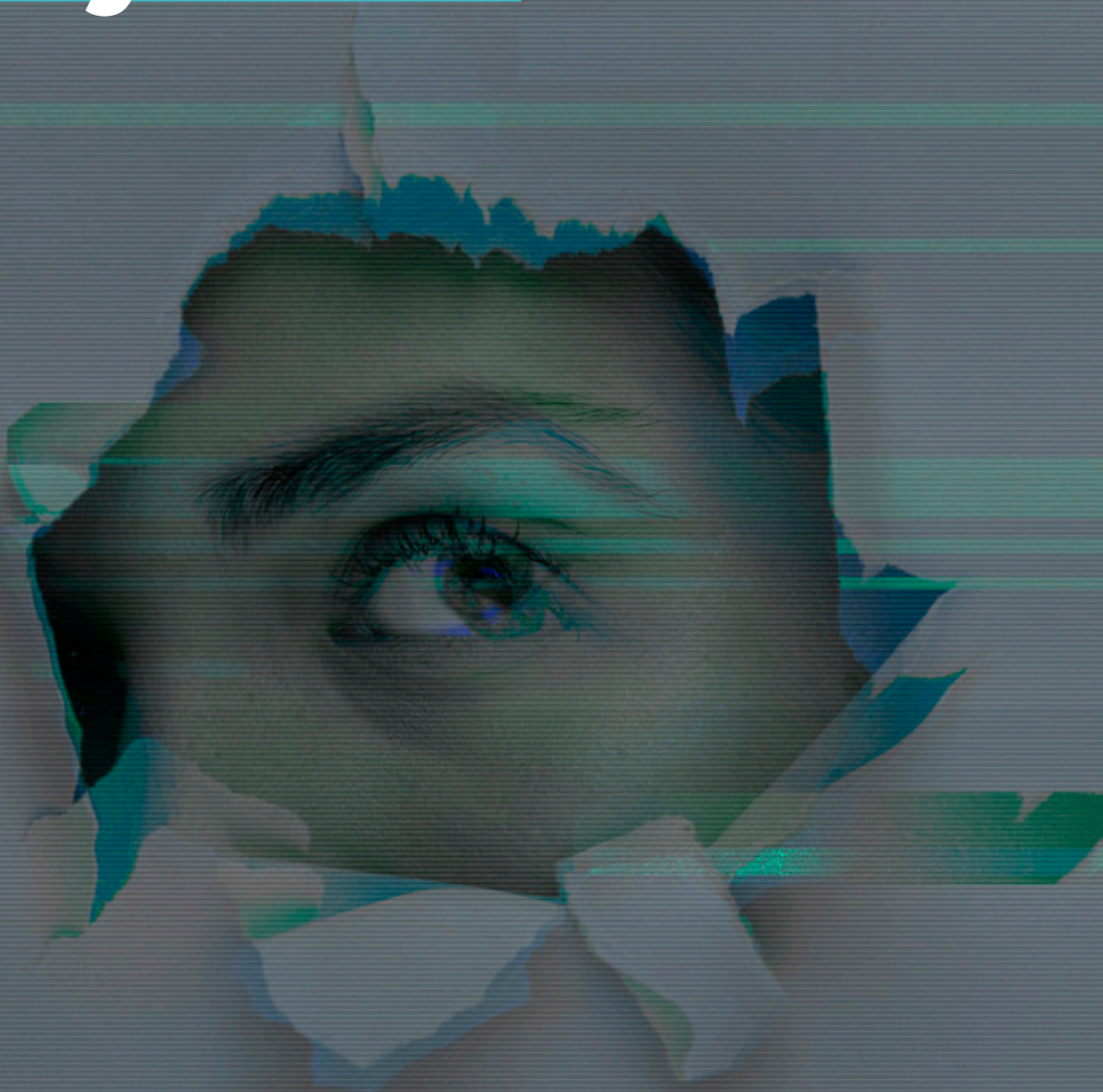
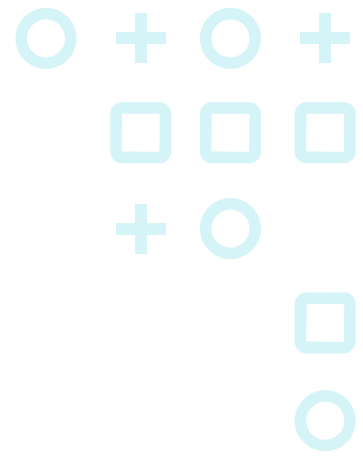




GAMAN
envision the world's future

Gaman's Anti-Corruption Policy 2020





At Gaman Innovation Ltd (“Gaman”), compliance is the underlying key that maintains the integrity and sound management throughout all our Management Principles. We refuse the pursuit of easy gains and hold zero-tolerance for bribery and other corrupt behaviors. We adhere to the highest ethical standards while remaining compliant with local, national, and international laws and regulations.

We believe that compliance is a top priority for all business activities and must never be sacrificed in the interest of profit.

Gaman’s Anti-Corruption Principles

Gaman will not commit bribery or conduct any activity that participates in the act of bribing government or other public officials. We prohibit all officers and employees from soliciting any offer, payment, promise to pay, gifts, or authorize the payment of any money or anything of value for the purpose of influencing any act or decisions in order to assist it in obtaining or retaining business.

In the event that anyone at Gaman receives a request from a government or public official for such an act, we will reject the request and contact the relevant authorities as the situation demands.

We ask all stakeholders, clients, and global relationships to partake in our commitment to preventing bribery and corruption.

Established: March 26, 2020

Internal Framework & Ongoing Initiatives for Anti-Corruption

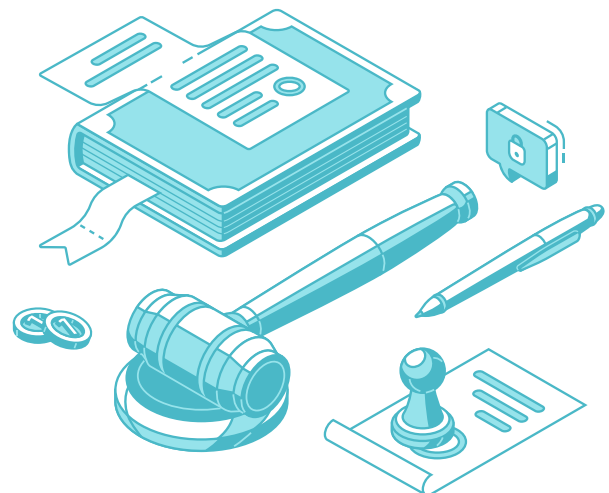


Adhering to Anti-Corruption Laws & Legislation

Gaman complies with the UK Bribery Act 2010, the U.S. Foreign Corrupt Practices Act of 1977, and all other domestic and foreign anti-bribery laws and regulations which are applicable to its business activities.

Receiving Gifts & Other Benefits

Gaman expects that all business decisions by employees and those of its partners must be made objectively, without influence by gifts or favors. Although a small gift can be an acceptable way for business relations to display respect for each other, the giving of a gift, meal, entertainment, or other hospitality benefits must not be done in the following manner with the intent to improperly influence a Government Official or any other party doing business with Gaman.



Political Affiliations

Gaman does not finance, support, or encourage in any way political parties of members thereof. This includes candidates for political positions, their election campaigns, or political events, nor any political organizations or movements.

Audit & Control

On a regular basis, Gaman carries out internal and external audits of its financial and business activities. It also carries out ongoing control over the completeness and accuracy of the recording of all business operations in the books and records and observance of all applicable legislation and the requirements established by this policy.

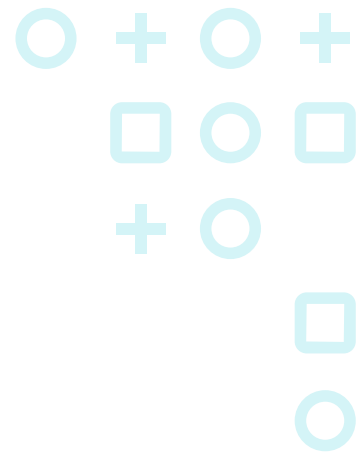
Record Keeping

We operate with honesty and trustworthiness in all areas of our business. Gaman is required by law to keep complete and accurate books, records, and accounts. All expenditures will be fully and accurately described and documented accordingly which will include not only the amount but also the nature and purpose of the expenditure.

We expect all business relationships to never create any record that is false or misleading. We also expect our executives and employees to never accept anything from a vendor or third-party a record that does not meet our requirements.

All business information, including business and financial transactions, must be reported in time and accurate manner. Financial information must reflect actual transactions and conform to generally accepted accounting principles. It is not permitted for anyone to establish undisclosed or unrecorded funds or assets.





Request Full Cooperation with Business Partners

Gaman can be legally responsible for the conduct of a business partner when their actions are performed throughout the course of their work for the company. It is essential for all Gaman executives, employees, and business partners, to understand and cooperate with this anti-corruption policy.

All business partners are requested to carry out proper documentation and reporting of accounting books and other records when carrying out business operations in relation to Gaman.

Liability

Should any corruption or accounting fraud or suspicion arise throughout the course of your business activities in relation to Gaman, you are asked to promptly contact Gaman to give your full cooperation with audits, investigations, and any legal obligations that may arise, whether by Gaman or by the relevant authorities.

Anyone guilty of breaching this Policy and of applicable Anti-Corruption Laws may face administrative, disciplinary, civil law, or criminal liability from Gaman, law enforcement authorities, or any other entity that adheres to Anti-Corruption Law and Regulations.

“Every individual has a responsibility to ensure that we, both as people and society, uphold our highest standards of behavior and integrity. In order to make a lasting contribution that improves the world, we must be actively vigilant toward every opportunity presented and make decisions that are ethical, sustainable, and fair.”

