RULES TO PREVENT BRIBERY AND ACCEPTANCE OF BRIBES

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<th>Company:</th>
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<td>Scope:</td>
<td>All departments</td>
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<td>Prepared by:</td>
<td>Marubeni Corporation</td>
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<tr>
<td>Document ID:</td>
<td>MCRPB01</td>
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<tr>
<td>Date prepared:</td>
<td>June 2013</td>
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<td>Date reviewed:</td>
<td>March 2015</td>
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ARTICLE 1 (PURPOSE)

The purpose of these Rules is to determine the system and compliance rules to be implemented to prevent The Company (herein after called “Company”), and their respective Agents, JV’s, JV partners and Subcontractors from violating the provisions concerning the prevention of corruption such as the criminal code or other provisions concerning the prevention of corruption such as the U.S. Foreign Corrupt Practices Act, the UK Bribery Act and the relevant laws of Mexico and other countries (collectively, “Anti-Corruption Laws”).

ARTICLE 2 (DEFINITIONS)

2.1. “Public Official” refers to any of the following persons:

2.1.1. A person engaged in the public service of a government (including a political party) or local government;

2.1.2. A person engaged in the affairs of a government-affiliated organization or local government – affiliated organization;

2.1.3. A person engaged in the affairs of a public company (including but not limited to a profit-making corporation and any organization such as incorporated association, incorporated foundation, partnership, non-profit organization and cooperative); In addition, the term “public company” refers to a company to which any of the following applies:

   a) A government or local government holds a majority of voting rights or share capital of the company;
   b) A government or local government has appointed or designated a majority of officers of the company; or a person with representative authority over the company (including, but not limited to, a person who holds the title as a representative of a company such as CEO, Chairperson or managing director, a person substantially being in a position to represent the company, a person necessary for the company's decision-making and a person who holds a veto on the company's decision-making);
   c) A government or local government indirectly controls (such as by holding the ownership of a majority of shares) the company (such as an indirectly-owned subsidiary);
   d) Unless a government or local government gives permission, authorization, approval or consent, all or part of the resolutions at a general meeting of shareholders of the company cannot become effective;
   e) Persons who fall under the category defined in this Paragraph (1) Items (i), (ii) or (iv) through (vi) make up a majority of the officers of the company or such a person has representative authority over the company
2.1.4. A person engaged in the public affairs of an international organization such as the United Nations or World Trade Organization;

a) A person engaged in the affairs of the company under the authority of a government, local government or international organization; and/or
b) Any other person in respect of whom foreign special laws and/or anti-corruption laws of any country stipulate a penalty for bribery, such as a candidate for election to public office.

2.2. “Government” refers to foreign governments and their affiliated organizations, foreign local governments and their affiliated organizations, foreign public companies as defined in Paragraph (1) Item (iii) and international organizations as defined in Paragraph (1) Item (iv).

2.3. “Duties” refers to any act of or omission by a Public Official or a director, an officer or an employee of another business entity as part of or in relation to his/her own duties irrespective of whether such acts or omissions are legal or illegal.

2.4. “Illicit Benefit” refers to cash or other interests (which includes anything sufficient to satisfy, wholly or partially, any other person’s demands or desires including, without limitation, financial interests) given or offered to give improperly.

2.5. “Facilitation Payment” refers to the payment of a small amount to facilitate the smooth and prompt provision of routine or daily administrative services by a Public Official.

2.6. “Giving” or “give” refers to giving or offering or promising to give, in each case by oneself or through an Agent or other intermediary.

2.7. “Accepting” or “accept” refers to accepting or requesting or promising to accept, in each case by oneself or through an Agent or other intermediary.

2.8. “Business Transaction” refers to cross-border economic or commercial activities such as trade and foreign investment and other business transactions.

2.9. “Government-Related Business” refers to business of the type considered to have a potentially high risk of bribery as set forth in the Practical Procedures. In addition, The Company is a subcontractor, supplier or vendor to either a bidder or a party to a sale and purchase contract in relation to a “Government-Related Business” and if The Company is authorized to frequently negotiate with the Government or Public Officials either because such bidder or party to the sale and purchase contract is an SPC or for other reasons, then such business shall be considered to be a “Government-Related Business” and these Rules shall apply to the appointment of Agents and Subcontractors. However, for the purpose of these Rules, matters for which development permissions or authorizations can be obtained if certain formats or standards are met and over which the Government has no discretion does not constitute a negotiation with the Government or Public Official.
2.10. “Bribery Risk Assessment” refers to an assessment of the likelihood of being involved in bribery offences in connection with Business Transactions, which assessment is made in accordance with the Practical Procedures based on common assessment standards such as operational risk, degree of corruption (country risk) in the country in which such Business Transaction is performed (hereinafter, the “Country where the project is implemented) (and where the context permits, this definition of Bribery Risk Assessment, shall mean the results of such assessment).

2.11. “Level of due diligence” refers to a category of due diligence concerning the prevention of bribery and acceptance of bribes conclusively determined based on the Bribery Risk Assessment and the individual circumstances of each Business Partner in accordance with the Practical Procedures.

2.12. “Red Flag” refers to a warning sign that there is an inherent risk of violating the Anti-Corruption Laws set forth in the Practical Procedures in a given situation.

2.13. “Agent” refers to a person who provides information or broking or agency services or who acts as an intermediary for another person (in a Business Transaction and for these purposes “person” means not only a natural person but also any kind of business entity), regardless of whether such person is called a representative, agent, consultant or any other description. However, the following persons shall be excluded from the definition of Agent to which these Rules apply unless The Company becomes aware of an event which is a Red Flag:

A person who only provides a simple service such as general market research, market condition research, arranging meetings with customers and suppliers or simply sending and receiving documents, and to whom a fixed amount of consideration is paid (as opposed to a percentage-based remuneration) which consideration shall not exceed an amount equivalent to U.S. dollars 100,000 per annum,

- A broker appointed in relation to a transaction (other than Government-Related Business) of a product which is traded or sold on a commodity exchange or has a quoted or market price;
- An agent used for procurement of products or services from a private company;
- The Company, an overseas subsidiary or consolidated subsidiary of The Company or an affiliated company of The Company having established rules to prevent bribery and acceptance of bribes subject to these Rules (provided that such exclusion shall not apply when the Agent itself appoints a Subcontractor or sub-Agent); and
2.14. A person with specialized expertise or qualifications who primarily provides The Company or JV with information or professional services concerning legal affairs, tax affairs, technology, market analysis or translation services and does not negotiate with the Governments and or Public Official. provided, however, that such exclusion shall not apply to persons who are likely to have influence over the Government and/or Public Official, making use of a close relationship with the Government or their experience personal connection in the Country where the project is implemented.

2.15. “JV” refers to a joint enterprise formed under a contractual arrangement between The Company and one or more third parties for the purpose of participating in Government-Related Business on a Business Transaction, regardless of whether such arrangement is called a joint venture, consortium or any other description. However, the definition of JV shall not apply to a joint enterprise over which The Company is not considered to have control, decision making power or other veto on important matters.

2.16. “JV Partner” refers to a member of a JV, other than the company, an overseas subsidiary or a consolidated subsidiary of The Company or an affiliated company of Marubeni Corporation having established rules to prevent bribery and acceptance of bribes subject to these Rules.

(A) “Subcontractor” refers to a vendor or primary subcontractor appointed by The Company or the JV in relation to the Government-Related Business on a Business Transaction, regardless of whether the relevant industry is that of a builder, logistics service provider, customs agent, manufacturer or others. However, the following shall not be included in the definition of Subcontractor: In addition, for a Subcontractor part of whose work constitutes the services of an Agent, including assistance for receiving orders for a project that requires negotiations with the Government and/or Public Official and the provision of information, the provisions concerning Agent shall apply.

(A1) The Company an overseas subsidiary or a consolidated subsidiary of The Company, or an affiliated company of The Company having established rules to prevent bribery and acceptance of bribes subject to these Rules (provided that such exclusion shall not apply when the Subcontractor itself appoints a sub-Subcontractor or Agent); and

(A2) A Subcontractor who provides its work solely to The Company or a JV and is not expected to negotiate with the Government and/or Public Official.

2.17. “Business Partner” refers to an Agent appointed by Marubeni in relation to a Business transactions or a JV formed in relation to a Business Transaction and their respective JV Partners
2.18. “Directors and other Officers” refers to Directors and officers under the Companies Act.

2.19. “Practical Procedures” refers to the Practical Procedures to Prevent Bribery and Acceptance of Bribes that are established for the purpose of implementing these Rules.

ARTICLE 3 (ROLE OF COMPLIANCE COMMITTEE)

The Compliance Officer shall conduct, among others, the following activities:

3.1. Development, maintenance and management of the Company’s system to prevent bribery and acceptance of bribes in accordance with these Rules and the Practical Procedures; and

3.2. Holding various educational activities including training sessions and giving guidance on preventing bribery and acceptance of bribes.]

3.2.1. The Chairperson of the Compliance Committee has the authority and the responsibility for the enforcement and implementation of these Rules and activities to prevent bribery and acceptance of bribes at The Company including, without limitation, the activities of Business Partners where necessary and appropriate.

3.3. The Compliance Committee shall engage in the following activities:

• Development, maintenance and management of The Company’s structure to prevent bribery and acceptance of bribes;
• Support and guidance for development, maintenance and management of structure to prevent bribery and acceptance of bribes at each department;
• Support and guidance for development, maintenance and management of a structure to prevent bribery and acceptance of bribes by Business Partners if necessary and appropriate;
• Establishment and maintenance of operational guidance of these rules including Practical Procedures;
• Educational activities including holding training sessions on preventing bribery and acceptance of bribes and, where necessary and appropriate, for Business Partners;
• Investigate and respond to problems when they occur or when deemed necessary by the Compliance Committee;
• Receipt of reports from and providing consultation to any officer or employee of The Company and receipt of reports on bribery from Business Partners; including taking countermeasures considered necessary to ensure the effectiveness of such process of receiving reports and providing consultation or proposing such countermeasures;
• Conduct of various bribery-related investigations (including investigations of individual cases);
• Offering an opinion to the Board of Directors with respect to disciplinary matters related to incidents of bribery; and
• Report to the Board of Directors the activities of the Compliance Committee pertaining to the prevention of bribery and acceptance of bribes.

3.4. The Compliance Committee shall commission its secretariat to conduct activities pertaining to the prevention of bribery described in each item of article 3 Paragraph (2) which are considered appropriate and receive reports on the results thereof. Further, the secretariat shall receive reports and consult on the application and operation of these Rules with respect to the activities for the prevention of bribery and may also report on additional matters to the Compliance Committee.

3.5. The Compliance Officers shall conduct the following activities:
• Development, maintenance and management of the group’s system to prevent bribery and acceptance of bribes in accordance with these Rules and the Practical Procedures;
• Holding various educational activities within the group including training sessions and giving guidance on preventing bribery and acceptance of bribes; and
• Any other matters directed or requested by the Compliance Committee or secretariat from time to time.

ARTICLE 4 (PROHIBITION OF BRIBERY AND ACCEPTANCE OF BRIBES)

4.1. Directors and other Officers and employees of The Company shall not give any Illicit Benefit to a Public Official or his/her relatives in relation to his/her Duties.

4.2. Directors and other Officers and employees of The Company shall not give any Illicit Benefit to a Public Official or his/her relatives as consideration for having exerted influence over another Domestic Public Official to act or refrain from acting in a particular way in relation to the exercise of his/her Duties.

4.3. Directors and other Officers and employees of The Company shall not give any entertainment or gift to a Public Official that is in violation of the code of conduct or any other equivalent regulations prescribed by public offices or other institutions.

4.4. Directors and other Officers and employees of the The Company shall not give any Illicit Benefit to a Public Official or his/her relatives for the purpose of having the Public Official act or refrain from acting in a particular way in relation to the exercise of his/her Duties in order to obtain illicit gains in business with regard to Business Transaction.
4.5. Directors and other Officers and employees of The Company shall not give any Illicit Benefit to a Public Official or his/her relatives for the purpose of having that official use his/her position to influence another Public Official to act or refrain from acting in a particular way in relation to that official’s Duties in order to obtain illicit gains in business with regard to Business Transaction.

4.6. Directors and other Officers and employees of The Company shall not give any Illicit Benefit to a director, an officer or an employee of another business entity for the purpose of requesting him/her to perform any illegal or wrongful act; or accept any Illicit Benefits from any business entity for the purpose of performing any illegal or wrongful act.

4.7. Directors and other Officers and employees of the Company shall not assist another business entity (regardless of whether it is a corporate entity or a natural person) to commit any of the acts prohibited pursuant to the preceding six sub-clauses nor participate in the conspiracy to commit such acts.

4.8. Directors and other Officers and employees of the company shall not receive fees or other moneys from a third party for the purpose of giving Illicit Benefit to a Public Official, a Government or another business entity (including its directors, officers and employees). The provisions of this Paragraph (8) shall apply regardless of whether Directors and other Officers and employees actually used or had the intention of using such moneys for illicit purposes.

4.9. Directors and other Officers and employees of The Company shall not perform any act that may be considered to be in violation of any Anti – Corruption Laws which does not come within this article 4 Paragraphs (1) through (8).

4.10. If Directors and other Officers or employees of The company find that another director, officer or employee commits an act prohibited pursuant to this Article 4 paragraph (1) through 9 or Article 6 they shall immediately report the same to the Compliance Committee. The Compliance Committee receiving the report shall respond to the report in accordance with the Regulations of the Compliance Committee. Further, if Directors and other Officers or employees of The Company finds that the directors, other officers or employees of the Business Partner conduct any of the acts prohibited pursuant this article 4 paragraph (1) through (9) or article 6 (1) Paragraph 1 in the course of business in which The Company is involved, or The Company or the Business Partner receives a request for bribery from a Public Official in the course of such business, such Directors and other Officers or employees shall immediately report the same to the Compliance Committee.

4.11. It is guaranteed that the person reporting will not be dismissed or treated disadvantageously on the grounds that such person made the report.
ARTICLE 5 (ATTENTION TO RED FLAG)

5.1. If the head of the department finds that there is or might be an event which falls within the definition of Red Flag with respect to any Business Partner, the head of the department shall immediately notify the Compliance Officer.

5.2. The head of the department shall strictly bring all events falling within the definition of Red Flag to the attention of the employees under its control.

5.3. If a person who is responsible for the payment of a purchase price, contract price or fees to a Business Partner finds that there is an event which falls under the definition of Red Flag with respect to such payment, or such payment is likely to breach the provisions of these Rules, such person shall seek directions from the Compliance Officer.

ARTICLE 6 (APPOINTMENT OF AGENT)

6.1. When employing an Agent, the Directors and other Officers or employees of The Company shall not instruct, encourage, or support the Agent to give an Illicit Benefit to a Public Official, a government institution that a Public Official works for or any other business entity (including its directors, officers and employees). No personnel shall pay a fee to the Agent if they are aware of such an activity.

6.2. If the company employs an Agent, the head of the department shall be responsible for controlling the Agent and shall conduct appropriate and reasonable due diligence into the Agent in advance to confirm that the Agent has adequate systems to ensure the compliance with Anti-Corruption Laws or has the fixed intention to develop such systems in the future, and that the Agent will not cause the company to be exposed to any unreasonable risk pertaining to bribery. For cases where a contract with an Agent is renewed, due diligence shall be performed at least once every three (3) years. The content scope, and method of such due diligence differs depending on the Bribery Risk Assessment and creditworthiness of the Agent and the details shall be provided in the Practical Procedures.

6.3. Notwithstanding the provisions of this Article 6 Paragraph (2), Agent(s) that are deemed to have a "High" level of bribery risk, which is determined according to the degree of corruption in the Country where the project is implemented, may not be used for Government-Related Business relating to Business Transaction in principle. The details of the content, scope and assessment method of such risk shall be provided in the Practical Procedures.
6.4. The head of the department shall prescribe provisions to prevent bribery and acceptance of bribes in the agency agreement with the Agent which are necessary to eliminate or reduce the risk of illicit payments and the details thereof shall be determined in the Practical Procedures. In addition, in principle, the effective term of a contract with an Agent shall not be longer than one (1) year and the automatic renewal of the contract shall not be allowed. However, if the Agent is appointed for a specific project, the term of the agency agreement may be aligned to the period of the project, but even in such case, if the term of the contract is longer than three (3) years, due diligence shall be undertaken at least once every three (3) years and at such time a pledge to the effect that the Agent will not make an illicit payment shall be obtained from the Agent.

6.5. The head of the department shall, when intending to renew a contract with an Agent, conduct an assessment to determine the continuous employment of the Agent before the renewal, by checking whether the Agent has any inappropriate risks relating to corruption occurring after the due diligence performed during the past three (3) years. The details of the content, scope and method of the assessment shall be provided in the Practical Procedures.

6.6. If the head of the department employs or continues to employ and renew contract with an Agent, the relevant head of the department shall report that to the Compliance Officer in advance and obtain its consent. The Compliance Officer shall give written approval for the employment of the Agent after examining the matters for consideration when employing the Agent as prescribed in the Practical Procedure only if the Compliance Officer confirms in advance that the relevant head of the department has conducted adequate due diligence or assessment as described in Paragraph (2) or (5) in accordance with the Practical Procedures and that a contract may be entered into which incorporates provisions to prevent bribery and acceptance of bribes as described in this Article 6 Paragraph (4).

6.7. If the head of the department enters into a contract with the Agent, the head of the department shall immediately submit a copy of the contract to the Compliance Officer. In addition, these same procedures shall be undertaken each time the contract with the Agent is renewed.

6.8. The Compliance Officer may request a report on matters in addition to those set forth in the Practical Procedures when making such determination in the course of the procedures as described in this Article 6 Paragraphs (6).
ARTICLE 7 (JV AND JV PARTNER)

7.1. If The Company forms a JV or participates in a JV already formed, (including cases where it is agreed with a third party to consider the possibility of such formation or participation, and where it is necessary to conduct negotiations with the Government and/or Public Official; the same shall apply hereinafter), the head of the department shall conduct appropriate and reasonable due diligence into the JV Partner (including those candidates described above; the same shall apply hereinafter) in advance to confirm that the JV Partner have adequate compliance systems to ensure compliance with Anti-Corruption Laws or has the fixed intention to develop such systems in the future, and that the JV and or the JV Partner will not cause The Company to be exposed to any unreasonable risk pertaining to bribery.

The details, extent and method of such due diligence differs depending on the Bribery Risk Assessment and creditworthiness of the JV Partner and the details shall be determined in the Practical Procedures.

7.2. The head of the department shall prescribe provisions to prevent bribery and acceptance of bribes in a joint venture agreement or consortium contract with the JV Partner which are necessary to eliminate or reduce the risk of illicit payments and the details thereof shall be determined in the Practical Procedures.

7.3. If the department forms a JV or participates in a JV already formed, the head of the department shall report that to the Compliance Officer in advance and obtain its consent. The Compliance Officer shall give written approval for the formation of the JV or participation in the JV only if the Compliance Officer confirms in advance that the relevant department has conducted adequate due diligence described in Paragraph (1) in accordance with the Practical Procedures and that a contract may be entered into which incorporates provisions to prevent bribery and acceptance of bribes as described Paragraph (2).

7.4. The Compliance Officer may request a report on matters in addition to those set forth in the Practical Procedures when making such determination. In the course of the procedures as described in this Article 7 Paragraphs (3).
ARTICLE 8 (SUBCONTRACTOR)

8.1. If The Company employs a Subcontractor, the head of the department shall conduct appropriate and reasonable due diligence into the Subcontractor in advance to confirm that the Subcontractor has adequate compliance systems to ensure compliance with Anti-Corruption Laws or has the fixed intention to develop such systems in the future, and that the Subcontractor will not cause The Company to be exposed to any unreasonable risk pertaining to bribery. The details, extent and method of such due diligence differs depending on the Bribery Risk Assessment and creditworthiness of the Subcontractor and the details shall be determined in the Practical Procedures.

8.2. The head of the department shall prescribe provisions to prevent bribery and acceptance of bribes in an agreement with the Subcontractor which are necessary to eliminate or reduce the risk of illicit payments and the details thereof shall be determined in the Practical Procedures.

8.3. If the department appoints a Subcontractor, the relevant department head of the department shall report that to the Compliance Officer in advance and obtain its consent. The Compliance Officer shall give written consent to for the appointment of the Subcontractor only if the Compliance Officer confirms in advance that the relevant department head of the department has conducted adequate due diligence described in this article 8 in accordance with the Practical Procedures and that a contract may be entered into which incorporates provisions to prevent bribery and acceptance of bribes as described in article 8 paragraph 2

8.4. The Compliance Officer may request a report on matters in addition to those set forth in the Practical Procedures when making such determination. In the course of the procedure as described in this Article 8 Paragraphs (3).

ARTICLE 9 (BEING EMPLOYED AS AN AGENT)

9.1. If The Company is employed as an Agent by a third party other than The Company, an overseas subsidiary or a consolidated subsidiary of The Company or an affiliated company of The Company having established rules to prevent bribery and acceptance of bribes subject to these Rules[2] with respect to Government-Related Business in a Business Transaction, the head of the relevant department shall take the Compliance Officer in advance and obtain his or her consent. For the avoidance of doubt, when The Company is employed as an Agent in a Government-Related Business which falls under Type 3 through Type 5 (as described in the Practical Procedures), the procedures under this Paragraph shall be determined based on the aggregate to be the coming year.
9.2. The Compliance Officer shall determine whether it is appropriate to agree to being appointed as an Agent after examining the matters for consideration set forth in the Practical Procedures, and may request a report on matters in addition to the items set forth in the Practical Procedures when making such determination.

9.3. The head of the relevant department head of the department shall notify the Compliance Officer of the status, as to the performance of services and fees received, at least on a quarterly basis. In addition, if there is a significant difference when compared to the initial application, the relevant department head of the department shall also notify the Compliance Officer of the reason for such difference.

ARTICLE 10 (GIVING GIFTS, ENTERTAINMENT AND INVITATIONS TO PUBLIC OFFICIAL)

10.1 If a Public Official is given gifts or entertainment, or issued an invitation at The Company expense (which shall hereinafter include cases where there is no ultimate financial cost to The Company, for example where a letter of endorsement is issued or money is advanced which has been or will be repaid), the relevant department shall make a prior report to the Compliance Officer to obtain his/her consent to the same. If the Compliance Officer has a doubt about the legality, the Compliance Officer shall make a decision only after first obtaining the written opinion of an attorney who has knowledge about the Anti-Corruption Laws.

10.2. The Compliance Officer shall examine the matters for consideration provided in the Practical Procedures when determining whether or not to approve offers of gifts, entertainment or invitations to Public Officials at The Company's cost.

10.3. The Compliance Officer may request a report on matters in addition to those set forth in the Practical Procedures when making such determination.

10.4. The “Rules to Administer Gifts, Entertainments, and Congratulatory or Condolence Money” shall apply to the offering of gifts or entertainment to Public Officials or invitations to the Public Officials at The Company's cost.

ARTICLE 11 (ODA PROJECT)

11.1 Any personnel involved in an official development assistance project (hereinafter referred to as an “ODA Project”), whether in the form of a Peso loan or grant aid, shall ensure that when so engaged they comply with corporate ethics as well as relevant laws and regulations.

11.2. When participating in bidding for an ODA project, the relevant department head of the department shall make a prior report to the Compliance Officer.
ARTICLE 12 (INVESTIGATION FOR CORPORATE ACQUISITIONS)

12.1. If The Company considers newly participating in a business through the acquisition (including where the acquisition is made through an SPC; the same shall apply hereinafter) of a corporation which conducts Government-Related Business, the head of the department shall investigate in advance the existence of a bribery risk and the degree of development of a system intended to prevent bribery and acceptance of bribes by the corporation subject to the acquisition in accordance with the Practical Procedures and report the result of such investigation to the Compliance Officer and shall obtain his/her consent.

12.2. If The Company participates in the business based on the investigation described in article 12, paragraph 1 the head of the department shall obtain from the corporation subject to the acquisition and/or the seller of the corporation subject to acquisition (other than the case where the seller does not have control, such as when the seller is a minority shareholder of the corporation subject to acquisition) representations and warranties to the effect that the corporation subject to the acquisition has not been involved in bribery pursuant to the provisions of the Practical Procedures and report them to the compliance officer.

12.3 If The Company acquires a corporation which constitutes an Affiliated Business Company and the rules concerning the prevention of bribery and acceptance of bribes have not been established by such corporation, the relevant department head of the department shall cause such corporation to immediately establish the rules equivalent to these Rules.

12.4 The provisions of this Article 12 Paragraph (1) shall apply to cases where there is any change in the amount or ratio of investment made by The Company or in JV Partner with respect to the company already acquired by The Company that conducts a Government-Related Business; provided, however, that the procedures as described in this Article 12 may be omitted if such procedures have been taken already.[3]

ARTICLE 13 (DONATIONS)

Donations shall be given to an overseas organization or individual in an appropriate manner in accordance with the Practical Procedures and shall be not only in compliance with the relevant laws and regulations but also in accordance with corporate ethics.

ARTICLE 14 (FACILITATION PAYMENTS)

Facilitation Payments may not be made unless The Company or its Directors and other Officers or employees are subject to intimidation, it is necessary to ensure the safety of life and body and there are laws or relevant documents issued by the relevant Government which permit the Facilitation Payments.
ARTICLE 15 (PREPARATION, ACQUISITION AND STORAGE OF PROJECT INFORMATION)

15.1. The head of the department shall, when implementing a project, check whether the project is subject to these Rules or not in accordance with the Practical Procedures, and store a record of such check.

15.2. The head of the department shall prepare or obtain materials necessary and sufficient to understand the background to The Company being appointed and the status of its performance with respect to a Government-Related Businesses pertaining to a Business Transaction and store such materials for nine (9) years from the time either when the performance is completed (including the compensation being fully received) or the failure to receive an order is fixed. Each department shall establish rules on the materials which should be prepared or obtained, the method of storage and other relevant matters and for a project with high level of due diligence prepare or obtain and store such materials as set forth in the Practical Procedures.

15.3. The head of the department shall record the accounting information in a fair and accurate manner in accordance with the laws, regulations, accounting standards and accounting regulations of The Company with respect to Government-Related Business pertaining to a Business Transaction.

ARTICLE 16 (OTHER INTERNAL CONTROL)

The handling of matters requiring internal control from the viewpoint of preventing bribery and acceptance of bribes, in addition to the matters described in Article 6 through Article 15, shall be determined in the Practical Procedures on a case-by-case basis.

ARTICLE 17 (SELF-INSPECTION)

17.1 The Compliance Officer shall inspect whether the procedures and matters for compliance set forth in these Rules and the Practical Procedures are taken by the department in an appropriate and effective manner at least once a year.

17.2 The Compliance Committee may delegate the authority to investigate the existence of violations of the Anti-Corruption Laws and the status of performance of measures adopted by The Company pertaining to the prevention of bribery and acceptance of bribes to the related department in The Company or a third party with expertise and any organization subject to the investigation shall cooperate in the investigation.
17.3. The Compliance Committee may delegate the authority to investigate a Business Partner customers or suppliers of The Company to the related department in The Company or a third party with expertise if the Compliance Committee receives a report that the directors, other officers or employees of the Business Partner, customers or suppliers of the Company offer bribes in the course of business in association with business and/or activities in which The Company is involved if the Compliance Committee finds that there is or might be an event which falls within the definition of a Red Flag with respect to any Business Partner, customer or supplier or if otherwise considered necessary and appropriate.

17.4. If any problem is found as a result of an investigation prescribed in Paragraphs, (1) through (4) of this Article 17, the Compliance Committee shall based on the importance or urgency of the problem, discuss the solution and shall instruct the Compliance Officer to improve the situation if the problem is specific to the department.

ARTICLE 18 (RESPONSE TO BREACH OF RULES)

If an employee breaches these Rules or avoids the application of these Rules by the concealment of a fact or the making of a false statement, such employee shall be subject to punishment in accordance with these rules of employment and employment agreement with The Company. Further, it is acknowledged that any performance of an individual or organization obtained as a result of bribery shall not be evaluated positively in any respect.