

Internal Compliance Program Outline

(FY 2026)

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Period: Fiscal Year 2026

Prepared By: Compliance Officer

1. Program Objective

To establish a proactive, risk-based approach to compliance, ensuring NexaCore operates ethically and legally across all jurisdictions, with a focus on mitigating risks related to data security, anti-corruption, and intellectual property.

2. Core Compliance Pillars (FY 2026)

Pillar	Focus Area	Key Activity (Q1-Q4)	Metric of Success
Regulatory Compliance	MENA Data Protection	Quarterly legal review of KSA/Egypt regulations.	Zero regulatory fines or breaches related to data localization.
Anti-Corruption (ABC)	Third-Party Risk	Implement mandatory due diligence for all high-risk vendors (see Vendor Due Diligence Form).	100% of high-risk vendors screened and approved.
Internal Controls	Financial Integrity	Quarterly audit of expense claims (T&E) and segregation of duties (SoD) in Finance.	Zero material weaknesses reported by Internal Audit.
Training & Awareness	Policy Dissemination	Mandatory annual training for all employees on the	95% employee completion rate of compliance

		Code of Conduct and Data Privacy.	training.
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3. Internal Audit Schedule (FY 2026)

Quarter	Audit Focus	Responsible Department
Q1	Expense Reimbursement & Travel Policy Compliance	Finance/Internal Audit
Q2	IT Access Controls and Cloud Environment Security	IT Security/Internal Audit
Q3	Revenue Recognition and Contract Management (MSA adherence)	Accounting/Legal
Q4	Intellectual Property and Open Source License Usage	R&D/Legal

4. Reporting

The Compliance Officer will provide a quarterly report on compliance status, identified risks, and remediation efforts to the Executive Committee and the Board of Directors' Audit Committee.