

Anti-Bribery and Corruption Compliance Policy

Company Name: Middle East for Publishing and Distribution

Effective Date: 4-9-2024

1. Purpose

The purpose of this policy is to set out the responsibilities of Middle East for Publishing and Distribution and its employees, sales representatives, schools, and third-party partners in observing and upholding the Company's zero-tolerance position on bribery and corruption. This policy provides guidance on recognizing and dealing with bribery and corruption issues and ensuring compliance with applicable anti-bribery laws and regulations.

2. Scope

This policy applies to all employees, sub-distributors, sales representatives, schools, agents, contractors, consultants, and any third parties acting on behalf of Middle East for Publishing and Distribution. It covers all business operations within Egypt.

3. Definition of Bribery and Corruption

- **Bribery** is the offer, promise, giving, receiving, or soliciting of something of value (such as money, gifts, or favors) to influence a business outcome or decision improperly.
- **Corruption** is the abuse of entrusted power for private gain. It includes not only bribery but also fraud, embezzlement, money laundering, and other unethical practices.

4. Policy Statement

Middle East for Publishing and Distribution has a zero-tolerance approach to bribery and corruption and is committed to conducting its business with integrity, transparency, and fairness. Bribery and corruption in any form are unacceptable and will not be tolerated under any circumstances.

5. Prohibited Conduct

The following actions are strictly prohibited under this policy:

- **Offering, Paying, or Accepting Bribes:** No employee, representative, or third party acting on behalf of the Company shall offer, give, receive, or accept any bribe, kickback, or other corrupt payments.
- **Facilitation Payments:** The Company prohibits "facilitation payments," which are typically small, unofficial payments made to secure or expedite a routine action or service. All requests for facilitation payments must be refused and reported immediately.
- **Gifts and Hospitality:** Gifts, entertainment, or hospitality must not be offered or accepted if they could influence a business decision or create a sense of obligation. All

gifts and hospitality provided or received must be reasonable, transparent, and duly recorded.

6. Responsibilities

- **Employees and Representatives:** All employees, sales representatives, schools, and third parties must read, understand, and comply with this policy. They must avoid any activity that might lead to or suggest a breach of this policy.
- **Management:** Managers at all levels are responsible for ensuring those reporting to them understand and comply with this policy. They should promote a culture of honesty and integrity.
- **Third Parties:** The Company expects all third parties acting on its behalf to adhere to the same standards of anti-bribery and corruption. Contracts with third parties must include anti-bribery and corruption clauses.

7. Training and Awareness

The Company will provide regular training to employees, and sales representatives on recognizing and preventing bribery and corruption. All relevant parties will receive training upon joining and will be required to attend refresher courses annually.

8. Reporting and Whistleblowing

Any employee, representative, or third party who suspects or becomes aware of any instance of bribery or corruption must report it immediately to their line manager, or through the Compliance Officer. Reports can be made anonymously, and the Company ensures protection for whistleblowers against retaliation.

9. Record-Keeping

The Company must keep accurate financial records and have appropriate internal controls in place to evidence the legitimacy of all payments made. All expenses must be documented accurately and transparently.

10. Consequences of Non-Compliance

Failure to comply with this policy will be considered a serious matter and may lead to disciplinary action, including dismissal or termination of contracts. In cases where a legal violation has occurred, the Company may take legal action, including reporting to the appropriate authorities.

11. Review and Updates

This policy will be reviewed annually and updated as needed to reflect changes in laws, regulations, or Company requirements.

12. Contact Information

For questions regarding this policy or to report a concern, please contact:

Compliance Officer, Middle East for Publishing and Distribution

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