

## DAL Group Whistle Blower Policy

DAL Group is committed to operating in furtherance of its legitimate purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its board members, officers, employees, volunteers or business partners. This policy outlines a procedure for employees, and third parties (volunteers) to report actions that an employee or any reporting person reasonably believes violate a law, or regulation or that constitutes fraudulent accounting or other illegal or unethical practices. This policy applies to any matter which is related to DAL Group and its affiliated and subsidiary companies' business and does not relate to private acts of an individual not connected to the business of DAL Group.

If an employee or any volunteer has a reasonable belief that an employee or DAL Group has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice or other illegal or unethical, the employee is expected to immediately report such information to the legal department of DAL Group. If the employee or volunteer does not feel comfortable reporting the information to the legal department, he or she is expected to adopt any of the following steps:

- i. Report the information to the appropriate position or
- ii. Call the landline of the legal department office manager @ + 249 185 444 126 who will in turn transfer the call to any of the legal advisors while keeping the caller anonymous or.
- iii. Send detailed as much report in writing to the attention of legal department or the compliance section.

All reports will be followed up promptly, and an investigation conducted. In conducting its investigations, DAL Group will strive to keep the identity of the complaining individual as confidential as possible, and subject to the extent permitted while conducting an adequate review and investigation.

DAL GROUP will not retaliate against a volunteer who reports or an employee in whatsoever manner because that employee or volunteer : (a) reports to a supervisor, to the executive director, the Board of Directors or to the appropriate legal authorities what the employee believes in good faith to be a violation of the law; or (b) participates in good faith in any resulting investigation or proceeding, or (c) exercises his or her rights under any applicable law(s) or regulation(s) to pursue a claim or take legal action to protect the employee's rights.

DAL GROUP may take disciplinary action (up to and including termination) against an employee who in management's assessment has engaged in retaliatory conduct in violation of this policy.

In addition, DAL Group will not, with the intent to retaliate, take any action harmful to any employee who has provided to law enforcement personnel or court truthful

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information relating to the commission or possible commission by DAL Group or any of its employees of a violation of any applicable law or regulation.

Any complaint that proved to be made with the malicious intention or for retaliation purposes shall be treated as violation of this policy and the complainant will be subject to investigation and /or any disciplinary action or any action of law as appropriate.

Supervisors will be trained on this policy and DAL Group's prohibition against retaliation in accordance with this policy.