

Antibribery and Corruption Policy

BUSINESS PRINCIPLES

Dahlia Energy commits to:

- Conduct its business fairly, honestly and transparently
- Not make or offer bribes, whether directly or indirectly, to gain business advantages
- Not accept bribes, whether directly or indirectly, to give business advantages
- Develop a programme to implement and support these principles

BUSINESS COMMITMENT

We at Dahlia Energy have committed to observe the highest standard of ethics and take all appropriate measures to prevent and combat fraud and corruption. We will not give or receive bribes. As gifts and entertainment could sometimes disguise bribes, or be misinterpreted as bribes, we have set out these rules which clearly define what we consider to be genuine and acceptable and what is not.

WE DEFINE FRAUD AND CORRUPTION AS:

- Directly or indirectly offering, giving, receiving or soliciting of anything of value to influence improperly someone's actions
- Any act, omission or misrepresentation that knowingly or recklessly misleads, or attempts to mislead, someone to obtain a financial or other benefit or to avoid an obligation
- An arrangement between two or more people designed to achieve an improper purpose, including to influence improperly the actions of another person
- Impairing or harming, or threatening to impair or harm, directly or indirectly, any person or their property to influence improperly their actions
- Deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede an investigation into allegations of any of the aforementioned practices; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation

WE DEFINE BRIBES AS:

An illegal transaction, where someone is abusing their position for personal benefit. It is usually a sum of money, but can be a benefit, given or received in order to gain an advantage. Benefits can be hospitality, gifts or a favour. Inducements may not even take the form of a direct bribe, but an indirect approach. They can influence judgment and place employees in a compromised position.

GIFTS

- We may accept gifts of small items of limited value up to 30 USD. We may not accept valuable items in excess of this value.
- Although we may accept a gift now and then, we may not accept gifts which are given regularly or often.
- Our business rule is that gifts we give must be of moderate value, legal under local law, and agreed by management.
- Valuable items received as gifts will be returned, or disposed of as agreed by management.

ENTERTAINMENT

- We may give and accept reasonable, hosted entertainment which is in the legitimate interests of the business.
- We will not give or accept lavish or frequent entertainment, or entertainment which is not hosted.