



Anti-Bribery and Anti-Corruption Policy

July 1st, 2017

Scope: This Policy is applicable to every employee of Kim International Manufacturing, L.P. or its subsidiaries, including senior executive and financial officers. The reporting requirement of this Policy is also applicable to Kim International Manufacturing's contractors and suppliers.

Index

1. Purpose	Page 1
2. Scope	Page 2
3. Definition	Page 2
4. Policy Requirements	Page 2/3
5. Audits	Page 3
6. Interaction with other corporate policies	Page 3
7. Waiver	Page 3
8. Discipline	Page 3
9. References	Page 3

Contributors

Approved by: Mike Kim President
Administered by: Ben Yee C.O.O.

1. PURPOSE

Kim International Manufacturing, L.P. is committed to conducting our business in accordance with all applicable laws, rules and regulations and the highest ethical standards, and this commitment is embodied in the Code of Business Conduct and Ethics.

The purpose of this Anti-Bribery and Anti-Corruption Policy is to reiterate Kim International Manufacturing's commitment to full compliance by the Company, its subsidiaries and affiliates, and its officers, employees and agents with U.S. Foreign Corrupt Practices Act ("FCPA"), Canada's Corruption of Foreign Public Officials Act ("CFPOA"), and any local anti-bribery or anti-corruption laws that may be applicable. This Policy supplements the Code of Business Conduct and Ethics and all applicable laws and provides guidelines for compliance with the FCPA, CFPOA and Company policies applicable to Kim International Manufacturing operations.

For the purposes of this Policy, a "contractor" or "supplier" is defined as a third-party entity or individual who provides, and receives payment for, services or goods related to any aspect of a Kim International Manufacturing operation, and includes consultants and subcontractors. A "non-supplier vendor" is defined as a third-party individual, company, organization, and/or Government or Government-related entity that will receive payment from Kim International Manufacturing but will not provide goods or services in return.

2. SCOPE

This Policy is applicable to every employee of Kim International Manufacturing, including senior executive and financial officers. The reporting requirement of this Policy is also applicable to Kim International Manufacturing's contractors and suppliers. This Policy is intended to supplement all applicable laws, rules, and other corporate policies. It is not intended to supplant any local laws.

3. DEFINITION

Corruption is the misuse of public power for private profit, or the misuse of entrusted power for private gain. Bribery is the offer, promise, or payment of cash, gifts, or even excessive entertainment, or an inducement of any kind offered or given to a person in a position of trust to influence that person's views or conduct or to obtain an improper advantage. Bribery and corruption can take many forms, including the provision or acceptance of:

- Cash payments;
- Phony jobs or "consulting" relationships;
- Kickbacks;
- Political contributions;
- Charitable contributions;
- Social benefits; or
- Gifts, travel, hospitality, and reimbursement of expenses.

4. POLICY REQUIREMENTS

Kim International Manufacturing personnel and agents are strictly prohibited from offering, paying, promising, or authorizing:

- any payment or other thing of value;
- to any person;
- directly or indirectly through or to a third party;
- for the purpose of (i.e., in exchange for);

causing the person to act or fail to act in violation of a legal duty; causing the person to abuse or misuse their position; or securing an improper advantage, contract or concession;

- for Kim International Manufacturing or any other party.

("Improper Payment Activity")

To promote compliance with anti-corruption laws in the United States and in Canada, and other applicable jurisdictions, no Kim International Manufacturing personnel shall undertake any Improper Payment Activity in respect of a foreign official, a domestic official, or a person doing business in the private sector.

In addition, Kim International Manufacturing's books and records must correctly record both the amount and a written description of any transaction. Kim International Manufacturing personnel must ensure that there is a reasonable relationship between the substance of a transaction and how it is described in the Company's books and records.

It is contemplated that Kim International Manufacturing will institute detailed procedures and standards related to training, due diligence, the recording of transactions, and other areas, to

implement the terms of this Policy. In particular, Kim International Manufacturing will institute standards and procedures for:

- Sponsoring travel of government or government officials;
- Direct and in-kind support for government or government officials;
- Security support for public law enforcement;
- Per diems for government officials;
- Agreements with government-affiliated third parties, including those who may interact with the government on Kim International Manufacturing's behalf or benefit;
- Contracting with state-owned entities;
- Meals, gifts, and entertainment for government officials;
- Charitable and cultural donations to government or government officials, or to those

5. AUDITS

Audits of Kim International Manufacturing sites, operating units, and contractors may be conducted periodically to ensure that the requirements of this Policy and applicable procedures and guidelines are being met. Audits may be conducted internally by Kim International Manufacturing, or externally by retained third parties. Audit documentation shall include performance improvement action plans.

6. INTERACTION WITH OTHER CORPORATE POLICIES

Other Kim International Manufacturing policies impacted by, and which should be construed consistent with this Policy, include the Code of Business Conduct and Ethics, the Code of Business Conduct Escalation Procedure, Procedures for Implementing the Anti-Bribery and Anti-Corruption Policy, the Vendor On-Boarding Standard, and the Supplier Code of Ethics.

7. WAIVER

There is no permitted deviation or waiver from this Policy.

8. DISCIPLINE

Any employee who violates the terms of this Policy will be subject to disciplinary action. Any employee who has direct knowledge of potential violations of this Policy but fails to report such potential violations to Company management will be subject to disciplinary action. Any employee who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action. In all cases, disciplinary action may include termination of employment. Any third party agent who violates the terms of this Policy, who knows of and fails to report to Kim International Manufacturing management potential violations of this Policy, or who misleads investigators making inquiries into potential violations of this Policy, may have their contracts re-evaluated or terminated.

9. REFERENCES

For reference:

- The FCPA can be found at: <http://www.justice.gov/criminal/fraud/fcpa/> End of Document.
- The CFPOA can be found at: <http://laws-lois.justice.gc.ca/eng/acts/c-45.2/index.html>