

Ethics and Integrity Policy

Purpose

It is MSS's policy to act with integrity and high ethical standards in all its business dealings, these are expressed in our business values, this policy and MSS has a framework in place to guide employees and all who act on behalf of the Company to ensure these standards are upheld.

The purpose of this Policy is to ensure that employees and those who act on behalf of the Company do so in a manner that fulfills our obligations to internal and external stakeholders and is consistent with the Company's stated values and the way it wishes to be seen by our employees, business partners and the broader community.

Scope

This policy applies to top Management and all employees of MSS and to all contractors who act for and on behalf of the Company in its business dealings and relationships with our Clients and the community. Non-compliance with this procedure has consequences up to and including termination of employment.

Policy

At MSS we have a strong set of values that are non-negotiable. Our values are the things we value most, they define the way we do business. MSS employees, and those who act on behalf of the Company, have an obligation to conduct business consistent with the Company's values. The values include the following:

We are proud of who we are.

Our reputation means the world to us. We treat everyone with respect, and we expect it in return. We follow the rules. We do what we say we will do. We own our mistakes, and we fix them. We are trustworthy and transparent.

We succeed together.

We believe in win-win relationships. When our Business is profitable everyone benefits, our shareholders, employees, clients, suppliers and the community. At MSS we work as a team and we get it done together. We are building on our successes and growing together. We choose to work with employees, customers and suppliers that fit our values.

In order to uphold our company values, it is MSS' policy that our Management, Employees and Contractors shall be ethical, operate with integrity, declare conflicts of interest, not operate outside their terms of employment, not take part in bribery or corruption and shall declare significant political financial contributions.

Ethical Behaviour

Top Management, Employees and Contractors shall be ethical at all times whilst working for MSS. Personal behaviour and business decisions shall be made with honesty, respect and fairness for others. No one shall be discriminated against due to their race, colour, sex, religion, political opinion, national extraction, social origin, age, marital or relationship status, sexual orientation, or trade union activity.

Document Number	Version Number	Release Date	Review Date	Author	Approver	Page
MSS.CO.POL.006	2.2	04/01/2021	04/01/2023	CM	CM	1

Integrity

High standards of ethical behaviour, ‘we do what we say’. We behave with honesty and transparency, take responsibility and accountability, aim to trust and be trusted.

It is not acceptable for employees or those acting on behalf of the Company to seek to obtain advantages for themselves, relatives or close friends, or other related parties, that are improper or in any way harm the Company’s interests or reputation. Where actual or perceived conflicts of interest arise, these should be declared in accordance with the processes set out below.

Conflicts of Interest

An actual or potential conflict of interest occurs when an employee, director or contractor acting on behalf of the Company is in a position to influence a decision that may result in a personal gain for that person or for a relative or close friend as a result of MSS’s business dealings.

Potential conflicts of interest arise where a reasonable person would believe that a perception or appearance of a conflict may occur, or there is a risk that an actual conflict could arise.

No "presumption of guilt" is created by the mere existence of a relationship with outside interests. However, if an employee, director or contractor acting on behalf of the Company has any influence over transactions involving such things as purchases, contracts, leases, offers of employment or preferential treatment, it is imperative that they disclose to management as soon as they become aware, the possible existence of any actual, potential or perceived conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where an employee, director or relative has a significant interest in a firm with which MSS does business, but also when an employee, director or relative receives any gifts, rewards, payments or special consideration or treatment as a result of any transaction or business dealings involving MSS. Personal gain may also potentially result from an employee or director taking advantage of confidential information or other information by reason of their position in the company.

Best practice corporate governance also discourages transactions with third parties in which employees or directors may have a significant interest e.g., where the employee or director may be a significant shareholder or otherwise have a significant beneficial interest in a company or business with which MSS may do business or which may be bidding for MSS’s business. Such relationships should be declared by the employee or director as soon as possible to allow consideration of whether a real or perceived conflict of interest may arise.

Outside Employment

The employment agreements of MSS employees contain specific obligations on people not to engage in outside employment or business activities that may conflict with or otherwise influence their work for MSS. Employees are obligated to devote their time to working for the Company unless express permission has been given by the Company to undertake outside employment. Outside employment in this context would include activities such as employment, directorships, consultancies or other contract work. The work may be paid or unpaid.

Employees wishing to undertake employment outside MSS, or accept directorships, consultancies, or the like, should first seek the permission of the company through their line manager who will consult with and obtain the approval of the Managing Director. Employees or managers should seek the advice of the Manager Human Resources prior to accepting or initiating any outside work activities.

Bribery, Corruption, Gifts, Meals and Hospitality

Document Number	Version Number	Release Date	Review Date	Author	Approver	Page
MSS.CO.POL.006	2.2	04/01/2021	04/01/2023	CM	CM	2

It is always unacceptable to promise, offer or accept bribes or other improper payments or favours, which may include gifts, entertainment, travel, flight upgrades or similar, whether it be for yourself, a relative or close friend, or an organisation in which you or a relative or friend may have an interest (financial or otherwise).

Bribery and Corruption

Improper payments, gifts or favours promised or offered may constitute bribery and corruption:

- If it is illegal;
- If it creates an obligation or perception of obligation on either party;
- If it cannot be transacted transparently;
- If it is unreasonable or excessive in terms of value or frequency;
- If the intention of the payment, gift or favour is to obtain undue personal or business; advantage, or to encourage others to refrain from acting in the performance of their duties, or to willingly refrain from performing your own duties;

If exposure is likely to cause embarrassment to the individual concerned or to MSS. In giving effect to this policy, we will not:

- Promise, offer, or accept improper payments to, through or from any person or organisation with whom we conduct business. We will not seek to influence other parties to offer or accept improper payments whether on our behalf or otherwise. This includes, but is not limited to, customers, agents, suppliers, contractors, joint venture partners, subsidiaries, labour unions, government or regulatory agents and officials.
- Offer philanthropic donations, community investment or political contributions to try to obtain or retain undue personal or business advantage or to refrain or encourage others from performing their duties

Gifts

Meals & Hospitality

It is not unusual for employees to be invited for lunches or dinners by people or organisations with whom the Company does business or who seek Company business.

This form of hospitality extended to or by prospective clients is not permitted.

This form of hospitality is allowed in the following circumstances:

For or from existing customers, suppliers, or service providers no more than once per year;

In a contract negotiation scenario, only upon the successful conclusion of the contract;

If it is an integral part of a conference or Company workshop.

No acceptance of free travel, accommodation etc for a hospitality function is allowed except by prior agreement with the Managing Director;

Any offers for the inclusion of a spouse, partner or family in this form of hospitality should be approved by the Managing Director.

Political Contributions

No person will make any financial or in-kind contribution to a political party on behalf of MSS. Any contributions or benefits extended to a political party will be authorised by the Board of Directors.

The acceptance of gifts may sometimes give rise to apparent or potential conflicts of interest, as the receipt of gifts could be seen as a possible source of influence in the way a person conducts business on behalf of the company.

Document Number	Version Number	Release Date	Review Date	Author	Approver	Page
MSS.CO.POL.006	2.2	04/01/2021	04/01/2023	CM	CM	3

As a general rule, we should not accept any gift of significant value from outside interests in connection with the performance of our role with MSS. This includes gifts from vendors, suppliers, contractors, consultants, and other like organisations.

As a guide, gifts that may be in excess of \$50 in value should not be accepted. Where there are cultural or significant business reasons for accepting a gift of significant value you should first inform your line manager and obtain the permission of the Managing Director to accept the gift. Where such a gift is accepted it should be shared generally across the company or donated to a charity of the Company's choosing. If acknowledgement is required, this should be given on behalf of the Company and not the individual employee.

Letters of acknowledgement or thank you should be written on Company letterhead. The employee's line manager should be provided a copy of the letter and they should retain this on a register of gifts accepted by employees within their department.

Gifts include material items, services, accommodation, tickets to events and so forth.

If an employee believes there is an appropriate reason why an exception should be made regarding the acceptance of gifts, then they should make those reasons known to their line manager and the Managing Director who will decide whether an exception should be made. This request for an exception should be made before any gift is accepted wherever possible.

Responsibility

It is the responsibility of the Managing Director to endorse this Policy.

The Management Team are responsible for the communication and deployment of this Policy and for ensuring that all employees and contractors are aware of, understand, and comply with the MSS policy.

Authorisation



Craig McLean
Managing Director

Document Number	Version Number	Release Date	Review Date	Author	Approver	Page
MSS.CO.POL.006	2.2	04/01/2021	04/01/2023	CM	CM	4