



Fraud & Corruption

LightRiver, Inc. (the "Company") has adopted the following Fraud and Corruption policy to provide clear and direct communication of behavioral expectations, modeled from the top and demonstrated by example.

Policy Statement

We expect all company employees and contractors to abide by this Fraud and Corruption Policy in all business matters, online and in-person and as well as in all one-on-one communications with customers and employees pertaining to Company business. This Policy is applicable to all the Company's operations worldwide. This Policy applies to all the Company's directors, officers, and employees. This Policy also applies to the Company's agents, consultants, joint venture partners, and any other third-party representatives that have conducted business on the Company's behalf

The Company operates in a wide range of legal and business environments, many of which pose challenges to our ability to conduct our business operations with integrity. As a company, we strive to conduct ourselves according to the highest standards of ethical conduct. Throughout our operations, the Company seeks to avoid even the appearance of impropriety in the actions of our directors, officers, employees, and agents.

Accordingly, this Anti-Corruption Policy ("Policy") reiterates our commitment to integrity and explains the specific requirements and prohibitions applicable to our operations under anti-corruption laws, including, but not limited to, the US Foreign Corrupt Practices Act of 1977 ("FCPA"). This Policy contains information intended to reduce the risk of corruption and bribery from occurring in the Company's activities. The Company strictly prohibits all forms of corruption and bribery and will take all necessary steps to ensure that corruption and bribery do not occur in its business activities.

Under the FCPA, it is illegal for US persons, including US companies or any companies traded on US exchanges, and their subsidiaries, directors, officers, employees, and agents, to bribe non-US government officials. The concept of prohibiting bribery is simple. However, understanding the full scope of the FCPA is essential as this law directly affects everyday business interactions between the Company and non-US governments and government-owned or government-controlled entities.

Violations of the FCPA can also result in violations of other US laws, including anti-money laundering, mail and wire fraud, and conspiracy laws. The penalties for violating the FCPA are severe. In addition to being subject to the Company's disciplinary policies (including termination), individuals who violate the FCPA may also be subject to imprisonment and fines. Aside from the FCPA, the Company may also be subject to other non-US anti-corruption laws, in addition to the local laws of the countries in which the Company conducts business. This Policy generally sets forth the expectations and requirements for compliance with those laws.

Prohibited Payments

Company employees and agents are prohibited from directly or indirectly making, promising, authorizing, or offering anything of value to a non-US government official on behalf of the Company to secure an improper advantage, obtain or retain business, or direct business to any other person or entity. This prohibition includes payments to third parties where the Company

employee or agent knows, or has reason to know, that the third party will use any part of the payment for bribes.

Permitted Payments

The FCPA does not prohibit all payments to non-US government officials. In general, the FCPA permits three categories of payments:

Facilitating Payments. The FCPA includes an exception for certain nominal payments made to low-level government officials to ensure or speed the proper performance of a government official's routine, non-discretionary duties or actions. However, because of the risks involved in making such payments, the Company prohibits any such facilitating payments.

Promotional Hospitality and Marketing Expenses or Pursuant to a Contract. The Company may pay for the reasonable cost of a non-US government official's meals, lodging, or travel if, and only if, the expenses are bona fide, reasonable, and directly related to the promotion, demonstration, or explanation of Company products or services, or the execution of a contract with a non-US government or agency. The Company permits such payments when approved in advance, in writing, by the CEO.

Promotional Gifts. Promotional gifts of nominal value may be given to a non-US government official as a courtesy in recognition of services rendered or to promote goodwill. These gifts must be nominal in value and should generally bear the trademark of the Company or one of its products. The Company permits such promotional gifts when approved in advance, in writing, by the Chief Revenue Officer, Chief Executive Officer, Chief Operating Officer, Chief Financial Officer or Chief of Staff.

Political and Charitable Contributions

Contributions to candidates for non-US political office are prohibited. Charitable contributions to non-US or non-Canadian charities are currently not approved in all cases.

Recordkeeping

It is the Company's policy to implement and maintain internal accounting controls based upon sound accounting principles. All accounting entries in the Company's books and records must be timely and accurately recorded and include reasonable detail to fairly reflect transactions. These accounting entries and the supporting documentation must be periodically reviewed to identify and correct discrepancies, errors, and omissions.

Authorization for Transactions. All transactions involving the provision of anything of value to a non-US government official must occur only with appropriate Company authorization.

Recording Transactions. All transactions involving the provision of anything of value to a non-US government official must be recorded in accordance with generally accepted accounting principles.

Tracking Transactions. All transactions involving the provision of anything of value to a non-US government official must be tracked in a separate log or record, with supporting documentation identifying:

- The name and position of the employee requesting and authorizing the transaction.
- The name and position of the non-US government official involved in the transaction.
- A description, including the value, of the payment or provision of anything of value, and where applicable, a description of the Company's products or services being promoted or the relevant contractual provision if the payment was made pursuant to a contract.

Cash Payments

Cash payments of any kind to a third party, other than documented petty cash disbursements or other valid and approved payments, are prohibited. Company checks shall not be written to "cash," "bearer," or anyone other than the party entitled to payment.

Representatives

All third-party Company representatives must fully comply with the FCPA and all other applicable laws.

Compliance

Company employees and agents must be familiar with and perform their duties according to the requirements set out in this Policy. Company employees or agents who violate this Policy are subject to disciplinary action, up to and including dismissal. Third-party representatives who violate this Policy may be subject to termination of all commercial relationships with the Company.

To ensure that all Company employees and agents are thoroughly familiar with the provisions of this Policy, the FCPA, and any other applicable anti-corruption laws, the Company shall provide anti-corruption training and resources to Company employees and agents, as appropriate.

Any Company employee or agent who suspects that this Policy may have been violated must immediately notify the Company as specified in the section entitled "Reporting Policy Violations" below. Any Company employee who, in good faith, reports suspected legal, ethical, or Policy violations will not suffer any adverse consequence for doing so. When in doubt about the appropriateness of any conduct, the Company requires that you seek additional guidance before taking any action that may subject the Company to potential FCPA liability.

Duty to Cooperate

The Company may at times undertake a more detailed review of certain transactions. As part of these reviews, the Company requires all employees, agents, and third-party representatives to cooperate with the Company, outside legal counsel, outside auditors, or other similar parties. The Company views failure to cooperate in an internal review as a breach of your obligations to the Company and will deal with this failure severely in accordance with any local laws or regulations.

Reporting Policy Violations

To report potential violations of this Policy, please use one of the following methods:

- Contact your manager;

- Contact Human Resources, Chief Executive Officer, Chief Operations Officer, or Chief Financial Officer;
- For more information, please see the Company's Whistle Blower Policy that provides additional detail.

Amendments and Waivers

The Company reserves the right to interpret, administer, change, modify, or rescind this policy at any time, with or without notice, to the maximum extent permitted by law. No statement or representation by a supervisor or manager or any other employee, whether oral or written, can supplement or modify this policy. Changes will only be valid if approved in writing by the Company's CEO or other official to whom such authority has been delegated in writing. No delay or failure by the Company to enforce any work policy or rule will constitute a waiver of the Company's right to do so in the future.

Administration of this Policy

The Chief Financial Officer is responsible for the administration of this Policy. All employees are responsible for consulting and complying with the most current version of this Policy. If you have any questions regarding this Policy or concerning the scope or delegation of authority, please contact the Human Resource Department.