FOREIGN CORRUPT PRACTICES ACT (FCPA) COMPLIANCE

JANUARY 2026

POLICY NUMBER: TMG-SEC-049
APPROVAL AUTHORITY: BOARD OF DIRECTORS

THE MAZI GROUP

1. PURPOSE

This Foreign Corrupt Practices Act (FCPA) Compliance policy establishes The Mazi Group's commitment to complying with the FCPA and other anti-corruption laws in our international operations. Corruption undermines fair competition and violates our values. This policy applies across all brands: Mazi Beauty, Glam Switch, On The Go Mists, and Upvendo.

2. SCOPE

This policy applies to:

- All employees worldwide
- All subsidiaries and affiliates
- All agents, distributors, and third parties acting on our behalf
- All interactions with foreign government officials
- All international business activities

3. LEGAL FRAMEWORK

3.1 FCPA Overview

The U.S. Foreign Corrupt Practices Act prohibits:

- Bribing foreign government officials to obtain or retain business
- Making payments through third parties knowing they will be used for bribes

The FCPA also requires:

- Accurate books and records
- Adequate internal controls

3.2 Other Anti-Corruption Laws

- UK Bribery Act
- Canadian Corruption of Foreign Public Officials Act
- Local anti-corruption laws

4. PROHIBITED CONDUCT

4.1 Bribes and Improper Payments

It is prohibited to offer, pay, promise, or authorize payment of anything of value to:

- Foreign government officials
- Political parties or candidates
- Public international organization officials

for the purpose of:

- Influencing official acts or decisions
- Inducing officials to act in violation of their duties
- Securing improper advantage
- Obtaining or retaining business

4.2 "Anything of Value"

Includes but is not limited to:

- Cash payments
- Gifts
- Travel and entertainment
- Employment or internship offers
- Charitable donations
- Political contributions
- Business opportunities

4.3 Foreign Government Officials

Broadly defined to include:

- Government employees at any level
- Employees of state-owned enterprises
- Political party officials
- Candidates for political office
- Public international organization officials
- Royal family members in official capacity

5. FACILITATION PAYMENTS

- Facilitation payments are prohibited
- Small payments to expedite routine government actions
- While technically permitted under FCPA, prohibited by company policy
- Illegal under UK Bribery Act and many local laws

6. THIRD-PARTY DUE DILIGENCE

6.1 High-Risk Third Parties

- Agents and consultants
- Distributors in high-risk countries
- Joint venture partners
- Customs brokers
- Any party interacting with government on our behalf

6.2 Due Diligence Process

- Background checks
- Reputation inquiries
- Ownership and government connections
- Business justification
- Red flag assessment

6.3 Red Flags

- Requests for unusual payment arrangements
- Requests for payments to third countries
- Excessive commissions
- Lack of transparency
- Government connections
- Poor reputation
- Refusal to certify compliance

6.4 Contractual Protections

- Anti-corruption representations and warranties
- Compliance with laws
- Audit rights
- Termination for violations

7. GIFTS, HOSPITALITY, AND ENTERTAINMENT

7.1 General Rules

- Must be reasonable and appropriate
- Must have legitimate business purpose
- Must comply with local law
- Must be properly recorded
- Cannot be given to influence official action

7.2 Government Officials

- Extra scrutiny required
- Pre-approval required
- Modest value only
- No cash or cash equivalents
- Document business purpose

7.3 Approval Requirements

- Gifts over $100 to government officials: Legal approval
- Travel/entertainment for government officials: Legal approval
- Document all approvals

8. POLITICAL AND CHARITABLE CONTRIBUTIONS

- No political contributions to foreign officials or parties
- Charitable contributions reviewed for corruption risk
- No contributions at request of government officials

- Pre-approval required

9. BOOKS AND RECORDS

- Accurate and complete records
- No off-books accounts
- Proper characterization of payments
- Adequate supporting documentation
- Timely recording of transactions

10. INTERNAL CONTROLS

- Adequate internal accounting controls
- Segregation of duties
- Authorization procedures
- Regular audits
- Monitoring of high-risk activities

11. TRAINING

- FCPA training for relevant employees
- Enhanced training for high-risk roles
- Third-party training requirements
- Annual refresher training
- Training records maintained

12. REPORTING AND INVESTIGATION

12.1 Reporting Obligations

- Report suspected violations immediately
- Report to manager, Legal, or Ethics Hotline
- No retaliation for good-faith reports

12.2 Investigation

- All reports investigated
- Legal oversight of investigations
- Preserve evidence
- Appropriate remediation

13. CONSEQUENCES

13.1 Company Consequences

- Criminal fines
- Civil penalties
- Disgorgement of profits
- Debarment from government contracts
- Reputational damage

13.2 Individual Consequences

- Criminal prosecution
- Imprisonment
- Personal fines
- Termination of employment

14. ROLES AND RESPONSIBILITIES

14.1 All Employees

- Comply with this policy
- Report concerns
- Complete required training

14.2 Management

- Ensure team compliance
- Escalate concerns
- Model ethical behavior

14.3 Legal/Compliance

- Oversee FCPA compliance program
- Conduct due diligence
- Provide guidance
- Investigate concerns

15. RELATED POLICIES

This policy should be read in conjunction with:

- TMG-SEC-004: Anti-Corruption and Anti-Bribery Policy
- TMG-SEC-014: Vendor and Supplier Management Policy
- TMG-SEC-021: Code of Conduct and Business Ethics
- TMG-SEC-027: Whistleblower Protection Policy

16. POLICY REVIEW

This policy shall be:

- Reviewed annually by Legal
- Updated for legal and business changes
- Approved by CLO
- Communicated to relevant personnel

17. DEFINITIONS

- **FCPA:** U.S. Foreign Corrupt Practices Act.
- **Foreign Official:** Officer or employee of foreign government or state-owned enterprise.
- **Facilitation Payment:** Small payment to expedite routine government action.
- **Bribe:** Payment to influence official action improperly.

For questions or to report concerns:

Compliance Department

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