Human Wellness

# ANTI-CORRUPTION/ ANTI-BRIBERY POLICY AND PROCEDURES

Effective Date: 22 September 2026

RESPECT each other's differences

FREEDOM in your work and personal lives

TRUST you as an adult

TRUTH in what we do every day

MEGA COMMITMENT

is to provide

Quality Products and Services to Our Customers

Through constant Improvement and Innovation

## 1 Introduction and Purpose

We are all privileged to work for one of the finest companies. It is our utmost responsibility and duty to preserve and strengthen our Company's worldwide reputation built by people over many years. We have built our successes on the strong foundation of transparent & Ethical business practices and quality products. Our quest for growth and excellence goes hand in hand with unflinching commitment to integrity in all our relationships with employees, customers, suppliers, government, local communities and our collaborators and shareholders.

Mega prohibits bribes or any payments of anything of value intended to unduly/ improperly influence any individuals whether they are Government Officials or not. The laws in the best part of the world strictly regulate even ordinary interactions with Government Officials and hence this policy has been adopted to establish the standards and procedures to be followed by all employees of Mega and also business partners to prevent official corruption and improper payments in the conduct of Mega's business worldwide.

## 2 Applicability/ Scope

Definition

Any offer or payment of 'Anything of value' made to either corruptly influence another person to do something improper in violation of that person's duties or corruptly obtain or secure any improper advantage.

Scope

This policy applies to all Employees, Management and Board of Directors of the Company and extends to all 3rd party partners like consultants, agents, Distributors, Importers and representatives in any other capacity to conduct business for and on behalf of Mega. This Policy applies to Mega Lifesciences Public Company Limited, all subsidiaries, affiliates and controlled entities worldwide.

## 3 Responsibility

Mega has a policy of zero tolerance for Bribery.

**Employees**

Employees shall:

- Read, understand and follow the articulated policy and procedures.
- Attend the Anti Bribery training conducted by the company
- Communicate the policy and practices of the company to 3rd party partners working with the company
- Sign declaration that the Anti Corruption policy and procedures are being followed.

**Management**

- Ensure that the employees are following the policy and procedures.

**Compliance**

- Update the policy and procedures as and when necessary.
- Provide employees and management with counsel and guidance as and when required
- Review transactions and when required and conduct compliance audits if necessary

## 4 Policy

Subject to prevailing law and except as stated in this Policy, Mega or any of its employees, managers or Board Members acting on behalf of Mega shall not make, provide, offer, accept or authorize any payment, gift of any kind or anything of value, directly or indirectly, to any official or employee of any country, state, provincial or local government or any government controlled or owned agency or entity or any private entity. All Directors, officers, employees and representatives must comply

with this Policy without exception. No person is authorized to engage in or approve conduct that violates this Policy.

Mega further extends this policy to such dealings with health care professionals and private hospitals which shall be done as per limits and approval procedures as specified by Mega.

Mega further, extends this policy to cases where any 3rd parties (agents, Distributors, consultants or such other 3rd party transacting business on behalf of Mega).

This Policy shall be approved by the Board of Directors and assigned to the Audit Committee for monitoring and review of the Anti-Corruption policy and program. Management shall conduct reviews and report anti-corruption matters to the Audit Committee.

This Policy shall be reviewed annually by the management and Audit Committee and submitted to the Board of Directors for approval where amendments, if any, are proposed.

Definitions

Under this policy, 'Government Official' shall mean:

- Any Government Official,
- Any elected Official
- Any Officer or Employee of any Government or any department, agency or serving in any capacity with Government including but not limited to healthcare facilities, hospitals, police agencies, Customs Officials, Army, tax officials, Health ministry funded agencies and other government bodies.
- Any Officer of Employee of any Company, business, commercial enterprise or entity that is owned or controlled in whole or in part by any Government
- Any Officer or Employee of any public international organization such as the World Bank, United Nations, International Olympics Committee, Red Cross, Red Crescent, World Health Organisation or any other international government funded NGOs in public health.
- Any Officer of Employee of any political party.
- Any candidate for any political Office.
- Spouse or children or other close relatives of any Government Official shall for all purposes be included in this definition.

'Anything of value' shall include but not limited to:

- Cash
- Gifts
- Entertainment
- Employment Offers (Government Officials or their relatives)
- Promises of future employment
- Extraordinary Product Discounts
- Donations which may be political or to the causes identified by such 'Government Officials'
- Disguised donations

Health Care Professionals (HCP) shall mean and include Doctors, Nurses, paramedics and such other professionals dealing directly or indirectly with patients and whether or not employed by Government Hospitals or private hospitals or clinics and such other treatment centers.

'Facilitating Payments' shall mean and include but limited to any payments made to Government agencies, employees, department, government, political parties to expedite or secure the performance of routine services like tax assessments, customs clearances, utility connections like electricity, gas, telephone, internet, etc.

'Gift' shall mean and include receiving and or giving items of value as presents or souvenirs, giving services for business contacts and must be in accordance with the customs/ practices of each location/ geography and relevant laws and subject to limits in this policy.

"Sponsorship" shall mean and include money, gifts, property, things or other rewards given or received which may be calculated in monetary terms and shall include contributions given to or received from customers, partners, business partners. The objectives may include and involve building business, brand or reputation of the company.

"Donation" shall mean and include donation of money, things or anything else that can be calculated in money to foundations, temples, hospitals, educational institutions, communities, society, projects or corporate activities that do social

contributions. It is intended for public benefit and does not expect anything in return or benefits from organizations that support it.

“Conflict of interest” shall mean and include any situation or action in which employees have personal benefits that influence decision making or performing of duty and have an impact on the company’s interest in direct or indirect manner.

“Political contribution” is the term of support or making contributions, financial or otherwise, to any political party, political coalition, person with political influence, or political candidate on a local, regional or national level, either directly or indirectly.

“Revolving door” shall mean and include a person who is or used to be an official of State/Politician/Counsel to government agencies and now working for a private company and may rely on relationships or inside information to benefit the private company or cause conflicts of interest in the performance of duties of a government agency or regulatory body with a regulated company as a result of unfair business advantages or setting a policy that favors the private sector that the government official has been working for.

## 5 Rules

The rules shall apply to all employees, management and Directors of Mega and are as below:

- No Director, officer or employee may request, offer, give, solicit, authorize or accept any form of bribe, kickback or corrupt benefit for personal gain or for the benefit of family members, friends, associates or related parties.
- Except as stated in the Policy and subject to compliance with the Standard Operating Procedure (“SOP”) No payment or gift or anything of value of any kind shall be promised, offered or made to any Government Official by any employees directly or indirectly through 3rd parties conducting business on behalf of Mega.
- Hospitality in the form of meals, entertainment and other normal social amenities for the benefit of Government Officials may be provided only if it is

consistent with the preapproved limits set forth in each country by Mega. << Annexure A for limits for meals, etc>>

- Gifts to Government Officials not to exceed limits set by Mega provided that it is only a promotional gift. We note that cash gifts shall not be allowed.
- Anti Bribery checklists need to be read, filled and signed by 3rd party consultants, Agents, Importers and such other 3rd parties doing business on behalf of Mega.
- Anti Bribery checklists need to be read, filled and signed by any employees dealing with Government Officials or HCPs (Health Care Professionals)
- Except as stated in the Policy and subject to compliance with respective "SOP, Charitable donations to Government Hospitals shall not exceed such limits as prescribed by Mega in Annexure A. Charitable gifts to private hospitals are discouraged.
- Mega shall not fund directly or indirectly any political candidate or a prospective candidate running for a government office.
- All accounting transactions shall be accounted accurately and any transactions which are of a nature which may be directly or indirectly in the nature of a bribe shall be reported to the Compliance Department.
- Any Sponsorships shall be provided as per Company policy and subject to compliance with respective SOP.
- Company shall not appoint any individual who is currently or has been a government employee during the previous two (02) years specifically if the employee shall be responsible for the same or similar government department directly or indirectly. Company's Management Board and Human Relations/ Human Capital Development team shall be responsible for implementation of this regulation. For the sake of clarity, Company shall not have a Revolving door.
- Entertainment expenses in a medical conference organized by Company shall be within the purpose and limits as per this Policy.
- Travel reimbursement to Health Care Professionals ("HCP"s) shall be subject to guidelines and limits in this Policy.
- Mega may engage Healthcare Professionals as speakers, presenters, trainers, moderators, advisors, consultants or in other legitimate professional capacity. Any compensation paid shall be reasonable, proportionate to the services actually rendered and consistent with Fair Market Value.

## 6 Facilitating Payments

Mega does not allow making facilitating payments by any employee or 3rd party performing actions or transacting business on behalf of Mega to secure any public/ government services unless if it is an emergency and is for the sole purpose of securing safety of employees in a medical or other urgency and specifically approved by the management board. The Company prohibits any form of facilitation payment whether direct or indirect and will not take any such payments or acts in exchange for facilitating business operations.

## 7 Accounting records

Mega shall maintain accurate accounting records reflecting the nature of transactions and any transaction which is in the form of a bribe, whether direct or indirect, shall be reported to the Compliance Department. The records shall be kept for minimum 5 years or such period as the law requires in the country of existence of the operation. The forms for the respective transactions shall be filled by the requesting departments along with sufficient details for each transaction. The business departments shall use specific forms if the expense is in the nature of gift or entertainment which is prohibited under this policy. False, incomplete, artificial or misleading entries are prohibited by Mega. Miscellaneous expenses with no or incomplete details and significant amounts, inaccurate travel expenses, consultancy fees are some red flags.

## 8 Responsibility

Each employee, Management and Board of Directors are responsible for compliance with this policy and failure to comply with this policy shall lead to disciplinary action including termination of employment. In addition, individuals not complying with this policy may face government penalties including fines and/ or imprisonment. 3rd

parties representing Mega shall be subject to fines/ termination of contracts and their representatives are equally liable to Government.

## 9 Training

Mega employees especially who deal with Government Officials and HCPs shall be trained on anti bribery policy and laws. Any representations and actions of the employees which are not in compliance with this policy shall remain a personal responsibility of the employees or 3rd party consultants representing Mega.

## 10 Audits

The Compliance team shall assume the responsibility to test and ensure the compliance with this policy and the procedures set under this policy. The audits may be conducted in-house or by such consultants appointed by the Compliance team from time to time. The scope shall include the following:

i) Documentation and communication of the policy
ii) Efficacy and standards of training and the selection of audience.
iii) Training records maintained.
iv) Review Accounting reports and documents like vouchers/ invoices, etc.
v) HR processes for appointing employees who deal with government officials and/or HCPs.
vi) Business processes employed for selection of business partners.
vii) Audit certain payments which may be of a nature suggesting a direct or indirect bribe.
viii) Accounting ledgers such entertainment expenses, travel expenses, consultant fees, etc shall be reviewed on a regular basis.

## 11 Reporting and Non-retaliation

Any employee, manager, Board member or 3rd party representing Mega may report a non-compliance of this policy to the CEO/ CFO/ Compliance Department or may write to compliance@megawecare.com or whistleblow@megawecare.com. Any questions or clarifications related to this policy or its procedures may be sent to compliance@megawecare.com. No retaliation shall be taken against any reporting party who has acted in good faith. Any supervisors, managers or other employees who retaliate against the reporting employee shall be subject to disciplinary action up to and including termination of employment. Mega shall not withhold any promotions, salary increases or any benefits due to an employee who reports any such incidents.

## Annexure A

**Limits under the policy**

| Sr. No. | Nature of expense | Limit (United States Dollars) | Additional remarks |
|---|---|---|---|
| 1. | Gifts to Doctors | 100 per gift (THb 3,000) | Maximum 3 gifts per doctor per year. |
| | | | |
| 2. | Gifts to Government officials | 100 per gift (Thb 3,000) | Maximum 1 gift per year per official and not anytime within 30 days before or after the tenders/ purchase orders. |
| | | | |
| 3. | Entertainment – Meals | 75 (Thb 2,400) per meal per person attending the event. | Subject to a maximum 1 such event in 3 months. |
| | | | |
| 4. | Travel reimbursement | Actual expenses by economy class airfare or business class if approved by Head Coach/ Chief Coach. | The visit shall be for official purpose i.e. for Mega sponsored symposium, etc |
| | | | |
| 5. | Entertainment expenses per head in a conference organized by Mega | USD 100 (Thb 3,000) per person per conference. | This should be a mass event with more than 10 invitees. |
| | | | |
| 6. | Charitable Donations | Any amount to Government Hospital or a valid social cause. | To be requested by the Business head and approved by the Managing Director of the location. |

*Commercial Bank rates shall be applied for calculating the limits in Thai Baht or other currencies in the respective country of operation as per applicable reporting standards. The Thai Baht amounts in the policy may vary accordingly from time to time.*

MEGA
We care

Annexure B

**Form for employees appointed by Mega and responsible for dealing with Health Care Professionals and Government Officials as defined in Mega's Anti-Bribery policy.**

Name of Employee:

Date of Joining:

| Sr. No. | Information | Tick (√) if Y | Tick (√) if N |
|---|---|---|---|
| 1. | Have you ever held a Government position? | | |
| 2. | Have you ever held a Public Office? | | |
| 3. | Have you ever held an elected position in the Health Ministry or any other ministry or government body in any country? | | |
| 4. | Have you ever held a position in a public international organistion like WHO, IMF, Red Cross, Red Crescent, etc? | | |
| 5. | Have you ever held a position of employment in any political party? | | |
| 6. | Have you ever been appointed a consultant to the Health Ministry or Customs authorities or Intellectual Property Office? | | |
| 7. | Is your spouse or parent or any family member holding any of the positions mentioned above? | | |
| 8. | Have you ever been convicted in any Bribery related case in the past? | | |
| 9. | Are you a subject of inquiry or investigation in any bribery/ corruption related cases at present? | | |

Note: If the answer to any of the above questions is 'Y' then the HR shall discuss the employment with the location's Managing Director and Compliance head by writing at Compliance@megwecare.com

Annexure C

**Form for enrolling/ engaging/ appointing any 3rd party consultant/ service provider/ Importer**

Name of the party:

Date of Joining:

| Sr. No. | Information | Tick (√) if Y | Tick (√) if N |
|---|---|---|---|
| 1. | Has any of your Directors/ Partners/ key management ever held a Government position? | | |
| 2. | Has any of your Directors/ Partners/ key management ever held a Public Office? | | |
| 3. | Has any of your Directors/ Partners/ key management ever held an elected position in the Health Ministry or any other ministry or government body in any country? | | |
| 4. | Has any of your Directors/ Partners/ key management ever held a position in a public international organistion like WHO, IMF, Red Cross, Red Crescent, etc? | | |
| 5. | Has any of your Directors/ Partners/ key management ever held a position of employment in any political party? | | |
| 6. | Has any of your Directors/ Partners/ key management ever been appointed a consultant to the Health Ministry or Customs authorities or Intellectual Property Office? | | |
| 7. | Is the spouse or parent or any family member of your Directors/ Partners/ key management holding any of the positions mentioned above? | | |
| 8. | Has any of your Directors/ Partners/ key management ever been convicted in any Bribery related case in the past? | | |
| 9. | Has any of your Directors/ Partners/ key management a subject of inquiry or investigation in any bribery/ corruption related cases at present? | | |

Annexure D

**Procedure for review and approval of providing gifts and hospitality to Government Officials**

Purpose: This procedure shall detail the steps to be taken by the employee/ managers/ Directors/ 3rd Party representing mega for Gifts and Hospitality being extended to any Government Official/ HCP.

Procedure: All proposed gifts and hospitality extended to the concerned persons shall be within the limits set by Mega. In case the limits set by Mega are higher than the limits set by the 3rd party Principal whose products Mega is marketing then the limits of such partner shall be considered as the limits of Mega for all purposes.

No proposed gift or hospitality shall be approved unless it meets the following criteria:

a) Reasonable and customary under the circumstances
b) Should be permitted under local law
c) Should be permitted by transnational laws if applicable.
d) Should be provided openly and recorded in the Books with appropriate narration.
e) Should be at par with professional standards.
f) Should not be in the form of Cash or securities.

The voucher or request form should mention the name of official, number of officials, purpose and the cost per unit and per person for the gifts.

Any Gifts/ Hospitality exceeding the limits shall be placed for approval by the Managing Director/ Compliance team minimum 07 days in advance.

Gifts/ Hospitality can be extended to Government Officials attending a conference/ seminar/ symposium hosted by Mega for a business purpose as per the limits under this policy. The event shall be documented by the organizing department.

Gifts/ Hospitality extended should be requested for payment by accounts should be accompanied with a request form provided under Annexure E of this policy.

Annexure E

**Form for requesting payment for gifts to Government Officials/ HCPs.**

| |
|---|
| Name of the Requesting person: |
| Department & Designation: |
| Date of Request: |

| Sr. No. | Name of the Official/ HCP | Title (including the organization name) | Nature of Gift | Value of Gift | Purpose | Date of last gift given. |
|---|---|---|---|---|---|---|
| | | | | | | |
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I certify that the gift is for bona fide purpose and is not in any form a Bribery measure or for obtaining any undue benefits.

…….  ……

Requested By  Approved By

Annexure F

**Procedure for Travel (transportation) and Lodging (stay) of Government Officials/ HCPs**

Mega shall allow the Travel and Lodging expenses related to Government Officials/ HCPs subject to the following conditions:

a) The expense should be directly related to Mega's products or inspection of Mega's facilities by the Government Official or a conference/ seminar/ symposium organized by Mega.
b) The expense should be recorded appropriately in the accounting records.
c) The expense should be reasonable and customary.
d) The expense should not be unduly influence
e) Should be given openly and officially

The expenses shall be submitted for approval by the Managing Director and should be sent to the Compliance team as a report. The expense can be incurred only for the Government Official/ HCP and not for their spouse, children or other family members/ friends.

The transportation shall be Economy class air fare unless if it is a high ranking official/ reputed professional for whom it is customary to travel by Business class which shall be approved by the Head Coach/ Chief Coach.

The Government Official/ HCP shall be entitled to room service including mini-bar to the extent of the limits for hospitality in this policy and shall not be entitled to long distance telephone calls, television pay per view services.

Mega does not provide Per Diem allowance for such travel.

The requesting business head shall fill a form for such payment as laid out in Annexure G.

Annexure G

## Form for requesting travel expenses

Name of the Requesting person:

Department/ Designation:

| Sr. No. | Name of the Government Official/ HCP | Purpose of Travel | Designation including Organization. | Ticket Cost | Hotel Cost |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |

I confirm that the air fare shall be as per the policy and the hotel expenses shall not include the cost of pay per view television. The policy has been communicated to the concerned individuals.

…….. ……

Requested By Approved By

## Annexure H

**Procedure for appointment, engagement or retention of Distributors, Importation agents or consultants.**

Mega shall not appoint any 3rd party Agent, Importer, Consultant or in any other form for transacting business on behalf of Mega unless Mega has conducted a Due Diligence on the 3rd party for potential Anti-Bribery related issues. Mega shall conduct a Due check on the party being appointed to understand the incorporation of the partner and the nature of its business. Mega shall also insist on the anti-bribery form under this policy for appointment of 3rd parties to do business on behalf of Mega.

Annexure I

**Form for approval of Charitable Donation under this policy.**

| |
|---|
| Name of the Requesting Person: |
| Designation and Department: |
| Name of the Proposed Recepient: |
| Purpose of the Donation: |

| Sr. No | Name of the Government Official | Designation | Relationship with the proposed recipient |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |

1. Based on your knowledge and investigation, do you have a reason to believe that a Government Official or a relative of such Government Official will stand to benefit personally from this Donation?
   ☐ Yes ☐ No
   If yes please explain_____

2. Will Mega gain in some way Direct or Indirect if any such Donation is made or will Mega suffer if such Donation is not made?
   ☐ Yes ☐ No
   If yes please explain_____

3. Does the proposed recipient willing to provide a receipt or certificate acknowledging the receipt of the Donation amount?
   ☐ Yes ☐ No
   If No, please explain_____

4. Is there any reason to believe that this Donation may result in any other non-compliance of laws in the country or might tarnish Mega's public image/ reputation?

☐ Yes ☐ No

If Yes, please explain_____

PROPOSER

Signature of the Proposer:…….. Date: ……..

Name: ……..

Designation & Department: ……..

MANAGEMENT

Signature:…….. Date: ……..

Name: ……..

Designation & Department: ……..

COMPLIANCE TEAM

Signature:…….. Date: ……..

Name: ……..

Designation & Department: ……..

Annexure J

**Legal Clause in the agreements with 3rd party Agents, consultants, Importers or any other capacity in which the 3rd parties may be appointed to conduct business on behalf of Mega Lifesciences**

The PARTY will <<CONDUCT BUSINESS AS SPECIFIED IN THE AGREEMENT>> only in full compliance with all applicable laws, rules and regulations, including but not limited to the laws on fair competition and anti-corruption as well as the product specific laws on the shipment, storage, distribution, sale, promotion and marketing of such specific products, including but not limited to narcotics, if any. Without limiting the generality of the foregoing, in connection with the performance of its obligations under this Agreement, the PARTY will not, and will ensure that its employees, directors, officers, agents or other persons acting on its behalf (the "Representatives") do not, make any payment, contribution or gift to any governmental official, hospital, medical insurance company or similar provider organization, customer or other person (including, without limitation, any payoff, influence payment, bribe, rebate or kickback) for the purpose of obtaining or paying for Registrations, medical coverage, Customs clearance, favorable treatment in securing or maintaining business or any other concession.

The PARTY undertakes to comply, and shall procure that the Representatives comply, with the Code of Conduct of Mega Lifesciences (the "Code"). A copy of the Code as currently in force is attached to this Agreement as Appendix. Upon request by Mega Lifesciences, the PARTY shall confirm in writing its, and the Representatives' compliance with the Code, including any updated version of the Code as provided to PARTY by Mega Lifesciences from time to time. In case of a material breach of the provisions of the Code, Mega Lifesciences shall be entitled to terminate this Agreement for cause by written notice with immediate effect.

In addition, the PARTY shall fully cooperate with Mega Lifesciences or any of its affiliated companies in case Mega Lifesciences or such affiliated company conducts a 3rd party due diligence on the compliance by the PARTY and its Representatives with the Code and applicable laws, in particular with regard to anti-bribery laws and the measures taken and implemented by the PARTY to ensure such compliance.

## Annexure K

Any limits or forms if found inconsistent with the Principal's policies/ promotion campaigns/ marketing codes, shall be brought to management's notice and Mega shall follow the codes, forms, limits or policies that may be defined by the Principal provided Mega has a clear indication of such information and provided that such practices do not circumvent/ avoid the law of the Territory in which Mega operates. Mega may on a case to case basis send such documents for signatures/ approval by the Principal's authorized representatives.