board of Directors / Partners

"SPEAK UP - SAFELY AND CONFIDENTIALLY"

Integrity means being honest and doing the right thing, even when no one is watching. MNT Group Limited is committed to a culture of openness, accountability, and ethical conduct across every division. This policy gives anyone connected to MNT Group a clear, confidential, and protected way to raise concerns about serious misconduct, malpractice, or illegal activity - without fear of retaliation.

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1 INTRODUCTION

MNT Group is committed to building a culture of openness, accountability, and ethical behaviour across all of its divisions. This policy ensures that if any person connected to MNT Group witnesses or suspects serious misconduct, malpractice, or illegal activity, they can raise their concern confidently and without fear of retaliation.

1.1 Policy Statement

MNT Group Limited is committed to upholding the highest standards of integrity, ethical behaviour, and transparency. We foster a culture of openness and accountability in which employees, contractors, and stakeholders feel safe and empowered to raise concerns about serious wrongdoing without fear of reprisal. This policy reflects MNT Group's zero-tolerance approach to serious misconduct and our commitment to protecting those who, in good faith, report a genuine concern.

1.2 Policy Objective

The purpose of this policy is to encourage employees, contractors, and other stakeholders (collectively, "Whistleblowers") to raise concerns about serious wrongdoing within MNT Group without fear of reprisal, and to establish a clear, confidential, and effective mechanism through which such concerns are reported and addressed.

1.3 Scope

This policy applies to all MNT Group operations and divisions, and to every employee, partner, director, contractor, consultant, supplier, subcontractor, or agent working with or on behalf of MNT Group ("Covered Persons").

2 DEFINITIONS

For the purposes of this policy, the following terms have the meanings set out below.

Term	Meaning
Whistleblowing	The act of reporting any suspicion or knowledge of wrongdoing, misconduct, or illegal activity within MNT Group through the Company's established reporting channels, in support of a culture of integrity, transparency, and accountability.
Whistleblower	Any individual who reports insider knowledge or a reasonable suspicion of illegal, unethical, or improper conduct within MNT Group. This includes current and former employees, partners, clients, contractors, subcontractors, and suppliers.
Retaliation	Any adverse action taken against a Whistleblower as a result of making a good-faith report, including but not limited to dismissal, demotion, suspension, threats, harassment, discrimination, or any other unfavourable treatment.

3 POLICY REQUIREMENTS

3.1 Reportable Conduct

"Reportable Conduct" is any action, or failure to act, that the Whistleblower reasonably believes constitutes serious wrongdoing or unethical behaviour. This includes, but is not limited to:

- Financial malpractice - fraud, bribery, theft, misuse of company assets, or accounting irregularities
- Criminal offences - illegal acts, money laundering, or corruption
- Health and safety risks - dangerous working practices, unsafe electrical work conditions, or failure to follow LOTO (lock-out/tag-out) procedures
- Environmental damage or violations of environmental regulations
- Breaches of legal or regulatory obligations, including EWURA licensing requirements
- Falsification of electrical safety certifications, inspection reports, or compliance documentation
- Misconduct, abuse of authority, or harassment
- Discrimination or violation of the Anti-Harassment and Equal Opportunity Policy (MNT-HR-EO-001)
- Concealment or cover-up of any of the above

NOTE

Concerns about personal employment matters - such as performance appraisals, individual grievances, or disciplinary issues - should normally be raised through MNT Group's existing HR grievance procedures rather than under this policy.

3.2 Reporting Channels

MNT Group operates an open-door policy. A concern should be raised through one of the following channels, choosing whichever allows you to report safely and honestly:

Primary channel - Direct Supervisor / Line Manager: Employees should first raise a concern with their direct supervisor, unless the supervisor is implicated in the suspected wrongdoing.

Management / Partners: If the direct supervisor is implicated, or the employee is uncomfortable reporting to them, the concern should be raised directly with any Partner or a designated senior manager.

Confidential written reporting: A report may be submitted in writing in a sealed envelope marked "Confidential - Whistleblower Report" addressed to the Partners, or by email to info@mntgroup.net.

IMPORTANT

HOW TO REPORT: To report a concern, email info@mntgroup.net or call +255 750 000 055, or submit a sealed written report marked "Confidential - Whistleblower Report" to the Partners. Please include enough information to allow a proper investigation: the nature of the concern, the names of those involved (if known), the dates and locations of the conduct, and any supporting evidence.

3.3 Confidentiality and Anonymity

MNT Group recognises that a Whistleblower may wish to remain confidential or anonymous, and both are supported.

Confidentiality: Management will make every effort to keep the Whistleblower's identity confidential, disclosing it only on a strict "need-to-know" basis - for example, to investigators or legal counsel - or where disclosure is required by law.

Anonymity: Reports may be made anonymously. However, providing contact details enables a more thorough and effective investigation. If a report is made anonymously, the Company may not be able to provide feedback on the outcome.

In the rare cases where resolving a concern requires disclosure of the Whistleblower's identity, Management will consult the Whistleblower beforehand to ensure appropriate protection from retaliation. Whistleblowers must also maintain confidentiality so as not to compromise an investigation.

3.4 Non-Retaliation Policy

IMPORTANT

NO RETALIATION - OUR GUARANTEE: MNT Group strictly prohibits retaliation against any Whistleblower who, in good faith, reports suspected Reportable Conduct. Retaliation includes, but is not limited to, dismissal, demotion, suspension, disciplinary action, threats, harassment, or any form of discrimination. Anyone found to have retaliated against a Whistleblower will face severe disciplinary action, up to and including termination.

Good-faith protection: Protection against retaliation is provided to any individual who has a reasonable belief that the information disclosed is substantially true, even if the investigation ultimately finds no wrongdoing.

Consequence of retaliation: Any employee found to have engaged in retaliation against a Whistleblower will face severe disciplinary action, up to and including termination of employment, in accordance with the MNT Group Disciplinary Procedure (MNT-HR-DP-001).

False or malicious reports: Whistleblowers who make reports they know to be false or malicious will not be protected under this policy and may be subject to disciplinary action.

4 INVESTIGATION PROCEDURE

4.1 Receipt and Assessment

All reports are received and assigned for review within one (1) working day of submission. Management then conducts an initial assessment to determine whether the report falls within scope and whether an investigation is warranted, based on:

- **Relevance** - the concern must relate to a Reportable Conduct as defined in this policy
- **Supporting information** - the report must be accompanied by sufficient detail or evidence to warrant investigation

If a report lacks sufficient information, Management will request additional details. Failure to provide the requested information within five (5) working days may result in the matter being closed.

4.2 Investigation Process

Step	Description
1. Acknowledgment	Management acknowledges receipt of the report within two (2) working days.
2. Assessment	Management assesses whether the report falls within scope and whether an investigation is warranted.
3. Investigation	If warranted, an impartial investigation is conducted. Management may involve HR, Finance, external investigators, or legal counsel as appropriate.
4. Action	Based on the findings, appropriate corrective, disciplinary, or legal action is taken in accordance with MNT Group policies and Tanzanian law.
5. Feedback	The Whistleblower is informed of the general outcome, subject to legal and confidentiality constraints.
6. Closure	The case is formally closed with documented findings and the actions taken.

4.3 Case Resolution and Confidentiality

Investigation findings are documented and appropriate disciplinary or corrective actions implemented. To protect the privacy of all parties involved, detailed investigation findings and the specific disciplinary actions taken will not be shared with the Whistleblower unless legally required.

5 ROLES AND RESPONSIBILITIES

5.1 Management / Partners

Responsible for establishing and maintaining effective reporting channels, ensuring all reports are handled confidentially and investigated fairly, overseeing the integrity of the reporting process, and keeping this policy current and compliant with applicable laws.

5.2 All Employees and Covered Persons

All employees and third parties share the responsibility to prevent and report wrongdoing. MNT Group values every concern raised in good faith and with genuine intention, and treats such disclosures with fairness, confidentiality, and respect. Covered Persons are required to promptly disclose any information or concern related to potential misconduct through the approved reporting channels.

5.3 HR Department

Responsible for ensuring all employees are trained on this policy during onboarding, maintaining records of policy acknowledgments, and supporting Management in conducting investigations where employment matters are involved.

6 TRAINING

Management ensures that comprehensive awareness training on this Whistleblowing Policy is provided to all employees during onboarding and refreshed annually. Training covers the types of reportable conduct, the available reporting channels, the confidentiality protections, and the non-retaliation commitment.

7 POLICY REVIEW

This policy is reviewed annually, and whenever necessary in response to changes in legislation, organisational structure, or business operations.

DOCUMENT CONTROL

Version	Date	Author	Changes
1.0	01 January 2026	HR Department	Initial release

For questions about this policy, contact info@mntgroup.net or call +255 750 000 055.

ACKNOWLEDGMENT

I confirm that I have read, understood, and agree to comply with the MNT Group Whistleblowing Policy. I understand how to raise a concern in good faith and that MNT Group prohibits retaliation against anyone who does so.

Employee name: _____

Signature: _____

Department: _____

Date: _____