



Anti-Bribery and Anti-Corruption Policy

Purpose

Vybond Group, Inc. and its subsidiaries (“Vybond”) are committed to conducting business ethically, transparently, and in compliance with all global anti-bribery and anti-corruption (ABAC) laws, including, but not limited to, the U.S. Foreign Corrupt Practices Act (FCPA), UK Bribery Act, France’s Sapin II, and Brazil’s Clean Company Act. Violations of ABAC laws can result in criminal and civil liability for Vybond and/or the individuals involved.

Scope

This policy applies to all Vybond personnel and third parties acting on Vybond’s behalf. Compliance is mandatory for directors, officers, employees, contractors, and business partners.

Policy Overview

Vybond prohibits bribery, corruption, facilitation payments, and kickbacks in all forms, whether directly or through any other party. We do not tolerate offering, giving, or receiving anything of value to improperly influence business decisions or gain an unfair advantage.

Violations of this Policy may result in disciplinary action up to and including termination of employment.

Key Definitions

- Anything of Value: Includes cash, gifts, entertainment, travel, donations, discounts, or favors.
- Bribery: Offering or receiving anything of value to influence a decision.
- Facilitation Payment: Small payments to expedite routine government actions.
- Kickback: Improper payments to influence future business decisions.
- Government Official: Any individual acting in an official capacity for a government or a quasi-governmental entity (including any commission, body, agency, authority, instrumentality or other part thereof) or a public organization.
- Third Party: Any external entity acting on behalf of Vybond.

Gifts, Entertainment, and Hospitality

Gifts or entertainment must never influence business decisions or create a perception of impropriety. Importantly, the provision of gifts and entertainment to government officials pose additional risks and are often subject to special legal requirements. All exchanges must comply with Vybond’s Gifts & Entertainment Policy and be approved when required.

Charitable and Political Contributions

Charitable donations must be vetted to ensure no connection to government officials. All contributions must follow Vybond’s Donation Policy and be properly documented.



Third Party Due Diligence

Third parties must uphold Vybond’s ABAC standards. Vybond conducts due diligence, requires signed commitments, and monitors compliance. Red flags must be documented and mitigated before engagement.

Internal Controls

In addition to prohibiting bribery, applicable ABAC laws require companies to maintain accurate books and records and certain internal controls. Accurate books and records are essential to Vybond’s compliance. All transactions must be properly documented, including expenses, invoices, and approvals. In this regard, Vybond will not accept requests for false invoices or payments. Invoices or payments that are suspicious, excessive, inadequately described, or otherwise raise ethical concern, are not allowed.

Training and Risk Assessment

Vybond provides annual ABAC training and conducts enterprise-wide risk assessments to identify and mitigate corruption risks.

Reporting and Accountability

- Concerns can be raised confidentially through the [Paycom Hotline 24/7](#).
- Reports may also be directed to Managers, HR, or Legal & Compliance (legal@vybond.com).
- Retaliation for good faith reporting is strictly prohibited
- Throughout investigations, Vybond will maintain confidentiality, to the extent possible, based on its legal and ethical responsibilities.

Version Control

Date	Version Number	Purpose/Change	Author/Approver
December 15, 2025	1.0	Original Version	Sr Legal & Compliance Manager