

# MNT GROUP LIMITED

## WHISTLEBLOWING POLICY

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| <b>Approved By:</b>        | Board of Directors / Partners |

## 1. INTRODUCTION

Integrity means being honest and doing the right thing, even when no one is watching. MNT Group is committed to building a culture of openness, accountability, and ethical behavior across all seven divisions. This policy ensures that if any person connected to MNT Group witnesses or suspects serious misconduct, malpractice, or illegal activities, they can raise their concerns confidently and without fear of retaliation.

### 1.1 Policy Statement

MNT Group Limited is committed to upholding the highest standards of integrity, ethical behavior, and transparency. We believe in creating a culture of openness and accountability where employees, contractors, and stakeholders feel safe and empowered to raise concerns about serious wrongdoing without fear of retaliation.

This Whistleblowing Policy reflects MNT Group's zero-tolerance approach to serious misconduct and confirms our dedication 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. This policy establishes a clear, confidential, and effective mechanism for reporting such concerns.

### 1.3 Scope

This policy applies to all MNT Group operations, all 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

#### **Whistleblowing:**

The act of reporting any suspicions or knowledge of wrongdoing, misconduct, or illegal activities within MNT Group through the Company's established reporting channels, supporting a culture of integrity, transparency, and accountability.

#### **Whistleblower:**

Any individual who reports insider knowledge or reasonable suspicion of illegal, unethical, or improper conduct within MNT Group. This includes current employees, 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 unfavorable treatment.

## 3. POLICY REQUIREMENTS

### 3.1 Reportable Conduct

A “Reportable Conduct” is any action, or failure to act, which the Whistleblower reasonably believes constitutes serious wrongdoing or unethical behavior. This includes, but is not limited to:

- Financial malpractice (fraud, bribery, theft, misuse of company assets, accounting irregularities)
- Criminal offenses (illegal acts, money laundering, corruption)
- Health and safety risks (dangerous working practices, unsafe electrical work conditions, failure to follow LOTO 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 regarding personal employment matters (e.g., performance appraisals, individual grievances, disciplinary issues) should typically be raised through MNT Group’s existing HR grievance procedures.

### 3.2 Reporting Channels

MNT Group is committed to an open-door policy and transparency. Concerns should be raised through one of the following channels:

#### **Primary Channel: Direct Supervisor / Line Manager**

Employees should first raise concerns 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:**

Reports may be submitted in writing via sealed envelope marked “Confidential – Whistleblower Report” addressed to the Partners, or via email to [DESIGNATED EMAIL ADDRESS].

The Whistleblower should provide sufficient information to allow for proper investigation, including the nature of the concern, the names of individuals involved (if known), the dates and locations of the conduct, and any evidence or supporting documentation.

### 3.3 Confidentiality and Anonymity

MNT Group recognizes that whistleblowers may wish to remain confidential or anonymous.

#### **Confidentiality:**

Management will make every effort to keep the Whistleblower’s identity confidential, disclosing it only on a “need-to-know” basis (e.g., to investigators or legal counsel) or where legally required.

#### **Anonymity:**

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

In 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 to avoid compromising investigations.

### 3.4 Non-Retaliation Policy

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.

#### Good Faith Protection:

Protection against retaliation is provided to individuals who have 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 that 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 shall be received and assigned for review within one (1) working day of submission. Management will conduct 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 the report lacks sufficient information, Management will request additional details. Failure to provide requested information within five (5) working days may result in the matter being closed.

### 4.2 Investigation Process

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

### 4.3 Case Resolution and Confidentiality

Investigation findings shall be documented and appropriate disciplinary or corrective actions implemented. To protect the privacy of all parties involved, detailed investigation findings and 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 ensuring this policy remains current and compliant with applicable laws.

### 5.2 All Employees and Covered Persons

All employees and third parties must recognize their responsibility to prevent and report wrongdoing. MNT Group values all concerns reported in good faith and with genuine intention. Such disclosures will be treated with fairness, confidentiality, and respect. Employees 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 shall ensure that comprehensive awareness training on this Whistleblowing Policy is provided to all employees during onboarding and refreshed annually. Training shall cover the types of reportable conduct, available reporting channels, confidentiality protections, and the non-retaliation commitment.

## 7. POLICY REVIEW

This policy shall be reviewed annually and/or when deemed necessary due to changes in legislation, organizational structure, or business operations.

## DOCUMENT CONTROL

| Version | Date              | Author        | Changes         |
|---------|-------------------|---------------|-----------------|
| 1.0     | 01/ January/ 2026 | HR Department | Initial Release |

———— **END OF WHISTLEBLOWING POLICY** ————  
*For questions about this policy, contact [info@mntgroup.net](mailto:info@mntgroup.net)*