



Redefining Impossible

ANTI-CORRUPTION AND FRAUD POLICY

The Board of Directors of Miracle Dreams Holding Ltd on behalf of the entire Miracle Dreams Holding limited and subsidiaries ('MD Group'), in the context of its general and non-delegable power to determine the general policies and strategies of the Company, has approved this Anti-Corruption and Fraud Policy (the 'Policy').

I. Purpose

With the conviction to govern our business on the basis of the ethical principles developed in the Code of Ethics and Professional Conduct, and as a signatory of the United Nations Global Compact, MD Group is committed to combat corruption and fraud in all the business areas. The Policy formally reflects MD Group's commitment to zero tolerance of any corrupt practice or any practice contrary to its legal, regulatory, or ethical obligations.

This Policy is aligned with and pursues the values of honesty, loyalty, and respect for legality and ethical values enshrined in the MD Group Code of Ethics and Professional Conduct and is part of the Criminal Risk Prevention Guide.

This Policy defines the criteria to identify behaviours and conducts that may be considered corrupt and are, therefore, prohibited in the MD Group.

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II. Scope

The Policy applies to the members of the Board, the Executive Committee, managers, and all professionals who make up the MD Group, regardless of the companies to which they belong, their place of residence or the location of their activities. The Policy also applies to all those who act on behalf of MD Group.

This Policy will be adapted if more restrictive local legislations apply.

III. Objectives

To make good on its commitment to fight corruption and fraud, MD Group has the following objectives:

- To maintain an internal control system in all areas and activities of MD Group aimed at preventing any corrupt conduct, as well as ensuring compliance with the principles that inform the activity of MD Group, as set out in the Code of Ethics and Professional Conduct, including integrity, honesty, and transparency in all businesses' areas and by all our professionals help to mitigate climate change and decarbonise the business model, reducing the intensity of greenhouse gas emissions in scopes 1 and 2 by 50% by 2030 and being climate neutral by 2050.
- To convey to all the Group's professionals, as well as to third parties

with whom it has dealings, MD Group's commitment to combat corruption and fraud, as well as its determination to prevent and, if appropriate, eradicate it in all its activities, therefore, contributes to compliance with the principles of the United Nations Global Compact (organisation's signatory).

IV. General principles

To fulfil the purpose of this Policy, MD Group assumes the general principles described below:

- Do not tolerate, permit, or engage in any act of corruption in the performance of MD Group's business, regardless of whether it operates in the public or private sector.
- Do not admit, request, offer or give any kind of advantage, benefit or gratuity that could be construed as exceeding normal courtesy practices or, in any way, intended to receive or provide favourable treatment in the performance of any activity related to the MD Group.
- Promote, based on the ethical principles set out in the Code of Ethics and Professional Conduct, as well as the principle of 'Zero Tolerance', a culture of prevention by all MD Group professionals towards corruption, the commission of any other illegal act and situations of fraud, regardless of their hierarchical level and the country in which they operate.



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- Ensure that relations between MD Group professionals and any public administration, authority, public official, and other persons involved in the exercise of public functions, as well as political parties, similar entities, bodies and professionals in the private sector will be governed, in all cases and regardless of the country in which they operate, by the principles of cooperation, transparency and honesty, and in accordance with the ethical principles set out in the Code of Ethics and Professional Conduct and this Policy.
- Provide training to all professionals, including the subject matter of the Policy, with special emphasis on the contents of the Code of Ethics and Professional Conduct, to prevent cases of corruption or fraud.
- Have various procedures in place to prevent actions that could be considered acts of corruption or fraud.
- Be committed to ethics and maintain a policy of non-retaliation, with the aim of promoting an environment of transparency where all professionals feel free to report possible irregularities through the Whistleblower Management System, or any other system set up for this purpose.
- Base MD Group's relationship with its suppliers and customers on the principles that inform MD Group's actions, in accordance with the Code of Ethics, and Professional Conduct, and the Supply Chain Policy, promoting the same behaviour on the part of suppliers and customers.
- Support public policies and strategies that address climate change issues in a coordinated and consistent manner.
- Require MD Group suppliers, in the context of the business activity carried out for or on behalf of MD Group and regardless of the country in which they operate, not to admit, request, offer or grant, directly or indirectly, benefits or other unauthorised advantages to members of the public administration, authorities, officials, civil servants, representatives and professionals of private companies with which any type of business relationship is maintained, or to any of the professionals of the MD Group, with the aim of receiving favourable treatment in being awarded or keeping contracts, business, competitive advantages or personal benefits or benefits for the supplier.
- Ensure the internal authorisation, traceability and accounting of any expenditure, payment or transaction so that it complies with MD Group's internal regulations to prevent any contribution from concealing an act of corruption.
- To periodically review and adapt, if necessary, this Policy to ensure that its content and the principles and objectives expressed in it remain valid and appropriate for the purposes for which they were adopted.

V. Prohibited conduct

The principle of respect for the law and the ethical values of MD Group,



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as set out in the Code of Ethics and Professional Conduct, as well as the zero tolerance against corruption expressed in this Policy, are embodied in the following prohibited conduct, though not exhaustive in nature:

- Prohibition of offering or giving of illicit benefits or advantages in both the public and private sectors, including:
 - a. gifts or hospitality to public officials, authorities or their intermediaries, and representatives and professionals in the private sector.
 - b. making political contributions contrary to the law or local regulations applicable to gifts, hospitality, donations, or sponsorships offered to political parties, foundations, trade unions or similar entities.
 - c. using donations and sponsorships, as well as gifts and hospitality, as a form of bribery.
 - d. making facilitation payments, i.e. giving money or objects to facilitate or expedite administrative procedures.
- Prohibition of requesting or accepting unlawful benefits or advantages from both the public and private sectors.
- Prohibition of entering into business relationships with third parties

without first complying with the minimum due diligence duties in knowing these parties, verifying that they share our principles and commitments to anti-corruption.

Aware of the differences and legal variations that may occur between the different territories in which MD Group operates, MD Group requires all those bound by this Policy to exercise extreme care in their conduct and actions, following the principles and prohibitions set out in this Policy, the Code of Ethics and Professional Conduct and any other regulations that develop them.

VI. Monitoring of compliance

The oversight body is in charge of monitoring compliance with this Policy, observing that all subject persons comply with its provisions and monitoring its implementation, urging its review and promoting the necessary information, training, and awareness-raising actions for its adequate dissemination and observance.

Compliance with this Policy will also be subjected to verification by Internal Audit.

Violations of this Policy will be subjected to the application of the disciplinary framework.

MD Group professionals must report any breach or suspected breach



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of the Code of Ethics and Professional Conduct, the Criminal Risk Prevention Manual, or this Policy.

All reports of potential breaches will be considered and appropriately investigated. MD Group Professionals are also encouraged to contact their immediate line manager if they have any questions about the content or application of MD Group's ethics and crime prevention rules and this Policy.

In compliance with the Whistleblower Protection Policy, MD Group guarantees the confidentiality of the identity of whistleblowers, without prejudice to the legal obligations provided for and the defence of the rights of the company or of the persons involved in reporting. Furthermore, MD Group guarantees that under no circumstances may any reprisal or detrimental consequence arise for those who submit reports in good faith or for those in the MD Group who collaborate in the investigation of a potential breach of this Policy.

This Corruption and Fraud Prevention Policy was Approved by the Board of Directors of Miracle Dreams Holdings Ltd., representing the entire MD Group, on 2023, July 13th.