



ANTI-CORRUPTION AND COMPLIANCE PLAN

**VICC INTERNATIONAL
ANTI-CORRUPTION AND
COMPLIANCE PLAN**

I. Purpose

This policy manual describes standard operating procedures and a code of conduct for the staff, employees, consultants, contractors, or agents (hereinafter “Employees”) employed either full-time or part-time by VICC International (“VICC”).

Title:	Anti-Corruption and Compliance Plan	Policy #	007
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Approver:	Chief Executive Officer	Revision	0

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ANTI-CORRUPTION LAWS AND COMPLIANCE REQUIREMENTS

- **U.S. Foreign Corrupt Practices Act (FCPA)**
 - *See FCPA Policy and Compliance Guide*

- **U.S. Federal, State and Local Government Officials**
 - Federal laws prohibit corruption in dealing with federal officials. These laws can be used to prosecute companies and individuals for bribery of federal, state, county, and local officials within the U.S. In addition, bribery of state, county and local government officials typically can be prosecuted under the laws and ordinances of states and localities throughout the U.S. The laws prohibiting corruption in dealings with U.S. government officials are both extensive and complex. For this reason, VICC prohibits offering or providing anything of value, no matter how small or well-intended, to a U.S. federal, state, or local government official absent prior written approval from VICC's Office of Ethics and Compliance.

- **Anti-Kickback Act of 1986, 41 U.S. Code, Sections 51-58 (Anti-Kickback Act)**
 - VICC shall conduct its business in accordance with the Anti-Kickback Act, imposes criminal and civil penalties on subcontractors making payments and contractors accepting payments ("kickbacks") for the purpose of obtaining favorable treatment in awarding either a contract or subcontract relating to a prime U.S. Government contract.
 - All employees are prohibited from soliciting or accepting, directly or indirectly, bribes, gifts, gratuities, kickbacks, fees, entertainment, commissions, or offerings for the purpose of providing favorable treatment or improperly influencing or obtaining the award of a Company/U.S. Government prime contract or subcontract pursuant to the provisions the Anti-kickback Act.
 - Global Supply Chain employees who occupy a position to directly influence or actually award a subcontract or other procurement activities, shall declare annually that, in the performance of their procurement duties, they did not violate anti-kickback or related procurement ethics rules.

- **Commercial Bribery**
 - VICC shall conduct business in accordance with state and federal laws governing commercial bribery. Commercial bribery is the provision or acceptance of something of value to or from a third party with the intent to influence the recipient to take a business action or make a business decision in contravention of their duties for their employer or other organization. Commercial bribery is criminalized across the U.S. under state laws. Commercial bribery also can be prosecuted under various U.S.

federal statutes whether committed within or outside of the U.S. Therefore, while meals, entertainment and gifts at times can be appropriate forms of professional courtesy in business relationships, the provision or acceptance of these items or any other thing of value are strictly prohibited by VICC policy when they are intended, or create an appearance of an intent, to compromise the recipient's ability to make fair and ethical business decisions.

- **Anti-Money Laundering**

- VICC takes precautions to verify that money received is not coming from illegitimate sources. VICC has identified the following as red flags to scrutinize during due diligence reviews: "Unusual billing procedures are requested such as payments to third parties, to a shell company, unusual discounts; cash payments; payments to a numbered account (no name) or to a name different than the business; payment in a country other than where work is performed or foreign third party's normal place of business, or checks made out to cash." Banking information is reviewed during the third-party vetting procedure to screen for the foregoing red flags. Third party bank account update requests are reviewed and must be approved by a member VICC' Management Team. In addition, all foreign banks are screened to determine if they are associated with Specially Designated Parties, Embargoed or other denied parties. A flag requires further investigation, documentation, and approval to move forward.

- **Antitrust Compliance**

- VICC will comply with applicable antitrust and fair competition laws wherever it does business. Using illegal or unethical competitive practices or any other unfair dealing to obtain competitive business intelligence or gain a competitive advantage is against Company policy and in violation of antitrust laws. Compliance with all applicable laws, domestically and abroad, is a fundamental part of adhering to VICC's corporate values. No employee has the authority to engage in any conduct inconsistent with applicable antitrust laws, nor to authorize or direct such conduct by any other person.

- **GUIDANCE REGARDING SPECIFIC PRACTICES AND RISK AREAS**

- **Code of Ethics and Business Conduct Document No. 001**

- In all cases, VICC shall conduct business in accordance with its Code of Ethics and Business Conduct.

- **Meals, Entertainment and Other Expenses Related to Government Officials**

- Meals, entertainment, gifts, travel and other payment of expenses or things of value may not be offered to, or accepted from, any U.S. or non-U.S. government official or representative absent prior written approval from VICC's Legal Department and the Office of Ethics and Compliance.

○ **Meals, Entertainment and Other Expenses Related to Other Third Parties**

- Meals, entertainment, gifts, travel and other payment of expenses or things of value offered to, or accepted from, any third party other than a government official must be directly related to VICC's business. Non-business-related hospitality is not permitted.
- Normal and appropriate business-related meal, entertainment, gifts, travel or other payment of expenses or things of value includes the following elements:
 - (a) Is not intended to influence or induce a third party to:
 - (i) obtain or retain business or a business advantage in return for the thing of value
 - (ii) reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favors or benefits;
 - (b) Complies with applicable and local laws;
 - (c) Complies with the policies and procedures of the recipient's employer;
 - (c) Does not include cash or a cash equivalent (such as gift certificates, gift cards or vouchers);
 - (d) Must be appropriate for the circumstances;
 - (e) Does not include any extravagant or inappropriate events or items, including but not limited to lavish meals or entertainment events, gambling, adult entertainment, or any gift of more than a nominal value.
 - (f) Occasional. The frequency of giving/receiving any item to or from any one individual or organization must not raise any actual or perceived conflicts of interest or impropriety;
 - (g) Given openly, not secretly; and
 - (h) Complies with the policies and procedures of the recipient's employer.
- Finally, if you are offered any meal, entertainment, gift, travel or other payment of expenses of thing of value that does not comply with this Compliance Plan, whether or not you accept the offer, you must report the offer to VICC's Office of Ethics and Compliance Department or Legal Department.
- Any question as to whether a meal, entertainment, gift, travel, or other expense is directly related to VICC business as well as permissible under this Compliance Plan must be referred to VICC's Office of Ethics and Compliance Department or Legal Department.

- **Customer Travel**
 - Payments or reimbursements for customer travel are not permitted.

- **Political Contributions**
 - VICC maintains full compliance with all laws limiting a company's ability to participate in the political process. No VICC funds or services, whether directly or indirectly, shall be contributed to any U.S. political organization, Government official or candidate (federal, state or local) in violation of any law and without prior approval from the Legal Department.

 - The Company will not make or authorize any sort of political donation of any kind to an official, candidate or political party outside the U.S.

- **U.S. Charitable Contributions, Donations & Sponsorships**

- **Charitable Contributions and Donations**
 - A charitable contribution or donation is a cash or in-kind payment made for the benefit of the community and may include charitable, educational, social welfare or similar purposes. Such payments are made without demand or expectation of business return. They are a form of corporate citizenship and responsibility.

 - Charitable contributions and donations may only be made to bonified non-profit organizations and to promote the corporate citizenship goals of VICC. They may not be made to individuals, labor organizations or religious institutions. Requests should be submitted in writing and approval is required from the human resources department and the Ethics and Compliance department vetting team who will verify 501(c)(3)/exemption status and run denied/excluded parties searches.

- **U.S. Sponsorships**
 - A sponsorship is a cash or in-kind payment made with the purpose of associating the VICC brand with a particular activity or organization. Such payments are made with the expectation of a commercial benefit to VICC: in consideration of the sponsorship payment, VICC receives rights and benefits such as the use of the sponsored organization's name, advertising credits in events and publications, or use of facilities and other opportunities to promote VICC's name, services and products.

 - A sponsorship may not have any other purpose, for example, a sponsorship is not a political contribution (which are subject to separate Company rules, see above), nor may it be used as a means of providing a benefit to an individual.

- **Non-U.S. Charitable Contributions, Donations & Sponsorships**

- Charitable contributions may not be made at the suggestion, request, or at the behest of any foreign official to obtain any improper advantage or to a charity owned, controlled, or connected to a foreign official. Before authorizing a contribution, sufficient due diligence must be conducted to confirm that none of the money contributed by VICC will be paid, directly or indirectly, to or for the benefit of any foreign official or otherwise paid, directly or indirectly, to or for the benefit of any foreign political party, organization, or public international organization to improperly influence any foreign official, government employee, or candidate for public office, or any official of a public international organization, in the performance of his or her officials duties, or to obtain any improper advantage.

- **Facilitating Payments**

- Although the FCPA permits facilitating or expediting payments of money, gifts, or other things of value to foreign officials, VICC prohibits such facilitating or expediting payments because they are illegal under the U.K. Bribery Act and the laws of many other countries.
- What are Facilitating Payments?
 - Facilitating or grease payments are made to foreign officials to expedite the performance of a *routine government action*, that a foreign official is already *obligated* to perform, as an example:
 - Obtaining permits, licenses or travel credentials/documentation
 - providing police protection
 - providing utility services
 - scheduling inspections associated with contract performance
 - Facilitating payments do not include any decision by a foreign official to award new business or to continue business in any way. This type of payment is a bribe.

- Facilitating payments are prohibited unless prior written approval from the General Counsel and VP, Chief Compliance Officer is issued and supported by a detailed statement of facts and rationale, except in the event of an imminent threat to an individual's life, health or safety where prior written approval can't be obtained. Detailed information regarding such an emergency facilitating payment must be provided in writing the legal and ethics department as soon as practicable after it occurs.
- Any facilitating payment must be reviewed by ethics and legal and properly and accurately documented in the company's books and records.
- **Solicitation & Extortion**
 - Solicitation of a bribe or any other thing of value by VICC Personnel is prohibited. Extortion is a corrupt practice of trying to obtain anything of value by coercion, and it is prohibited.
- **Third Party Compliance and Risk Mitigation**
 - It is prohibited to do anything indirectly, i.e., via a third party, that it is prohibited under this Compliance Plan to do directly.
 - In addition, in order to mitigate corruption risk, appropriate measures must be taken to ensure that third parties do not commit corrupt acts in connection with VICC business.
- **Anti-Corruption Vetting Process**
 - The vetting process for reviewing and approving a relationship with third parties on behalf of the Company shall be consistent with the process currently set forth in Business Process 15-01.8, Vetting of Third Parties. The Company uses a risk-based approach to determine the initial level of due diligence required to assess the potential anti-corruption risk level and suitability of the relationship with a Third Party. The risk level determined by the initial review of any in-scope Third Party will be categorized as: Low-Light, Low, Medium or High Risk as described 11-2 Vetting Risk Assessment Guideline (Third Parties).

○ **Reporting Red Flags**

- Red flags regarding third parties must be reported to VICC Ethics and Compliance department or Legal department so that appropriate guidance and direction can be provided. Red flags include, but are not limited to:
 - Commissions, tips, or other unspecified fee requests by third parties or government officials
 - Requests for payment in cash
 - Requests for payment to a personal bank account or to an account outside of the country in which work is performed
 - Refusal to clearly document services rendered or products provided
 - Payments or requests for payments that are not documented in a clear and transparent way
 - Charges or success fees that are unusually high or suspiciously structured
 - A recommendation from a government official to hire a particular consultant or representative
 - Family ties to a government official
 - Unnecessary third parties or multiple intermediaries performing the same function
 - Third party lacks expertise to perform designated services or to provide designated product
 - Third party simultaneously works for a government entity with which VICC is dealing
 - Third party does not want to enter into a written agreement, sign an anticorruption certification, and/or resists compliance with due diligence

○ **Books, Records, and Accounts**

- It is prohibited to make any entry in the Company's books and records that conceals or disguises the true nature of the transaction; any entry that fails to provide sufficient detail of the true nature of the transaction, including the purpose of the transaction and the identity of the recipient of anything of value; and to create any "slush" funds or "off-book" accounts.

THIS CODE IS INTENDED AS A GUIDE FOR THE EFFICIENT AND PROFESSIONAL PERFORMANCE OF YOUR JOB. NOTHING CONTAINED IN THIS CODE SHALL BE CONSTRUED BY YOU AS CONTAINING TERMS AND CONDITIONS ENTITLING YOU TO EMPLOYMENT OR BINDING VICC TO CONTINUE TO EMPLOY YOU. YOUR EMPLOYMENT RELATIONSHIP WITH VICC IS "AT WILL" AND WE RETAIN THE ABSOLUTE RIGHT TO TERMINATE ANY EMPLOYEE, AT ANY TIME, WITH OR WITHOUT CAUSE.

VICC MANAGEMENT RETAINS THE RIGHT TO CHANGE THE CONTENTS OF THIS CODE AS IT DEEMS NECESSARY, WITH OR WITHOUT PRIOR NOTICE.