



Anti-Corruption and Anti-Bribery Policy

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1 Purpose

kneat.com, inc. and its subsidiaries (herein after referred to as “Kneat”) are committed to the highest standards of ethics and integrity in all our activities. The Anti-Corruption Policy (the “Policy”) outlines Kneat’s commitment to ensure that Kneat and its affiliates abide by all international and local anti-corruption and anti-bribery laws in countries in which Kneat conducts business. The use of Kneat funds or resources for any unlawful or unethical purpose is strictly prohibited.

2 Scope

This policy applies to all employees, officers, directors and contractors of Kneat and its affiliates, as well as any other individual or entity acting for or on behalf of Kneat, including Third Party Representatives (as defined below).

3 Definitions

Term	Definition
Anti-Corruption Laws	This term refers to international and local laws that collectively prohibit the provision, and attempted provision, of bribes to public officials and private individuals in order to secure an improper business advantage, such as the use or recommendation of our products, or other favourable decision relating to our business. Such laws include the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act, as well as local laws prohibiting bribery and corrupt payments. Bribes are not limited to cash payments and may involve anything of value. Violation of these laws may be punishable by fines and imprisonment, and individual liability may extend to those planning, carrying out, or condoning prohibited acts.
Anything of Value	This term includes: cash and cash equivalents, consulting agreements, speaker fees, research agreements, trips, favours, entertainment, donations, gifts, and services. Value is not based on retail value, but whether the recipient subjectively attaches value to the item or service.
Third Party Representative	This term refers to one who is authorized to act for or on behalf of Kneat, and includes distributors, regulatory agents, advisors, consultants, clinical research organizations, market research firms, meeting planners, subcontractors, agents, service providers, brokers, and other third parties, as well as their employees, acting for or on behalf of Kneat.

4 Policy

As a company whose software and services are sold throughout the world, Kneat, its affiliates and others acting on Kneat’s behalf must be aware of, and ensure compliance with, all applicable anti-corruption laws, including the U.S. Foreign Corrupt Practices Act (commonly referred to as the FCPA), U.K. Bribery Act, as well as local laws, that collectively prohibit the payment of bribes to public officials and private individuals (“Anti-Corruption Laws”). Any employee or Third-Party Representative who violates Kneat’s Anti-Corruption Policy or Anti-Corruption Laws will be disciplined and may be terminated. In addition, it is important to note that violations of Anti-Corruption Laws may trigger personal criminal liability.

A. Prohibited Payments

Bribery of any kind to any person is strictly prohibited. Kneat employees and Third-Party Representatives are prohibited from giving or receiving (or attempting to give or receive) bribes or anything of value, directly or indirectly, for the benefit of any person that is or may appear to be related to obtaining or retaining business, or acquiring any other improper business advantage. It is prohibited to provide (or attempt to provide) bribes or kickbacks aimed at influencing the decision of any person in his or her official or professional capacity.

Below are examples of situations where particular care needs to be taken to ensure that our activities comply with company policies and do not violate any local laws.

- **Consulting Arrangements**

Consulting arrangements, including speaker engagements, may only be entered into if permitted by applicable laws, provided compensation does not exceed fair market value, and it is necessary to address a bona fide and legitimate business need. Employees must follow the specific policies, procedures, and guidelines regarding approvals and reporting of such consulting arrangements.

- **Gifts, Hospitality, and Entertainment**

Gifts, hospitality, and entertainment may only be provided if permitted by applicable laws, are of a reasonable and customary value, and made for a legitimate business purpose. Many jurisdictions may prohibit or strictly limit the value of any gifts, hospitality, or entertainment that may be provided to local government officials or public employees.

No gifts, hospitality or entertainment may be provided if doing so may inappropriately influence, is intended to inappropriately influence, or may appear to inappropriately influence, the decision of a person or group of people to purchase, prescribe, use, recommend, or otherwise provide favourable treatment to Kneat or in relation to Kneat products. Reasonable hospitality incidental to legitimate business meetings is permitted.

- **Sponsorships and Donations**

Sponsorships and donations may only be provided if permitted by applicable laws, are of a reasonable value, and made in direct support of a legitimate business purpose. Some jurisdictions prohibit or strictly limit the nature or value of sponsorships that may be provided to local government officials or public employees.

Sponsorships or donations may not be provided if doing so may influence, is intended to influence, or may appear to influence, the decision of a person or group of people to purchase, prescribe, use, recommend, or otherwise provide favourable treatment to Kneat or in relation to Kneat products.

B. Retention and Oversight of Third-Party Representatives

Kneat can face liabilities relating to violations of Anti-Corruption laws, even in situations in which it is unaware that illegal payments have been made. Kneat's reputation for conducting its business using only legal and ethical means could be undone by a single act of a third party that the company has chosen as its representative. Accordingly, Kneat's commitment to the highest standards of ethics must extend to the activities of its Third-Party Representatives.

Kneat engages Third Party Representatives, such as consultants, to provide services for or on behalf of the company in the course of its business. Kneat employees who retain Third

Party Representatives must ensure that the amount that Kneat pays does not exceed the fair market value of products or services being purchased.

Prior to engaging a Third-Party Representative, Kneat shall conduct reasonable due diligence regarding the proposed Third-Party Representative if deemed appropriate. The level of due diligence depends on the nature of services provided and other circumstances specific to the Third-Party Representative.

As may be appropriate, Third-Party Representatives shall also be informed of Kneat's Anti-Corruption Policy and agree to comply with the Policy, additional guidelines and requirements set by Kneat, and all relevant Anti-Corruption Laws. As appropriate, Kneat will periodically update its due diligence, provide training, require certifications of anti-corruption compliance, and perform audits of certain Third-Party Representatives. As set forth below, Kneat employees and Third-Party Representatives are required to monitor and take appropriate action if there are potential signs of corruption or bribery risk.

C. Potential Signs of Corruption or Bribery Risk

No employee or Third-Party Representative may ignore suspicious behaviour by others. In conducting Kneat's business affairs, employees and Third-Party Representatives must be vigilant towards certain factors that may signal the possibility of a bribery or corruption risk, including but not limited to:

- Requests for payments in cash, to a third party, or to an account that is not domiciled in the country of the payee or where the transaction takes place;
- Requests for excessive compensation;
- Consulting agreements with only vaguely described services;
- Third parties with close relations to or associations with government officials;
- Suggestion of favourable treatment in exchange for use of a particular local vendor or supplier;
- Past violations of applicable laws.

D. Recordkeeping

All payments by Kneat and its Third-Party Representatives must be supported by proper documentation, such as receipts and invoices. As mandated by Anti-Corruption Laws, including the books and records requirements of the U.S. Foreign Corrupt Practices Act, records including support documentation must be kept in reasonable detail to accurately and fairly reflect all business affairs and transactions. Additionally, records of all transactions should reflect execution in accordance with internal policies and professional accounting standards. The mischaracterization or omission of any transaction on Kneat's books or those of its Third-Party Representatives is prohibited.

4.1 Responsibilities

This Anti-Corruption Policy requires all Kneat personnel to (1) become familiar with the mandates set forth above, (2) comply with the mandates, and (3) report immediately potential, actual or suspected violations to Kneat's Legal Department.

If a co-worker or a Third-Party Representative is taking actions or may be considering taking actions that are suspicious and that you think may be a violation of Anti-Corruption Laws or this policy, it is your obligation to report this immediately to Kneat's Directors, using the Whistle Blower Policy.

Failure to abide by the provisions of this policy, including the reporting requirement, may lead to disciplinary sanctions, including but not limited to termination. This Policy will be communicated

in writing to all employees and through training of senior managers and other relevant employees on a regular basis.