

Code of Conduct and Ethics Policy



Table of Contents

I.	LETTER FROM PRESIDENT & CEO	1
II.	POLICY AND PURPOSE	2
III.	ANTI-BRIBERY CORRUPTION.....	2
IV.	INSIDER TRADING.....	3
V.	LOANS.....	3
VI.	CONFLICTS OF INTEREST.....	3
VII.	COMPETING FAIRLY AND COMPLYING WITH ANTITRUST AND COMPETITION LAWS	4
VIII.	EMPLOYEE HEALTH AND SAFETY.....	5
IX.	HUMAN RIGHTS AND MODERN SLAVERY	6
X.	EQUITABLE TREATMENT AND DISCRIMINATION	6
XI.	ENVIRONMENTAL REPONSIBILITY	6
XII.	SUPPLIER AND CUSTOMER RELATIONS.....	6
XIII.	GENERAL RULES FOR GIFTS, MEALS AND ENTERTAINMENT	7
XIV.	CONFIDENTIALITY AND PROTECTING COMPANY'S ASSETS, RESOURCES, AND DATA.....	7
XV.	FINANCIAL CONTROLS.....	9
XVI.	GOVERNMENT INVESTIGATIONS AND INFORMATION REQUESTS.....	9
XVII.	REPORTING PROCEDURE	10
XVIII.	APPROVAL AND AMENDMENTS	10
XIX.	FREQUENTLY ASKED QUESTIONS.....	10

MESSAGE FROM THE PRESIDENT & CEO

We are happy to have you as a valued colleague of DexKo Global Inc. (“DexKo”)! You are a member of an organization whose policies and procedures were established to create a working environment based on integrity, honesty, and respect. Integrity and credibility are immeasurable corporate assets which when lost are almost impossible to regain. We are committed to keeping DexKo a respected company in our industry for the benefit of all our stakeholders – our fellow colleagues, customers, shareholders, suppliers, and host communities. We have built a reputation, not only as an exceptional place to work, but also as a company that can be trusted to do the right thing. At each level of operations, we have accomplished this together by conducting our business honestly and ethically.

DexKo believes that a fundamental ingredient of business success is that all personnel conduct themselves with complete honesty and integrity. Ethical conduct is a core value and belief of DexKo. Our customers respect and admire us for the high standards of conduct that characterize the dealings of our colleagues in every business relationship. You are the “face” of DexKo as you interact with our customers and in our community. We are counting on you to maintain and enhance that reputation.

DexKo is dedicated to the quality of its products, the satisfaction of its customers and the well-being of its colleagues. DexKo’s commitment to caring extends to the way in which we conduct our business and treat one another. We have a firmly established policy of conducting our affairs in compliance with the letter and spirit of the law and adhering to the principles of business ethics. All colleagues are expected to develop an understanding of the laws and regulations that govern our business and to comply fully with them. All colleagues are further expected to conduct the affairs of DexKo in accordance with the letter and the spirit of this Code of Business Ethics and Conduct (the “Code”). We have developed the Code as a guide for you in addressing common challenges and situations you may face. In the complex world we live in, it is impossible to anticipate everything possible, so throughout the Code we have identified individuals from whom you can receive guidance and ask questions. In addition, you are encouraged to bring questions to DexKo management and our Compliance Committee. We have also provided mechanisms to raise concerns anonymously.

Our entire management team and I are fully committed to working with you to maintain DexKo’s highly regarded reputation for future generations. Thank you in advance for your cooperation and commitment.



Fred Bentley
President & CEO

II. POLICY AND PURPOSE

DexKo Global Inc.'s policy is to operate business with a high level of ethical conduct from all employees. Employees are required to follow all Company policies and conduct themselves in a manner that reflects favorably on the Company. It is our policy and belief that, as a principle of sound management, all business affairs should be conducted within the spirit and intent of high business ethics, honesty and integrity.

DexKo Global Inc.'s Code of Business Conduct and Ethics ("Code") describes principles of ethical conduct that the Company must follow to ensure our business is conducted with honesty, integrity, accountability and in compliance with the applicable laws, rules and regulations (the "laws") in the countries in which we operate. The Code applies to every Company director, officer and employee, and all Company personnel must know and follow the Code and all applicable Company policies. For purposes of this policy, all references to "directors," "officers" and "employees" refer to Company directors, officers and employees, and all references to the "Company" or "DexKo" refer to DexKo Global Inc., its successors, subsidiaries, joint ventures, and other affiliates.

Compliance with the law is not our entire ethical responsibility but is a minimum condition essential for the Company's success. Business or market conditions are never justifications for violating the law. Violations could subject the Company and the individuals involved to criminal liability, regulatory action and civil lawsuits. In addition, the Company may be disqualified from certain government contracts.

This Code is not exhaustive. In many cases, more specific requirements are contained in various Company policies, procedures and guidelines. If you are ever unsure about how to handle or respond to a particular situation, please direct your questions to the DexKo Global Compliance Committee (Compliance@DexKo.com) or directly to any of the Compliance Committee members listed on the Company intranet ("The Den") on the Corporate Governance page. If you become aware of a potential ethical or legal violation, including a Code of Conduct and Ethics or other Company policy violation, you have a duty to promptly report it to the Compliance Committee or through the Company's Hotline, DexKo.ethicspoint.com.

All reports made to the Reporting Hotline are taken extremely seriously and where necessary corrective action is taken.

We value the commitment each of you has made to the Company's success. Together, we can continue our pledge to the long-term success of our Company. Thank you for your vision, support, and dedication.

III. ANTI-BRIBERY AND CORRUPTION

We have dealings with national, federal, state and local governments in the course of our business. Governments are entitled to respect, and their rules must be followed. Statements made, records submitted, and information provided to government officials, whether made orally or in writing, must be truthful and accurate.

You must not offer or make any payment, gift, bribe, secret commission or give any other benefit to influence the decision or action of any government employee, official, candidate or political party. You must not offer or make any facilitating payment, gift, bribe, secret commission or give any other benefit to expedite or secure the performance of a routine, non-discretionary administrative action that is ordinarily and commonly performed by a Government Official. It is important to note that under the applicable laws, the definitions of "government" and "government official" are much broader than might be expected. If you observe any violation of these Company anti-corruption requirements, you should report it in accordance with the Reporting Procedure as outlined in this policy. Business lunches and other entertainment of government employees are usually prohibited and should not be undertaken without first obtaining permission from the Company's Compliance Committee. Bribes or kickbacks to or from governments, government officials, customers, or suppliers are strictly prohibited.

Why is this policy important?

To help keep our employees and the Company safe from criminal liability, regulatory action and civil lawsuits.

In any transactions with a government or government agencies, you must adhere to the highest standards of honesty and integrity, and abide by all applicable laws, rules and regulations.

The Company does not conduct business with individuals or organizations known to make corrupt payments, or who otherwise could harm the Company's reputation. It is a violation of this policy for any employee to use or induce any third party to perform any act prohibited by the Code of Conduct and Ethics or any Company policy, or any local, state, or national law.

IV. INSIDER TRADING

You must never engage in "insider trading," that is, buying or selling securities based on "specific material non-public information" or attempting to "beat the market" by purchasing or selling securities shortly before, simultaneously with or within a short time after public release of material information. It is important to remember that not only is dealing in the securities while in possession of material non-public information an offense; encouraging another to deal or passing the material non-public information on to another person may amount to an offense. These requirements apply to the shares, stock and securities of the Company and any Company about which you have specific material non-public information as a result of your employment with the Company.

"Material non-public information" includes any information that has not been made available to the public that might be of significance to an investor in deciding whether to buy or sell other securities or, if such information were made public, would be likely to have a significant effect on the price of the relevant stock or securities. Examples include:

- Internal financial information, including sales volumes and trends;
- Major management changes; and
- Major transactions with other companies, such as joint ventures or licensing agreements.

V. LOANS

In accordance with applicable laws, the Company will not, directly or indirectly, including through any subsidiary, extend or maintain credit, arrange for the extension of credit, or renew an extension of credit, in the form of a personal loan to or for any director or executive officer (or equivalent thereof) of the Company.

VI. CONFLICTS OF INTEREST

A "conflict of interest" for this purpose occurs when a person's private interest inclines the person, consciously or unconsciously, or appears to incline the person to act in a manner which is not in the interests of the Company. You may have a conflict of interest if you are involved in any activity that prevents you from performing your duties to the Company properly, or that may create a situation that could affect your ability to act objectively, effectively and in the best interests of the Company, including due to among other things, personal interests or receipt of benefits from our relationships with companies, business partners, counterparties, investment banks, brokerage firms, service providers, and other constituencies. Accordingly, you must place the Company's interest in any business matter ahead of any personal interest. Remember that the Company's interest includes the Company's obligations to its customers.

You may also have a conflict of interest or the appearance of a conflict of interest as a result of a "close personal relationship" with another employee at DexKo Global. To ensure that these relationships are managed appropriately, and to deal with any possible conflicts of interest in an appropriate and responsible manner, you are expected to disclose the existence of such relationships to your Human Resources department.

For the purposes of the Code, a close personal relationship includes, but is not limited to, relationships with a parent or parent equivalent (e.g., adoptive parent), close relative or friend, spouse, fiancée, common law, or anyone else with whom you are in, or have been in, a romantic or intimate relationship.

While it is impossible for the Code to catalogue every situation that might arise, the following general principles are important:

- Avoid any situation in which your independent business judgment might be or appear to be compromised. Charges of bad faith and misdealing can arise in any situation where your personal interests and the Company's interests are not the same. For this reason, depending on your responsibilities as a Company employee, certain employees should not have a financial interest in our customers, suppliers or competitors. The most common types of financial interest are ownership of stock, shares, bonds or notes, a partnership interest or a direct or indirect interest through a trust or other relationship. Financial interest is a problem as soon as it presents a potential for conflict of interest or the appearance of a conflict of interest with your responsibilities as a Company employee. Generally, conflicts of interest will not arise from owning stock or shares in widely held public companies, such as those traded on the London and New York Stock Exchanges.
- The Company encourages directors and employees to be active participants in their community. While pursuing personal, political, not-for-profit activities or other like activities, be mindful that your participation in any outside interest must not prevent you from adequately discharging your duties to DexKo and should not conflict with or otherwise be adverse to the Company's interests. In addition, ensure that when you are involved in these activities you are not seen to be speaking or acting on behalf of the Company without express authority.
- "Outside Business Activities," otherwise known as "OBAs" include any business activities outside the scope of one's role with the Company, including any activity as an employee, independent contractor, sole proprietor, officer, director, or partner of another business organization, regardless of whether compensation is involved. Employees must receive approval from the Compliance Committee prior to accepting an OBA. Directors of the Company must advise the Chair of the Board of Directors prior to taking on any OBAs. Prior approval is not required to serve on boards of charities or small, private family holding companies that have no relation to the Company. For greater clarity, approval is not needed to serve on the board of a family holding Company which is an extension of one's personal business affairs; however, it is needed to serve on the board of a private operating business with significant operations. When in doubt whether you need to obtain permission, consult with the Compliance Committee.
- Keep political activities separate from our business. If you decide to make a political contribution (including providing services), it should be made in your name, not the Company's. Making charitable contributions on behalf of or at the direction or suggestion of government officials may have serious consequences for the Company and any involved employees under various anti-corruption laws, including the Foreign Corrupt Practices Act. See the *Anti-Bribery and Corruption Policy (0012)* and the *Gifts, Meals, Entertainment and Travel Policy (0015)* for further information.
- You are prohibited from taking personal advantage of a business or investment opportunity that you become aware of through your work at DexKo Global. You owe a duty to the Company to advance its interests when the opportunity arises, and you must not compete with the Company in any way.

What's the best way to judge if I have a conflict of interest?

Ask yourself, would a well-informed person reasonably conclude that your interest, activity or personal relationship could in any way influence your decision or performance in carrying out a duty on behalf of the Company.

Our success depends on our employees. Because of our past efforts and dedication, we have established a reputation for honest, ethical conduct. We should all be proud of this reputation, and we must work together to preserve it. See the *Anti-Bribery and Corruption policy (0012)* for further information.

VII. COMPETING FAIRLY AND COMPLYING WITH ANTITRUST AND COMPETITION LAWS

We support fair global trading practices which are critical to promoting free enterprise. Antitrust and competition laws reflect this commitment to a free enterprise trade system. It is our policy to comply fully with all antitrust and competition laws.

Examples of unlawful anti-competitive behavior include:

- Coordinating bids with competitors;
- Allocating customers or markets;
- Fixing a price range or a minimum or maximum price;
- Limiting output or restricting delivery schedules;
- Fixing discounts, rebates, or credit terms;
- Agreeing to boycott certain suppliers or customers; and
- Exchanging information relating to profits, costs, prices or other terms or conditions of sale.

Violations of these laws are routinely prosecuted throughout the world and may result in the imposition of severe criminal and civil penalties on the Company and its employees.

Remember that any contact with a competitor may be hazardous. An agreement between competitors need not be written or precise in order to be legally challenged; a general and informal understanding is sufficient. Illegal agreements are often proved through circumstantial evidence of "small talk," "casual discussions" and "harmless" exchanges of business information. You should avoid such discussions, whether they occur in a large, formal group or in a social setting following a trade association meeting and report any potential issues as noted above. See the *Antitrust Compliance Policy (0016)* for further information.

VIII. EMPLOYEE HEALTH AND SAFETY

We are committed to providing a healthy and safe work environment. Healthy and safe working conditions and accident prevention are important parts of operating our business. We must comply fully with all applicable health and safety laws. It is your responsibility to prevent accidents by maintaining a safe work environment and following safe work procedures and practices.

If the environment that you work in becomes unsafe for any reason, you should immediately report it to your manager.

The Company recognizes that employees who work while under the influence of alcohol or illegal drugs pose dangers to themselves, other employees and the general public. Our policy is therefore to forbid the possession and use of alcohol and illegal drugs by any employee in the workplace or while operating motor vehicles or other machinery while engaged on Company business. Employees may, however, consume alcohol at authorized Company functions or in certain legitimate business settings such as customer entertainment, provided they act responsibly and drink moderately and within limits established by law.



The Company will not tolerate behavior that endangers or threatens its employees or its reputation. Whether registered or not, you are forbidden from bringing a weapon or firearm into any of our facilities.

IX. HUMAN RIGHTS AND MODERN DAY SLAVERY

We are committed to business in an ethical manner, we are also committed to ensuring there is transparency in our own business and in our approach to tackling modern slavery and child labor throughout our supply chains.

We strive to embed these standards into all of our core business activities, including training, communications, contracts and due diligence processes as appropriate. These practices extend to our interactions with our key suppliers and other business partners.

ADDITIONAL POLICIES

We have several policies and tools (together, “**Supporting Resources**”) in addition to those listed above that address our approach to the identification of human rights and modern slavery impacts and risks and are designed with the aim of preventing human rights violations in our business and supply chains. We require our staff to attend training sessions on certain of these Supporting Resources. These training sessions play an important role in preserving our culture. Training sessions range from firm wide mandatory sessions (*i.e., in relation to Anti-Bribery and Corruption*) to sessions targeted at specific groups where relevant to their role.

Supporting Resources:

Recruitment policy - We operate a robust recruitment policy, including conducting eligibility to work in the respective country checks for all employees to safeguard against human trafficking or individuals being forced to work against their will.

Positive Work Environment Policy (0017) - This Policy outlines DexKo’s commitment to ensuring an equitable, diverse, and inclusive workplace.

Whistle-Blower Policy (0013) - We operate a whistleblowing policy so that all employees know that they can raise concerns about how colleagues are being treated, or practices within our business or supply chain, without fear of reprisals.

Human Rights and Modern Slavery Policy (0018) - working alongside the listed policies above reflect our commitment to acting ethically and with integrity in all our business relationships.

X. EQUITABLE TREATMENT AND DISCRIMINATION

We are firmly committed to the equitable treatment of all our employees and qualified applicants for employment. Equal opportunity is one of our firmest and most basic beliefs and we will not tolerate any illegal discrimination, harassment, or retaliation. If you observe any violation of these Company requirements, you should report it in accordance with the Reporting Procedure as outlined in this policy.

XI. ENVIRONMENTAL RESPONSIBILITY

We are committed to conducting our worldwide operations with respect for the natural environment. Employees have a responsibility to follow environmental laws and standards and to always engage in environmentally friendly and sustainable practices.

Solid and hazardous wastes must always be handled responsibly and according to the applicable law.

If you become aware of any violation of an environmental law or a practice that is prejudicial to the environment, you should report it immediately.

XII. SUPPLIER AND CUSTOMER RELATIONS

We base supplier relationships on lawful, efficient, and fair practices. The quality of our supplier relationships often has a direct bearing on the quality of our customer relationships.

It is our Company's responsibility to ensure all of our suppliers comply with the *Supplier Code of Conduct Policy (0019)* and we:

- Answer all customer and supplier questions truthfully
- Never mislead customers about any of our products
- Buy and sell on an "arm's-length" basis, free of any kickbacks, bribes, secret commissions, gifts or favors
- Always provide a competitive opportunity for suppliers to earn a share of our purchasing volume, including any supplier businesses owned by the disadvantaged, minorities and women and enlist supplier support in ensuring that we consistently meet and exceed customer expectations of quality, cost and delivery

Modest gifts and reasonable entertainment may be given and received, where legally permitted and in accordance with Company policies and local business practices, to and from persons doing business or seeking to do business with the Company. See

XIII. GENERAL RULES FOR GIFTS, MEALS AND ENTERTAINMENT

Where can I go for more information on this topic?

The Gift, Meals, Entertainment and Travel Policy (0015) within "The Den" under Corporate Governance.

Company employees are allowed to provide or accept modest gifts, business meals and entertainment only if the meal or entertainment is reasonable and appropriate in the context of the business relationship, is lawful under applicable laws, would not embarrass the Company if disclosed publicly, and does not create an actual or perceived conflict of interest for the recipient's ability to act in the best interest of the recipient's employer.

Gifts, meals or entertainment given with the appearance of being in exchange for the award of new business are never permitted. Giving or receiving gifts of travel, unless to a Company or business associate's office or facility and directly related to a current business purpose, is not allowed. Gifts of cash or cash equivalents are never to be given or received. Gifts requested by the recipient or gifts to government officials are not permitted.

Refer to the *Gifts, Meals, Entertainment and Travel Policy (0015)* for more specific details regarding procedures for permitted business courtesies.

XIV. CONFIDENTIALITY AND PROTECTING THE COMPANY'S ASSETS, RESOURCES AND DATA

Use of Company Assets

We utilize computers, facsimile machines, photocopiers and other business systems and equipment to enhance the quality and efficiency of the services we provide. You should only use these systems and equipment for Company business-related purposes. You may use such systems for limited personal purposes, but only in a responsible way and not in any way that may cause liability or harm to the Company or to you. All use of these systems and equipment must comply with applicable law and Company policies. The Company reserves the right to limit personal access in any way including revoking access altogether. You may be subject to disciplinary action (even dismissal) if you violate this policy.

All messages, documents, data and other material created by, entered into, or stored in our systems or equipment belong to us. Subject to applicable laws, we may access, review, monitor and/or disclose such material at any time, with or without notice to you. This includes all e-mail messages and Internet usage.

Confidential Information

We must protect confidential information in our possession - both information about us and information about other companies, and our customers and investors. Confidential information includes, but is not limited to, material non-public information, all confidential memos, notes, lists, records, and other documents in your possession, in hard and soft copy. All of these are to be delivered to the Company promptly after your employment ceases or at any time upon the Company's request, and your obligation to protect this information continues after you leave the Company. You must protect hard and soft copies of confidential information that are removed from the office (e.g., to be worked with at home or at external meetings).

It is important to use discretion when discussing Company business. This includes respecting information barrier protocols and discussing Company business only with those individuals at the Company that have a "need to know" the information. Additionally, you should not discuss Company business with friends, relatives, friends or other non-employees, or in public places such as elevators, restaurants, and public transportation or when using your phone or email outside of the office. You should also be careful not to leave confidential information in unattended conference rooms or in public places where others can access it.

All inquiries regarding the Company from non-employees, such as financial analysts and journalists, should be directed to the Chief Executive Officer, Chief Financial Officer, or Vice President of Human Resources for response or referral to the appropriate party. In addition, most employees are required to sign further confidentiality undertakings upon hire. If you do not recall those undertakings, consult your Human Resources Manager for a copy of any applicable documents or policies for your business unit.

The obligation to preserve confidential information is ongoing, even after your employment with the Company ends. Information that you have acquired in your previous employment should be treated with the same respect.

We receive and hold personal data on many individuals in the course of our business, and access to such information is restricted to people within the Company with a "need to know." Employees responsible for maintaining such information must ensure that the information is not inappropriately disclosed or misused.

If you become aware of confidential information about the Company or another entity that you know or suspect has been inadvertently disclosed, you should report it in accordance with the Reporting Procedure as outlined in this policy.

Personal Data

The Company collects personal data regarding individuals both inside and outside the organization where we have the lawful basis and legitimate business purpose for doing so. This is necessary to administer and manage the operation of our business effectively and efficiently. Personal data includes, among other things, sensitive personal, medical and financial information. We should take all reasonable steps to only hold personal data for as long as we have a need to retain it.

Collection and use of personal data are subject to various legal and regulatory requirements. You must take all reasonable steps to ensure that personal data is kept confidential and accessed only by those individuals at the Company that have a need to know this information to carry out their duties. In addition, if it is necessary to the conduct of business to disclose personal data to a third-party (e.g., so that a third-party may provide services to the Company or acquire an asset or business of the Company) then you must ensure that such transfer complies with applicable legal and regulatory requirements. This may include ensuring the third-party is subject to a written agreement which contains confidentiality obligations and, where relevant, other obligations which must be included under the data protection laws of certain jurisdictions in which we operate or have customers or investors. In all other cases, you may only disclose personal data pursuant to a legal or regulatory requirement.

In the ordinary course, the Company transfers personal data between jurisdictions in which the Company operates, including outside the European Economic Area (“EEA”), United Kingdom, the Dubai International Financial Centre (“DIFC”) and Singapore. If you transfer personal data outside the EEA, United Kingdom, the DIFC or Singapore, then you must ensure that it is permissible for you to do so (e.g., consent has been given by the individual or an appropriate data transfer agreement has been signed). In addition, you should ensure that the personal data is protected in a manner that is consistent with how personal data is protected by the Company within these jurisdictions, and in any event in compliance with all applicable data protection laws.

You are responsible for ensuring that you understand and comply with our data protection/privacy policies.

Intellectual Property

Intellectual property is an important asset that helps us maintain our competitive advantage and, therefore, must be protected. Examples of intellectual property include: the Company's names, logos, patents, trademarks, copyrights, confidential information, ideas, plans and strategies.

Without appropriate authorization, do not duplicate licensed computer software, use trademarks that the Company does not own or reveal trade secrets disclosed to the Company. Infringement of a patent or copyright is illegal and could expose the Company to significant damages.

If you detect misuse of the Company's intellectual property, you should report it to the appropriate individual in your business unit or to other management representatives using the Reporting Procedure outlined in this Code of Conduct and Ethics.

If you make any inventions or discoveries during your employment or engagement with the Company, you must treat such inventions or discoveries as strictly confidential information, as they may require protection by registration or filing under applicable law.

What is your responsibility?
You are responsible for complying with the code and if you suspect someone may be violating the code or policy, report it.

XV. FINANCIAL CONTROLS

The Company has in place financial controls, practices, and procedures which aim to protect the group's assets from theft or misappropriation. No system can be 100% failsafe and employees, whether or not they work in finance or a related area, have an important role to play in identifying suspicious activity. You must make candid reports to management. Among other things, this requires that reports contain accurate information and that accounting records be maintained properly in accordance with our internal controls and generally accepted accounting principles. It also means that you must fully and frankly disclose to management anything that might affect the Company's performance or reputation.

It is important that where an employee becomes aware of or has concerns about possible improprieties, including being asked to do something which the employee knows is not in accordance with the applicable financial control or established procedure or practice, the employee must report this to their manager, Human Resources Manager, or other management representatives using the Reporting Procedure outlined in this Code of Conduct and Ethics.

XVI. GOVERNMENT INVESTIGATIONS AND INFORMATION REQUESTS

Our policy is to cooperate with every reasonable request of government investigators.

If a representative of any government or government agency seeks an interview with you or requests access to data or documents for the purposes of an investigation, you must refer the representative to your supervisor immediately, who must consult with DexKo's General Counsel or Compliance Committee. Under no circumstances should you grant an interview or provide data or documents before you or your supervisor have

consulted with the Vice President of Human Resources or Chief Financial Officer. You should also preserve all materials, including documents and e-mails that might relate to any pending or reasonably possible investigation.

XVII. REPORTING PROCEDURE

If you are aware of a violation or potential violation of applicable law or Company policy or if you are unsure as to whether a violation has occurred or if you need guidance as to any action that might be taken, please direct your questions to the DexKo Global Compliance Committee (Compliance@DexKo.com) or directly to any of the Compliance Committee members listed on the Company intranet ("The Den") on the Corporate Governance page. If you become aware of a potential ethical or legal violation, including a Code of Conduct and Ethics or other Company policy violation, you have a duty to promptly report it to one of the named individuals in this policy or through the Company's Hotline, DexKo.ethicspoint.com.

Where can I learn more about reporting and compliance resources?

Go to the Corporate Governance page on "The Den".

If you become aware of a potential ethical or legal violation, including a Code or a Company policy violation, you have a duty to promptly report it to one of the named individuals in the Reporting Procedure section of this policy or through the Company's Hotline, DexKo.ethicspoint.com. For a list of all available Hotline phone numbers by language and Country, please see the *Whistle-Blower policy (0013)*.

You will be subject to disciplinary action if you submit a false report, but you will never be penalized for making a good-faith report and we will not tolerate retaliation against any employee who makes a good-faith report. Self-reporting is encouraged, and if you report a violation and are also involved in it, the Company will consider it in its consideration of disciplinary action in connection with any violation.

XVIII. APPROVAL AND AMENDMENTS

At a minimum, this Policy will be reviewed annually by the Company. DexKo reserves the right, in its absolute discretion, to supplement, change, discontinue or amend its policies and procedures at any time without consultation with any employee.

Any amendments to this Policy must be approved by the Senior Executives, together with any other procedures required by local law.

XIX. FREQUENTLY ASKED QUESTIONS

WHY DO WE HAVE A CODE?

The Code serves as a guide for how you should conduct yourself as a member of the DexKo Global Inc. team. Preserving our corporate culture and ensuring compliance with legal, regulatory and fiduciary duties is vital to the organization and following the Code helps us do that.

WHO MUST FOLLOW THE CODE?

All directors, officers, employees and temporary workers of DexKo Global Inc.

WHAT ARE YOUR RESPONSIBILITIES?

You have two responsibilities. First, you must follow every aspect of the Code and complete the training and questionnaire within the training each year. Second, if you suspect someone may be violating the Code or the

policies referred to herein, you have an obligation to report it. To make a report, follow the section of the Code: "Reporting procedure".

HOW WILL I KNOW IF THERE IS A PROBLEM?

The Code attempts to deal with the most common issues that you may encounter, but it cannot address every question that may arise. When you're not sure what to do, ask yourself the following questions:

- Is it illegal?
- Does it feel like the wrong thing to do?
- Would you feel uncomfortable if others knew about it?
- Will it have the potential to create a negative perception of you or the Company?
- Do you have a personal interest that has the potential to conflict with the Company's interest? If you answer "yes" to any of these questions your proposed conduct may violate the Code and you should ask for help.

HOW SHOULD I ASK FOR HELP?

If you have questions about the Code, any policies or guidelines referred to herein, or about the best course of action to take in a particular situation, you should seek guidance from your supervisor or a member of Compliance Committee at Compliance@DexKo.com.

WHAT IF I WOULD LIKE TO MAKE AN ANONYMOUS REPORT?

You may make an anonymous report by contacting the Company's reporting hotline, which is operated by an independent third-party and is available 24 hours a day, 7 days a week. The Reporting Hotline website and phone numbers by Country are set forth in the *Whistle-Blower policy (0013)*. If you choose to make an anonymous report, your anonymity will be protected to the fullest extent possible as permitted by law. Keep in mind, however, that maintaining your anonymity may limit the Company's ability to investigate your concerns.

WHAT ARE THE CONSEQUENCES FOR VIOLATING THE CODE?

Violations of the Code or the policies and guidelines incorporated by reference herein, can vary in its consequences. If you're an employee, it could result in a reprimand or other disciplinary action, including the termination of your employment at the Company for cause. If you're a director, a violation may necessitate your resignation. Certain violations of the Code also contravene applicable laws and therefore can have severe consequences outside of DexKo. Depending on your actions, failing to comply with the Code could lead to civil or criminal prosecution, which could result in substantial fines, penalties and/or imprisonment.