

Anti-Bribery Policy

Mekong Timber Plantations Co., Ltd is committed to uphold the highest level of honesty, integrity, ethics and legal compliance. The Company's commitment is therefore to conduct business in accordance with the ethical standards and prohibits all forms of bribery and corruption.

It is the policy of MTP to not engage in corrupt activities, not to tolerate any such activities among our management, employees, or contractors.

A key objective of this mission is conducting ourselves and our business transactions in a manner that a socially responsible institutional investor would be comfortable. To accomplish this mission, MTP's policy has taken into account the laws, regulations and treaties relevant based upon its location, ownership and operating structure.

This Anti-Bribery Policy prohibits all forms of bribery and corruption including, but not limited to:

- **Corruption:** The misuse of entrusted power for private gains.
- **Bribery:** To offer, receive, promise or give any unjustified rewards or other advantage, whether directly or through intermediaries, to foreign public officials, for that official or for a third party, in order that the official act or refrain from acting in relation to the performance of official duties, in order to obtain or retain business or other improper advantage.
- **Extortion:** A criminal offense, which occurs when a person either obtains money, property, or services from another through coercion or intimidation or threatens one with physical or reputation harm unless they are paid money, goods or property.
- **Nepotism:** Favouritism shown to relatives or close friends by those in power (as by giving those jobs or economic benefit).
- **Fraud:** Representing a transaction in a less than completely accurate manner, for economic benefit of an unjustified party or an unjustified amount of economic gain.
- **Facilitation Payments:** A payment made in order to procure or speed up the provision of a service from a government employee. Our policy makes provisions for these payments to be *legally* paid under the following circumstances if the payments are:
 - Made as a reasonable and bona fide expenditure directly;
 - Lawful under the written laws of the foreign official's country; or
 - Activities or the execution or performance of a contract with a foreign government (for example, may pay the travel and lodging expenses of an official coming to a demonstration or to sign a contract).
- **Routine Government Action Payment:** Certain countries may require payments to foreign Officials to expedite or secure performance of routine governmental actions. These are deemed to be a Type 'F' facilitation payment. MTP's policy makes provision for these payments to be legally paid, but these types' exception is limited to the following governmental actions:
 - Providing licenses, permits and other official documents to qualify to do business in a foreign country.

- Processing governmental papers, such as visas and work orders.
- Providing police protection, mail services, and inspection of goods.
- Providing phone service, power and water supplies, loading and unloading cargo, and protecting perishable goods from deterioration.

In line with the practice of good corporate governance, MTP is interested in ensuring that all employees are encouraged to raise concerns about potential improprieties in business conducts or other misconducts.