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SYZYGY PLASMONICS  
GLOBAL ANTI-CORRUPTION POLICY

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## **EXECUTIVE SUMMARY**

At Syzygy Plasmonics we have a simple rule: We do not pay bribes.

The nature of our industry requires Syzygy Plasmonics (“Company”) to operate in a wide range of legal and business environments, some of which may attempt to challenge our firm commitment to conduct business with honesty and integrity. The purpose of this Anti-Corruption Policy (“Policy”) is to reiterate that commitment and to explain the specific requirements and prohibitions of the applicable laws that reinforce and police this commitment.

The Company considers a “bribe” to be anything that has value and is given to influence a decision to do business with the Company or to give the Company an unfair advantage. This includes bringing in new business, keeping existing business, or gaining some improper advantage when competing for business. Not only are bribes prohibited by the Anti-corruption policy, but bribes to government officials are also illegal under the U.S. Foreign Corrupt Practices Act (“FCPA”), as well as under the laws of practically every country in which we do business. Many countries also make it a crime to bribe employees of commercial enterprises. We are committed to complying with all of these anti-corruption laws and statutes.

## **SCOPE**

All Company officers, directors, employees, partners, and agents (collectively referred to herein as “Plasmons”) must comply with the requirements and prohibitions set forth in this Policy.

Every Plasmon whose duties are likely to lead to involvement in or exposure to any of the areas covered by the U.S. Foreign Corrupt Practices Act, (“FCPA”) is expected to become well versed in and comply with this Policy to avoid inadvertent violations and to recognize potential issues so they can be appropriately addressed.

This Policy extends to all of Company’s domestic and foreign operations, including operations conducted by any departments, subsidiaries, agents, vendors, alliance partners, independent consultants, distributors, or other representatives.

This Policy also extends to all of Company’s financial recordkeeping activities and is integrated with the obligations to which Company is already subject by virtue of the federal and state securities laws.

Each Company employee whose duties are likely to lead to involvement in any of the areas covered by the FCPA will be asked to attend scheduled training sessions and complete, sign, and return a certification of compliance with this Policy.

If you have questions or problems concerning this Policy, interactions with foreign officials, or payment practices, you should contact:

Amber Weaver  
Vice President & General Counsel  
Syzygy Plasmonics  
Phone: +1-281-989-2827  
Email: amber@plasmonics.tech

Any questions or concerns directed to General Counsel may be designated “Anonymous,” in which case your identity shall not be disclosed to any of Company’s personnel without your permission or by order of a court of competent jurisdiction.

**You may also utilize the E-Relations platform to submit a concern anonymously by calling 1-800-813-5990 or by internet at [erx.erelements.com/hotline/Syzygy](http://erx.erelements.com/hotline/Syzygy).**

## **GENERAL POLICY STATEMENT**

It is the policy of Company and its employees, officers, and directors to comply fully with applicable U.S. and international laws prohibiting corruption, including the FCPA and similar anti-bribery laws of other countries. Where other anti-corruption laws apply and are more restrictive than the FCPA, those laws must be followed.

The use of Company funds or assets for any unlawful, improper, or unethical purpose is prohibited. Failure to comply with this Policy may result in significant civil and criminal penalties for the Company and the individual(s) involved, which is cause for disciplinary action against such individual(s), up to and including termination.

The FCPA also requires accurate and complete books and records and the maintenance of proper internal accounting controls. To comply with these requirements, all Company personnel must follow Company's accounting requirements. Company personnel should never consent to requests for false invoices or for payment of expenses that are unusual, excessive, inadequately described, insufficiently documented, or should otherwise raise questions.

Company policy prohibits retribution or retaliation of any kind against employees who in good faith report potential or actual ethics or legal violations. Our employees' commitment to full compliance with our legal obligations and ethical standards is valued, respected and essential to the fulfillment of this Policy.

## **GENERAL SUMMARY OF KEY FCPA PROVISIONS**

The Foreign Corrupt Practices Act is a federal law that: (i) prohibits payment of bribes (broadly defined) to foreign officials, and (ii) requires companies to keep accurate books and records.

All employees, agents and third parties should remain vigilant in watching for, avoiding, and reporting to Management any questionable transactions.

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## I. Anti-Corruption Laws

### A. FCPA

The U.S. Foreign Corrupt Practices Act (FCPA) prohibits offering, promising, authorizing, or giving, directly or indirectly, “anything of value” to a foreign official to obtain or retain business or to secure any improper business advantage. The FCPA also requires U.S. public companies to establish and keep accurate books and records and to devise and maintain an adequate system of internal accounting controls.

### B. U.K. Bribery Act

The U.K. Bribery Act prohibits giving, promising, offering, requesting, or receiving bribes as well as bribing a public official whether foreign or domestic. Unlike the FCPA, the U.K. Bribery Act prohibits private (commercial) sector bribery in addition to foreign government officials. The U.K. Bribery Act establishes a “strict liability” offense for a company’s failure to prevent its “associated persons” (e.g., employees, agents, business partners, or representatives) from committing bribery to obtain or retain a business advantage. The U.K. Bribery Act applies to any company that “carries on a business or part of a business, in any part of the United Kingdom” even if the bribery does not take place in the U.K. and the intended benefit is to be outside the U.K.

### C. Other Anti-Corruption Laws

Numerous countries have adopted laws that criminalize bribery or other corrupt conduct. Many of these countries have signed the Organisation for Economic Co-operation and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions that requires the adoption of laws criminalizing bribery of public officials in international business transactions. Similarly, the United Nations Convention Against Corruption requires signatory countries to criminalize a wide range of corrupt acts including domestic and foreign bribery and related offenses such as money laundering and obstruction of justice, and to render mutual assistance in the prevention and investigation of corruption and the prosecution of offenders.

## II. Penalties

Violations of anti-corruption laws can result in civil and criminal penalties against the Company, including fines, disgorgement of profits, and debarment from government procurement, and civil and criminal penalties against individual employees, including imprisonment, civil fines, and personal debarment from government procurement.

The Company will fully cooperate with regulatory and law enforcement authorities in the investigation and prosecution by such authorities of alleged violations of anti-corruption laws. In addition to potential criminal or civil penalties, violations of anti-corruption laws or this policy by any Plasmon will result in disciplinary action up to and including termination of employment or contract.

### **Prohibited and Restricted Payments**

The FCPA prohibits the offer, promise, authorization, or payment of a bribe or “anything of value” to a foreign official with corrupt intent to cause the foreign official to misuse his position in order to obtain or retain

business or secure an improper advantage. The FCPA prohibits these payments whether they are made directly or indirectly through third parties, such as consultants, distributors, agents, or intermediaries.

#### **A. Interactions with “Foreign Officials”**

The FCPA applies to interactions with “foreign officials.” A “foreign official” means any officer or employee of a foreign government, regardless of rank, employees of government-owned or government-controlled businesses, foreign political parties, custom officials, party officials, candidates for political office, and employees of public international organizations.

The term “public international organization” includes such organizations as the United Nations, the World Bank, the International Finance Corporation, the International Monetary Fund, and the Inter-American Development Bank. Company’s General Counsel should be contacted if there is a question as to whether an organization should be treated as a public international organization for the purpose of this Policy.

#### **B. Cash and Non-Cash Payments: “Anything of Value”**

Requests by foreign officials for payments that would violate the FCPA arise in varied settings and can be much more subtle than a direct request for a kickback or bribe. The FCPA prohibits the provision of “anything of value” to a foreign official for improper purposes. This term is very broad and can include any item of pecuniary value.

#### **C. Prohibited Payments**

As a practical matter, past enforcement actions have shown that the FCPA’s prohibition against improper payments to “obtain or retain business” or to “secure any other improper advantage” may cover virtually any improper payment made in a business context. For example, Company’s employees and agents must not pay or give things of value to foreign officials, directly or indirectly, in order to obtain business or any advantage (including for example, a reduction in taxes, a favorable change in regulations, tolerance or non-compliance with local rules, or other favors or preferential treatment).

#### **D. Third Party Payments**

The FCPA prohibits both direct and indirect payments to foreign officials. Thus, Company can face FCPA liability based on improper payments made by its independent agents, consultants, intermediaries, or other business or joint venture partners. Therefore, for business and legal reasons, Company’s practice of fairness and professionalism must extend to the activities of Company’s agents, consultants, intermediaries, representatives, and business partners.

In those circumstances where third party relationships are appropriate, to protect against the business and legal risks of dealing with third parties who do not share Company’s commitment to fair dealing, Company must carefully choose its partners and representatives. Therefore, prior to entering into an agreement with any independent agent, consultant, joint venture partner or other representative who will act on behalf of Company with regard to foreign governments on business development or retention, Company will perform appropriate FCPA-related due diligence and impose prudent safeguards against improper payments. Contracts with representatives who will interact with foreign governments on international business development or retention must be approved by the General Counsel.

Once any third-party relationship has been entered into, Company will be vigilant in monitoring the relationship. Any questions regarding the Policy or procedures, or their applicability to proposed third parties, should be directed to the General Counsel.

## **E. Guidelines for Common Risk Areas**

To be consistent with the FCPA and this Policy, all payments must be bona fide, reasonable, fully documented, supported by original receipts, accurately recorded in Company's books and records, and properly approved in advance by the Company's General Counsel as described below. This is to include all payments, including any improper payments. Because of the FCPA's strict prohibitions, Company personnel should not make or authorize any gift, payment or offer of anything of value to any foreign official, whether on the local, regional or national level, unless approved in accordance with this Policy.

### **1. Gifts to and Entertainment of Foreign Officials**

Except as provided herein, no offer, payment, promise to pay, or authorization to pay or provide money, gifts or anything of value will be made by or on behalf of the Company to:

- Any foreign official, regardless of rank
- Any person, while knowing or being aware of a high probability that all or a portion of any payment will be offered, given, or promised, directly or indirectly, to a foreign official.

### **2. Hosting Foreign Officials**

When Company hosting occurs outside the foreign official's home locale, extends over more than one day, and involves airfare, hotel, transportation, and meals expenses, the hosting will tend to involve more significant expense amounts. As such, they pose higher FCPA and public relations risks than routine hosting and entertainment of foreign officials. Accordingly, it is Company policy to limit these types of hosting.

In all cases, it is important to ensure that Company communicates clearly in advance, and in writing to the foreign official, what expenses will and will not be covered by Company. A failure to do so can increase legal risks as well as the potential for misunderstandings with the foreign official.

Additionally, in all cases that entertainment, gifts, or travel expenses are approved, the expenses must be supported by receipts and accurately recorded in the Company's books.

### **3. Facilitating Payments**

Due to the many legal and business issues posed by "facilitating payments," it is Company's policy that facilitating payments are prohibited unless the general counsel provides written approval prior to the payment.

The FCPA provides for a very narrow exception for payments made to a Government Official in order to secure routine governmental actions. These payments, which are called "facilitating payments," include generally small payments made to a Government Official to expedite or facilitate:

- Obtaining certain non-discretionary business permits;
- Processing non-discretionary governmental papers, such as visas;

- Providing police protection, mail delivery, or scheduling inspections associated with contract performance or the shipment of goods;
- Providing phone, power, or water service, or loading and unloading cargo; or
- Other similar activities that are ordinarily and commonly performed by a government official.

As these examples show, facilitating payments merely expedite actions that should be performed by the Government Official in any event. They do not include actions that require the Government Official's judgment (for example, whether a product is a certain grade or whether something passes a quality inspection). Payments to Government Officials to influence actions that require their judgment are not permitted by the FCPA and are not permitted by Company's policies.

The definition of a facilitating payment under the FCPA is complicated, and it is often difficult to determine when a payment meets the definition. Moreover, although facilitating payments do not violate the FCPA, they may violate the laws of other countries, including the countries in which we do business. These issues explain Company's policy that facilitating payments are prohibited unless written authorization from the General Counsel is obtained prior to making the payment.

#### **4. Donations to Foreign Charities**

The making of improper charitable contributions on behalf of foreign officials may have severe consequences under the FCPA for the Company and involved employees. In no instance may an employee or a business segment make a donation payment at the behest of a foreign official or to an organization affiliated with a foreign official or his close relatives without first obtaining written approval from the General Counsel. If written approval has been granted by the General Counsel, it must be accurately described in the Company's books and records.

#### **5. Foreign Political Contributions**

The Company shall not make contributions to political parties or committees or to individual politicians without the prior written consent of the General Counsel. Approved contributions may only be made in accordance with the applicable law, and all requirements for public disclosure of such contributions shall be complied with fully.

### **Q&A**

*One of our consultants approached me asking if I could pass the CV of one of our client's daughters to the HR department. He stated that the client said he expects our proposal to be accepted in the near future if we can assure his daughter a job. Can we hire the daughter?*

**No.** We cannot hire the daughter to obtain benefit of winning the project. Even if there had not been a proposal, it is problematic to hire a client's relative especially if future proposals may be forthcoming.

*Our partner in South Korea stated that to allow specific products to pass through customs, the customs official in South Korea is asking for a \$500 cash payment to re-classify our products so as to bypass inspections which will expedite the process. Can we make the cash payment?*

**No.** Although the company allows facilitating payments in certain circumstances and only after review and written approval is obtained from the Syzygy Plasmonics General Counsel, we do not allow cash payments to



foreign government officials. Furthermore, we do not allow payments that would circumvent any foreign government process which most likely is against the local country laws.

*Our Joint Venture contact in Argentina stated that a department of transportation official requested payment as a donation to assist the local county to make road repairs near our JV facility. Can we make a cash donation to the transportation official?*

**No.** Cash payments to government officials are not allowed. If the local county needs funding to repair roads, the company would need official written information from the local county and legal would need to review to determine if a donation would be appropriate.

### **III. Recordkeeping and Internal Accounting Controls Provisions**

#### **A. Recordkeeping, Accounting and Payment Practices**

The recordkeeping provisions of the FCPA require U.S. companies to establish and maintain a system of internal controls that ensures that all transactions and dispositions of assets occur only with management's authorization, and that all such transactions are recorded accurately and in reasonable detail in the companies' books, records, and accounts. Thus, the FCPA prohibits the mischaracterization or omission of any transaction on a company's books, or any failure to maintain proper accounting controls that result in such a mischaracterization or omission. Adhering to Company's internal controls, and keeping detailed accurate descriptions of all payments and expenses is crucial for compliance with this component of the FCPA.

Accordingly, Company employees must follow applicable standards, principles, laws, and Company practices for accounting and financial reporting. In particular, employees must be timely and complete when preparing all reports and records required by management. In connection with dealings with public officials and with other international transactions explained in this Policy, employees must obtain all required approvals. No undisclosed or unrecorded accounts of Company are to be established for any purpose. False or artificial entries are not to be made in the books and records of Company for any reason. Finally, personal funds must not be used to accomplish what is otherwise prohibited by this Policy.

For example:

- Do not create or maintain any unrecorded fund or asset of Company.
- Do not make or participate in making any false or mislabeled entries in the books and records of Company.
- Do not approve or make any payment on behalf of Company if any part of the payment is to be used for an improper purpose or if the purpose is misstated.
- Do not directly or indirectly use any funds or assets of Company for any unlawful purpose.

#### **B. Responsibilities**

Company personnel shall not make any false or misleading entry in Company's books and records for any reason or engage in any arrangement that results in such prohibited acts.

The Accounting Department shall maintain accounting procedures, financial reporting and internal controls. Company shall monitor and review the records of personnel who have discretionary authority

over Company assets, who are likely to come into contact with foreign officials, or who submit financial data that affects Company financial statements, accounting records, or reports.

Company should ensure that its employees know that anyone having information or knowledge of any unrecorded or mischaracterized asset or fund must report that activity directly to the General Counsel. Company will respect requests for anonymity. However, employees may be encouraged to provide their identity in the event further information is needed to pursue an investigation.

### **C. FCPA Audit Procedures to Verify Compliance**

Company may periodically conduct confidential audits as described in this section. Reports of audit findings will be provided directly to the General Counsel in order to preserve and retain the attorney-client privilege.

These audits of Company's records, books and accounts are designed to prevent and detect violations of the FCPA, this Policy and other Company policies, practices, and procedures.

All partners and joint venturers shall be subject to audits at Company's request to ensure compliance with Company's FCPA policy. Any audits of Company's international partners should focus on ensuring that partners are complying with this FCPA policy, and the procedures required herein.

### **D. Guidelines for Contribution Compliance**

Contributions may never be made as part of an exchange of favors with any government official, even if the recipient organization is a bona fide charity.

Individual contributions in an amount less than \$250 USD, or multiple contributions to one charity that in the aggregate are less than \$1000 USD in a calendar year, may be awarded with the prior approval from the Director of Government Relations provided that they comply all local laws and with this Policy. All of the written records connected with each contribution (including the written request, due diligence, letter of acceptance or rejection, evidence of receipt, and any publicity) must be maintained by the Director of Government Relations.

## **Q&A**

*The mayor in our region has asked us if we can donate computers to the local schools so that the children can learn about and use computers. The USD \$10,000.00 donation will go a long way to assist the local community and the mayor guarantees favorable licensing if we need to build facilities in this area. Can we submit a cash payment for the donation?*

**No.** We do not pay for contributions in cash and never for any current or future promise of a benefit. Please provide all correspondence in this matter to the Director of Government Relations or the legal department.

## **IV. Third Parties**

It is sometimes necessary for Company to hire contractors, consultants, suppliers, and other companies or individuals to provide a range of services across countries and sites. For example, third parties sometimes help clear shipments through customs, construct facility infrastructure, conduct studies, help to obtain permits and visas, screen job applicants, and supply goods such as building materials.

Sometimes the Company hires third parties to interact with Government Entities or Government Officials on the company's behalf. In this Policy, we call them "Third Parties." The Company and its employees can be liable under the FCPA, as well as other applicable U.S. and non-U.S. laws, for the misconduct of their Third Parties, such as attorneys, accountants, lobbyists, freight forwarders, and customs brokers. For example, Company and its employees can be held liable if its Third Party makes an improper payment or gives something else of value to a Government Official (including employees of state-owned customers), or if a Government Official pressures an employee into awarding a contract to a particular Third Party with which the Government Official has a relationship.

These and other situations can create legal risks for Company even if Company and its employees did not directly authorize or have actual knowledge of the Third Party's improper activities. If Company employees knew, or effectively should have known, that a Third Party would make an improper payment or engage in other improper conduct, both the employee and Company are at risk of violating the FCPA and other laws. Even a "one-off" transaction with a Third Party can subject Company to legal risks, so it is crucial for all covered Third Parties to be screened according to the procedures set forth below.

Employees must follow the appropriate assessment and approval steps to help ensure that Company is able to determine whether the Third Party has engaged, or will engage, in activities that are prohibited by this Policy, any other Company policies, the Code of Conduct, or any applicable laws. These steps include:

- Conducting the appropriate level of due diligence in advance of any relationship or transaction with a Third Party.
- Following up on any red flags to ensure that they are resolved and adequate safeguards are imposed.
- Monitoring the relationship for any red flags that may arise once a Third Party is hired, including thorough the review of invoices, certifications of continuing compliance, and general vigilance regarding the Third Party's activities.

Please consult the General Counsel when considering onboarding Third Parties.

## Q&A

*A consultant we are using in Saudi Arabia facilitated a meeting with the head of the department of energy to discuss our proposal to provide services to the energy sector. The consultant was optimistic on the outcome, and we received his invoice that included a succession fee for an additional 10% (of contract total) if we were awarded the project. The fee is not included in the consultant agreement and is above the 3-5% we pay this consultant. Should we pay the fee if we are awarded the contract?*

**No.** The succession fee could be used to pay bribes to obtain the contract. You should contact your supervisor and or the General Counsel and disclose the request ASAP!

## V. Partners

The Company sometimes partners with individuals or companies to gain access to a particular market or to develop a facility in appropriate circumstances. In addition, local law may require Company to partner with a local entity to do business in a particular market. These partnerships are sometimes called "development partners or joint ventures." This Policy establishes requirements for selecting, contracting with, and monitoring the activities of such partners in order to manage the legal risks that could arise.

This policy applies to any business relationship between a Company and one or more unaffiliated parties. Joint venture or development partner relationships fall within this scope, as do certain other partnership

arrangements. Third parties who are contracted to act strictly as agents of Company (such as sales agents, consultants, or other vendors) are covered by policies detailed in other sections of this Manual.

You must take great care in selecting and monitoring the activities of partners because the Company is potentially liable under the FCPA, as well as other applicable U.S. or non-U.S. laws, for the misconduct of its partners. A primary risk is that a joint venture entity or Company's partner may engage in conduct that is prohibited under Company policies, believing that, as a local individual or company, it enjoys more freedom to "play by the local rules." However, such activities could create legal risks for Company, even if Company did not directly authorize or have actual knowledge of the partner's improper activities. Another risk arises when a potential partner brings property, local authorizations/permits, or other assets to a deal, and those assets were obtained through corruption. In some circumstances, this could create a risk for Company even though Company had no prior relationship with the potential partner.

It is important that Company knows its potential partners and is able to determine whether the potential partner has engaged, or will engage, in activities that are prohibited by Company's compliance policies or the Code of Conduct. This Policy establishes required steps that will allow Company to assess partner risks effectively. Most fundamentally, Company employees must document that:

- A partner has a verified ethical reputation.
- There is an appropriate business reason for entering into the relationship with the partner.
- After the performance of effective due diligence in accordance with the procedures outlined in this Policy and the Company Due Diligence Procedures, there are no inappropriate relationships between a partner and any Government Official or other "red flags" suggesting irregularities.
- There is a written agreement containing appropriate contractual safeguards against improper conduct involving the partner.
- The relationship is being monitored effectively going forward, with appropriate training for both the partner and Company employees managing the relationship where appropriate.

Please consult the General Counsel when considering entering into a joint venture / business partnership agreement.

## **Q&A**

*Our joint venture in Argentina has hired a third party to promote our services locally and introduce us to government agencies. The joint venture is requesting our share of the payment to the third party but the invoices do not have descriptions nor have we been able to obtain the contract with the third party. Should we pay our share since we do not have a majority control over our Joint Venture partner?*

**No. Do not pay our share.** This situation should be handled by our legal department ASAP. You should contact your supervisor and forward information to our legal department.

## **VI. Due Diligence Process for International Consultants and Agents**

No employee of Company may retain an international intermediary or agent until sufficient due diligence has been performed to enable the Company to conclude with reasonable assurance that the consultant, agent, or intermediary understands and will fully abide by the FCPA and the Company's anti-corruption policies including the Code of Conduct, Global Anti-corruption and other relevant Company Policies.

- An “intermediary” for these purposes is any agent consultant, distributor, Government service provider (companies that provide local customs clearance, visa, legal or other regulatory services), joint venture partner, or any other person or entity who will interact with a foreign official on the Company’s behalf.

If you are considering retaining an intermediary, please contact the General Counsel, and undertake the due diligence process required by this Policy. Any retained intermediary shall be subject to the provisions in this Policy and the audit provisions.

Any international intermediary or agency agreement must contain representations, warranties, and provisions regarding the agent’s agreement to comply with this Policy.

In evaluating potential intermediaries and during any relationship with them, Company’s employees must be conscious of any “red flags” that may be present or arise. A “red flag” is a fact or circumstance that serves as a warning signal that an intermediary may act corruptly. It is the responsibility of the officer, director, employee, or agent that observes a red flag to either resolve such red flag by further investigation or to refer the matter to the General Counsel. A non-exclusive list of examples of red flags is below:

- Rumors regarding unethical or suspicious conduct by an employee, marketing representative, consultant, agent, or other business partner, or by a foreign official
- Unnecessary, third parties or multiple intermediaries
- Requests for payments to a third party rather than the consultant or agent
- Requests for payments in a third country
- Business in a country with significant corruption risk
- Requests for payments in cash
- Requests for unusually large commissions or other payments, or payments that appear excessive for the service rendered
- Political contributions
- Requests for reimbursement of expenses that are poorly documented
- Incomplete or inaccurate information in required disclosures
- Refusal to certify compliance

Please consult the General Counsel and the Company due diligence procedures when considering onboarding an intermediary.

## VII. Non-Retaliation Policy

Each Plasmon has an obligation to report possible violations of this Code so the conduct can be considered and Company can address the situation and take appropriate action.

No one in the Company will take any adverse action against anyone for providing truthful information relating to a violation of law or Company policy. Company will not tolerate any retaliation against people asking questions or making good-faith reports of possible violations of this Code. Anyone who retaliates or attempts to retaliate will be disciplined. Any person who believes he or she has been retaliated against should immediately contact their supervisor, report it via the hotline or to our General Counsel.

## Appendix: Related Documents

Related Documents		
Document Number	Document Name	Document Description
SP-01	Code of Conduct	Company code of conduct to include: Adhering to COC, non-discrimination, non-retaliation, business conduct, safeguarding assets, competition laws, conflict of interest
SP-02	Global Anti-Corruption Policy	Anti-corruption policy which details employee responsibilities related to anti-corruption.
SP-03	Anti-Corruption Procedures	Due Diligence Procedures Conflict of Interest Investigation Procedures Risk Scoring TPI methodology
SP-04		
SP-05		
SP-06		
SP-07		
SP-08		
SP-09		
SP-10		
SP-11		
SP-12		

## Appendix: Reference documents

Below are guidance documents by regulatory agencies regarding anti-corruption compliance.

U.S. Department of Justice Criminal Division Evaluation of Corporate Compliance Programs (Updated Mar 2023) <sup>1</sup>
A Resource Guide to the U.S. Foreign Corrupt Practices Act Second Edition – Hallmarks of Effective Compliance Programs <sup>2</sup>
US Sentencing Guidelines - Effective Compliance and Ethics Program <sup>3</sup>
The UK Bribery Act Guidance <sup>4</sup>

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<sup>1</sup> <https://www.justice.gov/criminal-fraud/page/file/937501/download>

<sup>2</sup> <https://www.justice.gov/criminal-fraud/file/1292051/download>, p. 58

<sup>3</sup> <https://guidelines.ussc.gov/gl/%C2%A78B2.1>

<sup>4</sup> [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/832011/bribery-act-2010-guidance.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/832011/bribery-act-2010-guidance.pdf)

## Appendix: Glossary

Term	Definition
Bribe	Anything of value offered, given or received in exchange for a favorable decision or exercise of discretion by a Government Official or private person.
Business Partner	Any Business Partner that acts on behalf of or for Company's interest or is likely to have Relevant Contact with a Public Official during the course of its work for or on behalf of Company (for example Joint Ventures, Intermediaries, Consultants, distributors, vendors at high risk, sales point managers, agents, franchisees, brokers, etc.)
Code of Conduct	Company Code of Conduct found at <a href="http://www">www</a> .
Corruption	Dishonest or fraudulent conduct, including the misuse or abuse of power, influence or position; some common types include kickbacks, Bribery, influence peddling and extortion.
Extortion Payments	Extorted payments made to Public Officials extorted from Company Personnel through violence or threats serious and imminent to personal health and safety and which, therefore, can only be carried out to avoid personal harm.
Facilitation/Facilitating Payments	The company prohibits facilitation or facilitating payments which are unofficial payments made to a Public Official in order to speed up, facilitate or secure the performance of a routine action. Typically, a small payment or gift, offered or provided to a Government Official to facilitate or expedite routine clerical or administrative, non-discretionary actions such as inspecting goods in transit, issuing permits and/or licenses, processing visas or providing police protection.
FCPA	The U.S. Foreign Corrupt Practices Act of 1977 and subsequent amendments and integrations which prohibit bribes paid to foreign government officials.
Foreign Official	A "foreign official" means any officer or employee of a foreign government, regardless of rank, employees of government-owned or government-controlled businesses, foreign political parties, custom officials, party officials, candidates for political office, and employees of public international organizations.
High Risk Employees	<ul style="list-style-type: none"> <li>a. is likely to have Relevant Contact with a Public Official, in connection with his/her work;</li> <li>b. supervises employees or Business Partners who are likely to have this Relevant Contact;</li> <li>c. is able to stipulate contracts with third parties on Company's behalf or have significant influence over the decision making process in relation to the awarding of those contracts; or</li> <li>d. is involved with internal control issues or other activities covered by the Anti-Corruption Laws;</li> <li>e. any Company employee identified as at-risk by a manager in one of the above categories.</li> </ul>
Improper Payments	Anything of value used to corruptly influence the decision or action of a Government Official, private person or business. Includes Bribes, Facilitating Payments, and kickbacks.
Third Party Intermediary	Any prospective or current non-Company entity, customer, vendor, supplier, service provider or any other person with whom Company does or may do business.
UK Bribery Act	The UK Bribery Act 2010 prohibits bribes paid to foreign government officials (similar to the FCPA) however it also prohibits bribes to private sector entities or individuals and facilitating payments.