

## MEGA FORTUNE COMPANY LIMITED

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### ANTI-BRIBERY & ANTI-CORRUPTION POLICY

This Policy applies to and must be observed by Mega Fortune Company Limited (the “Company”), its subsidiaries and controlled affiliates, and its and their managers, directors, officers and employees (sometimes collectively called “our personnel”). This Policy should be provided to our related parties, agents, representatives and consultants, and they should be asked to follow the principles and standards set forth herein. This Policy supplements the Company’s Code of Ethics.

#### Policy Statement and Scope

Ethical conduct and business success are inseparable. Obeying the law, both in letter and in spirit, is the foundation on which the Company’s ethical standards are built. All of us must respect and obey the law of the jurisdictions in which the Company conducts business. It is important for you to develop a working knowledge of the laws that directly affect your job. If a law (which term includes governmental, regulatory and judicial regulations, rules and orders) conflicts with the Company’s Code of Ethics or this Policy, you must of course comply with the law. If a local custom or practice conflicts with the Code or this Policy, however, you must comply with the Code and this Policy unless otherwise authorized by senior management.

Compliance with the law includes compliance with applicable anti-bribery and anti-corruption laws, such as the U.S. Foreign Corrupt Practices Act of 1977 (the “FCPA”). This means that we will not authorize, pay, promise or offer to give anything to a government official in order to improperly influence that individual to act favorably towards the Company. We will not request or authorize any third party to make any such payment, promise or offer. Such behavior constitutes bribery and is unacceptable business conduct.

This Policy defines the minimum standards that all Company personnel must observe when dealing with government officials. If you are in a situation that may raise anti-bribery concerns or if you are uncertain about how to proceed, consult senior management or Company counsel before acting. Additionally, if you suspect or have reason to suspect that Company personnel or our related parties, agents, representatives and consultants are using their own funds to make such payments, you must report your suspicions to senior management or the Company counsel. Failure to comply with any provision of this Policy is a serious violation, and may result in disciplinary action, up to and including termination, as well as civil or criminal charges.

#### Various Laws

The FCPA prohibits the Company and Company personnel from directly or indirectly influencing (with money, gifts or promises) any foreign government, official, political party or political candidate in order to assist the Company in obtaining or retaining business or in directing business to any other person. The FCPA makes it a criminal offense to pay, offer, or give anything of value to a foreign official (regardless of rank or position), a foreign political party (or official thereof) or candidate for foreign office, for the purpose of influencing the decisions of those officials, parties or candidates.

Other domestic and foreign laws (including applicable international conventions, such as the 1997 OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, ratified by almost 40 countries including the United States) may apply to the Company’s business activities.

The scope of the laws concerning corruption of public officials is very broad. These laws prohibit not only payments to public officials, but also any offer, promise (even if never fulfilled) or mere authorization to pay a public official. Such payment, offer, promise or authorization may be direct or indirect. Thus, a company and its agents will be liable under the laws even if they attempt to “funnel” a payment indirectly to a public official by using an unrelated third party as a conduit.

Laws prohibiting commercial bribery (*i.e.*, bribery of private individuals) also exist in many countries where the Company operates. In case of doubt, you should assume that commercial bribery laws of the country where you work prohibit improper payments or gifts to employees of private companies with whom the Company does business.

### **Identifying a Government Official**

A government official includes anyone, regardless of rank, who is:

- An officer or employee of any local, provincial or national government outside the United States (for example, members of parliament, police officers, firefighters, members of the military, tax authorities and customs inspectors).
- A director, officer, representative, agent or employee of any government-owned or controlled business or company (meaning that the government owns at least 30% of its stock or business, or is its largest shareholder, or controls the entity through its management, board membership or other means).
- An officer or employee of a public international organization or any department or agency thereof (for example, the United Nations, the European Union, the International Monetary Fund, the International Olympic Committee, the International Red Cross and World Bank).
- A person acting in an official capacity or on behalf of any government or public international organization (for example, an official advisor to a government).
- An officer or employee of a political party.
- A candidate for political office.
- A close relative (for example, parent, sibling, spouse or child) of any of the above.

The laws prohibiting corruption of public officials do not apply merely to business conducted between a corporation and a governmental body. They also apply to business arrangements between independent corporations if a decision of a governmental official is instrumental in consummating the business arrangement. For example, U.S. regulatory trade agencies must often approve ventures between independent corporations if there is a possibility that such ventures would violate regulatory policy. Such approval would come within the scope of laws prohibiting corruption of public officials. Similarly, if a corporation has contracted with a governmental body, the approval of that governmental body generally will be required to subcontract the work to another business. Such approval would also be covered by the FCPA.

These laws apply only to payments to a public official in his or her capacity as a public official, but many public officials have positions as employees or agents of private businesses. While favors or “winning and dining” of an official in his or her capacity as an employee or agent of a private business is not prohibited by these laws, it is often not entirely clear whether a person is acting in his or her capacity as a public official or as an employee or agent of a private business. In these circumstances, heightened caution is required.

### **Examples of Bribes, Influencing A Government Official and Improper Actions or Conduct in Favor of the Company**

Some examples of bribes include the following:

- Cash, cash equivalents (for example, gift checks) or loans to government officials, their family members or associates.
- Payments for travel or entertainment of government officials, their family members or associates, except those allowed hereunder.

- Favors, including offers of employment or internships to government officials, their family members or associates (even if you are told “this is the way it is done here”).
- Gifts (for example, perfume, jewelry or use of club memberships) to government officials, their family members or associates, except those allowed hereunder.
- Donations to a charity affiliated with or sponsored by a government official or his or her family members or associates.
- Political contributions to political parties or candidates.
- Use of Company facilities by foreign officials or their staff other than for purposes of promoting, demonstrating or explaining Company services.

Some examples of improperly influencing a government official to act favorably towards the Company include offering a gift, no matter how small in value where:

- The government official would not act if you did not make the gift, and you give a gift to increase the chances that the government official will take such action.
- The government official has the choice to act or not and makes a decision based on the gift.

Some examples of improper business advantage include when a government official:

- Overlooks a violation or tolerates non-compliance with relevant laws (such as environmental or worker safety laws).
- Does not perform a task that should otherwise be performed (for example, does not conduct a required inspection prior to issuing a permit).
- Reduces customs duties.
- Grants a favorable tax treatment.

Remember:

- The mere appearance of influencing a government official may be sufficient to trigger an allegation that bribery has been committed. You should be wary of requests for disproportionate discounts or excessive commissions and requests for the payment of cash or payments to bank accounts in third countries.
- Even an attempt to bribe a government official is unacceptable. It is still illegal even if the offer is not accepted or the payment does not achieve the desired outcome.
- Even if there is no intent to improperly influence a government official, there is still a risk if the recipient is unduly influenced or if the recipient perceives a gift as an attempt to influence him or her to act favorably towards the Company.
- You should be aware of close family or business relationships between our related parties, agents, representatives and consultants and any high foreign official.
- Even the perception of impropriety can cause embarrassment to the Company and damage its reputation and can result in significant litigation fees to defend.

- If a payment is made to a person who is not in any manner connected with a governmental body or political party, and you are aware (or should be aware with the exercise of reasonable due diligence that the payment will eventually find its way into the hands of a public official, payment will constitute a violation. "Hiding one's head in the sand" is not an acceptable defense.
- You should exercise extreme caution before making payments to foreign officials even when motivated by understandable and non-corrupt intentions (such as in response to extortionate threats).
- You should be wary of any payment whose intended beneficiary cannot be determined.
- Particular care must be taken in respect to "split payments" (payments for services that are made outside the country in which the services are performed, other than payments in the country in which the provider of the services is incorporated and has an established presence, or payments inside the country in other than the local currency).
- Even when a questionable foreign payment cannot be proven as a corrupt bribe, it may nevertheless result in liability if it is mischaracterized in the payor's accounting books and records.

### **Travel and Entertainment**

In instances where travel will be required by a government official in the course of legitimate business dealings with the Company, you must obtain written approval of the Board of Directors before such travel is authorized. In instances where business entertainment may be required, the following guidelines must be followed:

- The entertainment expenses must be permitted under local government rules that apply to the government official in question.
- Entertainment must be directly related to a government official's participation in a business meeting with the Company.
- Entertainment must be reasonable, measured against (a) the prevailing market rates for similar expenditures, (b) the amount of the expenditure compared to the government official's salary, and (c) custom, both locally and within the industry. Lavish or expensive travel or entertainment is prohibited.
- Entertainment should be limited to no more than four times in one calendar year for the same government official.
- Entertainment provided to government officials must be reasonable and not cause embarrassment to the Company or damage its reputation. Adult entertainment is prohibited. Company employee must be present and substantial legitimate business matter must be discussed. If no Company employee is present, entertainment is not allowed.
- Entertainment must be provided in an open and transparent manner (for example, by providing the supervisor of the invited party with a formal written invitation that lays out the nature of the expenses and requires a written response); otherwise, it may be viewed as an attempt to influence an official act.
- No entertainment can be provided to any family member of a government official.
- No cash allowances or per diems are allowed. Vendors must be paid directly for entertainment expenses. In the exceptional circumstance where a government official needs to be reimbursed for such expenses, obtain original receipts which should contain itemized descriptions of the expenses incurred; this will ensure that he or she is not also seeking reimbursement from the government.

- All expenditures must be accurately and completely recorded in Company books.
- Personal funds must not be used to do something that would be prohibited under this Policy.

## **Gifts**

As a general rule, no gifts should be given to government officials. Where gifts are given, they must comply with local laws and the following guidelines:

- Gifts must be of nominal value (maximum value US\$20 or local equivalent), and the maximum amount for giving gifts to the same government official per calendar year is US\$100. In exceptional circumstances, senior management may authorize a gift exceeding this limit, provided that it is reasonable in value.
- Gifts must be given in an open and transparent manner and not to influence a government official's action or conduct.
- Gifts must be infrequent and shall not be given to family members of government officials.
- All gifts must be accurately and completely recorded in the Company's books.
- Gifts must never be given in cash or in cash equivalents.

Examples of gifts that typically meet the above requirements and are normally unproblematic include:

- Small mementos and sales promotional items (such as mugs, pens, plaques or calendars) bearing Company trademarks.
- Customary or seasonal gifts of modest value (a) not exceeding US\$20 and (b) acceptable under local law (such as congratulatory flowers).

## **Charitable Donations**

Bona fide donations made to the bona fide charities are not bribes because they are made for a purely charitable purpose. To ensure that no donation is used to camouflage a bribe or can be misconstrued as a bribe, any donation given on behalf of the Company should comply with the following guidelines:

- Any request for a donation must be made in writing and must sufficiently describe the charitable purpose of the donation, the business reason for the donation, and all details about the recipient.
- The recipient must be screened to determine that it is a legitimate charitable organization.
- The recipient must be screened to determine that it has no connection to a government official who is in a position to act or take a decision in favor of the Company and that the donation is not being given to obtain business or secure an advantage.
- The donation must be lawful under local law.
- The donation must be approved in writing and in advance by senior management.
- The recipient must issue a written receipt of the donation specifying the amount.
- The donation must be accurately and completely recorded in the Company's books.

## **Facilitating Payments**

In some countries, it may be customary for businesses to make payments of small amounts to low-level government officials in order to expedite or “facilitate” routine government actions over which such officials have no discretion. Examples of routine, non-discretionary actions include providing police protection, granting visas or utility services, ensuring mail service, scheduling inspections, processing papers or clearing customs. Such payments are called “grease”, “expediting” or “facilitating” payments.

Since the risk of facilitating payments being construed as bribes is high, facilitating payments are prohibited unless approved in writing and in advance by the Board of Directors. If any such payments are approved, they must be accurately and completely recorded in the Company’s books.

## **Third Parties**

Bribery problems often involve third parties. Because anti-bribery laws prohibit “indirect” as well as direct payments and offers, the Company and you may be held liable for the conduct of third parties on our behalf when we know or reasonably should have known of the unlawful conduct. Turning a “blind eye” or ignoring “red flags” that something may be wrong does not exonerate the Company or you from criminal liability. Authorizing a third party to do something that you cannot do directly is a violation of this Policy. Before entering into any contract with a third party, you must first conduct a reasonable investigation into its background business capabilities. Factors such as the third party's reputation and qualifications, the manner and reasonableness of compensation, the relationship (if any) between the owners and employees of the third party and a foreign official, the presence or absence of any secret partners, the willingness of the third party to fully disclose its relationship with the Company and the relationship’s legality under local law must be considered. A copy of the results of the investigation shall be maintained with the Company’s other book.

Compensation to third parties must be commercially reasonable and commensurate with the tasks that they actually undertake. Contracts should generally provide fixed compensation for specific, identified tasks and should avoid large percentage-based commissions and success fees. Payments to third parties must be made in accordance with the terms of their contracts; in particular, it is a violation of this Policy to honor requests by third parties to vary the terms of contracts by:

- Increasing or decreasing agreed amounts on any invoice if there is no factual, documented basis.
- Submitting multiple invoices if you suspect such invoices may be used in a manner contrary to Company standards or applicable laws.

Contracts that provide for payments to parties other than the contracting party, or payments to countries other than the home country of the contracting party, must be approved in advance by senior management.

## **Record-Keeping**

The Company’s policy is to accurately record information regarding all payments the Company makes or receives in reasonable detail, including the amount of the payment, the recipient, and the expenditure’s purpose. You should ensure that the Company has accurate and timely information with respect to the amount and ultimate recipient of contract payments, commissions and other payments. You also should document the purpose of (and maintain all necessary approvals for) each transaction or payment. Records should be complete and truthful, and financial entries should be recorded in accordance with generally accepted accounting principles. Any Company employee who creates a false or misleading entry or fails to disclose payments or assets will be subject to disciplinary action. If you learn of any false or misleading entries, or unrecorded payments, you should report it immediately to senior management or Company counsel.

## **Reimbursements**

The Company will reimburse business expenses incurred by Company personnel in accordance with its Expense Reimbursement Policy. With the exception of normal and customary petty cash requirements, cash transactions in connection with the Company's business are to be avoided.

### **Reporting**

If you are aware that Company personnel are involved in acts, no matter how seemingly insignificant, that may violate this Policy or applicable laws, you must report such conduct without delay to senior management or Company counsel. All such reports will be treated as confidential, to be used only for the purpose of addressing the specific problem identified. Such reports will be shared by Company management and other authorized individuals only on a need-to-know basis. As long as a report is made honestly and in good faith, the Company will take no adverse action against any person for raising or helping to address this type of issue.

Additionally, if you have questions about this Policy or any other issue, please ask before you act by speaking with your supervisor or with Company counsel. Remember, however, that the ultimate responsibility for adhering to this Policy and avoiding improper transactions rests with you.

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