

MTG Whistle-blower Policy

1. Purpose

Mauritius Telecom Ltd and its subsidiaries ("MTG") are committed to high standards of transparency, integrity, compliance and accountability. In line with this commitment, MTG expects and encourages employees, contractors, customers and suppliers, in good faith, to report any activity that violates laws, regulations, policies, decisions, instructions or the MTG's Code of Conduct under this Whistle-blower policy

The Policy aims to:

- Help develop a culture of openness, accountability and integrity.
- Encourage employees and other stakeholders to report suspected wrongdoing without fear from retaliation.
- Provide employees and other stakeholders with guidance as to how to raise their concerns.
- Enable Management to be informed at an early stage about acts of misconduct.
- To reassure the employees of MTG and other stakeholders that they will be protected from punishment or unfair treatment as a result of their disclosure of the violations in a good faith.

2. Scope

This Policy is intended to cover serious concerns that could have an impact on MTG, which include but not limited to:

- (a) criminal offences;
- (b) breach of legal or regulatory requirements;
- (c) malpractice, impropriety or fraud in financial reporting, internal controls or other financial matters of the Group;
- (d) breach of rules, policies or internal controls of the Group;
- (e) endangerment of the health and safety of an individual;
- (f) discrimination or harassment;
- (g) professional, ethical or other malpractices or wrongdoings;
- (h) improper conduct or unethical behaviour likely to prejudice the reputation, image and goodwill of MTG; and
- (i) deliberate concealment of any of the above.

3. Confidentiality and Protection

Whistleblowing reports are kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. MTG is committed to protect the person who reports in good faith from retaliation.

4. Reporting and Investigation

Making a Report

- a) Any person may report perceived or actual violations, wrongdoings, misconduct on any of the prohibited actions and behaviours listed on the Anti-Bribery and Corruption Policy on a confidential basis on hotline 86550 or email mauritiustelecomwhistleblower@gmail.com.

The Whistleblower Coordinator will conduct an initial assessment to determine the credibility and seriousness of the report and shall then determine the course of action to pursue, with power to delegate, to appropriate instances for investigation;

- b) Report shall contain details of perceived or actual violations or wrong doings or misconduct (including relevant incident(s), behaviour, activity or activities, name(s), date(s), place(s) and any other relevant information);
- c) Details of the Reporter (including name, department/business unit, company, contact number, address or email address) are not required but are encouraged to be provided so as to facilitate the investigation and such details will be kept in the strictest confidence;

The reporter's identity will remain anonymous (unless there is a judge's order for disclosure) and there will be no retaliatory actions against the reporter who makes a report in good faith.

Investigation

The report raised to the Whistleblower Coordinator after the preliminary assessment and triage may be:

- a) referred to be investigated internally and objectively by the Audit Committee members or delegated to relevant independent departments as the Whistleblower coordinator may recommend;
- b) referred to the external auditors or any one of the Big 4 for investigation after obtaining Board's approval;
- c) recommended to be referred to the relevant law enforcement authorities and/or
- d) subject of any other actions as the Whistleblower Coordinator may determine in the best interest of MTG.

If it is deemed appropriate and necessary to conduct internal enquiry/investigation into the relevant matter, efforts will be made to ensure it will not jeopardise any possible enquiry/investigation on the same matter by other relevant law enforcement authorities.

The Whistleblower Coordinator will make a report addressed to the Board on a semester basis or earlier if there is any urgent or sensitive matter to be communicated.

MTG will take appropriate actions based on any of the investigation's findings. If any wrongdoing is confirmed, corrective measures will be taken, and necessary actions will be initiated.

5. False Reports

MTG recognises there will be times when a person makes a report in good faith which later proves to be unsubstantiated. However, if a person makes a false report maliciously, fraudulently, with an ulterior motive, or for personal gains, MTG reserves the right to decline to investigate or discontinue an investigation, and take appropriate actions against such person (employees or stakeholders/third parties) to recover any cost, loss or damage as a result of such false report. Employees may also face disciplinary action.

6. Retention of Documents

All reports of perceived or actual violations/wrongdoings/misconduct and investigation records shall be retained by MTG for a minimum period of ten (10) years.