



MTN POSITION STATEMENT

Whistle-blowing

The issue

MTN recognises that fraud, bribery, corruption, misappropriation, misconduct and other illegal activities can cause significant legal, operational, financial and reputational harm to the business. Individuals who speak up may fear negative perceptions or retaliation, which can discourage reporting and allow harmful activities to persist. Whistle-blowing is therefore a critical mechanism for protecting the organisation, its people and the integrity of its operations by ensuring such activities are identified early and addressed appropriately. MTN defines whistle-blowing as the voluntary disclosure of misconduct or a transgression suspected, encountered or witnessed by an employee or third party.

Linking the issue to our strategy

Creating a culture of zero tolerance for fraud and illegal activity is essential to safeguarding MTN's revenue streams, profitability and long-term sustainability. Early detection through whistle-blowing enables MTN to investigate, resolve and mitigate incidents before they escalate and to prevent recurrence.

Providing safe, confidential and accessible reporting channels strengthens MTN's resilience and aligns with the protections set out in relevant laws.

MTN complies with the legislation and regulations of the jurisdictions in which it operates, including obligations relating to confidentiality, information security and protection afforded through protected disclosures.

Scope

This position statement applies to all MTN operating companies and functions. It reflects the intent of MTN's internal Whistle-blowing Policy and Code of Conduct and Ethics, while providing a public-facing overview.

The scope includes disclosures made by employees and third parties and applies irrespective of whether the transgression occurred before or after the policy's effective date.

Our commitments

Direct operations

MTN commits to:

- Maintaining secure, confidential whistle-blowing facilities and procedures that enable employees and other stakeholders to report fraud, misconduct, bribery, corruption, misappropriation or illegality safely and without fear of reprisal.
- MTN uses an independent external service provider to operate the whistle-blowing facility (Tip-offs Anonymous) to support anonymity and guarantee disclosures are handled securely and confidentially.
- Treating all disclosures received through the facility or via line management structures as confidential, and any identifying information will be shared only with consent.
- Whistle-blowers are encouraged to report concerns first to direct line management, unless unsafe or inappropriate, in which case alternative channels may be used.
- Taking all necessary steps to protect whistle-blowers from occupational detriment where disclosures are made in good faith and without malicious intent.
- Providing reasonable personal protection to whistle-blowers and household members if required and authorised.



Value chain

MTN commits to:

- Ensuring incidents involving internal or external parties can be reported and addressed, and that corrective action is taken where wrongdoing is confirmed.
- Expecting suppliers, contractors, consultants, partners and other third parties to uphold the same ethical standards and make disclosures through available channels when concerns relate to MTN.
- Third parties may report concerns directly to MTN's Internal Audit and Forensic Services (IAFS) or through the independent whistle-blowing facility.

Systems change

- MTN commits to fostering a positive speak-up culture where whistle-blowing is valued as an essential tool for protecting the organisation and upholding ethical conduct.
- Confidentiality by whistle-blowers is essential, as unauthorised disclosure can cause reputational harm or compromise investigations.
- Intentional false or malicious disclosures constitute a breach and will not be afforded protection.

Accountability

- MTN's Internal Audit and Forensic Services (IAFS) is responsible for independent review, vetting and investigation of all disclosures received through any reporting channel.
- Quarterly reporting on whistle-blowing cases is provided to relevant MTN governance committees.
- MTN undertakes to protect individuals who report concerns in good faith and without malicious intent from occupational detriment or reprisals.
- MTN will ensure reports are managed securely and confidentially and that appropriate action is taken where wrongdoing is confirmed.

MTN complies with the legislation and regulations of the jurisdictions in which MTN operates, and the rules and requirements of the stock exchanges on which we are listed.

MTN continuously reviews and improves its whistle-blowing approach.