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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.

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1

Purpose

[Why Do We Have This Policy?]

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

2

Scope

[Who And What Does This Apply To?]

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

3

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

Prohibition Of Bribery

[What Constitutes Bribery And How Is It Prohibited?]

- 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.

5

Gifts, Hospitality, And Entertainment

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

5.1 Gifts, meals, or entertainment offered to or received from third parties must:

first

Be of nominal value and customary in nature;

second

Not influence or appear to influence business decisions;

third

Be approved as per Company procedures.

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

Conflicts Of Interest

[How Do We Handle Potential Conflicts?]

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.

7

Red Flags And Due Diligence

[What Risks Should We Watch For?]

7.1 Employees must remain vigilant for red flags that may indicate bribery or corruption, such as:

first

Requests for cash payments

second

Refusal to provide detailed invoices

third

Excessive commissions or fees to agents

fourth

Unusual payment patterns or methods

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



8 Accurate Record-Keeping

[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 Reporting And Whistleblower Protections

[How Can Concerns Be Reported Safely?]

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 Training And Awareness

[How Do We Stay Informed?]

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 Training And Awareness

[What Happens If The Policy Is Violated?]

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.

12 Review And Updates

[How Do We Keep The Policy Relevant?]

11.1 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.

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