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## COMPLIANCE CODE

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MAY 15, 2020

**PACIFIC CONTROL LIMITED**

Carretera Panamericana Sur KM 23, Villa el Salvador, Perú

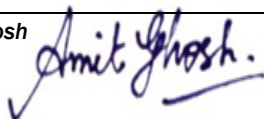
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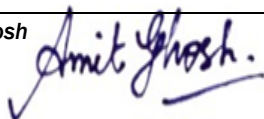
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**I. INTRODUCTION****1.1. Purpose of the code**

The objective of this Compliance Code is to improve the status of PACIFIC CONTROL S.A.C., ensuring that it complies with the standards of professional conduct throughout its organization, including franchisees, joint ventures or others who use the name of PACIFIC CONTROL S.A.C. with your consent to ensure its ethical behavior and the integrity of its services, hereinafter referred to as "PACIFIC CONTROL S.A.C.".

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## II. PRINCIPLES OF COMPLIANCE OF PACIFIC CONTROL S.A.C.

### 2.1. Integrity

PACIFIC CONTROL will operate in a professional, independent and impartial manner in all its activities.

PACIFIC CONTROL will conduct its work honestly and will not tolerate any deviation from its approved methods and procedures. When the approved test methods foresee tolerances in the results, PACIFIC CONTROL S.A.C. shall ensure that such tolerances are not abused to alter actual test results.

PACIFIC CONTROL will report data, test results, and other material facts in good faith and will not unduly modify them, and will only issue reports and certificates that correctly present actual findings, professional opinions, or results obtained.

### 2.2. Conflicts of Interest

PACIFIC CONTROL will avoid conflicts of interest or the appearance of conflicts of interest with any related entity in which it has a financial or commercial interest and to which it is obliged to provide services.

PACIFIC CONTROL will avoid conflicts of interest between companies and/or divisions dedicated to different activities, but which may be providing services to the same client or to each other.

PACIFIC CONTROL will ensure that its employees avoid conflicts of interest in their activities.

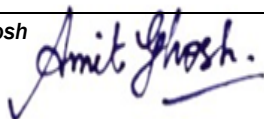
### 2.3. Confidentiality

PACIFIC CONTROL will treat all information received in the course of providing its services as confidential business to the extent that such information is not already published, generally available to third parties of another type in the public domain.

### 2.4. Fight Against Bribery

PACIFIC CONTROL will prohibit the offer or acceptance of a bribe in any form, including bribes in any part of the payment of a contract.

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### 2.5. Fair Trade

PACIFIC CONTROL will only present itself and conduct marketing, including comparisons or references to competitors or their services, in a manner that is truthful and not misleading or misleading.

PACIFIC CONTROL maintains a policy of fair business conduct that prohibits:

- i. Intentionally making false statements about competitors, their operations, services, or service offerings that those making the statement know or reasonably should know are correct.
- ii. Activities contrary to the rules of fair competition, antitrust or bidding
- iii. Inciting, inducing or encouraging any person to breach their confidentiality obligations
- iv. Commercial espionage and/or data theft.

### 2.6. Health and Security

PACIFIC CONTROL has an Occupational Health and Safety Policy approved by the OHS Committee, the Compliance Committee and the CEO.

PACIFIC CONTROL provides its employees with appropriate Health and Safety training for the activities they carry out.

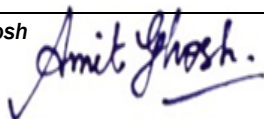
PACIFIC CONTROL encourages its employees to report incidents related to health and safety, record these incidents, investigate them and, if necessary, take corrective action.

### 2.7. Fair Work

PACIFIC CONTROL has a Fair Labor Policy. The PACIFIC CONTROL policy establishes the following commitments:

- i. Comply with current legislation and other applicable laws regarding wages and working time.
- ii. Strictly prohibit the use of child labor for the benefit of the company.
- iii. Prohibit forced and compulsory labor, PACIFIC CONTROL S.A.C. prohibits all forms of forced labour, whether in the form of prison labour, bonded labour, slave labor or any type of voluntary non-labour work.
- iv. Respect equal opportunities at work.
- v. Zero tolerance for abuse, intimidation or harassment in the workplace.

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**III. RULES OF PACIFIC CONTROL S.A.C.****3.1. Organization Rules****3.1.1. Application**

PACIFIC CONTROL will implement this Program based on the TIC COUNCIL Code (formerly IFIA).

PACIFIC CONTROL will implement this Compliance Program by integrating its requirements into its Quality Management System and/or internal audit system. Both the quality management system and the internal audit are audited by independent external auditors.

**3.1.2. Principles and rules of compliance of PACIFIC CONTROL S.A.C.**

The Board of Directors of PACIFIC CONTROL has confirmed its commitment to the implementation of the TIC COUNCIL Code by publishing its own code:

- a. Principles that, at least, reflect the TIC COUNCIL Compliance Principles
- b. Standards that, at a minimum, reflect the TIC COUNCIL Compliance Standards

PACIFIC CONTROL will send a copy of the Compliance Program and the Rules that apply throughout its Organization, and any subsequent updates thereof, to the General Director of TIC COUNCIL for verification of compliance with this Code.

The Director General of TIC COUNCIL, within two months following receipt of the Principles and Compliance Rules of PACIFIC CONTROL, or any update thereof, will carry out a documentary review and confirm that PACIFIC CONTROL complies with the requirements of TIC COUNCIL or that needs clarification or revision.

**3.1.3. Appointment of the Compliance Officer and the Committee**

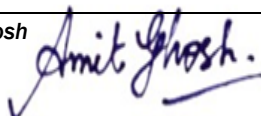
The board of representatives of PACIFIC CONTROL S.A.C., composed of:

Eduardo Scerpella      CEO

Amit Ghosh              Gerente de Operaciones

It has approved the compliance program and has appointed a compliance committee composed of: Eduardo Scerpella and Amit Ghosh.

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The responsibility of the compliance committee is to supervise the effective implementation and maintenance of the compliance program and the following senior executives (Compliance Officers) to guarantee the maintenance / execution of the program throughout PACIFIC CONTROL S.A.C.

**3.1.4. Human Resources****i. Recruitment**

Before the job offer, potential employees of PACIFIC CONTROL will be informed of the Compliance Program (Principles and Rules).

**ii. Employee engagement**

PACIFIC CONTROL S.A.C. will ensure that:

- a) Each employee is provided with a copy of the PACIFIC CONTROL Compliance Principles and Rules and is asked to sign a statement that it has been received, read and understood.

A record will be kept in the Employee's file.

- b) Each Senior Manager must sign an annual declaration (see Annex A) that the Code has been applied in their area of responsibility.

The PACIFIC CONTROL Rules will make it clear that employees will not suffer demotion, penalty or any other adverse consequence arising from strict implementation of the Program, even if it may result in loss of business.

**iii. Training**

All employees, including PACIFIC CONTROL managers, will receive a copy of the TIC COUNCIL Compliance Training Guide. A record of course completion will be kept on file with each Employee. Every employee must undergo code compliance training.

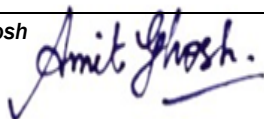
**iv. Consultation on the development of the Code**

PACIFIC CONTROL employees will have the opportunity to provide information on the development of the Program during performance evaluations, staff training sessions, review meetings or directly to the Compliance Officers.

**v. Employee performance evaluation**

PACIFIC CONTROL will ensure that each employee has a continuing understanding of

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the PACIFIC CONTROL Compliance Program during employee performance evaluations.

### 3.1.5. Employee “Help Lines”

For any questions and confusion related to the implementation and maintenance of the compliance program, the employee can contact the Compliance Officer or the Compliance Committee or the President, who can properly guide the employee.

At the employee's request, any such questions must be treated confidentially and the employee's anonymity must be protected to the extent reasonably possible.

### 3.1.6. External communications

PACIFIC CONTROL will ensure effective external communications by:

- i. The public disclosure of the Principles and Rules of PACIFIC CONTROL and, where appropriate, the related information on its website and in its annual accounts.
- ii. The provision of facilities and tools to receive queries, complaints or comments from relevant interested parties, who can send them to our main email address published on the Internet.

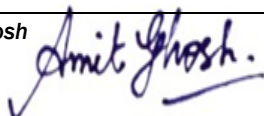
### 3.1.7. Report violations

- i. PACIFIC CONTROL employees are encouraged to report details of violations or suspected violations to the Compliance Officers or their designated delegates.

The reporting employee will be fully protected against any form of retaliation unless he has acted with malice or bad faith. If requested, the employee's anonymity will be protected to the extent reasonably possible.

- ii. The PACIFIC CONTROL employee must report any request or offer of improper payment or advantage that comes to his knowledge in the same way as established in section 3.1.7.i.

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**3.1.8. Member Investigations and Sanctions**

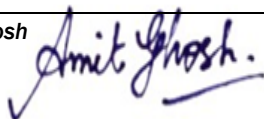
- i. The Compliance Officers of PACIFIC CONTROL or their designated delegates will initiate, when appropriate, an investigation into any violation of the Program that is reported to them or that comes to their knowledge.
- ii. PACIFIC CONTROL will maintain a documented procedure for handling investigations and sanctions that will include requirements to:
  - a. Maintaining records of all reported violations and subsequent actions taken.
  - b. That the alleged perpetrator of said violation has the right to be heard.
  - c. PACIFIC CONTROL management or the Compliance Committee decide on the appropriate corrective and disciplinary measures to be implemented if an infraction has been established. These measures may include a reprimand, demotion, suspension, or termination.
  - d. The Compliance Officer receives progress reports from his or her designated delegates and/or management at the appropriate locations and will prepare periodic summary reports for the Compliance Committee on investigations, established violations, and the implementation of corrective actions and disciplinary measures.

**3.1.9. Effectiveness of program implementation****i. Management declarations**

PACIFIC CONTROL will require its Senior Managers (Eduardo Scerpella and Amit Ghosh) and, when applicable, other parts of the Organization mentioned above, to prepare and sign, annually, a Declaration of Compliance that, at a minimum, will be based on the template. Contained in Annex A.

These Statements of Compliance will be received, with respect to all applicable locations and/or activities, by the Compliance Officer who will present an annual summary report to the PACIFIC CONTROL Compliance Committee.

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**ii. Internal Audits**

PACIFIC CONTROL will require that its designated internal auditors, as part of its internal audit plan, verify that the PACIFIC CONTROL Principles and Compliance Rules have been implemented within its Organization and that the Management Statements, according to section 3.1.9.i.

- a. have been completed in accordance with Annex A and
- b. reflect compliance with the Principles and Standards and
- c. with respect to those locations selected for site audits, they correctly reflect the current situation.

Such site audits will review the processes in place and will include testing, by sampling, to ensure effective application and implementation of the Program. The IFIA/ICT COUNCIL Guidance Checklist for Internal Compliance Audits of Members should be used as a guide or reference, as appropriate.

Compliance findings resulting from such audits will be reported to the Compliance Officer, who will submit a summary report to PACIFIC CONTROL's Compliance Committee. The Compliance Officers and/or the Compliance Committee will take follow-up action when appropriate.

**iii. External Exams****a) Frequency**

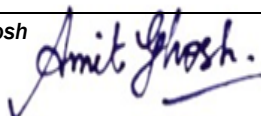
The effectiveness of the implementation of the Program will be examined at least once a year by an independent external audit firm designated by PACIFIC CONTROL.

**b) Independent external audit firm**

The independent external auditing firm of PACIFIC CONTROL appointed to carry out this examination:

- i. It must be (i) the firm hired to audit the financial statements of PACIFIC CONTROL (consolidated) or another external audit firm in charge of auditing the PACIFIC CONTROL S.A.C. and, in any case, (ii) a member of a national

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professional accountancy organization recognized or approved by the TIC COUNCIL as suitably qualified for verification of the PACIFIC CONTROL Program and

- ii. The external auditor will be 100% independent of the PACIFIC CONTROL business, that is, it will not be a member or associate of F.INST. SU, BIVAC, SGS or similar

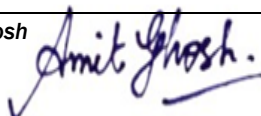
### **c) Use of complementary external audit firms**

- i. If, according to section 9.3.b), there are countries where PACIFIC CONTROL operates where the international auditing firm does not have offices and it is necessary to use different external auditing firms (which must comply with section 9.3.a)), or relevant auditing firms that do not apply a uniform approach and methods, PACIFIC CONTROL and its external international auditing firm shall inform the Director General of the TIC COUNCIL of the arrangements made to ensure that a consistent review of the implementation of the program is achieved with respect to to all locations.
- ii. In such cases, PACIFIC CONTROL's international external auditing firm will act as coordinator of the other external auditing firms and will prepare a consolidated Verification Report.
- iii. The external auditing firm designated by PACIFIC CONTROL may, by agreement, use the services and reports of certification or accreditation bodies of independent management systems, which have carried out audits of PACIFIC CONTROL's management systems based on international standards. However, such certification and accreditation bodies or their reports shall not be used for the verification of financial and related aspects, included in the specific Anti-bribery requirements and in section II, without the prior approval of the TIC COUNCIL.

### **d) Notification to the ICT COUNCIL of the external audit firm(ies) appointed by the member**

Prior to the designation of the external audit firm(s), or any subsequent proposed change thereof, PACIFIC CONTROL S.A.C. will submit details to the Director General of the TIC COUNCIL for confirmation of compliance with the TIC requirements.

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### e) Examination scope

In order to demonstrate that PACIFIC CONTROL complies with the TIC COUNCIL Compliance Code; PACIFIC CONTROL will require the external audit firm to:

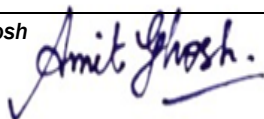
i. Perform, at a minimum, the following Assurance Review Procedures based on ISA International Auditing Standards adapted for the TIC COUNCIL Compliance Code:

- Verify that the current Compliance Principles and Rules of PACIFIC CONTROL remain identical to those presented and approved by the TIC COUNCIL.
- Verify that PACIFIC CONTROL has established a Program that incorporates the requirements of the Code.
- Observe the existence of internal management systems, processes and controls regarding:
  - ✓ Alleged violations
  - ✓ Records of the Compliance Committee, and
  - ✓ Compliance training.
- Review the following consolidated management statements:
  - ✓ Political contributions
  - ✓ Charitable contributions and sponsorships
  - ✓ Remuneration of intermediaries
  - ✓ Extraordinary expenses related to gifts, hospitality and expenses.

And check if these statements:

- ✓ Reconcile accounting records and supporting documentation.
- ✓ Have been approved by the Compliance Committee where applicable.
- Verify that all Management Statements have been received and test the monitoring systems used to ensure that all matters of concern or reports have been addressed or taken into account by the Compliance Officer or, when applicable, his or her appointed delegate(s).

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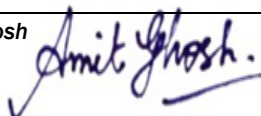
- Any other areas and audit procedures that the external audit firm considers appropriate and agreed with PACIFIC CONTROL.
  - ii. Carry out the Assurance Review Procedures, through audit sampling with respect to the PACIFIC CONTROL locations and the systems and documentation applicable to those locations. The audit sampling will be agreed between the auditor and PACIFIC CONTROL, based on an assessment of compliance risks and taking into account the Organization and peculiarities of PACIFIC CONTROL.
  - iii. Maximize the use of the services of the PACIFIC CONTROL Corporate Internal Audit function and/or Internal Quality Auditors to avoid duplication of efforts and minimize additional costs.
- f) "Assurance report" of the external audit firm**
- i. PACIFIC CONTROL will require the external audit firm to issue a Guarantee Report based on the Preform Guarantee Report, contained in Annex B, which is provided as a guide and may be adjusted as deemed appropriate by the external audit firm and/or as required by professional standards.
  - ii. PACIFIC CONTROL will instruct its external auditing firm to send a copy of the Assurance Report to the Director General of TIC COUNCIL within 6 months after the closing date of PACIFIC CONTROL's financial year.

**g) Notifiable Conditions**

Significant deficiencies in the design or implementation of the PACIFIC CONTROL Program that adversely affect the member's ability to ensure compliance with the TIC COUNCIL Compliance Code should be considered reportable conditions. When such conditions are detected by the external audit firm during the assurance review, they must be reported regardless of whether PACIFIC CONTROL has already taken corrective measures.

The external audit firm should not be required to include any minor non-conformities found in its report. These must be reported separately to the PACIFIC CONTROL administration so that corrective measures can be taken within the term stipulated by

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the auditor.

**h) Follow-up of the guarantee reports by the TIC COUNCIL**

The Director General of the ICT COUNCIL will present to the Council of the ICT COUNCIL summary reports of the Verification Reports received.

In the event that an Assurance Report contains Reportable Conditions, the Director General of TIC COUNCIL will follow up on these, when appropriate, in accordance with the Disciplinary and Complaint Procedures of TIC COUNCIL.

**3.1.10. Application of the principles and rules of PACIFIC CONTROL S.A.C. in business relationships**

Ensure that the Compliance Principles and Rules of PACIFIC CONTROL S.A.C. are applied, to the appropriate extent, in their business relationships with parties outside the Organization of PACIFIC CONTROL S.A.C., such as intermediaries, joint venture partners, agents and subcontractors, contractors, Franchise Offices and suppliers, PACIFIC CONTROL S.A.C. will implement the following:

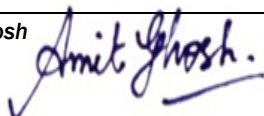
**i. Intermediarios**

Intermediaries (entities or persons external to the Member who must promote the Member's services as part of their responsibilities, including consultants and advisors).

Ensure that each intermediary follows the Code of Ethics and Compliance (Annex C). All intermediaries must receive a copy of PACIFIC CONTROL's Code of Ethics and Compliance.

- a) Before the appointment of an intermediary, the renewal or substantial revision of the terms of appointment of an intermediary, the due diligence of PACIFIC CONTROL S.A.C. will include:
- A risk analysis
  - An interview with the intermediary
  - Provide the Intermediary with a copy of the PACIFIC CONTROL Compliance Principles and Rules and request confirmation that, in the event of their appointment or re-election, they accept that their contract with PACIFIC

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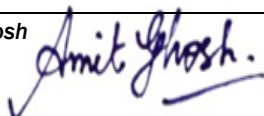
CONTROL S.A.C. will require your (your) full compliance with the Principles and Rules and allow this to be periodically verified by PACIFIC CONTROL, TIC COUNCIL or a third party.

- An investigation of the background of the Intermediary, which, for intermediaries that are required to deal with government officials, will be conducted by an independent investigator and the findings reviewed and approved by the PACIFIC CONTROL Compliance Committee.
  - A considered judgment based on a remuneration analysis conducted in accordance with the TIC COUNCIL's requirements that the compensation paid to each Intermediary is appropriate and justified remuneration by the TIC Council for the legitimate services provided, and does not facilitate improper payments by the TIC Council. an intermediary.
- b) Ensure, after the appointment of an Intermediary or the renewal of the review of the terms of the appointment according to 3.1.10.i.a), the Intermediary's continued compliance with the Principles and Rules of PACIFIC CONTROL by monitoring their conduct and, in case of non-compliance, take corrective measures which, in the event of serious non-compliance, could lead to the termination of the contract.
- c) If applicable, undertake to provide training and support to the Intermediary.
- d) Maintain records of compliance with the requirements mentioned above, including a copy of the contract with the Intermediary, the Principles and Compliance Rules of PACIFIC CONTROL consistent.
- e) Posting the intermediary's remuneration in a separate general ledger account in the accounting records of PACIFIC CONTROL will consolidate all payments made by any of its operations that are part of its organization.
- f) The auditor will clearly indicate in his annual accounts the amount paid to intermediaries.
- g) Do not deal with possible intermediaries, who you know are involved in bribery.
- h) PACIFIC CONTROL will do everything possible to require that the intermediaries, designated in the terms agreed before the date on which this Code enters into force, comply with the Principles and Rules of PACIFIC CONTROL.

### ii. Socios de empresas conjuntas Joint Venture Partners

- a) PACIFIC CONTROL will conduct due diligence on potential joint venture partners,

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as described in section 3.1.10.i.a).

- b) PACIFIC CONTROL will not deal with any potential joint venture partner(s), which it knows to be involved in bribery.
- c) PACIFIC CONTROL will supervise the compliance of the joint venture with the Principles and Rules of PACIFIC CONTROL S.A.C. by monitoring your behavior and, as appropriate, checking periodically.
- d) PACIFIC CONTROL will use its best efforts to require its joint venture partner(s), with whom it entered into Agreements prior to the date this Program becomes effective, to operate the joint venture in accordance with the Principles and PACIFIC CONTROL Rules.

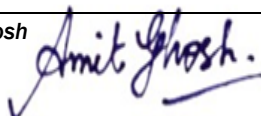
### iii. Agents and subcontractors

- a) PACIFIC CONTROL S.A.C. conduct due diligence on potential agents and subcontractors, as described in section 3.1.10.i.a).
- b) PACIFIC CONTROL will provide, when appropriate, training to agents and subcontractors.
- c) PACIFIC CONTROL will not deal with possible agents and subcontractors that it knows are involved in bribery.
- d) PACIFIC CONTROL will monitor the compliance of the agent or subcontractor with the Principles and Rules of PACIFIC CONTROL S.A.C. by monitoring their conduct and, as appropriate, periodic verification.
- e) PACIFIC CONTROL will make every effort to require the Agents and Subcontractors, designated in the terms agreed before the date this Program comes into effect, to comply with the Compliance Principles and Rules.
  - Agents: Entities or individuals external to the Member who are required to provide operational services, within the Profession as defined in the IFIA/TIC COUNCIL Statutes, on behalf of the Member).
  - Subcontractors: Entities or persons that carry out subcontracted activities within the Profession by virtue of a contract with the Member).

### iv. Contratistas y proveedores Contractors and suppliers

- a) PACIFIC CONTROL will carry out its procurement practices in a fair and transparent manner.
- b) PACIFIC CONTROL will carry out due diligence in the evaluation of the main contractors and potential suppliers. The Compliance Committee

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of PACIFIC CONTROL S.A.C. provide guidance to Employees on the definition of "potential prime contractors and suppliers" and the scope of due diligence.

- c) PACIFIC CONTROL will know its Principles and Compliance Rules before the main contractors and suppliers.
- d) PACIFIC CONTROL will avoid dealing with potential contractors and suppliers that it knows are involved in bribery.

### 3.1.11. Complaints and Disciplinary Procedures

Complaints regarding alleged non-compliance with the TIC COUNCIL Code by other members must be submitted to the TIC COUNCIL in accordance with the TIC Council Disciplinary and Complaint Procedures. PACIFIC CONTROL S.A.C. You will refrain from making such reports to third parties unless it is necessary to do so to protect your reputation.

Violations of the ICT Code may lead to sanctions. ***With respect to the Fair Business Conduct Principle, only failure to comply with the specific prohibitions set forth in Section 2.5.i. to 2.5.iv. that puts the reputation of the ICT Council or the ICT industry at risk may be the subject of complaints and lead to sanctions under the ICT Code and Guidelines.***

## 3.2. Integrity Rules

### 3.2.1. No abuse of tolerances

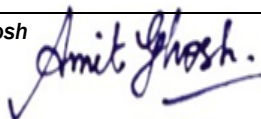
- PACIFIC CONTROL S.A.C. ensure that where the approved test method establishes tolerances on results, employees will not abuse those tolerances to alter actual test results.
- PACIFIC CONTROL S.A.C. will provide orientation to its employees to deal with clients who expect PACIFIC CONTROL S.A.C. abuse tolerances to obtain acceptable results.

### 3.2.2. Interest conflict

To avoid conflicts of interest, or the appearance of conflicts of interest, in the commercial transactions and services of PACIFIC CONTROL S.A.C., the following requirements will be taken into account:

PACIFIC CONTROL S.A.C. will avoid conflicts of interest between:

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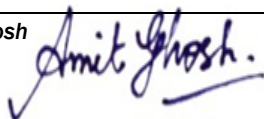


- PACIFIC CONTROL S.A.C. and any related entity in which PACIFIC CONTROL S.A.C. has a financial or commercial interest and is required to provide services.
- PACIFIC CONTROL S.A.C. companies and/or division dedicated to different activities but that may be providing services to (i) the same client or (ii) to each other.
- The employees of PACIFIC CONTROL S.A.C. may not, directly or through relatives, friends or intermediaries, acquire an interest in a provider, client or competitor of PACIFIC CONTROL S.A.C., except for the acquisition of shares of a client, provider or competitor on a public stock exchange, and then to an extent that does not give significant influence over the affairs of the customer, supplier or competitor and does not make the Employee unduly dependent on its financial fortune.
- The employees of PACIFIC CONTROL S.A.C. they will not hold any position with a competitor or customer.
- The employees of PACIFIC CONTROL S.A.C. they will not conduct any company business with any member of their family or with an individual or organization with which they or their family are associated. The employees of PACIFIC CONTROL S.A.C. They must not employ a member of their family without the approval of PACIFIC CONTROL management.

### 3.2.3. Protección de la información comercial confidencial Protection of confidential business information

- PACIFIC CONTROL employees, **subcontractors, contractors and suppliers** and business partners will be required, as a **condition of employment/supplier condition/association condition**, to sign a confidentiality agreement that prohibits the disclosure of any confidential business information obtained during the course of your employment to other parties, **even after the end of the contractual relationship**.
- PACIFIC CONTROL has introduced adequate security measures at its organization's facilities containing confidential business information to ensure that (i) access is restricted to authorized personnel only (ii) documents/data are stored in designated secure areas and disposed of in a safe way.
- PACIFIC CONTROL must ensure that all intermediaries, joint venture partners, agents, subcontractors, franchisees, contractors and suppliers are aware of the confidential nature of the business information they may handle through their relationships with PACIFIC CONTROL.

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**3.2.4. Industry Specific Integrity Rules**

With respect to the commercial sectors in which PACIFIC CONTROL is active, PACIFIC CONTROL will comply with the specific Integrity Rules of the sector published by the Technical Committee of the corresponding TIC COUNCIL.

**3.3. Anti-bribery rules****3.3.1. According to the laws**

PACIFIC CONTROL will ensure that its Program Principles and Rules comply with the requirements of the TIC COUNCIL CODE and relevant local laws to counter bribery in all jurisdictions in which PACIFIC CONTROL operates.

In the event that local laws specify additional or different requirements, which are not covered by your Program, PACIFIC CONTROL will modify your Program for the countries in question. Records will be kept of countries where your Program has been modified.

**3.3.2. Risk analysis**

PACIFIC CONTROL's Compliance Committee and/or the senior executive, or their delegate, in each country of operation will organize periodic reviews to assess bribery risks and determine the appropriate control measures. Such reviews will be carried out systematically:

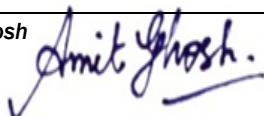
- Prior to the start of a new service or the start of operations in a new country, and
- Whenever there is a significant violation of the Principles and Rules of PACIFIC CONTROL that justifies a review of the existing control measures.

**3.3.3. Political contributions**

In order to ensure that PACIFIC CONTROL S.A.C., its employees, agents or intermediaries do not make direct or indirect contributions to political parties, organizations or individuals involved in politics, as a way of obtaining an advantage in commercial transactions, PACIFIC CONTROL S.A.C. will implement the following:

- PACIFIC CONTROL will grant a maximum of 10,000 EUR for political contributions.
- The proposed political contributions will be subject to the review and prior approval of the Compliance Committee of PACIFIC CONTROL and will take into account the applicable laws in the countries involved.

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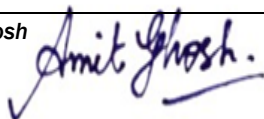
- All political contributions made by PACIFIC CONTROL will be posted to a separate general ledger account in PACIFIC CONTROL's accounting records.
- PACIFIC CONTROL, will consolidate all the payments made by any of its operations that form part of its Organization and the auditor to verify it in its annual accounts.
- PACIFIC CONTROL, through its auditors who will prepare its annual accounts, will annually prepare a consolidated management statement of all political contributions made, including those made on its behalf by its employees, agents and intermediaries.

### 3.3.4. Charitable contributions and sponsorships

To ensure that charitable contributions and sponsorships are not used as a subterfuge for bribery:

- PACIFIC CONTROL will maintain a Policy and criteria for charitable contributions and sponsorships.
- The PACIFIC CONTROL Compliance Committee has stipulated a maximum of EUR 200,000 P.A. with a maximum of €25,000 each recipient for charitable contributions and sponsorships.
- Prior to approval of each proposed charitable contribution or sponsorship, in excess of EUR10,000, a due diligence review will be carried out to ensure that:
  - a. The organization receiving the contribution or sponsorship has a reputation for pursuing a purpose that is unequivocally in the public interest and has the necessary financial and personnel resources to achieve its purpose. Care must be taken to ensure that the organization is not a 'front' for some other purpose. Donations to individuals will be avoided unless approved and supervised by the PACIFIC CONTROL Compliance Committee.
  - b. There are no conflicts of interest.
- Sponsorship agreements will be made in writing and will establish the consideration offered by PACIFIC CONTROL, if funds are offered, the use of these funds will be specified in detail and there must be an opportunity to verify their use.
- Local records of all charitable contributions and sponsorships will be maintained and progress monitored to ensure they have been used for their intended purpose.
- All charitable contributions and sponsorships made by PACIFIC CONTROL will be posted to a separate general ledger account in PACIFIC CONTROL's accounting records.

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- PACIFIC CONTROL, will annually prepare a consolidated management statement of all charitable contributions and sponsorships made by PACIFIC CONTROL S.A.C. or on your behalf.

### 3.3.5. Facilitation payments

- Facilitation payments will be discouraged and will only be made when absolutely necessary.
- PACIFIC CONTROL will determine its Policy regarding facilitation payments on the merits of each case.
- PACIFIC CONTROL allows facilitation payments, which will be subject to compliance with the following requirements:
  - a. There is no doubt as to the right of PACIFIC CONTROL S.A.C. to be an action to perform.
  - b. The claimant of the facilitation payment has a clear and non-discretionary obligation to perform the task.
  - c. The payment is modest.
  - d. The payment is accounted for properly.

### 3.3.6. Gifts, hospitality and expenses

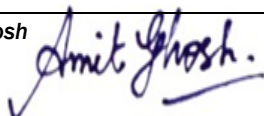
To ensure that the offer or receipt of gifts, hospitality or expenses does not:

- a. Influence or be perceived to influence a contractual or material transaction or
- b. They serve or are perceived as an incentive to act in breach of duty.

PACIFIC CONTROL will implement the following:

- The PACIFIC CONTROL Compliance Committee will establish limits / guidelines on the value of gifts, hospitality or expenses that may be given without the special authorization of the PACIFIC CONTROL Compliance Committee.
- Guidelines will be provided to employees on the circumstances under which (a) gifts, hospitality or expenses may be received and (b) gifts may be kept by Employees or must be turned over to PACIFIC CONTROL management for disposal.
- PACIFIC CONTROL S.A.C. will give gifts only with the approval of the CEO, however, within the limitation established by the TIC COUNCIL Compliance Code.

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- All extraordinary income/expenses, which fall outside the limits/guidelines set forth in section 1, related to gifts, hospitality and expenses, will be posted to a separate general ledger account in PACIFIC CONTROL's accounting records.
- PACIFIC CONTROL will consolidate all payments made by any of its operations that are part of your Organization.
- PACIFIC CONTROL will annually prepare a consolidated management statement of all extraordinary expenses / income.

### 3.4. Accounting and bookkeeping

PACIFIC CONTROL will maintain accurate books and records that properly and fairly document all financial transactions. Unofficial accounts will be banned.

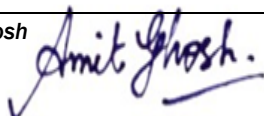
### 3.5. Fair Marketing Rules

PACIFIC CONTROL will provide guidelines to employees, agents and intermediaries to ensure that:

- Conduct marketing (including comparison with, or reference to, competitors, competing services, or third parties) in a manner that is truthful, not misleading or misleading, and is consistent with applicable laws; and
- Present PACIFIC CONTROL fairly; and
- PACIFIC CONTROL presentations and publications accurately and unambiguously reflect the network and affiliations, resources/capabilities, experience and services provided by PACIFIC CONTROL.

\_\_\_\_\_ END OF THE COMPLIANCE CODE \_\_\_\_\_

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## ANNEX A: Management Declaration Template

Confidential

.....(name of Member)'s Compliance Programme  
Management Declaration for the year ending.....20....

To:.....(name of Member's Compliance Officer or nominated delegate)

Name of Manager.....Job Title:..... Locations and/or activities covered by this Declaration:..... ..... .....
--

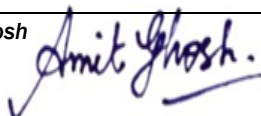
I.....(name of Manager) do hereby declare that in implementation of  
.....(name of Member)'s Compliance Programme for the year ending  
20... in each of the locations and/or activities, as listed above, falling under  
my area of responsibility:

1. To the best of my knowledge I, and the members of staff reporting to me, have complied in all respects with the Compliance Programme;
2. I have verified that the Compliance Programme has been distributed to each Employee who had not previously received them;
3. I have fully and completely reported to the Compliance Officer any violation or suspected violation of the Programme, including any solicitation or offer of any improper payment or advantage, which has come to my knowledge;
4. I have fully and completely implemented all corrective and disciplinary actions required by the
5. Compliance Committee in respect of any violation of the Programme.

Place..... Date.....

Signature.....

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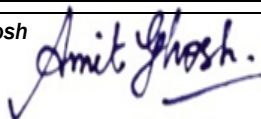


## ANNEX B

### Detailed requirements for evidence to be submitted

Evidence to be submitted	Evidence Requirements
1) Member's Compliance Programme as well as policies in relation to each principle (if separate)	<p>The programme should cover the compliance code principles:</p> <ul style="list-style-type: none"> <li>- Integrity</li> <li>- Conflicts of interest</li> <li>- Confidentiality and Data Protection</li> <li>- Anti-bribery</li> <li>- Fair business conduct</li> <li>- Fair labour</li> <li>- Health &amp; Safety</li> </ul> <p>The programme and policies require to be in line with the details provided in the 'Application of Compliance principles' in the Compliance Code guidelines.</p> <p>The programme should include:</p> <ul style="list-style-type: none"> <li>- reference to the Help Line.</li> <li>- provisions for protection of confidentiality for reporting violations.</li> <li>- a provision where employees can report known or suspected violations to the Compliance Officer, the employee's superior, a member of senior management, or an internal auditor.</li> <li>- requirement for employees to report any solicitation of, or offer of, an improper payment or advantage coming to their attention.</li> <li>- provision that it be made clear that employees will not suffer demotion, penalty or any other adverse consequences arising from strict implementation of the Programme even if it may result in a loss of business.</li> </ul>
2) The Terms of Reference for the Compliance Committee (or equivalent) including the specification that the Compliance Committee (or equivalent) is responsible for overseeing the Compliance Programme.	<p>The Terms of Reference should specify that the Committee is responsible for overseeing the Compliance Programme.</p> <p>The Terms of Reference should specify the frequency of the Compliance Committee meetings. The Compliance Committee should meet regularly (at least on an annual basis).</p>
3) List of members of the Compliance Committee (including job title)	<p>There should be at least 3 members in the Compliance Committee.</p>

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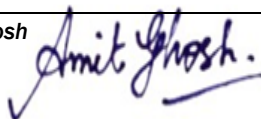
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	<p>The members of the Committee should include:</p> <ul style="list-style-type: none"> <li>- Compliance Officer (or reports into as attendee)</li> <li>- CEO (or equivalent)</li> <li>- Representative from Legal (if member has a legal function)</li> <li>- Representative from HR (if member has a HR function)</li> </ul>
4) Compliance Programme training course material	<p>The material should include sections on:</p> <ul style="list-style-type: none"> <li>- Integrity</li> <li>- Conflicts of interest</li> <li>- Confidentiality and data protection</li> <li>- Anti-bribery</li> <li>- Fair business conduct</li> <li>- Fair labour</li> <li>- Health &amp; Safety</li> </ul> <p>Any training relevant to the financial year should be submitted.</p>
5) Material helping the awareness of the Employee Help Line (or equivalent - e.g. designated email)	<p>The material should explain:</p> <ul style="list-style-type: none"> <li>- that employee can obtain guidance on any question or matter of concern relating to the implementation or interpretation of the Compliance Programme.</li> <li>- at the employee's request, any such question should be dealt with confidentially and the anonymity of the employee should be protected to the extent reasonably practicable.</li> </ul>
6) Material encouraging employees to report details of violations or suspected violations and to whom they can report	<p>The material should explain that the:</p> <ul style="list-style-type: none"> <li>- employee is fully protected against any form of reprisal unless he/she acted maliciously or in bad faith.</li> <li>- employee is required to report any solicitation for, or offer of, an improper payment or advantage coming to their knowledge.</li> </ul> <p>May be the same as submission 5.</p>
7) Screen print of Membre's website where: - the Compliance Principles are explained. - an interested party can make inquiries, complaints or feedback.	N/A
8) Documented procedure for the handling of investigations and sanctions	<p>The procedures should include requirements for:</p> <ol style="list-style-type: none"> <li>(a) the maintenance of records of all reported violations and subsequent actions taken;</li> <li>(b) the alleged perpetrator of such violation to have the right to be heard;</li> </ol>

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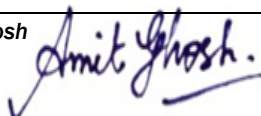


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	<p>(c) the Member's management or Compliance Committee to decide on the appropriate corrective and disciplinary measures to be implemented if a violation has been established. These measures may include a reprimand, demotion, suspension or dismissal; and</p> <p>(d) the Compliance Officer to receive progress reports from his/her nominated delegates and/or the management in the locations concerned and prepare periodic summary reports for the Compliance Committee on investigations, violations established and the implementation of corrective actions and disciplinary measures.</p>
9) Policies relating to confidential business information (information security policy, confidentiality policy)	The policy should cover the need for the business to implement adequate security measures to ensure that access is restricted to authorised personnel only and that documents/data are stored in designated secure areas and disposed of in a secure manner.
10) Procedures for health & safety incident reporting and investigations	<p>The procedures should:</p> <ul style="list-style-type: none"> <li>- define what a health &amp; safety incident is.</li> <li>- explain how the employee can report health &amp; safety incidents.</li> <li>- encourage employees to report health &amp; safety incidents.</li> <li>- explain how health &amp; safety incidents will be investigated and remedial actions will be determined.</li> </ul>
11) Procedures for due diligence for initiating or renewing the relationships with intermediaries, joint venture partners and franchisees	For intermediaries, joint venture partners and franchisees, the Member requires to have a written procedure in terms of what due diligence steps they require to carry out and what approval is required for initiating or renewing the intermediary, joint venture partner or franchisee.
12) Procedure for contracting with intermediaries, joint venture partners and franchisees and related template(s) of contract / terms & conditions with a new / re-newed intermediary, joint venture partner or franchisee	<p>The contract / terms of business should include:</p> <ul style="list-style-type: none"> <li>- A requirement that the Business Partner complies with the Compliance Programme</li> <li>- A provision allowing the Member to verify the Business Partner's compliance with the Compliance Programme.</li> </ul> <p>For intermediary, joint venture partner and franchisee, the Member requires to have written procedures in terms of what contracts / terms of business requires to be put in place covering the intermediary, joint venture partner or franchisee's acknowledgement of compliance with Member's compliance programme.</p> <p>Where the Member does not have a standard template, Member should submit examples of contracts which includes above.</p>
13) Annual management declaration	The compliance statement must include the attributes in

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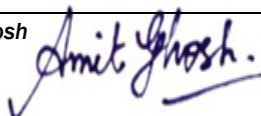


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<p>template based on the template in Annex A</p>	<p>Exhibit A, including the locations and/or activities covered by the statement, as well as the Compliance Program implementation statement.</p>
<p>14) Scope of the Internal Audit plan that includes the review of the implementation of the Compliance Code</p>	<p>The Scope of the Internal Audit plan must cover the Member's organization.</p>
<p>15) Annual summary reports prepared by the Compliance Officer covering statistics or confirmations to demonstrate compliance with the Member's procedures and policies, as specified in Exhibit B</p>	<p>On an annual basis (consistent with the close of the financial year), the member must prepare annual summary reports detailing:</p> <p>1) Violations:</p> <ul style="list-style-type: none"> <li>- Number of violations / alleged violations reported</li> <li>- Number of violations verified</li> <li>- Confirmation that corrective actions have been determined and that action has been/is being taken for each violation/non-compliance found.</li> </ul> <p>(The above statistics are necessary to cover violations/suspected violations reported through the Helpline, as well as those detected during Internal Audits).</p> <p>2) For new or renewed brokers, joint venture partners and franchisees:</p> <ul style="list-style-type: none"> <li>- Number of new or renewed intermediaries, joint venture partners and franchisees in the year.</li> <li>- Confirmation that each has gone through Member due diligence procedures as required.</li> <li>- Confirmation that an appropriate contract/business terms have been established with each other.</li> </ul> <p>3) Confirmation that expenditures are in line with the Member Compliance Program and related policies for:</p> <ul style="list-style-type: none"> <li>- Political contributions.</li> <li>- Charitable contributions and sponsorships.</li> <li>- Expenses related to gifts, hospitality and expenses.</li> <li>- Remuneration of intermediaries.</li> </ul> <p>4) Health and Safety:</p> <ul style="list-style-type: none"> <li>- Number of reported health and safety incidents</li> <li>- Confirmation that corrective actions have been determined and action has been taken or is being taken for each incident.</li> </ul>

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## Annex C

### Code of Ethics and Compliance

The purpose of this code is to serve as a guide and contribute to the effectiveness of technical operations. Its purpose is to assist professionals, inspectors and technicians, in the face of the ethical and professional difficulties they face and to contribute to a better understanding of the role that corresponds to the Conformity Assessment activities carried out by our company.

#### 1. Integrity:

The services of PACIFIC CONTROL S.A.C. They will be carried out demonstrating technical competence, independence and impartiality.

Staff will conduct their work honestly and deviations from approved procedures will not be tolerated.

Staff will report data in good faith and will not inappropriately change results.

The staff will only issue reports that faithfully represent the results of the work performed.

#### 2. Conflict of interest:

The personnel of PACIFIC CONTROL S.A.C., will carry out their activities with autonomy and independence of judgment, guaranteeing their impartiality, objectivity and integrity in their work and therefore those of each area with respect to their clients or interested parties.

#### 3. Confidentiality:

All the information generated, received and owned by the client for the provision of its services will be treated as strictly confidential, so that said information may not be provided to third parties or presented to the public domain, except when required by law.

#### 4. Fight against bribery

Offering or accepting bribes in any form, including receiving kickbacks in any proportion, is prohibited.

#### 5. Fair trade

PACIFIC CONTROL S.A.C. You must maintain fair, truthful, and not deceptive or misleading marketing conduct. Ensure that the information on the services provided, including the description of the branch network, the resources used and the services provided, is accurate and unequivocal.

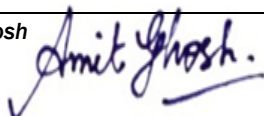
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I have read and I sign in token of Knowledge

Name and surname:

Date:

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Date: 04/07/2022



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Date: 06/07/2022

