

GUIDELINES

Our company firmly opposes bribery and corruption in all its forms, affirming our unwavering commitment to conducting business with uncompromising integrity, strict adherence to anti-bribery laws, and holding all employees, officers, directors, and third parties accountable under severe penalties for any violations.

IMPLEMENTING RULES & REGULATIONS

ANTI-BRIBERY PROHIBITED ACTIVITIES

A. Bribery

1. The company strictly prohibits:

a. Offering, giving, receiving, or soliciting any form of bribe from or to business partners or third parties in order to:

- **Gain Prioritization.** To obtain preferential treatment or prioritization in any business or operational processes.
- **Falsify or Improperly Disclose Data.** To falsify records, reports, or any other form of data; To improperly disclose confidential or proprietary information
- **Secure Contracts or Influence Decisions.** To secure contracts or influence business, legal, or governmental decisions.
- **Gain Advantage.** To gain an unfair advantage in any competitive situation, market, or negotiation.
- **Avoid Audits & Penalties.** To avoid audits, inspections, or penalties by regulatory or compliance bodies.
- **Secure Permits & Licenses.** To obtain or expedite permits, licenses, or other official approvals.
- **Induce Improper Performance of Duties.** To induce any individual to perform their duties improperly or unethically.

b. Offering money, *cash or other interests**, or any other benefits to public officials, domestically or internationally.

* Refer to Marubeni Anti-Corruption Policy for "cash or other interests" definition

c. Providing gifts or entertainment to Philippine public officials that violate the Anti-Graft and Corrupt Practices Act (RA 3019), and to foreign public officials in violation of equivalent local regulations.

d. Engaging with or enabling business partners to offer illicit benefits* to governmental organizations or customers for improper purposes.

* Refer to Marubeni Anti-Corruption Policy for "illicit benefits / gain" definition

e. Conspiring to pay bribes, including mere discussions in meetings.

B. Facilitation Payments

1. **Facilitation payments** are strictly prohibited, except when necessary to protect life or safety; any such exceptions must be immediately reported and documented.

C. Excessive Client Entertainment and Gifts

1. Directors, officers and employees shall neither provide nor receive money, gifts, entertainment, or other benefits to/from directors or employees of business partners that exceed socially reasonable standards.

2. Directors, officers and employees may only offer entertainment and gifts after obtaining prior authorization.

3. Misappropriation or unauthorized use of the entertainment expenses is prohibited.

4. Post-entertainment expense approval is required, noting any deviations from pre-approved application.

5. As it is difficult to prove the intent of the party offering bribes, the following objective facts are considered to assess intent:

- whether or not the **amount** is appropriate based on social common sense
- whether or not the **frequency** is appropriate based on social common sense
- whether the gift is money, gift cards, coupons or other forms of vouchers which are **readily redeemable**
- whether the offering and acceptance of gifts is conducted **openly or in secret**
- whether the entertainment and gifts take place close in time to the business negotiations or tender procedure in relation to which the entertained person involved, or the **timing** of the acquisition or approval and authorization process from the entertained person.

D. Donation

1. All donations and sponsorships must be transparent, properly documented, and approved by proper authorities to ensure they serve legitimate business or charitable purposes, not as disguised bribes.

2. Donations and sponsorships shall not be offered or given to influence business decisions or gain improper advantages, and must comply with all applicable laws and regulations.

E. Moonlighting

1. The company strictly prohibits employees from engaging in unauthorized secondary employment or **moonlighting**, as such activities may compromise work performance, create conflicts of interest, or increase the risk of bribery and corruption through undisclosed external influences or financial incentives.