INTERNAL GOVERNANCE FRAMEWORK · DOCUMENT 11 · VERSION 1.2

Ethics, Whistleblowing and Anti-Bribery and Corruption Policy

Reporting channels, protected disclosures, and the prohibition on corrupt conduct

This Policy prohibits bribery and corruption in every form, establishes the channels through which wrongdoing may be reported, records the protection available to a person who reports in good faith, and sets out the statutory reporting duties that bind the Company and its Director — including the duty in section 34 of the Prevention and Combating of Corrupt Activities Act and the duty in section 29 of the Financial Intelligence Centre Act, which applies to every business and not only to accountable institutions.

Document control

Document	Ethics, Whistleblowing and Anti-Bribery and Corruption Policy
Policy reference	MBM-GOV-11
Owner	The Board (sole director) — M.B. Mhlongo
Status	Approved
Version	1.2
Effective date	1 September 2026
Next review	31 August 2027
Authority for adoption	Written resolution of the sole director in terms of section 57(3) of the Companies Act 71 of 2008, read with article 4.2(2) of the Memorandum of Incorporation
Framework alignment	Companies Act 71 of 2008; King V Code on Corporate Governance for South Africa 2025; the Company's Memorandum of Incorporation

Contents

Annexures

Adoption

1 Purpose, status and application

1.1 This Policy is adopted under Part 10 of the Governance Framework Charter (MBM-GOV-01) and gives effect to King V Principle 2, which requires the governing body to govern the ethics of the organisation in a way that enables an ethical culture and responsible corporate citizenship.

1.2 It binds every director, employee, committee member, associate, subcontractor, intern, volunteer and agent of the Company, and applies to conduct wherever it occurs and whether or not it occurs during working hours.

1.3 The Company has no tolerance for bribery or corruption. There is no value of transaction, no commercial advantage and no competitive pressure that justifies it. A person who believes that an instruction from the Company requires them to act corruptly must refuse the instruction and report it under Part 9.

2 Tone from the top

2.1 The Board is accountable for the ethical culture of the Company. In a company with one director, culture is not a system — it is the conduct of one person, observed by clients, associates and counterparties, and inferred from what that person tolerates in others.

2.2 The Board must therefore:

(a) apply this Policy to itself first and most strictly;

(b) refuse work, and record the refusal, where accepting it would require conduct inconsistent with this Policy;

(c) record every offer of an improper benefit that is made to the Company, whether or not it was accepted, so that a pattern becomes visible;

(d) ensure that the Company's pricing, bidding and client acceptance decisions never depend on a relationship, a favour or an inducement; and

(e) act on every report received under this Policy, and record what was done.

2.3 Ethics is a standing item at every quarterly governance session. Where there is nothing to report, that must be positively minuted.

3 Prohibited conduct

3.1 The following are prohibited absolutely, at any value and in any circumstance:

(a) giving, offering, agreeing to give, accepting, agreeing to accept or soliciting any gratification, directly or indirectly, in order to influence a person to act in a manner that is illegal, dishonest, unauthorised, biased, or that amounts to a breach of trust or of a legal duty, contrary to the Prevention and Combating of Corrupt Activities Act

12 of 2004 (“PRECCA”);

(b) any gratification given to or received from a public officer in connection with the performance of that officer’s functions;

(c) any payment, benefit or advantage given to secure or reward the award of a tender, contract, licence, permit, accreditation or regulatory decision, or to influence its terms;

(d) facilitation payments — small payments made to secure or expedite a routine action to which the payer is already entitled. South African law contains no exemption for facilitation payments; a facilitation payment is a bribe;

(e) the use of an agent, associate, consultant, referrer or intermediary to do anything that this Policy prohibits the Company from doing directly;

(f) the creation of any false, incomplete or misleading record, invoice or description that conceals the true nature or recipient of a payment;

(g) collusive tendering, bid rigging, price fixing, market division and the exchange of competitively sensitive information with a competitor, contrary to the Competition Act 89 of 1998; and

(h) any attempt, conspiracy or inducement to do any of the above.

3.2 The prohibition applies whether the other party is in the public or the private sector, and whether or not the conduct is customary in the sector or jurisdiction concerned.

3.3 A person who is offered an improper benefit must decline it, record the offer, and report it under Part 9 on the same day. The report must be made whether or not the offer was accepted and whether or not the person believes it was serious.

4 Gifts, hospitality, donations and sponsorship

4.1 Gifts, hospitality and benefits are governed by Part 8 of the Conflicts of Interest and Declarations Policy (MBM-GOV-04), including the monetary thresholds and the absolute prohibition on anything of value offered by or to a public official, or offered in connection with a bid, tender or regulatory decision.

4.2 The Company makes no political donations or contributions of any kind, and no person may make one in the Company’s name.

4.3 Charitable donations and sponsorships require a Board resolution, must be made only to a

own bank account and never to an individual, and must not be made at the request or suggestion of a client, official or counterparty from whom the Company is seeking a decision or an advantage.

4.4 Pro bono work is not a donation and is not to be offered, or capable of being seen to be offered, in exchange for paid work, a referral or a decision.

5 Public sector engagement and procurement integrity

5.1 The Company bids for and performs work for organs of state. That work carries the Company’s highest corruption risk, and the following rules apply without exception:

(a) every declaration in a Standard Bidding Document — on connected persons in the service of the state, on conflicts of interest, on prior bid conduct, on independent bid determination and on tax and beneficial ownership

— must be verified as accurate on the date of signature, and may be signed only by a director personally;

(b) no bid document may be signed in blank, pre-signed, or signed on the basis of information the signatory has not checked;

(c) the Company must not offer, and must not accept, any assistance from an official of the procuring institution in the preparation of a bid, and must not seek information not available to other bidders;

(d) the Company must not engage a lobbyist, facilitator, agent or “bid consultant” remunerated on a success or contingency basis in relation to public procurement;

(e) the Company must not employ, contract with or make any payment to a person who is an official of a procuring institution with which it is bidding or contracting, or to a related person of such an official; and

(f) any approach suggesting that the outcome of a procurement can be influenced must be declined, recorded, and considered under the reporting duty in Part 6.

5.2 Where the Director holds an external position in an organ of state or a statutory body, the standing client-acceptance exclusions in MBM-GOV-04 apply in addition, and the Company must not bid to that institution at all.

6 Statutory reporting duties

6.1 The following statutory duties bind the Company and the Director personally. They are not discretionary, and they are not displaced by client confidentiality except to the extent that legal professional privilege applies.

Section 34 of PRECCA

6.2 A person who holds a position of authority — which, in terms of section 34(4), includes a director of a company

— and who knows, or ought reasonably to have known or suspected, that another person has committed an offence under Part 1, 2, 3 or 4, or section 20 or 21, of Chapter 2 of PRECCA, or the offence of theft, fraud, extortion, forgery or uttering a forged document involving an amount of R100 000 or more, must report that knowledge or suspicion to a police official. Failure to do so is itself a criminal offence.

6.3 The report must be made as soon as the knowledge or suspicion arises. The Director must not delay the report in order to investigate further, to obtain certainty, or to consider the commercial consequences. Where there is doubt whether the duty has arisen, independent legal advice must be obtained immediately, and both the doubt and the advice recorded.

Section 34A of PRECCA — failure to prevent corrupt activities

6.3A Section 34A of PRECCA, in force since 3 April 2024, makes a member of the private sector guilty of an offence if a person associated with it gives, agrees or offers to give any gratification prohibited by Chapter 2 of PRECCA to another person, intending to obtain or retain business, or an advantage in the conduct of business, for that member. The offence attaches to the Company itself, and proof that the Board authorised or knew of the conduct is not required. A person is associated with the Company where that person performs services for it or on its behalf — including an employee, agent, associate or subcontractor.

6.3B No offence is committed where the member had in place adequate procedures designed to prevent persons associated with it from that conduct. The Board records that this Policy, the Code of Conduct and Ethics (MBM-GOV-03), the Conflicts of Interest and Declarations Policy (MBM-GOV- 04), the procurement and payment controls in the Financial Management, Procurement and Tax Policy (MBM-GOV-09), and the third-party requirements in Part 7 of this Policy together constitute the Company’s adequate procedures for the purposes of section 34A, proportionate to the Company’s size and risk, and that they are maintained, communicated and reviewed for that purpose.

6.3C The adequacy of those procedures must be reviewed at each annual governance review, and in addition before any associate, subcontractor or agent first performs services for or on behalf of the Company, when the written undertakings required by Part 7 must be in place and acknowledged.

Section 29 of the Financial Intelligence Centre Act

6.4 Section 29 of the Financial Intelligence Centre Act 38 of 2001 obliges a person who carries on a business, or who is in charge of, manages or is employed by a business, to report to the Financial Intelligence Centre where that

person knows or suspects that the business has received or is about to receive the proceeds of unlawful activities, that a transaction is intended to facilitate the transfer of the proceeds of unlawful activities, has no apparent business or lawful purpose, is conducted to avoid a reporting duty, or relates to the financing of terrorist activity.

6.5 The Board records that this duty applies to the Company notwithstanding that the Company is not an accountable institution under Schedule 1 to that Act. It is a duty of every business. A report must be made within the prescribed period, must be made through the Financial Intelligence Centre's registration and reporting system, and must not be disclosed to the person concerned.

Money laundering offences

6.6 It is an offence under sections 4, 5 and 6 of the Prevention of Organised Crime Act 121 of 1998 to enter into an arrangement concerning property knowing or suspecting it to be the proceeds of unlawful activities, to assist another to benefit from such proceeds, or to acquire, use or possess them. A fee received for legitimate advisory work is not tainted merely because the client is under investigation; but the Company must not accept an instruction, a payment or an arrangement where it knows or suspects the funds are proceeds of crime, and must not structure an engagement so as to obscure the source of funds.

Other reports

6.7 The Company must in addition report as required by any other law, including a personal information breach notification under section 22 of the Protection of Personal Information Act 4 of 2013.

6.8 Every statutory report made, and every decision that a duty to report has not arisen, must be recorded with the reasons and the date, and retained for seven years.

7 Third parties, associates and intermediaries

7.1 The Company may be liable for corrupt conduct by a person acting on its behalf. Before engaging any associate, subcontractor, referrer or agent, the Company must:

(a) satisfy itself as to the identity, standing and beneficial ownership of that person;

(b) record the commercial rationale for the engagement and the basis on which the fee was set;

(c) ensure that the fee is proportionate to the service actually rendered and is not a disguised commission;

(d) include in the written engagement an express prohibition on bribery and corruption, an obligation to comply with this Policy, and a right of termination for breach; and

(e) record any relationship between that person and any client, official or counterparty.

7.2 Referral fees and commissions, whether paid or received, must be disclosed in writing to the affected client before the engagement is accepted, and recorded in the Declarations Register. An undisclosed referral fee is prohibited.

7.3 The following are red flags requiring escalation to the Board before any payment is made: a request for payment to a third party or to an account in another name or jurisdiction; a request for payment in cash; an invoice lacking a clear description of services; a fee that is disproportionate to the work; a request for an unusual discount, rebate or credit; a refusal to accept anti-corruption contract terms; and a suggestion that the person has influence over a decision-maker.

8 Whistleblowing: what may be reported

8.1 Any person may report a concern about conduct connected to the Company, including:

(a) bribery, corruption, fraud, theft or misappropriation;

(b) a breach of this Policy, the Code of Conduct and Ethics, or any other policy in the governance framework;

(c) a contravention of any law, or a failure to comply with a legal obligation;

(d) a miscarriage of justice, or conduct that endangers the health or safety of any person;

(e) damage to the environment;

(f) unfair discrimination, harassment, victimisation or abuse of authority;

(g) a serious deficiency in the quality or integrity of the Company's advice, or an error that has not been corrected to the client;

(h) a conflict of interest that has not been declared or has been improperly managed;

(i) the deliberate concealment of any of the above; and

(j) retaliation against a person who has reported any of the above.

8.2 A report should be made where the person has a reasonable belief that the conduct has occurred, is occurring or is likely to occur. Certainty is not required, and a person who reports in good faith is protected even if the concern proves unfounded.

8.3 A report made maliciously, or knowing it to be false, is not protected and is itself a disciplinary matter.

9 Reporting channels

9.1 A concern may be reported through any of the channels in Annexure A. A person is not obliged to use an internal channel first, and may go directly to an external channel where the concern involves the Director, where the person fears retaliation, or where an internal report has not been acted on.

9.2 The Board records the obvious structural difficulty: in a company whose only director is also its only shareholder, the internal channel and the person most likely to be the subject of a report are the same. The Company addresses this by:

(a) designating an independent external recipient — the Company's external legal adviser or independent counsel

— to whom a report may be made in confidence and who is instructed to receive and act on it, and by identifying that person in every engagement letter with an associate or subcontractor;

(b) publishing the external statutory channels in Annexure A alongside the internal one, without qualification or discouragement; and

(c) recording, in this Policy, that no report may be routed through, screened by, or delayed by the person who is its subject.

9.3 A report may be made anonymously. An anonymous report will be acted on so far as the information allows, but the Company records that anonymity may limit the investigation and may limit the statutory protections available to the person reporting.

9.4 A report may be made orally or in writing. Where made orally, the recipient must reduce it to writing and provide a copy to the person reporting.

10 Protection of the person who reports

10.1 The Protected Disclosures Act 26 of 2000 protects an employee or worker — a category that includes an independent contractor, consultant or agent — who makes a protected disclosure, from any occupational detriment. Occupational detriment includes disciplinary action, dismissal, suspension, demotion, harassment, intimidation, transfer against the person's will, refusal of a transfer or promotion, the alteration of employment conditions, refusal of a reference or the provision of an adverse reference, and any other adverse effect on employment or working conditions.

10.2 Section 159 of the Companies Act 71 of 2008 additionally protects a shareholder, director, company secretary, prescribed officer, employee, registered trade union or supplier of goods or services who discloses information in good faith about certain contraventions and risks. A person making such a disclosure has qualified privilege and is immune from any civil, criminal or administrative liability for the disclosure. Section 159(7), which requires a formal disclosure system, applies to public and state-owned companies; the Company adopts an equivalent system voluntarily.

10.3 The Company will not subject any person to any detriment for making a report in good faith, will not seek to identify a person who has reported anonymously, and will treat any retaliation as a serious breach of the Code of Conduct and Ethics, warranting termination of employment or engagement.

10.4 The identity of a person who reports is confidential and will be disclosed only with that person's consent, or where disclosure is required by law or is unavoidable in order to investigate — in which case the person will be told before disclosure is made.

10.5 A person who reports is entitled to be told that the report has been received, to be given an indication of how it will be handled, and to be informed of the outcome to the extent that the law and the rights of others permit.

11 How a report is handled

11.1 On receipt of a report, the recipient must:

(a) acknowledge receipt within two business days, where the person reporting is identified;

(b) record the report in the Ethics and Disclosures Register, with a unique reference and the date;

(c) assess immediately whether a statutory reporting duty under Part 6 has arisen, and if so, make the report within the required period, irrespective of the internal investigation;

(d) assess whether the subject of the report should be excluded from any decision, system or record pending the investigation, and whether evidence must be preserved;

(e) determine who will investigate, ensuring that the investigator is independent of the subject matter and of the person reporting; and

(f) set a timetable, ordinarily concluding within thirty days.

11.2 Where the report concerns the Director, the investigation must be conducted by an independent external person appointed for that purpose, and the Director must take no part in it beyond providing information and responding to the allegations.

11.3 The subject of a report must be told of the allegations and given an opportunity to respond, unless doing so would prejudice the investigation or a statutory report, and must be presumed not to have committed the conduct until a finding is made.

11.4 The outcome must be recorded in writing, together with the findings, the reasons, the action taken and any change made to the Company's controls as a result. The record is retained for seven years.

11.5 Where the investigation reveals a breach of law, the Board must report it as the law requires, must consider whether to notify the Company's professional indemnity insurer, and must not settle a matter on terms that prevent a person from making a statutory report or from co-operating with an investigation.

12 Records, monitoring and review

12.1 The Company maintains an Ethics and Disclosures Register recording every report received, every offer of an improper benefit, every statutory report made, and the outcome of each. The Register is confidential and is retained for seven years.

12.2 The Board reviews the Register at every quarterly governance session, and considers at the annual governance review whether the number, nature and outcome of reports indicate a weakness in the Company's controls or culture.

12.3 Every person bound by this Policy must be made aware of it on engagement and annually, and the contact details in Annexure A must be included in every engagement letter with an associate or subcontractor.

Version	Date	Approved by	Nature of change
1.0	1 September 2026	Sole director, written resolution	First adoption of the Ethics, Whistleblowing and Anti-Bribery and Corruption Policy (tabled 15 August 2026).
1.1	18 August 2026	Sole director, written resolution of 18 August 2026	Section 34A of PRECCA — the failure-to-prevent-corrupt-activities offence in force since 3 April 2024 — recorded at 6.3A to 6.3C, together with the Company's adequate-procedures position; Memorandum of Incorporation citation corrected to article 4.2(2). Issued in substitution for the version tabled on 15 August 2026.
1.2	19 August 2026	Sole director, written resolution of 19 August 2026	The dedicated confidential reporting mailbox, whistleblowing@mbmvalkyrie.co.za, recorded as the internal reporting channel in Annexure A.

Annexure A — Reporting channels

A concern may be reported through any of the channels below. There is no obligation to use an internal channel first. No report may be routed through, screened by, or delayed by the person who is its subject.

Internal

Channel	Detail	When to use it
The Board	whistleblowing@mbmvalkyrie.co.za — a dedicated, confidential mailbox to which only the Director has access — or in writing to the registered office, marked "Confidential — Ethics Report".	Any concern not involving the Director.

Channel	Detail	When to use it
Independent external recipient	The Company's independent external legal adviser, whose name and contact details are to be inserted here on appointment and communicated to every associate and subcontractor.	Any concern, including one involving the Director, and any concern where confidentiality or protection is a worry.

External and statutory

Body	For	Contact
South African Police Service	Corruption, fraud, theft and the section 34 PRECCA report.	Any police station, or the SAPS national number.
Directorate for Priority Crime Investigation (Hawks)	Serious corruption and commercial crime.	Published national and provincial contact points.
Financial Intelligence Centre	Suspicious and unusual transaction reports under section 29 of FICA.	The Centre's online registration and reporting system.
The Public Protector	Improper conduct in state affairs or public administration.	Published national and provincial offices.
The Auditor-General	Irregularities in the use of public funds.	Published contact points.
Information Regulator	Contraventions of POPIA and personal information breaches.	Published complaint and notification channels.
Legal Practice Council	Conduct of an admitted legal practitioner.	The relevant provincial office.
Companies and Intellectual Property Commission	Contraventions of the Companies Act.	Published complaint channels.
Competition Commission	Collusive tendering, bid rigging and price fixing.	Published complaint and leniency channels.

Before publishing this policy Insert the name and contact details of the independent external recipient in the table above before this Policy is issued to any associate, subcontractor or employee. Until that appointment is made and recorded, the only functioning confidential channel for a concern involving the Director is an external statutory body.

Annexure B — Red flags requiring escalation

Any of the following must be escalated to the Board, and recorded, before the Company proceeds. Where the red flag suggests corruption, theft or fraud, the statutory reporting duties in Part 6 must be assessed immediately.

Area	Red flag
Payments	A request for payment in cash; to a third party; to an account in a name other than the contracting party; or in a jurisdiction unconnected to the work.
Invoicing	An invoice with no clear description of services; a fee disproportionate to the work done; a request to describe a payment inaccurately; a request to backdate.

Intermediaries	An agent or "consultant" remunerated on a success basis in relation to a tender or regulatory decision; an intermediary who declines to accept anti- corruption terms or to disclose beneficial ownership.
Influence	Any suggestion that a person has access to, influence over, or a relationship with a decision-maker; any offer to obtain inside information about a bid or an application.
Procurement	A specification that appears written for one bidder; an approach from an official offering assistance; pressure to submit a bid at short notice without proper assessment; a request to sign a declaration without verification.
Gifts	Any offer of value from or to a public official; an offer timed to coincide with a decision; an offer made to a family member; repeated offers from the same source.
Client conduct	A client unwilling to identify its beneficial owners; a client whose funds have no apparent lawful source; an instruction to structure a transaction to obscure a party or a payment; an instruction whose only purpose appears to be to defeat a legal obligation.
Internal	An unexplained variance in the accounting records; a payment outside the delegation of authority; a record created after the event; reluctance to record a decision in writing.

Adoption

This Ethics, Whistleblowing and Anti-Bribery and Corruption Policy was considered and approved by the Board of

2008 read with article 4.2(2) of the Company's Memorandum of Incorporation, and takes effect on the effective date recorded in the document control block.

The approval is recorded in the Company's minute book and register of resolutions maintained under section 24 of the Companies Act.

MTHOKOZISI BRIAN MHLONGO Director MBM Valkyrie Advisory (Pty) Ltd Signature: ______________ __________________	Date: ______________________________ Place: ______________________________

Company information

Registered name	MBM Valkyrie Advisory (Pty) Ltd
Registration number	2026/493372/07
Registered address	31 Ouklipmuur Avenue, Equestria, Pretoria, Gauteng, 0184
Telephone	+27 61 586 9435
Email	enquiry@mbmvalkyrie.co.za · brianm@mbmvalkyrie.co.za
Website	www.mbmvalkyrie.co.za
Director	Mthokozisi Brian Mhlongo (LLB) — admitted attorney of the High Court of South Africa (Gauteng Division, Pretoria), enrolled with the Legal Practice Council on the roll of non-practising legal practitioners
CSD supplier number	MAAA1746312

B-BBEE status	Level 1 EME — sworn affidavit, valid to 22 June 2027
Tax	Tax compliant. Not registered for VAT — no VAT is charged
Professional indemnity	R5 000 000 — iTOO Special Risks
PAIA	Section 51 manual published at www.mbmvalkyrie.co.za/paia-manual

own account, holds no trust account and does not undertake reserved legal work. Its director is an admitted attorney enrolled with the Legal Practice Council on the roll of non-practising legal practitioners.

Scope of the company's services

The company provides legal, governance and compliance services in an independent advisory capacity. It does not appear in court, does not litigate, does not undertake conveyancing or notarial work, does not administer estates, holds no Legal Practitioners' Fidelity Fund certificate and operates no trust account. Where a matter requires reserved legal work, this is said at the outset and the matter is referred to a practising firm. Nothing in this document is legal advice; advice is given only under a signed engagement letter.

Contact

Book a thirty-minute scoping call at www.mbmvalkyrie.co.za/book-a-call, email enquiry@mbmvalkyrie.co.za or telephone +27 61 586 9435. Postal and physical address: 31 Ouklipmuur Avenue, Equestria, Pretoria, Gauteng, 0184.

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