

## **IMRICOR MEDICAL SYSTEMS, INC.**

### **ANTI-BRIBERY AND ANTI-CORRUPTION POLICY**

Imricor Medical Systems, Inc. (the “Company”) is committed to doing business with integrity and avoiding corruption in any form, including bribery, and complying with the anti-corruption laws of every country in which we operate. The Company’s policies (including the Company’s Code of Conduct), the U.S. Foreign Corrupt Practices Act (the “FCPA”) and the laws of many other countries prohibit the Company and the Company’s employees, consultants, directors and agents from giving or offering to give money or anything of value to a foreign official, a foreign political party, a party official or a candidate for political office in order to influence official acts or decisions of that person or entity, to obtain or retain business or to secure any improper advantage. A foreign official is an officer or employee of a government or any department, agency or instrumentality thereof, or of certain international agencies, such as the World Bank or the United Nations, or any person acting in an official capacity on behalf of one of those entities. Officials of government-owned corporations are considered to be foreign officials.

Payments need not be in cash to be illegal. The FCPA prohibits giving or offering to give “anything of value.” Over the years, many non-cash items have been the basis of bribery prosecutions, including travel expenses, golf outings, automobiles, and loans with favorable interest rates or repayment terms. Indirect payments made through agents, contractors or other third parties are also prohibited. The Company’s employees, consultants, directors and agents may not avoid liability by “turning a blind eye” when circumstances indicate a potential violation of the FCPA.

The FCPA does allow for certain permissible payments to foreign officials. Specifically, the law permits “facilitating” payments, which are payments of small value to effect routine government actions such as obtaining permits, licenses, visas, mail, utilities hook-ups and the like. However, determining what is a permissible “facilitating” payment involves difficult legal judgments. Therefore, the Company’s employees, consultants, directors and agents must obtain permission from the Company’s Chief Financial Officer before making any payment or gift thought to be exempt from the FCPA.

Employees should report any issue or concern relating to a breach of this Anti-Bribery and Anti-Corruption Policy or the FCPA in accordance with the reporting procedures set out in the Company’s Code of Conduct.

If you have questions regarding this Anti-Bribery and Anti-Corruption Policy, the FCPA or any payment to a foreign official, you should contact the Company’s Chief Financial Officer.

This Anti-Bribery and Anti-Corruption Policy may be amended by the Board of Directors from time to time.

Approved by the Board of Directors of Imricor Medical Systems, Inc.