INTRODUCTION

DAL GROUP, based on its mission and philosophy, has set a number of fundamental principles and values which it believes are the foundation of sound and fair business practise and as such are important to uphold. One such principle is a zero tolerance position in relation to corruption, wherever and in whatever form that may be encountered. This document is intended to build on our Ethics Policy and to clearly state the standards and principles required to ensure conformance to legal requirements within Sudan and the countries in which DAL GROUP operates.

LEGAL OBLIGATION

It is DAL GROUP policy to comply with all laws, rules and regulations governing anti bribery and corruption law, in Sudan and all the countries in which DAL GROUP or any of its subsidiary companies operate. We believe it is a fundamental principle of good business practice to respect local laws and customs when operating internationally. However, as a Sudanese company, DAL GROUP is also bound by the laws of the Sudan, which governs our conduct both at home and abroad.

Under Sudan law, bribery and corruption is punishable for individuals, and if the company is found to have taken part in corruption it should face punishment. It can easily be seen why DAL GROUP takes its legal obligations in this area very seriously. Under Sudan law the payment, or offer to pay bribes, or provision of or offer to provide gifts or anything of value for improper purposes to obtain or retain business or any other benefit, is prohibited and punishable with imprisonment for a term not exceeding (2) years, in addition to fine and all cases the forfeiture of the property obtained by reason of the offence. Such payments or gifts are also forbidden under the terms of this policy and may result in immediate dismissal for those involved in their payment or receipt.

DAL GROUP is required to keep financial records and to have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

POLICY

This policy applies to all DAL GROUP employees. Bribery is committed when an inducement or reward is provided in order to gain any commercial, contractual, regulatory or personal advantage for DAL GROUP or another party. Further guidance as to what is regarded by DAL GROUP as unethical (which includes corrupt) payments can be found in the Code Of Conduct and Gift Acceptance Policies in the HR Manager’s Policies & Procedures Manual.

No bribes of any sort may be paid to or accepted from customers, suppliers, government advisors or representatives, private person or company. It is not permitted to establish accounts or internal budgets for the purpose of facilitating bribes or influencing transactions.

This policy does not prohibit the following practices provided that they are customary in a particular market, or are proportionate and are properly recorded:

- Normal and appropriate hospitality (given or received)
- The giving of a ceremonial gift on a festival or at another special time

DAL GROUP recognises that market practice varies across the international arena in which it does business and what is normal and acceptable in one place may not be in another. DAL GROUP also appreciates that to refuse a gift in certain circumstances and/or countries would offend our trading partners. The test to be applied in all circumstances is whether the gift or entertainment is reasonable and justifiable. What is the intention of the gift? Special care must be taken in accepting or giving gifts/entertainment and these are not