

DAL GROUP
BUSINESS ETHICS POLICY

2021

BUSINESS ETHICS POLICY

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

04

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.

RECIPROCITY

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.

Sales must not be billed at prices, which exceed DAL GROUP normal prices for the product and level of distribution involved,

to avoid questions of over billing and possible rebates.

BOOKS AND RECORDS

FALSIFICATION OF RECORDS

No fraudulent, false or artificial entries shall be made in any of the books or records of the Company nor in any public record for any reason, nor should permanent entries in the Company's records be altered in any way. No payment or receipt on behalf of DAL GROUP may be approved or made with the intention or understanding that any part of the payment or receipt is to be used for a purpose other than that described in the documents supporting the transaction. "Slush funds" or similar off-book accounts, where there is no accounting for receipts or expenditures on corporate books, are strictly prohibited. (Reserves for contingencies accounted for on the books are not considered slush funds.) In some countries in which DAL GROUP does business, certain discretionary funds are permitted or even encouraged by local law and custom and are in accordance with local practice. Such funds in those countries may be established only with the prior approval of DAL GROUP Board of Directors.

RETENTION OF RECORDS

Disposal or destruction of the Company's records and files is not discretionary with any employee, including the originator of such records. Legal and regulatory practice requires the retention of certain records for various periods of time, particularly in the tax, personnel Files and Social Insurance Records. In addition, when litigation or a government investigation or audit is pending or imminent, relevant records must not be destroyed until the matter is closed. Destruction of records to avoid disclosure in a legal proceeding may constitute a criminal offence. Disclosures in Reports and Documents It is important

that you provide the relevant bodies with information that is accurate, complete, objective, relevant, timely and understandable. In particular, if you are the

Company's GM, Financial Manager, Controller, Chief Accounting Officer or a person performing similar functions, you must do your best to ensure that reports and documents filed with or submitted to the relevant authority, or otherwise publicly communicated by the Company, contain full, fair, accurate, timely and understandable disclosure. If any employee becomes aware that any information contained in such reports or publicly communicated by the Company is materially false or misleading or omits material information, you must promptly disclose that fact to either the Company GM or the Chairman of the Board of Directors in accordance with the Company's procedures for the receipt, retention and treatment of complaints and concerns regarding accounting, internal control or auditing matters.

COMPETITIVE PRACTICES

Communications with Competitors
It is not illegal and may be appropriate for representatives of DAL GROUP and its competitors to meet and talk from time to time. In such conversations, you should scrupulously avoid comment on such topics as pricing, production levels, marketing methods, inventories, product development, sales territories and goals, non-public market studies, and any proprietary or confidential information. Discussions regarding customers must be limited to the exchange of credit information. If your job at DAL GROUP brings you into contact with customers, competitors, or suppliers on a regular basis, you should be familiar with any

antitrust issues that affect DAL GROUP and consult with DAL GROUP legal Dept. whenever questions arise that may involve antitrust implications.

INFORMATION ABOUT COMPETITORS

As a business that competes in the marketplace, we seek economic knowledge about our competitors. However, we will not engage in illegal or improper acts to acquire a competitor's trade secrets, customer lists, and information about company facilities, technical developments or operations. In addition, we will not hire a competitor's employees for the purpose of obtaining confidential information, or urge competitors' personnel, customers, or suppliers to disclose confidential information, nor shall we seek such information from competitors' employees subsequently hired by DAL GROUP.

SAFETY, HEALTH AND ENVIRONMENT

DAL GROUP is committed to providing a safe and healthy work place for our employees and for visitors to our premises. We are equally committed to preventing deterioration of the environment and minimizing the impact of our operations on the land, air and water. These commitments can only be met through the awareness and cooperation of all DAL GROUP employees. We each have a responsibility to abide by safe operating procedures, to guard our own and our fellow employee's health, to maintain and utilize pollution control systems, and to follow safe and sanitary procedures for the disposition of industrial and hazardous waste materials. Specific rules and instructions in each of these areas are published and posted in various places throughout the Company's facilities, and it is the responsibility of each employee to become familiar with them and to observe them.

In Sudan and many other countries in which DAL GROUP operates, regulatory

agencies exist under Central, state or local jurisdiction to ensure compliance with safety, health and environmental protection laws and regulations. It is DAL GROUP policy to comply with both the letter and the spirit of the laws and regulations imposed by these agencies, and to attempt to develop a cooperative attitude with inspection and enforcement personnel from the agencies. In keeping with this spirit, employees are encouraged to report to their managers, conditions that they perceive to be unsafe, unhealthy or hazardous to the environment.

DEALING WITH EACH OTHER

DAL GROUP is committed to maintaining a positive constructive working environment where all employees may pursue personal career satisfaction. We will not tolerate

07

harassment based on race, color, religion, sex, national origin, age, physical or mental disability. These forms of harassment not only violate Company policy but also are illegal. Regardless of the existence of such laws in any country, discrimination or harassment against any person by another will not be tolerated.

DRUGS

The use of intoxicating, addictive or illegal drugs on the job or on DAL GROUP premises is prohibited. Use of prohibited substances off the job or off of DAL GROUP premises may also be the subject of corrective action if such use impairs the job performance of an employee, the reputation of the Company, or endangers the health or safety of other employees.

SOCIAL RESPONSIBILITY

DAL Group staff and community are responsible corporate citizens; DAL Group knows its commitment to financial success

must also take into account social, economic and environmental priorities. We at DAL Group believe that our success should contribute to the quality of life and prosperity of our community as follows:

- **Environmental Stewardship:** We comply with environmentally sound policies and practices in product design and manufacturing and we are committed to providing our customers with products that are safe for both the customers and the environment.
- **Community Relations:** We contribute significantly to the economic stability of our communities. We have a responsibility towards minorities and those with special needs. We see that we have a great responsibility towards supporting and sponsoring charitable organizations, and those in need, whenever it is possible and feasible.
- **Political Participation:** We have no strong political opinions and will not align with a political group.
- **Public Communication:** We do not prosper only by customers accepting our products or services but also by public acceptance of our conduct. We respond to public inquiries with prompt, honest answers through members of our executive leadership teams or employees who are authorized to speak on our behalf.

IMPLEMENTATION

This Business Ethics Policy outlines the way we want to treat others, as well as the way we want to be treated. All employees receive a copy of this policy and are expected to adhere to it. You are encouraged to consult with your manager, or as appropriate, senior management of the Company prior to taking any action whenever the proper course of conduct is in doubt. Any failure to adhere to this policy may result in disciplinary action, up to and including termination of employment.

DAL GROUP EMPLOYEES

All employees are expected to report violations of this policy. Such violations of this policy or any other inappropriate activity in the workplace may be reported to any member of management, or via the anonymous and confidential reporting system maintained by the Company. The specific procedures for making such an anonymous and confidential report is provided for under the Whistleblower Policy and is posted on DAL GROUP webpage any amendment will be periodically communicated to all employees, and will be continually posted for employee access. DAL GROUP GM shall be responsible for receiving and investigating the anonymous reports. They, along with the Internal Audit Dept. as it deems appropriate, will timely investigate the allegations, and document their findings and conclusions. The Management of the Company will take action as directed by the concerned body. Failure to report any violations of this policy, failure to cooperate with any investigation of any alleged violation of this policy or the submission of information that is known to be false in response to an investigation of any alleged violation of this policy is, in itself, a violation of this policy.

investigating any alleged violations of the policy.

BOARD OF DIRECTORS

The Board of Directors of DAL GROUP believes management is conducting business in accordance to this policy. The Board upon notification of wilful violations of the policy shall assure that violations will be addressed, that the legal rights of individuals are protected, the Company's legal obligations are fulfilled, and that proper corrective action is taken. The Board will further see that measures are put into place to prevent recurrence of violations.

*Sanctioned and Approved
by the Board of Directors*

Osama Daoud Abdellatif

**Chairman of Board of Directors
DAL Group**

08

Reprisal action against any employee or other person who in good faith reports suspected violation of this policy is not permitted, and any such reprisal actions will be deemed a violation of this policy. any such reprisal actions will be deemed a violation of this policy.

MANAGERS

All managers are responsible for ensuring this policy is used to guide the actions of employees. They are also responsible for