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# Fraud & Tax Evasion

## Our Commitment to Ethical and Responsible Conduct

MPM is committed to operating with integrity, transparency and full compliance with all applicable laws. We apply a zero-tolerance approach to fraudulent activity and the criminal facilitation of tax evasion.

Across our business and supply chain, we maintain proportionate, risk-based procedures supported by robust internal controls, due diligence on employees, contractors and partners, Board oversight, and ongoing monitoring with regular policy reviews.

We provide targeted communication and training to relevant teams and expect all individuals acting on our behalf to uphold the highest standards at all times.

Any concerns raised in these areas will be investigated promptly and addressed in line with our policies.

## Our Commitment to Preventing Fraud

We are committed to preventing fraud and false representation across all areas of our business, in line with the *UK Failure to Prevent Fraud* legislation and equivalent international standards. This includes fraudulent or misleading activity such as false product, sustainability or financial claims.

We regularly assess our exposure to fraud risk, currently considered low given our operating model and take action in accordance with our Fraud Risk Management, Anti-Bribery & Corruption and Whistleblowing policies.

## Our Commitment to Preventing Tax Evasion

We are committed to preventing the criminal facilitation of tax evasion, in line with the *UK Criminal Finances Act 2017*. Our tax-evasion risk is assessed as low given our sector, trading profile and controls, but we continue to review and strengthen our processes to ensure compliance.

Any suspected facilitation of tax evasion will be handled in accordance with our internal policies and investigated promptly.