

Vistrol Anti-Corruption and Bribery Policy

Introduction

At Vistrol, we are committed to conducting business with integrity, transparency, and accountability. We have a zero-tolerance approach to corruption and bribery and expect all employees, officers, and associates to adhere to the highest ethical standards in all business dealings.

Purpose

This policy aims to provide clear guidelines on preventing and addressing corruption and bribery within Vistrol. It ensures compliance with relevant international laws and regulations and upholds our commitment to ethical business practices worldwide.

Scope

This policy applies to all employees, officers, directors, contractors, consultants, agents, and any other third-party representatives acting on behalf of Vistrol, regardless of their location.

Definition of Bribery and Corruption

Bribery is the offering, giving, receiving, or soliciting of any item of value to influence the actions of an official or other person in charge of a public or legal duty.

Corruption is the abuse of entrusted power for private gain, including bribery, extortion, fraud, and embezzlement.

Prohibited Practices

- Bribery:** Employees and associates must not offer, promise, give, or accept any bribe, whether in the form of money, gifts, hospitality, or any other benefit, to or from any person or company, whether public or private, with the intent of obtaining or retaining business or securing any improper advantage.
- Facilitation Payments:** Vistrol prohibits facilitation payments, which are small, unofficial payments made to expedite or secure a routine government action.
- Gifts and Hospitality:** Employees must not offer or accept gifts or hospitality that could influence business decisions or compromise professional integrity. All gifts and hospitality must be reasonable, proportionate, and declared in accordance with Vistrol Company guidelines.
- Charitable Contributions and Sponsorships:** All charitable contributions and sponsorships must be transparent and not used as a subterfuge for bribery. They should comply with applicable laws and be approved in accordance with company procedures.
- Political Donations:** Vistrol does not make political donations. Employees must ensure that any personal political activity is conducted in their own time and does not involve the use of company resources.



Responsibilities

- **Employees:** Must comply with this policy, attend relevant training, and report any suspected instances of bribery or corruption.
- **Managers:** Responsible for ensuring that their teams understand and adhere to this policy and for fostering a culture of integrity and transparency.
- **Compliance Officer:** Oversees the implementation of this policy, provides guidance, and investigates any reports of suspected bribery or corruption.

Reporting and Whistleblowing

Employees are encouraged to report any concerns or suspicions of bribery or corruption. Vistrol provides a confidential and secure reporting mechanism. Reports can be made anonymously, and Vistrol ensures that there will be no retaliation against individuals who report concerns in good faith.

Communication

This policy is communicated to all employees, and relevant portions are communicated to third parties acting on behalf of Vistrol.

Monitoring and Review

Vistrol regularly monitors compliance with this policy and conducts audits as necessary. This policy is reviewed annually and updated to reflect changes in laws, regulations, and best practices.

Consequences of Non-Compliance

Violations of this policy may result in disciplinary action, including termination of employment or contract, and may also lead to legal proceedings. Vistrol reserves the right to report any violations to the relevant authorities.

Conclusion

Vistrol is committed to upholding the highest standards of integrity and transparency. By adhering to this Anti-Corruption and Bribery Policy, we ensure that our business practices reflect our values and comply with legal requirements.

For further information or to report concerns, please contact Ms. Emily at emilychoy@vistrol.com, or make a report on our whistleblowing platform.



Stanley Lai
Chairman | Vistrol Group

