

 SINCERUS	Title: International Anti-Corruption Policy				Number: 3.3
Unit Issuing: Compliance	Approved by: CEO	Date Issued: 04/14/2021	Date Revised:	Version #: 1.0	Page: 1 of 8

I. PURPOSE

To establish company policy regarding the U.S. Foreign Corrupt Practices Act (FCPA), UK Bribery Act (Act) and similar foreign anti-corruption laws.

II. APPLICABILITY

This policy is applicable to employees of Sincerus Global Solutions Inc (Sincerus) its subsidiaries and Joint Ventures (JV) incorporated or performing services in or for the US, UK and other foreign Governments as well as foreign commercial entities.

III. POLICY DIRECTIVE

The Company and its directors, officers, employees and agents shall conduct business operations and activities in compliance with the provisions of all US and international anti-corruption regulations and the anti-corruption or bribery laws of host countries. No person has the authority to offer, approve, or make payments or gifts to a foreign official to induce that official to take or cause any governmental act or decision in a manner that will assist the Company to obtain or retain business. Certain other payments to foreign officials may be made as prescribed below.

Sincerus takes corruption and bribery very seriously. Any violation of this policy will be regarded as a serious matter by the Company and is likely to result in disciplinary action, including termination, consistent with local law.

Bribery is a criminal offense. As an employee you will be accountable whether you pay a bribe yourself or whether you authorize, assist, or conspire with someone else to violate an anti-corruption or anti-bribery law. Punishment for violating the law are against you as an individual and may include imprisonment, probation, mandated community service and significant monetary fines which will not be paid by Sincerus.

It is the policy of the Company that financial records will be maintained in accordance with accounting principles generally accepted in the United States and in such a manner as to clearly reflect the nature of any payments or other items of value provided to foreign officials.

It is the further policy of the Company that Exposed Employees complete the Anti-Corruption Training Courses at the time of hire (or at the time of publication of this policy or the time they first become an Exposed Employee, if later) and at least once a year thereafter.

IV. EXPLANATION OF THE FCPA & Act

A. **FCPA** - The FCPA provides generally that it is unlawful for:

- The Company, or any officer, director, employee or agent acting on the Company's behalf,
- to offer, pay, promise or authorize any payment, gift or anything of value,
- to any Foreign Official,

 SINCERUS	Title: International Anti-Corruption Policy				Number: 3.3
Unit Issuing: Compliance	Approved by: CEO	Date Issued: 04/14/2021	Date Revised:	Version #: 1.0	Page: 2 of 8

- for purposes of influencing or inducing any official act or decision by the recipient or another, securing any improper advantage or obtaining or retaining business for the Company or any person.

To violate the FCPA, the person making or authorizing the payment must have a corrupt intent, and the payment must be intended to induce the recipient to misuse his official position to direct business or provide a benefit wrongfully to the payer or to any other person.

The FCPA does not require that a corrupt act actually succeed in its purpose. The mere offer or promise of a corrupt payment can constitute a violation of the statute.

The FCPA prohibits any corrupt payment intended to influence any act or decision of a Foreign Official in his official capacity, to induce the Foreign Official to do or omit to do any act in violation of his lawful duty, to obtain any improper advantage or to induce a Foreign Official to use his influence improperly to affect or influence any act or decision.

The concept of “retaining business” is very broad. It includes all activities carried on in the performance of existing contracts.

The prohibited payment is not limited to a payment or gift made with Company funds. Corrupt payments or gifts from personal funds are also prohibited. An offer or promise of a payment is equally prohibited as an actual payment.

B. UK Bribery Act:

The Act is applicable to employees of Sincerus, its subsidiaries and Joint Ventures (JV) incorporated or performing services in or for the UK Government. This includes a British overseas territories citizen, a British National (Overseas), a British Overseas citizen, a person who under the British Nationality Act 1981 was a British subject or a British protected person within the meaning of that Act or an individual ordinarily resident in the United Kingdom.

C. Agents, Consultants and Others

Payments to an agent, consultant, subcontractor, or other third party, when it is known or believed that there will be a resulting payment to a Foreign Official, are also prohibited. Therefore, it is important that agreements with agents, consultants and subcontractors, as well as third-party teaming agreements, joint venture agreements and memorandums of understanding prohibit such unlawful payments by the agent, consultant, subcontractor, or other third party. Such agreements and other factors relevant to the transaction must be carefully reviewed to be sure that no such prohibited payments will occur. Written agreements with such agents, consultants, subcontractors or other third parties should contain provisions

 SINCERUS	Title: International Anti-Corruption Policy				Number: 3.3
	Unit Issuing: Compliance	Approved by: CEO	Date Issued: 04/14/2021	Date Revised:	Version #: 1.0

prohibiting unlawful payments, compliance with the FCPA and the Company’s FCPA policies, representations regarding any improper involvement of Foreign Officials in the proposed transaction and provisions for termination and other remedies, including indemnification, in the event of a failure to comply with such undertakings.

D. Facilitating Payments

Nominal payments to Foreign Officials may be permitted. There is an exception to the anti-bribery prohibition for payments to facilitate or expedite performance of a “routine governmental action...which is ordinarily and commonly performed by a foreign official.”

The FCPA lists the following examples of ministerial activities: obtaining permits, licenses, or other official documents to qualify a person to do business in a foreign country; processing governmental papers, such as visas and work orders; providing police protection, mail pick-up and delivery, or scheduling inspections associated with contract performance or inspections related to transit of goods across country; providing phone service, power and water supply, loading and unloading cargo, or protecting perishable products or commodities from deterioration; or actions of a similar nature.

The range of these lawful payments, sometimes called “grease” payments, is very narrow and would never extend to payments made with a view toward obtaining business. **Any such facilitating payment must be discussed with and approved in advance by the Sincerus’s CEO, COO or Legal Office.**
It should be noted that the Act does not allow facilitating payments under any circumstances.

E. Payment of Travel Expenses

In the event that Foreign Officials visit company sites in the U.S. or in other countries, for information and education purposes, such as visiting operations similar to those that would be employed in their countries, or attend trade fairs sponsored or promoted by the company, the company may pay the Foreign Officials reasonable and necessary travel expenses incidental to such visits. Reasonable expenses should be similar to those permitted under the Joint Travel Regulations. Payment of such travel expenses should be made directly to the provider of the services, not the individual Foreign Official, and must be approved in advance by the Legal Department.

Expenditures for meals, entertainment, and other normal social amenities with respect to visiting Foreign Officials in the ordinary course of business must not be extravagant and must conform to the host country laws.

F. Books and Records; Internal Controls

 SINCERUS	Title: International Anti-Corruption Policy				Number: 3.3
Unit Issuing: Compliance	Approved by: CEO	Date Issued: 04/14/2021	Date Revised:	Version #: 1.0	Page: 4 of 8

Both the FCPA and Act prohibits the falsification of books and records to conceal any improper payments and requires that the company maintain financial records that fairly reflect the company's transactions in reasonable detail.

The FCPA requires the company to devise and maintain a system of internal accounting controls that provide reasonable assurances that transactions will:

- Be executed in accordance with proper authorization;
- Be recorded in a manner that permits the preparation of financial statements that are in accordance with accounting principles generally accepted in the United States;
- Allow access to Company assets only as authorized by management; and
- Be recorded in accounts that are reconciled to underlying detail at reasonable intervals.

G. Penalties

Violations of the FCPA & the Act can lead to criminal prosecution and civil penalties, including substantial fines against the company and the individuals involved, as well as imprisonment. Even a mere allegation of a violation can result in extremely high costs of defense and severe harm to the company's reputation.

H. What Does 'Anti-Corruption' Mean to You?

Corruption can take place in many types of activities. It usually is designed to obtain financial benefits or other personal gain. For example, bribes are intended to influence behavior – they could be in the form of money, a privilege, an object of value, an advantage, or merely a promise to influence a person in an official or public capacity. Usually, two people are involved and both will benefit. Examples of a bribe include:

- Offer or receipt of cash in the form of a kickback, loan, fee or reward
- Giving of aid, donations or voting designed to exert improper influence

The areas of business where corruption, including bribery, can most often occur include:

1. Gifts, Entertainment and Hospitality
2. Facilitation Payments
3. Procurement Process
4. Political, Community and Charitable Contributions

V. HOST COUNTRY LAWS

 SINCERUS	Title: International Anti-Corruption Policy				Number: 3.3
Unit Issuing: Compliance	Approved by: CEO	Date Issued: 04/14/2021	Date Revised:	Version #: 1.0	Page: 5 of 8

Many countries, including the European Union countries, have adopted the Organization for Economic Cooperation and Development’s Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and, as a result, have adopted laws similar to the FCPA. Other countries, such as the United Arab Emirates, have signed the United Nations Convention Against Corruption and have also adopted anti-bribery laws.

While these laws may vary in scope, they generally prohibit the same types of corrupt payments as are prohibited by the FCPA & the Act. They may be even more stringent than the FCPA; for example, the Act does not not permit the facilitating payments described above. Violations of these laws can subject the persons or companies involved to similar prosecutions and penalties, as well as imposing penalties under the company’s contracts.

VI. RED FLAGS

These are examples of “red flags” that should raise concerns about Anti-Corruption issues. Any employee who becomes aware of one or more red flags in connection with an actual or potential transaction must immediately notify the Legal Office.

- Payments to a numbered account
- Payments made in a country other than the country where services are to be performed or in a currency other than that used in such country
- Cash payments
- Unusually high fees, commissions, or retainers
- History of corruption in the country
- Questionable reputation of an agent, consultant, or subcontractor
- Refusal by an agent, consultant or subcontractor to agree in writing that it will not engage in corrupt payments and to accept that a violation of such obligation constitutes grounds for termination of the relationship for default
- Lack of transparency in financial records
- Inflated or unusual invoices
- Relationships between an agent, consultant, or subcontractor and Foreign Officials
- Apparent lack of qualifications or resources on the part of the agent, consultant, or subcontractor
- Recommendations from a Foreign Official regarding use of the proposed agent, consultant, or subcontractor.

VII. DUE DILIGENCE

 SINCERUS	Title: International Anti-Corruption Policy				Number: 3.3
Unit Issuing: Compliance	Approved by: CEO	Date Issued: 04/14/2021	Date Revised:	Version #: 1.0	Page: 6 of 8

In every international transaction that involves an agent, consultant, subcontractor or representative or involves other circumstances where there may be a concern about compliance with this Policy the Company must perform a due diligence investigation, as directed by the Legal Office, to assure the Company that the party is a legitimate and trustworthy enterprise that will comply with this Policy and that other potential corrupt practice concerns are properly reviewed. These investigations must be conducted before entering into any foreign agreement and at later stages in the event a red flag is raised.

VIII. PROHIBITIONS

No person may make any payment, offer of payment, authorization of payment or gift to any Foreign Official for purposes of influencing or inducing any official act or decision by the recipient or another, securing any improper advantage, or obtaining or retaining business.

Financial records will not be prepared or maintained in such a manner as to mask improper payments to Foreign Officials.

You are not allowed to make political contributions from Company funds without authorization. Political contributions, as permitted by law, must be approved in advance by legal counsel.

Contributions made by Sincerus to community projects or charities need to be made in good faith and in compliance with our Code of Business Conduct, this Anti-Corruption Policy and all relevant Sincerus policies and procedures.

IX. ANNUAL CERTIFICATIONS AND TRAINING

Exposed Employees will take the annual Anti-Corruption Training and execute the Annual Anti-Corruption Employee Certification on an annual basis and submit it to their managers for review and filing in personnel files. Managers will direct any issues raised by such certifications or refusal to execute and submit a certification in a timely manner to the Legal Office.

Exposed Employees are required to complete the Anti-Corruption training courses at the time of hire (or at the time of publication of this policy or the time they first become an Exposed Employee, if later) and at least once a year thereafter. Managers are responsible for assuring such course completion.

Exposed Persons are responsible for understanding about the Anti-corruption Policy and procedures as well as any host country anti-bribery laws, for complying with these laws, and for reporting immediately any suspicion of violations.

Managers of Exposed Persons are responsible for ensuring that the Exposed Persons take the Anti-Corruption Training Courses and comply with this policy.

	Title: International Anti-Corruption Policy				Number: 3.3
	Unit Issuing: Compliance	Approved by: CEO	Date Issued: 04/14/2021	Date Revised:	Version #: 1.0

X. DEFINITIONS

- **“Company”** includes Sincerus Global Solutions Inc controlled (wholly owned or majority-owned) subsidiaries, whether foreign or domestic.
- **FCPA “Exposed Employees”** means:
 - **“Exposed Employees”** means:
 - All employees elected or designated as officers, such as presidents, vice presidents, secretaries or treasurers, including officers of business units
 - All employees at the manager level or above engaged directly in finance, accounting, contracts, law and compliance, marketing or business development
 - All employees working directly on a contract with a foreign customer in the following job categories:

Sourcing/Purchasing	Contract Administration
Human Resources	Finance/Accounting
Business Development	Internal Audit
Compliance-All functions	Credit Card Users
Finance Analyst or similar function	Agents/Consultants
Employees responsible for cash disbursements	
 - Any other employees designated as Exposed Employees by their managers, on the basis that their employment activities might give rise to FCPA matters
 - Under certain circumstances Managers may request that specific employee’s be exempted from training. Exemptions may be granted at the discretion of the General Counsel or his/her designated representative on a case by case basis.
- **“Anti-Corruption Training Courses”** means the company’s Web-based compliance courses. (Information on accessing the Anti-Corruption Training Courses is available through the HR, Ethics/Compliance or Legal Office.)
- **“Foreign Official”** includes any officer or employee of a foreign government, department, agency or instrumentality, including any state-owned enterprise such as an airline, bank or oil company, a foreign political party or candidate for office, an international governmental organization or any person acting in an official capacity for any of them.
- **“Host Country”** means any foreign country in which the company is doing business or seeking to do business.

 SINCERUS	Title: International Anti-Corruption Policy				Number: 3.3
Unit Issuing: Compliance	Approved by: CEO	Date Issued: 04/14/2021	Date Revised:	Version #: 1.0	Page: 8 of 8

XI. ASSOCIATED DOCUMENTS

5.2.1 Facilitation Payment Procedure

5.2.1-1 Facilitation Payment Approval Request Form

5.2.2 Annual Employee Certification Foreign Corrupt Practices Form