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STANDARDS OF BUSINESS CONDUCT & ETHICS

OUR VISION, OUR MISSION, OUR COMMITMENT, OUR VALUES

OUR VISION

World Wingstar believes that to master any foreign language, consistent practice, a reliable ESL trainer, and an international community are significant.

World Wingstar provides not only English lessons online, but a holistic communication experience customized to the development needs and proficiency of all learners.

World Wingstar envision to provide all people of different races equal opportunity in learning English that will help them at school, at work and or their future career. Thus, our classes are designed with a socio-cultural curriculum and globalized and practical English conversations.

OUR MISSION

1. To provide all English learners of all levels from different regions with a fun and high-quality classes online.
2. To assist learners get better job opportunities locally and overseas.
3. To support learners get better in English that can help them in their future needs.

OUR COMMITMENT

World Wingstar is committed to adhering to all by-laws for ethical behavior, honesty, and adherence to the laws are the hallmarks of how we operate. Therefore, these are predominant at WORLD WINGSTAR.

We are committed to always put integrity first in doing business with our customers, suppliers, and even competitors. This is the vital character we would like our managers, employees, and teachers to always uphold.

OUR VISION, OUR MISSION, OUR COMMITMENT, OUR VALUES

OUR VALUES

SERVICES

We have a passion for giving a quality support to our human services, I.T services and support system and also to our students with their class needs.

CUSTOMERS

We are dedicated to providing satisfaction for our customers and value for high quality online English class experience.

INNOVATION

We are driven for innovation and continuous improvement.

MATERIALS

We continuously develop our materials to match our student's needs.

ETHICS

We adhere to the highest level of ethical and social behavior.

CULTURE

We are founded on global thinking and local actions.

INTRODUCTION

OUR CODE'S PURPOSE

As One World Wingstar, our ethical culture is demonstrated through our commitment to upholding our Values, adhering to the law, and fostering a culture where all employees act with the highest ethics and integrity, where ethical breaches are not tolerated, and where employees are empowered to speak up. At World Wingstar (“our Company” or “the Company”), we live our values every day - because how we conduct business is very important for a company in the business of online class. We are all fully committed to maintaining and further developing our strong culture of ethical conduct.

World Wingstar’s primary goal is to cater high-quality classes for our customer’s satisfaction. Acquisition of experienced teachers, developing training and class materials, continuous performance evaluation, giving quality IT support and Innovation strategies cannot be successful without our commitment to ethics and the principles embedded in our Standards of Business Conduct and Ethics. Our Code provides guidance for making decisions that reflect our commitment to upholding our Values and complying with the laws and regulations that apply to the work we do. We are committed to having the right people in the right positions making the right decisions.

This Code sets forth the principles that guide our day-to-day operations - it aims to preserve our shared interests as well as the interests of the companies we work with, and the customers who use our service. The Code is a benchmark we can use to measure our conduct against the principles of fairness and equity our Company is committed to maintaining.

INTRODUCTION

WHO MUST COMPLY WITH THE SBC?

WORLD WINGSTAR's SBC applies to all employees, executives, officers, directors, managers, staffs, part-time teachers, and business partners who work for—or on behalf of—our company. Each of has a responsibility to:

- Be familiar with the policies and guidelines outlined in the
- Know and comply with the laws and regulations in the business where we
- When in doubt, ask questions before taking action. Disclose observations or information about the you believe in might be illegal or unethical or that violates the SBC.
- Cooperate fully and honestly in any internal investigations of misconduct. In addition, directors must comply with the Code of Business Conduct and Ethics.

EXPECTATIONS FOR MANAGERS: LEAD BY EXAMPLE

Holding a management position at World Wingstar means accepting additional responsibilities. World Wingstar expects our managers to demonstrate a strong commitment to leadership and practice ethical behavior.

We look to our leaders not only to set the tone for an ethical workplace, but also to mentor, coach and guide employees on how to conduct business with honesty, with integrity, and in full compliance with the SBC. If you are a manager, you should act as an extension of the Executive Management Team (EMT) by sharing in the “Tone at the Top” commitment to ethical behavior, and:

- Lead by example—demonstrate that there is no gap between what you expect and what you
- Reward
- Encourage ethical decision-
- Create a working environment where everyone feels comfortable asking questions and reporting problems.

INTRODUCTION

- Support employees who raise issues. Treat the information they share as sensitive, disclosing it only to those who have a business need to know, as you work to find a solution.
- Promptly and confidentially escalate reports from employees to the appropriate personnel.
- Maintain an environment free of fear of retaliation or other adverse impact for sharing concerns in good

INVESTIGATIONS AND DISCIPLINE

World Wingstar takes all reports of misconduct seriously. We will act promptly in our investigation, remedy any problem, and prevent it from happening again. Our Company makes every effort to ensure that investigations are consistent, comprehensive, and as confidential as possible.

If the investigation reveals that misconduct has occurred, World Wingstar will respond as appropriate or necessary, consistent with the law. Depending on the circumstances, this may include training or disciplinary action, including termination of employment.

HANDLING CONFLICT OF INTEREST

When conducting business, the best interests of World Wingstar should be foremost in the minds of everyone who works for the Company, including all employees, directors, managers, staffs, and teachers. Many of us work with clients, customers, government officials, and others who do business with World Wingstar on a daily basis. A conflict of interest arises when your personal activities and relationships interfere, or may appear to interfere, with your ability to act in the best interest of World Wingstar. This could involve outright dishonest situations (such as fraud or kickbacks) - but may also involve less obvious situations.

World Wingstar trusts employees (managers & staffs) with information about Company activities and with Company funds and property. Use of any of these in a way that conflicts with Company interests is not permitted. You are required to disclose actual and potential conflicts of interest to Compliance - most conflicts of interest can be avoided entirely or resolved easily when disclosed.

A. CORPORATE OPPORTUNITIES

We cannot make objective decisions for World Wingstar if we are competing with our Company. In order to do the right thing for World Wingstar, you may never take advantage of opportunities developed on the Company's behalf for your own personal profit. In addition, accepting directorship positions or to act as in advisory roles to the board of directors to OTHER COMPANIES, COMPETITORS AND/OR COMPANIES OR ORGANIZATIONS THAT SUPPORT OR PROMOTE A COMPETITOR'S PRODUCTS OR SERVICES is prohibited. For-profit product suppliers or service providers, customers or resellers, and Nonprofit product suppliers or service providers, customers or resellers proper disclosure with your manager in writing is a must and is subject to approval.

If you are serving as a director or an advisor for a company or other organization and encounter any situation where your role may be in conflict with our interests, you must either withdraw from that situation or resign as director.

HANDLING CONFLICT OF INTEREST

B. OUTSIDE ACTIVITIES AND FINANCIAL INTERESTS

If you have an independent business venture or another job outside your work at World Wingstar, and/or you are part of any religious group, charitable, professional and community organizations, there are a couple of ways this can create a conflict.

First, working for a World Wingstar competitor, supplier, or other business partner can easily present a conflict by dividing your loyalties between your responsibilities at World Wingstar and your outside endeavor. Further, any outside work and volunteer activities should not interfere with your duties at World Wingstar, including the quality of your work and your overall professionalism.

Do not allow an organization with which you are affiliated to use our company name or assets unless you obtain approval from your manager in writing, and do not solicit others on WORLD WINGSTAR property or during working hours on behalf of an outside organization, unless doing so is part of an annual charity drive that has been sanctioned by our company.

C. PERSONAL RELATIONSHIP

When two World Wingstar employees have a personal or family relationship - especially if they also have a reporting relationship - the subordinate may seem to receive preferential treatment or favoritism. Our policy is to simply prevent this from happening: you should never be placed in a position where you have direct decision-making authority over a family member, or vice versa. Similarly, managers should avoid close personal (e.g. dating) relationships with direct reports. Remember, the important thing is to avoid even the appearance of bias. If such a situation arises, disclose the facts to your manager promptly.

D. PERSONAL BENEFITS

Business interaction in social settings and common business courtesies are appropriate when done with good judgment and moderation. However, you may not receive any personal profit or advantage other than your compensation from WORLD WINGSTAR in connection with any transaction involving our company.

Participation in published frequent flyer programs is acceptable, except for those that offer cash refunds. You may not accept other kinds of free travel or participate in frequent purchase programs outside the travel industry that are based on purchases by or for WORLD WINGSTAR. You are also prohibited from obtaining reward points for personal use or other personal benefits from travel service providers in connection with planning a group activity or travel for yourself or for others.

HANDLING CONFLICT OF INTEREST

Never use company property, information or your position at WORLD WINGSTAR for personal gain, and do not take for yourself a business opportunity that belongs to WORLD WINGSTAR. If, through your job, you become aware of such an opportunity, notify your direct manager.

Note that gift-giving and receiving can also represent a conflict of interest when doing so influences (or appears to influence) your decision-making. Make sure you know, understand and comply with our policy.

HANDLING CONFLICT OF INTEREST

Protecting confidential information about World Wingstar activities, performance, products, or plans is critical to our Company's competitive position and reputation. **Company Information** includes any information, data (digital, paper, or other format), created, possessed, handled, owned, or controlled by the Company, regardless of source, whether it is generated internally by its employees or externally by business partners of the Company. We must know the kind of information considered sensitive, never use it for our personal benefit and never disclose it to others, including family members, friends or anyone else who doesn't have a need to know it

In order to determine what Information can and cannot be shared outside the Company, we are required to classify all Information as one of the following: Public, Internal, Confidential, or Secret.

How do we handle confidential information appropriately?

We all have a responsibility to protect Confidential Information. We should not disclose Internal or Confidential Information to anyone outside the Company except when disclosure is required for business purposes and is subject to a written agreement. Stock price-sensitive or material non-public World Wingstar Company Information should never be shared with family or friends. We should not disclose stock price-sensitive or material non-public Information to fellow World Wingstar employees unless they have a business reason to know. We have an obligation to protect the Company's stock price-sensitive or material non-public Information at all times, including outside of the workplace and after our employment with W ends.

PUBLIC: Information that is circulated freely in public (e.g. marketing material, external Company website (<https://book.world-wingstar.jp/>))

INTERNAL: Information internal to the Company (e.g. employee announcements, phone lists, etc.)

CONFIDENTIAL: Information that, if revealed, could be detrimental to the activities, assets, or image of the Company (e.g. textbook materials, manuals, sales or purchasing quantities or prices, financial data, employee personal data, risk analysis)

SECRET: Information that could seriously damage the activities, assets, or image of the Company if inappropriately released; in general, there are strict rules for access/communication and circulation of Secret Information (e.g. business strategies, product specifications and designs, customer lists and marketing plan.)

CONFIDENTIAL INFORMATION

A. DATA PRIVACY

Personally Identifiable Information (PII) is data that can be used to identify a specific person, such as a name, address, photo, birth date or phone number, and other contact details, résumé or CV, salary, and statements of opinion or intention.

WORLD WINGSTAR value the privacy of our employees, our customers and third parties with whom we do business and are committed to the responsible collection, storage, use, transfer and disposal of their personal information. Personal data must be processed in accordance with the applicable local laws.

Note that the term “sensitive personal data” has a specific meaning in certain countries and is subject to additional safeguards with respect to its collection and use.

We take appropriate organizational and technical measures to protect personal data from unauthorized disclosure and take swift and deliberate action to remedy any breach of data.

Employees with access to personal employee data or sensitive customer information are required to protect the information that is entrusted to them. Use it only for the purpose for which it is meant to be used and do not share it with anyone else, inside or outside of WORLD WINGSTAR employees or customers, may result in severe fines for WORLD WINGSTAR and even criminal charges for individuals. Think about how you would want your personal information to be handled and act accordingly.

B. USING COMPANY RESOURCES

Company resources include all WORLD WINGSTAR purchased, acquired, and owned physical property, information, data, records, and intellectual property, such as created training manuals, lessons, purchased textbooks and copyrights. Company resources should always be used for WORLD WINGSTAR’S benefit, not for personal gain or for the benefit of outside organizations. When acquiring or disposing of Company assets, be sure that you have the proper authorization and act in accordance with WORLD WINGSTAR’S policies and applicable laws and regulations. By using assets properly and securing them against loss or misuse, we can ensure these assets maintain their value and usefulness.

It is important to avoid any personal activities during work hours that would interfere with your work or prevent you from fulfilling your job responsibilities. Company property including computers (hardware, software and information system) and equipment, should not be used for outside businesses, or for illegal or unethical activities such as gambling, pornography, or other offensive activities.

CONFIDENTIAL INFORMATION

Installation of unauthorized software, applications, hardware or storage devices on your company-issued computer or access of our network through unauthorized applications or devices can introduce risk and can compromise the private and important data stored in the computer. Thus, might lead to violation of our DATA PRIVACY. Only Company approved software should be installed on WORLD WINGSTAR'S computers or equipment.

Be aware that any information you create, send, receive, download or store on our systems becomes company property, and we reserve the right to monitor, review and disclose data as we deem necessary, unless prohibited or limited by applicable laws and regulations.

C. INTELLECTUAL PROPERTY

WORLD WINGSTAR'S intellectual property (IP) includes trademarks, copyrights, and trade secrets, as well as students' class reports data, and the system we have developed. Our IP is our company's foundation of many years of work and represents a significant investment, one we need to protect in accordance with company policies and applicable laws and regulations.

The enduring obligation to protect IP continues even if you should stop working for WORLD WINGSTAR, and you should understand that WORLD WINGSTAR will lawfully enforce its IP rights.

WORLD WINGSTAR respects the IP rights of others. You also are responsible for complying with copyright laws with respect to books, articles, images, videos, and other forms of expression, whether they are in hard copy or electronic form. Do not copy these items for your own use or for WORLD WINGSTAR's use unless proper permission has been obtained.

Some WORLD WINGSTAR's Confidential Information may be considered WORLD WINGSTAR's Intellectual Property or a trade secret. Trade secrets cover World Winstar's Information where:

Such Information is not generally known to the public,

World Wingstar enjoys an economic benefit because the Information is not publicly known, and

World Wingstar takes reasonable, documented efforts to maintain its secrecy.

Disclosure of World Wingstar's trade secrets is never acceptable. They should be shared only in extremely limited situations, and subject to Company President approval and strict contractual limitations.

CONFIDENTIAL INFORMATION

D. THEFT AND FRAUD

Misrepresentation, cheating, stealing, and deception have no place in a company that values integrity. Theft includes stealing physical assets such as computers, company budgets, and other property declared and purchased by the company. Fraudulent activities such as misrepresenting expenses on your expense, reports, and falsifying receipts are considered stealing as well. Promptly report any suspected theft, loss, or abuse of company assets. World Wingstar will investigate, and if proven guilty of such crime, World Wingstar reserves the right to seek repayment or restitution from those who steal.

COMMUNICATING ABOUT WORLD WINGSTAR

In order to ensure that accurate and complete information is conveyed to the public, to regulatory authorities and to others, we have designated individuals to serve as our official company council. Unless you are authorized to do so, do not make any statements on WORLD WINGSTAR's behalf.

A. AUDITS, INVESTIGATIONS AND LITIGATION

We also comply with requests for information by government and regulatory agencies, as required by law, and cooperate fully with investigations. If you receive an inquiry from a government official or agency, promptly contact the Legal or Compliance departments for assistance. Do not provide information to any governmental or other authority before obtaining permission to do so. If you are questioned as part of an investigation or audit, you have a duty to cooperate and provide honest information in connection with an investigation, whether conducted by external or internal investigators. You must:

- Always provide truthful, accurate and complete information.
- Never impede, obstruct or improperly influence an audit or investigation.
- Never lie or make false or misleading statements—whether in writing or verbally.
- Never attempt to persuade someone else to provide false or misleading information.
- Never destroy or alter documents or records following or in anticipation of a request to turn them over.

Documents that initiate lawsuits or subpoenas in Japan involving WORLD WINGSTAR should be sent immediately to the Tokyo Office. Outside of Japan, documents should be sent to the WORLD WINGSTAR attorneys who support that specific geographic area. If you are involved in a lawsuit or other legal dispute involving our company, do not discuss it with either outsiders or other WORLD WINGSTAR employees unless you first receive approval from the Legal Department.

B. SOCIAL MEDIA

As a company, we respect your use of social media as a means for exchanging ideas and building relationships, but you have a responsibility to use good judgment in your online activity and comply with all applicable laws (including those that relate to copyright, trademark, fair use, and financial disclosure). Social networks have become a large focus of global culture. In personal use of social media, Company employees enjoy the same rights of free speech as all other private contributors. We have a responsibility to be mindful when using such networks so that the comments, opinions, or information we post on otherwise seemingly innocent sites, including social media sites, do not inadvertently appear to reflect the opinions of WORLD WINGSTAR.

COMMUNICATING ABOUT WORLD WINGSTAR

When using social media, please keep in mind the following World Wingstar Standards and be careful not to:

- Disclose anything that could violate another employee's right to personal privacy.
- Disclose confidential information about our company, our customers or third parties who conduct business with - or on behalf of - our company.
- Make unsubstantiated claims about our products.
- Endorse our company's products or services without permission.

If you are designated to speak on behalf of WORLD WINGSTAR on social media, do so with integrity and in compliance with company policies. Verify details—never make false or unsubstantiated claims about our company and never violate the boundaries, terms, conditions, or community guidelines set by each site, social network, or community.

If you are not authorized to speak on our behalf, and you write something related to our business, make sure you identify yourself as an employee and state that your views are your own and not WORLD WINGSTAR's.

THE MARKET PLACE

We believe in a thriving marketplace with free, fair and open competition. Each of us must deal fairly with our customers, suppliers, resellers and competitors and to sell our products and services on the basis of quality and merit. We must promote positive business relationships everywhere we operate and never take unfair advantage of others by misleading or deceiving them

A. ETHICAL SALES PRACTICES AND MARKETING

We must be fair, factual, and complete in our marketing, sales, and promotional materials. Always disclose material features, costs, terms, and limitations for each product and service we offer. Never prohibit our customers, or suppliers from dealing with any of our competitors as a condition of obtaining products and services from WORLD WINGSTAR, and never enter into tying arrangements where a customer is required - as a condition of purchasing one product—to have to purchase a second, distinct product. Although we are generally free to offer a package price for two or more bundled products or services, sometimes it is necessary to make them available separately, particularly if selling them only on a bundled basis would shut down market opportunities for smaller competitors.

Be aware that any comparisons to competitive products or services must be substantiated formally with current factual data before publication. In the European Union, comparisons must comply with the European Directive on Comparative Advertising. Some countries have even stricter rules or may deem comparative claims unlawful. Consult with the Legal Department of Tokyo Office before including product or service comparisons in promotional communications or material to be used outside of Japan if they include product or service comparisons

B. SAFETY AND SERVICES AND PRODUCT QUALITY

Our work in the life sciences industry not only helps grow our company, but also helps grow our reputation as a company that consumers and business partners trust and respect. We put safety first, never compromising on product quality or compliance with the laws and regulatory requirements that govern our industry.

SAFETY FIRST

We are committed to deliver high-quality, safe, and reliable products and services, so we take steps to ensure they consistently meet or exceed the standards outlined in our Quality Policy as well as applicable global quality developing products and servicing standards. You have a responsibility to comply with quality management system (QMS) processes as well as any relevant external quality standards and regulations. More information can be found on our website.

THE MARKET PLACE

We are also committed to the continuous improvement of our products and services processes. We maintain a post-market surveillance and vigilance system to analyze, evaluate, monitor, and control the risk of adverse events and malfunctions that could lead to adverse events related to our products and services, and we study feedback from our customers about product and services performance.

We honor the commitment we make to customers, users of our products, services, and business partners. If you become aware of a customer complaint or a quality, safety, or reliability issue, immediately report it following the applicable QMS process and report the issue to the Tokyo Office quality representative or Corporate Quality. Please report the issue immediately even if you are unsure if it constitutes a complaint.

C. QUALITY AND REGULATORY STANDARDS

Our compliance with international standards developed by independent third parties and the certifications we make to these standards further demonstrate our commitment to high quality and trust. We certify that World Wingstar Management is related to applicable international product quality and regulatory regulations. World Wingstar is subject to inspection or audit regarding these standards and regulations, and it is important that our product design and our teachers' management practices adhere to the requirements. Make sure you are familiar with and comply with the standards that apply to your business.

INTERNATIONAL BUSINESS

As a company that operates in the global marketplace, we are subject to numerous international laws, regulations, and restrictions. We must understand our responsibility to know and comply with the legal and contractual requirements as they apply to our work in the countries in which we do business. Since these laws can be complex, we should seek guidance anytime we have questions.

A. ANTI-BRIBERY AND ANTI-CORRUPTION LAW

We do not tolerate bribery in any form, whether dealing with government officials or representatives of non-governmental commercial organizations. Never offer, pay, promise to pay, or agree to accept or accept anything of value, either directly or indirectly, in exchange for obtaining or continuing business or improper advantage. World Wingstar maintains a Global Anti-Corruption Policy, which details our position and expectations surrounding corrupt practices.

A bribe can take many forms including payment, a gift, a favor, a job, a kickback or an offer of entertainment or travel. Even a charitable or political contribution could be considered a bribe if offered to influence a decision on our behalf. Regardless of local practice or the practices of other companies, make sure you avoid even the appearance of anything improper.

B. INTERNATIONAL TRADE

We recognize that our ability to conduct business internationally is a privilege, not a right and that violations of import and export laws can significantly impact our operations. If you are involved in the movement of products, services, or trust and confidence across international borders, make sure you know and comply not only with Japan and The Philippines trade law, but also the trade laws and regulations associated with the countries with which you do business. Be aware that the laws of more than one country may apply in cross-border transactions.

GIFTS AND ENTERTAINMENT

We conduct business with integrity and make sound business judgments on WORLD WINGSTAR's behalf, free of any influence that could affect our decision-making. The occasional offer of gifts and entertainment is often viewed as an ordinary part of doing business, but we recognize that it is unacceptable when it creates a sense of obligation, compromises our professional judgment or gives the appearance that it might.

A. WHAT YOU MAY ACCEPT

In general, business meals, entertainment, and other courtesies can be part of normal business interactions and are appropriate if accepted using good business judgment. Specifically, in most parts of the world, on an infrequent or occasional basis, an employee may accept meals, entertainment, and gifts of reasonable value.

At all times, we expect employees to use good judgment and to avoid situations in which their loyalty may be divided between their own interests and the interests of WORLD WINGSTAR. Employees must avoid even the appearance of impropriety. This means that an employee may be required to turn down meals, entertainment or gifts if accepting any of them could unduly influence an employee's decision-making or would create an improper appearance, even if what is being offered is of reasonable value.

In general, you may accept only when the offer:

- Is infrequent
- Is consistent with generally accepted ethical standards and business practices
- Is for the express purpose of furthering a business relationship and could not be construed as a bribe or kickback
- Complies with the law as well as the company policy of the giver.

It is never appropriate to solicit gifts, meals or entertainment or to promise a business decision in return for an offer.

If you are unsure about whether you may accept any business meal or entertainment, disclose the situation to your manager, who will determine its acceptability. You may not accept payment or reimbursement of travel expenses from one of our suppliers, customers or resellers without written approval from a VP or the appropriate local General Manager.

B. WHAT YOU MAY GIVE

As set out above, business meals, entertainment, and other courtesies can be part of normal business interactions and are appropriate if provided using good business judgment. Specifically, in most parts of the world, on an infrequent or occasional basis, an employee may provide meals, entertainment, and gifts of reasonable value, subject to the specific limits outlined in WORLD WINGSTAR policies.

GIFTS AND ENTERTAINMENT

At all times, we expect employees to use good judgment and to avoid situations in which a business meal, entertainment or gift could be seen as having inappropriate influence over a customer's decision to purchase WORLD WINGSTAR products. Employees must avoid even the appearance of impropriety. This means that you must not offer meals, entertainment or gifts if providing any of them could unduly influence a customer's decision or would create an improper appearance, even if what is being offered is within the value limits outlined in WORLD WINGSTAR's policies.

Make sure any offers of promotional items, business meals or entertainment:

- Are infrequent
- Are consistent with generally accepted ethical standards and business practices
- Are for the express purpose of furthering a business relationship and could not be construed as a bribe or kickback; and
- Comply with the law as well as the company policy of the recipient.

Accurate recordkeeping is part of our gift and entertainment policy. Anything you give in connection with your job must be transparent and recorded accurately in our company books and records.

C. GOVERNMENT EMPLOYEES

Government employees may be subject to requirements stricter than other customers. For example, in Japan and The Philippines there are very strict rules for what you may offer government employees, including members of Congress and their staffs. In many cases, both government contractors and state and local governments have similar restrictions. It is your responsibility to know and comply with our Customer Related Expense Policy and the policies of customers whom you deal with.

There may be certain circumstances where it is acceptable to offer low-priced promotional items such as WORLD WINGSTAR's-branded pens, coffee mugs or calendars to government officials, but even this type of activity must be monitored closely to ensure strict compliance with the law. If you are contemplating the offer of anything of value, discuss it with Compliance in advance.

WHAT GOVERNMENT CONTRACTING IS

As a company that participates in Japan's government contracting arena, we understand our obligation to know, understand and comply with the procurement laws and regulations that apply to our work, recognizing that the requirements are generally much stricter than those governing our commercial contracts. We work to be responsible partners and conduct ourselves with the highest standards of both legal and ethical conduct.

A. DOING BUSINESS WITH THE GOVERNMENT

We are proud that Japan government is one of our customers, and we perform our contracts in compliance with all applicable government contracting laws and regulations. If you serve our government clients, you are responsible for understanding the unique legal requirements and restrictions associated with this work. Transparency, accountability, and openness are fundamental in not only winning but also retaining our government business.

WORLD WINGSTAR's Contracts is your resource for information about the procurement process and government contracting requirements. Leverage this resource to ensure that all certifications, representations, reports, data, and other statements are accurate, current, and complete and that all contractual requirements are met.

The risks of non-compliance are great and can result in criminal, civil, and administrative penalties for WORLD WINGSTAR and you. Honor the commitment we have made to operating honestly, ethically, and with integrity in all aspects of the government contracting process.

B. PROCUREMENT INTEGRITY

Promoting procurement integrity is not just a good business practice, it is the law. Under the Procurement Integrity Act, we are prohibited from:

- Seeking confidential information or source selection information before a contract is awarded.
- Obtaining, using, or attempting to obtain or use another contractor's bid or proposal information, such as cost or pricing data or proprietary information.

We are also prohibited from discussing employment or business opportunities with agency procurement officials. There are very specific rules that must be observed in recruiting or hiring former (or current) government employees, either as company employees or consultants. These rules vary according to the employee's employment status, job responsibilities, the business relationship the individual had (or has) with our company, and how long it has been since he or she worked for the government. If you are contemplating the recruitment of your country's government employee for work with us - or if you are approached by a government employee asking for work - contact World Wingstar Government Contracts.

It is also a violation of the law to offer or give gratuities or anything of value to any agency procurement official. Make sure you understand the restrictions on gift-giving and comply with anti-bribery laws. You may play an important role in preserving the integrity of the process. Respect and comply with the laws and be alert to abuses of the system. If you ever have questions or concerns, seek help.

ACCURACY IN RECORD KEEPING

The integrity of our company books and records is critical to our future success and to maintaining the trust of our stockholders, customers and business partners. Each of us has an obligation to follow all internal controls in recording and maintaining World Wingstar's company books and records. In every transaction, whether we are filing an expense report, preparing a financial statement or simply completing a time sheet, we are honest, accurate and complete.

A. FINANCIAL INTEGRITY

We require that all company books and records accurately reflect our transactions, comply with policy, procedural and legal requirements, and adhere to Japan and The Philippines Generally Accepted Accounting Principles (GAAP). If you are involved in any aspect of our accounting or financial reporting processes, make sure you adhere to these rules:

- Follow all internal processes, controls and accounting principles, ensuring that our records and fairly reflect all transactions.
- Be accurate, honest and complete in all aspects of recordkeeping including: accounting records, financial statements, expense reports, timesheets, purchase orders, sales invoices, etc.
- Do not establish any undisclosed or unrecorded funds, liabilities or assets for any purpose.
- Never falsify or mischaracterize any book, record, account or transaction that relates to our
- Correctly and consistently assign costs to the proper project number, contract number, name or identifier, as appropriate.
- Do not make any payment—regardless of form—on WORLD WINGSTAR's behalf without supporting documentation and required approval. If you are a manager, this includes the review and approval of an employee's expense report.
- Apply payments received from customers properly (including all supporting documentation) and verify any communications, whether written or verbal.
- Never lie or make false or misleading statements—whether in writing or in speaking—to anyone
- Protect, store and dispose information in accordance with legal requirements and our internal records management policies.
- Cooperate with all reasonable requests for information from government and regulatory agencies and cooperate fully with any government audits or investigations.
- Protect confidential information, disclosing it only to those who are authorized to see it and only if you are authorized to do so.

ACCURACY IN RECORD KEEPING

B. MONEY LAUNDERING

Money laundering is an attempt by individuals or organizations to hide or disguise the proceeds of criminal activity (such as fraud, terrorism, drug dealing, illegal arms trade, corruption, human trafficking, etc.) through a series of otherwise legitimate business transactions. Do your part to prevent misconduct—know your customers and partners, understand their use of our products and services, and be alert for any financial transactions that may suggest anything illegal.

Be aware that no matter where transactions originate, our company abides by the rules of the strictest jurisdiction in which we operate. Follow our internal procedures to obtain, record, and verify the identity of those with whom we conduct business and monitor their activities on an ongoing basis. Make sure you know the kinds of transactions and activities that require increased monitoring. Some examples of questionable transactions include large payments in cash, unusual fund transfers to or from foreign countries, requests to transfer funds to or from countries that are not related to the transaction or the customer, or changes in the pattern of a customer's transactions. Report any suspicious activity to WORLD WINGSTAR's Compliance hotline of TOKYO OFFICE.

C. RECORDS MANAGEMENT

Various legal and contractual obligations require retaining certain documents, drawings, electronic records (including emails), and other information (**records**) for a defined period after the record is created. It is very important for all employees to understand which of the records created should be saved and for how long. This includes keeping some records that the Legal Team has told us to retain until we are notified that they are no longer needed (what we call a **legal hold**). Important aspects of the Company's record information management are maintaining access to valuable information, promoting sharing and transfer of information, reducing overall costs related to records management, ensuring compliance with existing government and legal requirements, and complying with record requirements related to litigation, government investigations, or audits.

As One World Wingstar you are responsible for the following:

- Make sure any entries you make in World Wingstar's books and records are accurate, honest and
- Never knowingly facilitate money laundering—take steps to prevent inadvertent use of our resources for this purpose.
- Immediately report any unusual or suspicious transactions or activities.
- Comply with our policies as they relate to records management, retention and destruction.
- Do not dispose of any information that is subject to a legal hold until you are authorized by the Legal Department (Tokyo Office) to do so

SOCIAL AND ENVIRONMENTAL RESPONSIBILITIES

We value our place in the global community and are committed to conducting business in an ethical, socially responsible, and environmentally sustainable manner. WORLD WINGATAR's Citizenship Objective is to be an economic, intellectual, and social asset to each nation and community in which we operate. As employees, we actively participate in the company's efforts to make our world a better, healthier, and more sustainable place to live.

CEO: Toshiyuki Ishibashi

Controller Manila office: Keycee Agustin

Corporate Account Manager: Divina Verano