DAL GROUP
BUSINESS ETHICS POLICY

2017
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DAL GROUP has an excellent reputation of conducting all of our business according to the highest principles of business ethics. We are proud of this reputation. We are committed to conducting our business activities with honesty, and in full compliance with the laws and regulations of Sudan and countries in which we do business. We also believe in treating our employees with the same principles.

As a DAL GROUP director, manager or employee, you should know where we stand on basic ethical issues, so that you can act accordingly. The following Business Ethics Policy sets down the guidelines for business conduct at DAL GROUP. It is our firm intention that these standards and rules guide the actions of all Employees. We ask everyone to pledge his or her support to this important policy.

STATEMENT OF POLICY

The DAL GROUP Code of Conduct was prepared to provide all employees, as well as those with whom we do business and the general public, with a formal statement of our Company's commitment to the standards and rules of ethical business conduct. All employees are expected to review this Policy, and in so doing, agree to comply with its principles. This Policy should be considered the basis on which each employee conducts business on behalf of DAL GROUP and is the cornerstone of DAL GROUP'S ethical business practices.

A code of conduct cannot cover all circumstances or anticipate every situation. Employees encountering situations not addressed specifically by this Policy should apply the overall philosophy and ethical standards observed by honourable people everywhere. Situations that are not covered may be reviewed with your manager, or as appropriate, senior management of the Company.

Use of Company Funds and Assets
The assets of the Company are to be used solely for the benefit of the Company and only for valid business purposes. The assets of DAL GROUP are much more than our physical plants, equipment, inventory, company funds, or office supplies. They include technologies, concepts, business strategies and plans, financial data, and other information about our business. These assets may not be improperly used to provide personal gain for employees or others. Employees may not transfer any of the assets to other people, except in the ordinary course of business. On occasion, some assets of the Company no longer needed in the business may be sold to employees. Such sales must be supported by properly approved documentation signed by an appropriate authority other than the employee.

CONFIDENTIAL INFORMATION

As part of your job, you may have access to confidential information about DAL GROUP, its customers, suppliers and competitors. Until material information has been made public, this information is not to be disclosed to co-workers who do not have a business need-to-know, or to non-employees (including former employees) for any reason except in accordance with established corporate procedures, which may include confidentiality agreements when appropriate. Employees may not use confidential information obtained on the job for personal financial gain through the trading of personal financial transactions. "Confidential information" includes information or data on products, business strategies, company manuals, material, processes, systems, procedures, etc., as well as all financial data.

If there is any question as to whether information is confidential material employees should take the initiative to consult with the Management or director prior to initiating any discussion of any significant information with anyone outside the Company.
CONFLICTS OF INTEREST
(PERSONAL FINANCIAL INTERESTS & OUTSIDE ACTIVITIES)

Interest that might influence their work, company decisions or actions. Employees should also avoid outside employment or activities that materially decrease the performance, impartiality, judgment, effectiveness, or productivity expected from such employee on his or her job. In other words, you should avoid situations in which your private interests conflict or interfere with your duty to be loyal to the Company. Conflicts can arise from situations that benefit you directly, or from situations that have a negative impact on the Company. Examples of conflicts include the following situations: 1) using your position in the Company to hire family members or friends; 2) making significant use of Company time or resources for private personal interests such as surfing the net or doing private mailings; 3) making significant use of Company time, phones or computers to benefit your private business interests such as doing private research to invent patents not related to Company interests, running an outside business; 4) using your position in the Company to influence purchasing decisions for businesses you own, or are owned by family members or friends, so that the Company pays more than from other sources; 5) influencing purchasing decisions to get event tickets, services or goods for personal consumption; 6) using Company resources to achieve promotions in professional or other organizations which are not work-related, 7) a personal or family interest in an enterprise that has material business dealings (e.g., competitors, supplies, and customers) with DAL GROUP.

If you are uncertain as to whether you may have a conflict of interest due to your investments or outside activities, you should consult with your manager, the Human Resource Department or senior management of the Company. If you have a conflict of interest, or are engaged in a transaction or relationship that could reasonably be expected to give rise to such a conflict, you must promptly report the conflict of interest to senior management of the Company. If you are a member of senior management or the Board of Directors, you may not engage in any activity giving rise to an actual or potential conflict of interest without the prior approval of DAL GROUP Board of Directors.

COMPLIANCE WITH LAWS

The business of the Company must be conducted in compliance with all applicable laws, rules and regulations at all levels of government in the Sudan (Central, State or Local) and at all levels of government in any country jurisdiction in which we do business. In some cases, the interpretation of laws, rules and regulations may be difficult, but we have access to legal advice and will furnish such advice as necessary to enable you to comply with this policy.

DEALING WITH SUPPLIERS AND CUSTOMERS

We obtain and keep our business because of the quality and value of our products and services, and the respect and confidence we instil in our customers. Conducting business with suppliers and customers can pose ethical or even legal problems, especially in cross-border transactions where local laws and practices may be different from those with which we are familiar. The following guidelines are intended to help all employees to make the "right" decision in potentially difficult situations:

KICKBACKS AND REBATES

Purchases or sales of goods and services must not lead to employees or their families receiving personal kickbacks or rebates.

"Kickbacks or rebates" can take many forms and are not limited to direct cash payments or credits. In general, if the employee stands to gain personally through the transaction, it is prohibited. Such practices are not only unethical, but in many cases, are illegal. Air travel miles and other travel award programs attributed to employees business...
travel are an acceptable personal reward for the inconvenience of travel.

RECIROCITY

In many instances, DAL GROUP purchases goods or services from a supplier who also buys goods or services from us. This practice is normal and acceptable, but any form of pressure for reciprocity with that supplier is not. Suppliers must not be asked to buy our products or services in order to become or continue to be a supplier to DAL GROUP.

GIFTS OR GRATUITIES

Employees or any member of an employee’s immediate family may not accept gifts of money under any circumstances, nor may they solicit non-monetary gifts, gratuities, or any other personal benefit or favour of any kind from suppliers or customers. Employees and members of their family may accept unsolicited, non-monetary gifts from a business firm or individual doing or seeking to do business with DAL GROUP only if:
(1) The gift is of nominal value; or (2) the gift is primarily of an advertising or promotional nature. Gifts of more than nominal value may be accepted if protocol, courtesy or other special circumstances exist, as sometimes happens with international transactions. However, all such gifts must be reported to your manager, or the Human Resource Department who will determine if the employee may keep the gift, return it, or whether it should more appropriately become Company property. (Refer to Gift Acceptance Policy).

ENTERTAINMENT

From time to time, employees may offer or accept entertainment, but only if the entertainment is reasonable, occurs infrequently, and does not involve lavish expenditures. Offering or accepting entertainment, that is not a reasonable adjunct to a business relationship, but is primarily intended to gain favour or influence, should be avoided.

PAYMENTS TO AGENTS, REPRESENTATIVES OR CONSULTANTS

Agreements with agents, sales representatives, or consultants must be in writing in corporate standard format, and must clearly and accurately set forth the services to be performed, the basis for earning the commission or fee involved, and the applicable rate or fee. Any such payments must be reasonable in amount, not excessive in light of the practice in the trade, and commensurate with the value of the services rendered.

PAYMENTS TO GOVERNMENT EMPLOYEES

Payments of money, gifts, services, entertainment or anything of value may not be offered or made available, directly or indirectly, to any government official or employee in any country where such payments are illegal or are not customary. Such payments or offers are never legal in the Sudan. Such payments should not be made in other countries, even if legal there, if they are in violation of Sudan laws, regardless of the nationality of the recipient.

OTHER IMPROPER PAYMENTS

Payments or offer of benefit of any kind other than those included in standard marketing policies of the Company may not be made to customers or prospective customers as an inducement for them to buy our products. Only inducements specified in DAL GROUP’s marketing policies and available to all customers in similar circumstances on an equal basis may be offered by DAL GROUP employees. The use of DAL GROUP funds or assets for any unlawful or unethical purpose is strictly prohibited. Any payment which is improper when made by a DAL GROUP employee is likewise improper if made by a commissioned agent, consultant, or other third party on behalf of DAL GROUP where DAL GROUP knows or has reason to know that the payment to a third party is for any purpose other than that disclosed on the payment documentation.
permitted if it would create a real or perceived conflict of interest. The DAL GROUP Ethics Policy details this further under the Gifts Acceptance Policy.

Expectations of DAL GROUP and Staff
The prevention, detection and reporting of bribery and corruption is the responsibility of all employees throughout DAL GROUP. Suitable channels of communication by which employees or others can report confidentially any suspicion of bribery will be maintained and employees may use the confidential means of reporting in accordance with the Whistleblower Policy which is accessible on the Intranet and available at the HR on manuals and policies records.

Further Guidance
Inevitably, decisions as to what is acceptable may not always be easy, particularly in the absence of minimum legal standards or where they are poorly enforced. If anyone is in doubt as to whether a potential act constitutes bribery/corruption, the matter should be referred to their direct manager, supervisor, or the Head of Compliance or the Legal Advisors (Legal Dept.) The Chairman of DAL GROUP has lead responsibility for policy implementation within the Group and this policy is signed by him demonstrate the Board's commitment.

Sanctioned and Approved by the Board of Directors this Day of 15th March 2017.

Osama Daoud Abdellatif Chairman of Board of Directors DAL Group