

CORPORATE SOCIAL RESPONSIBILITY

The Company (Euro-Med) seeks to be a good corporate citizen in all aspects of its operations and activities. We have therefore developed operating principles into one (1) framework policy under the heading of Corporate Social Responsibility (CSR). The principles are to serve as a guide to employees in all aspects of their work for the Company. The principles cover all areas of operations and have been developed and continue to be reviewed and updated with reference to relevant codes of corporate governance and applicable standards on labor, human rights, and environment. The policy is divided into four (4) main areas:

1) Business Ethics

- 1.1) The Company will conduct its business with honesty, integrity, and fairness in all its dealings with customers, stakeholders, officials, and other external parties having direct business with the Company.
- 1.2) The Company will provide equal opportunities to all workers and job applicants. We will create and maintain a safe and healthy working environment for our employees. We will create a workplace where there is mutual trust and respect for each other's rights, including the right to freedom of association and the right to decide whether or not to join a trade union and will negotiate in good faith with the properly elected representatives of its employees.
- 1.3) The Company will provide high quality, safe, and valuable products and render reliable services to its customers.
- 1.4) The Company will conduct its operations in accordance with the principles of good corporate governance and provide timely, regular, and reliable information to all our shareholders.
- 1.5) The Company will develop strong relationships with all other external parties with whom we have dealings, based on mutual trust and confidence.
- 1.6) The Company's accounting and other records and supporting documents must accurately describe the transactions covered. No off-balance sheet accounts, fund or asset will be established or maintained.
- 1.7) The Company shall comply with all tax laws, SEC rules, PSE policies, labor laws, and all other applicable government or private regulations.
- 1.8) The Company aims to minimize the environmental impacts of our existing operations. Environmental impacts are freely assessed and minimized prior to their introduction. The Company has invested in infrastructures for pollution prevention equipment to comply with environmental regulations. The Company adopts a proactive approach to environmental standards and its plants and facilities are constructed to high standards.

- 1.9) The Company will support local government units and local community organizations on their charitable endeavors and encourage our employees to help those charities.
- 1.10) The Company respects the privacy of its employees and consultants. However, in case of conflict of interest, this should be disclosed and discussed with management. Information received by employees in the course of employment must be treated as confidential and must be used only for the purpose for which it is given.

2) Policies Specific to Employees

- 2.1) The Company requires that employees avoid at all times any situation that may involve a conflict of interest. Any business dealings, ownership, or interest that has potential conflict must be disclosed to the Company.
- 2.2) The Company employees shall follow all internal policies, i.e. SOP, personnel policies, health policies, etc. If anyone discovers a breach of Company policy, he must formally report the same to his/her live manager.
- 2.3) Every employee shall respect any information that is confidential to the Company, i.e. trade secrets, manufacturing process or formula, customer listings, etc. Breaches of confidentiality maybe a cause for disciplinary action.
- 2.4) Employee's dealings with customers must be courteous, friendly, and fair.
- 2.5) Employees shall use the Company's computer systems, Internet, email systems, and other Company properties for business use only. Any employee found to have used Company properties to disclose confidential information for pornographic materials or other offensive images shall face disciplinary action.

3) Fair Employment Policies

- 3.1) Employees have to adhere to Euro-Med code of conduct, which has eight (8) guiding principles:
 - 3.1.1) We value and respect others.
 - 3.1.2) We encourage or promote a productive, healthy, and safe workplace.
 - 3.1.3) We are trustworthy in all transactions, record keeping, reporting, and communications.
 - 3.1.4) We protect Euro-Med's corporate assets.
 - 3.1.5) We avoid conflict of interest.
 - 3.1.6) As Managers, we set the standard.
 - 3.1.7) We follow our code of conduct and policies.
 - 3.1.8) We raise compliance and ethics concerns.
- 3.2) Wages, compensation, overtime benefits, and working hours shall comply with wage orders, labor laws, social security laws, and other applicable local regulations.

- 3.3) The Company will promote the health, safety, and welfare of its employees. The five (5) basic safety policies are:
- 3.3.1) Obey all rules, signs, and instructions.
 - 3.3.2) Keep your work area clean and tidy.
 - 3.3.3) Wear protective clothing and equipment, as required.
 - 3.3.4) Do not adjust, modify, or repair any piece of equipment, unless you are competent and authorized to do so.
 - 3.3.5) Use only the correct tools and equipment for the job.
- 3.4) All recruitment will be carried out with regard qualifications, fairness, and equality. The Company aims to ensure that no job applicant shall receive less favorable treatment on the ground of sex, marital status, sexual orientation, race, other religion, nationality, or ethnic origin.
- 3.5) The Company regards direct or indirect harassment as a serious matter. Employees who fail to comply with this policy will be subject to the Company's disciplinary procedures.
- 3.6) The Company upholds the freedom of association and recognizes the right to collective bargaining.
- 3.7) The Company has adopted a grievance procedure through a Labor Management Council (LMC), to provide employees who have a problem about their work and provides mechanism for resolving the issue fairly and speedily.

4) Environmental Policy

- 4.1) The Company aims to reduce consumption of materials in its operations, ushers practicability, to re-use rather than dispose materials where possible, and promote recycling and use of recycled materials.
- 4.2) The Company will dispose waste and effluents in a responsible manner.
- 4.3) The Company will seek to improve the energy efficiency and manage energy wisely in all operations.
- 4.4) The Company will ensure that service and maintenance schedules are carried out on equipment.