



Integrity And Business Conduct Policy

This Policy Outlines Our Commitment To Ethical Business Practices, Ensuring Transparency, Accountability, And Compliance With Legal And Moral Standards In All Operations.

Contents

Purpose

1

2

3

4

5

Scope **Commitment To Integrity Prohibition Of Bribery** Gifts, Hospitality, And Entertainment

This Policy Applies To All Employees, Contractors, And Third-Party Partners In All Regions Where Incora Operates.

- Strictly Prohibits Offering, Giving, Or Accepting Bribes To Ensure Fair And Lawful **Business Practices.**
- Establishes Guidelines To Prevent Undue Influence And Maintain Professional
- **Conflicts Of Interest** 6
- **Red Flags And Due Diligence** 7
- Accurate Record-Keeping 8

Ensures That All Financial And Operational Records Are Complete, Transparent, And Verifiable.

- **Reporting And Whistleblower** 9 **Protections**
- **Training And Awareness** 10

Promotes Regular Education On Policies To Strengthen Ethical Practices Within The Organization.

- 11 **Consequences Of Violations**
- **Review And Updates** 12

Our Regularity On Evaluations To Ensure The Policy Remains Relevant And Effective.



This Integrity and Business Conduct Policy ("Policy") is designed to ensure compliance with the Foreign Corrupt Practices Act (FCPA) and other applicable anticorruption laws. It applies to all employees, contractors, agents, and representatives of INCORA ("Company").



This Policy applies to all activities undertaken by the Company, its employees, and associated parties in all jurisdictions where the Company operates.



Commitment To Integrity

[How Do We Define Integrity In Business?]

The Company is committed to conducting business with honesty, integrity, and full compliance with applicable laws and regulations. Bribery and corruption are strictly prohibited in all forms.



- **4.1** No employee, contractor, or representative of the Company shall offer, promise, give, or authorize the giving of anything of value to any public official, private individual, or entity for the purpose of influencing decisions or obtaining an improper advantage.
- **4.2 This prohibition includes** facilitation payments, regardless of local customs or practices.
- **4.3** "Anything of value" includes but is not limited to cash, gifts, services, discounts, travel, entertainment, charitable donations, and other benefits.
- **4.4 Indirect bribery** through intermediaries, agents, or third parties is strictly prohibited.



Gifts, Hospitality, And Entertainment

[What Are The Rules For Giving Or Receiving Gifts?]

5.] Gifts, meals, or entertainment offered to or received from third parties





- **5.2** Any gifts, hospitality, or entertainment exceeding a defined threshold must be reported and pre-approved by the compliance officer.
- **5.3 Records of all gifts, hospitality, and entertainment** must be maintained for audit purposes.



- **6.1 Employees must** avoid situations where personal interests conflict or appear to conflict with the interests of the Company.
- **6.2** Any potential or actual conflict of interest must be disclosed to the manager or compliance officer promptly.



ourth

Excessive commissions or fees to agents

Unusual payment patterns or methods

7.2 The Company shall conduct due diligence before engaging third parties, including agents, consultants, and contractors. This includes:





[Why Is Record-Keeping Important?]

- **8.1** The Company must maintain accurate and transparent records of all transactions and expenses.
- **8.2** False or misleading entries in Company books and records are strictly prohibited.
- **8.3** Periodic internal audits will be conducted to ensure compliance with this Policy.



- **9.1 Employees are required to report** any suspected violations of this Policy to their manager or the compliance officer.
- **9.2 The Company provides** a confidential reporting mechanism for whistleblowers.
- **9.3 Retaliation against** anyone who reports concerns in good faith is strictly prohibited.

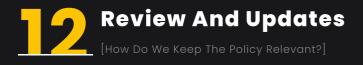


10.1 The Company will provide mandatory training to employees, contractors, and relevant third parties to ensure understanding of this Policy and applicable anti-corruption laws.

10.2 Training records will be maintained for compliance verification.



- **11.1** Violations of this Policy may result in disciplinary action, up to and including termination of employment or contractual relationships, and may lead to legal consequences.
- 11.2 Violations may also result in reporting to relevant authorities where required by law.



- **[]]] This Policy will be reviewed periodically** to ensure continued relevance and compliance with applicable laws.
- **11.2** Any updates will be communicated to all employees and relevant stakeholders.

Contact Us

If you have any questions about our Integrity and Business Conduct Policy, please contact us.

OFFICES

Ukrainian Office

116 Bohdana Khmelnytskoho Str., Lviv 75019 Ukraine CONTACTS

incora.sotware

<u>info@incorainc.com</u>

USA Office

16192 Coastal Hwy, Lewes, DE 19958 USA