	<p>CORPORATE POLICIES</p> <p><b>ANTI-BRIBERY AND ANTI-CORRUPTION POLICY</b></p>	<p>EFFECTIVITY DATE <b>April 1, 2025</b></p>
		<p>AMENDMENT <b>Ver. 1, Rev. 0</b></p>
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## 1. POLICY STATEMENT

- 1.1 At Pacific Online Systems Corporations ('POSC' or the 'Company'), we uphold the highest standards of ethics and integrity in all our business dealings. We are committed to conducting our operations in a fair, transparent, and lawful manner, and we have zero tolerance for bribery and corruption in any form. This policy outlines our commitment to preventing, detecting, and addressing any instances of bribery and corruption that may arise in the course of our business activities.

## 2. OBJECTIVES


- 2.1 Establish clear guidelines to clearly define what constitutes bribery and corruption within the context of POSC's operations, leaving no room for doubts.
- 2.2 Foster a culture of integrity that cultivates an environment where ethical behavior is not only expected but actively promoted and rewarded.
- 2.3 Ensure compliance that all employees, officers, and agents of POSC adhere to applicable laws and regulations concerning bribery and corruption.
- 2.4 Protect the company's reputation by demonstrating a strong commitment to ethical business practices.
- 2.5 Mitigate risks associated with bribery and corruption, protecting the company's financial and operational interests.
- 2.6 To promote a culture of transparency and accountability, where individuals are encouraged to report any concerns or suspicions of wrongdoing without fear of reprisal.

## 3. SCOPES

- 3.1 This policy applies to all individuals and entities associated with POSC, including but not limited to:
  - 3.1.1 Employees: All levels of staff, including permanent, temporary, and contract workers.
  - 3.1.2 Directors and Officers: Members of the Board of Directors and Board Advisers.
  - 3.1.3 Agents and Representatives: Third parties acting on behalf of POSC, such as consultants, contractors, and business partners.

## 4. DEFINITION OF TERMS

- 4.1 Bribery: The act of offering, giving, promising, or accepting any undue advantage to influence a decision or action.
- 4.2 Corruption: The abuse of entrusted power for private gain.
- 4.3 Facilitation Payments: Small payments or "under the table" payments made to expedite routine government actions.

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## 5. GENERAL GUIDELINES

### 5.1 Prohibited Activities. The following activities are strictly prohibited:

- 5.1.1 Offering, giving, promising, or accepting bribes, kickbacks, or any other form of improper payment.
  - a. No employee, director, or any person acting on behalf of POSC shall offer, promise, or give any form of bribe to any individual or entity, whether in the public or private sector.
- 5.1.2 Engaging in any activity that could be perceived as bribery or corruption.
  - a. No employee, director, or any person acting on behalf of POSC shall solicit, accept, or receive any form of bribe.
- 5.1.3 Facilitating or participating in any fraudulent or deceptive practices.
- 5.1.4 Retaliating against any individual who reports a suspected violation of this policy in good faith.

### 5.2 Gifts and Hospitality


- 5.2.1 POSC recognizes that gifts and hospitality may be customary in certain business contexts. However, all gifts and hospitality must be reasonable, proportionate, and transparent.
  - a. Employees must not offer, give, or accept any gifts or hospitality that could be perceived as an attempt to influence a business decision or gain an unfair advantage.
- 5.2.2 Refer also to a separate policy and guidelines on the Acceptance of Gifts, Hospitality, Entertainment in the Company's website.

### 5.3 Charitable Contributions and Sponsorships

- 5.3.1 POSC supports charitable giving and sponsorships. However, these contributions must not be used as a plan for bribery.
  - a. Charitable contributions and sponsorships may be checked and approved by the Compliance Officer for their advice and guidance.

### 5.4 Reporting and Whistleblowing

- 5.4.1 POSC encourages all employees to report any suspected violations of this policy. We have established a confidential whistleblowing mechanism that allows individuals to report concerns without fear of reprisal. All reports will be investigated promptly and thoroughly.
  - a. No employee will suffer any retaliation for reporting in good faith any suspected or actual violations of this Policy.
- 5.4.2 Refer also to a separate Whistle-Blowing Policy in the Company's website.

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## 6. **TRAINING AND AWARENESS**

- 6.1 The Human Resources Management Department (HRMD), in coordination with Compliance Officer will provide periodic training and awareness programs to ensure that all employees understand this policy and their responsibilities under it.
- 6.2 The training will cover the key principles of this policy, how to recognize and avoid potential bribery and corruption situations, and the proper procedures for reporting concerns.

## 7. **NON-COMPLIANCE**

- 7.1 Any violation of this policy will be subject to disciplinary action, up to and including termination of employment. POSC may also pursue legal action against individuals or entities involved in bribery or corruption.
- 7.2 Third parties acting on behalf of POSC who violate this policy may have their contracts terminated and be reported to the relevant authorities.

## 8. **MONITORING AND REVIEW**

- 8.1 This policy will be reviewed periodically to ensure its continued effectiveness. POSC reserves the right to amend this policy at any time.