COMPANY POLICIES

1. Whistle--blowing Policy

Any director, officer, manager, or employee may discuss or disclose in writing any concern on potential violation of the laws as well as **AllDay Marts, Inc.** ("the Company") policies and procedure. Any report covered by this policy may be made to the Human Resource Department Head or to the President of the Company.

The Company observes an "open--door" policy, which is a voluntary process that allows any employee to talk to his/her immediate supervisor or to a higher level of management without fear of retaliation. *(Code of Business Conduct and Ethics, Sections I to J)*

2. Conflict of Interest Policy

For Directors:
The basic principle to be observed is that a director should not use his position to profit or gain some benefit or advantage for himself and/or his related interests. He should avoid situations that may compromise his impartiality. If an actual or potential conflict of interest may arise on the part of a director, he should fully and immediately disclose it and should not participate in the decision--making process. A director who has a continuing material conflict of interest should seriously consider resigning from his position. *(Code of Business Conduct and Ethics, Section A)*

A conflict of interest shall be considered material if the director's personal or business interest is antagonistic to that of the corporation or stands to acquire or gain financial advantage at the expense of the corporation. *(Manual on Corporate Governance, Item 3D, Number 3--a)*

For Employees:
Each employee has a responsibility to the Company to avoid situations where a conflict of interest might occur. Employees are required to disclose to the Company any interest or benefits they have that may conflict with the business or interests of the Company.

Employees are expected to devote their full attention to the business interests of the Company. They are prohibited from engaging in any activity that interferes with the performance of their responsibilities to the Company or is otherwise in conflict with or prejudicial to the Company. Employees are prohibited from accepting simultaneous employment with another company, or with a supplier, customer, or competitor, and from taking part in any activity that enhances or supports a competitor's position.

As a general rule, employees should also avoid conducting Company business with related parties. Willful withholding of information regarding a prohibited relationship may be subject to corrective action. *(Code of Business Conduct and Ethics, Section A)*

3. Insider Trading and Related Party Transactions Policy

All material information, i.e., anything that could potentially affect share price, shall be publicly disclosed. Such information shall include earnings results, acquisition or disposal of assets, board changes, related party transactions, shareholdings of directors and changes to ownership. *(Manual on Corporate Governance, Item 14b)*

The essence of corporate governance is transparency. The more transparent the internal workings of the corporation are, the more difficult it will be for Management and dominant stockholders to mismanage the corporation or misappropriate its assets.

It is therefore essential that all material information about the corporation, which could adversely affect its viability or the interests of its stockholders and other stakeholders should be publicly and timely disclosed. Such information should include, among others, earnings results, acquisition or disposition of assets, off balance sheet transactions, related party transactions, and direct and indirect remuneration of members of the Board and Management.

The Board shall therefore commit at all times to full disclosure of material information dealings. It shall cause the filing of all required information through the appropriate Exchange mechanisms for listed companies and submissions to the Commission for the interest of its stockholders and other stakeholders. *(Manual on Corporate Governance, Item 17)*

A director, or any company employee, should keep secure and confidential all non-‐public information he may acquire or learn by reason of his position. He should not reveal confidential information to unauthorized persons without the authority of the Board. *(Code of Business Conduct and Ethics, Section E)*

4. Policy relating to Health, Safety and Welfare of Employees, including Company-‐sponsored Trainings

The Company expects all employees to exercise good judgment to ensure the safety and welfare of the Company and to maintain a cooperative, efficient, and productive work environment and business organization. These standards apply while working on company premises, at offsite locations where company business is being conducted, at company-‐sponsored business and social events, or at any other place where the employee is a representative of the Company.

Employees on behalf of the Company are prohibited to pay bribes, kickbacks or compensation to government officials, government employees, or political parties, or to business partners. Employees who make such facilitating payments or gifts of this nature will be subject to corrective action. *(Code of Business Conduct and Ethics, Section B)*

Directors, managers, and employees are expected to comply with Philippine laws, which include laws on employment, health and safety, discrimination, environment, trade practices, intellectual property, data privacy, financial reporting, bribery, corruption, and sanctions. They are required to disclose to the Company if they are formally charged with violating a law or are found guilty thereof. *(Code of Business Conduct and Ethics, Section D)*