MTQ CORPORATION LIMITED

ETHICS, ANTI-CORRUPTION & WHISTLE-BLOWING POLICY

Corporate Governance & Compliance Policy

1. PURPOSE

MTQ Corporation Limited ('MTQ' or the 'Group') is committed to conducting its business with honesty, integrity, and in compliance with all applicable laws and regulations. The company maintains a zero-tolerance policy towards any form of bribery or corruption and expects all its employees, suppliers, contractors, and business partners to uphold the same standards.

This policy outlines the Group's commitment to upholding the highest standards of integrity, ethical conduct, and transparency. We are dedicated to preventing all forms of corruption and bribery in our operations.

2. SCOPE

This policy applies to all employees, directors, officers, business partners, suppliers, and third parties acting on behalf of the Group.

3. PROHIBITED CONDUCT

The following is a non-exhaustive list of examples of improper and unethical activities which the Group prohibits:

" Corruption or Bribery: Offering, giving, receiving, or soliciting bribes to influence decisions.

" Embezzlement, Cheating, or Theft: Misappropriation or unlawful taking of the Group's assets.

" Violation of Laws and Regulations: Engaging in activities that breach legal or regulatory obligations.

" Irregularities in Financial Reporting: Manipulation or misstatement of financial data.

" Improper or Unauthorized Expenditures: Spending of company funds without proper approval.

" Misuse of Funds and Resources: Using the Group's assets or resources for personal gain.

" Abuse of Power or Authority: Using one's position to exploit or unfairly treat others.

" Conflict of Interest Without Disclosure: Failing to disclose relationships that could compromise MTQ.

" Breach of Internal Policies: Disregard or circumvention of established Group policies.

" Aiding Illegal Activities: Supporting or facilitating unlawful actions by others.

" Unauthorized Access or Disclosure: Sharing confidential information without permission.

" Concealment of Malpractice: Suppression of known wrongdoing within the Group.

" Deception in Financial Audits: Manipulating financial records during audits.

" Endangerment to HSE: Engaging in activities that pose risks to health, safety, or environment.

" Conduct Damaging to Reputation: Any actions that cause financial or reputational harm.

4. WHISTLEBLOWING AND REPORTING IMPROPRIETIES

The Group encourages all employees and stakeholders to report concerns regarding corruption, bribery, or misconduct directly to the Audit Committee at:

auditcommittee@mtq.com.sg

All reports will be treated with strict confidentiality, and the identity of the whistleblower will be protected wherever practicable. The Audit Committee oversees investigations ensuring discreet review.

5. INVESTIGATIONS AND DISCIPLINARY ACTION

All reports will be thoroughly investigated, and appropriate actions will be taken, which may include disciplinary measures or termination. Serious cases will be reported to regulatory authorities if required.

6. TRAINING AND COMMUNICATION

We provide regular training to ensure that all employees understand their responsibilities under this policy and adhere to our ethical standards.

7. MONITORING AND REVIEW

The policy is periodically reviewed to ensure its effectiveness. The Audit Committee is responsible for monitoring compliance and making recommendations for improvement when necessary.

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