



Our Commitment Against Corruption and Unlawful Commercial Practice

We will never give, offer or authorize the offer of, whether directly or indirectly, anything of value such as money, goods or a service to a potential customer or government official to obtain any improper advantage.

We will never offer, pay, solicit, or accept any bribes in any form, either directly or indirectly.

We will ensure suppliers of services acting on our behalf will be knowledgeable of these commitments.

All financial transactions are to be properly recorded in the accounting sheets and the accounting procedures will be supported by necessary internal controls. All Polarcus books and records are subject to internal and independent audit.

We will be honest and forthcoming to the internal and independent auditors.