

CODE OF BUSINESS CONDUCT AND ETHICS / 2022

PURPOSE

This Policy aims to guide and inform our Clientele, Partners, Associates and Employees alike, of the values and principles on which DirNour&Co. was founded, and to promote and adhere to the ethical culture and professional standards we believe in.

APPLICATION

This Policy applies to all those working in DirNour&Co. and affiliated entities. We expect those whom we do business with, honour our values and principles.

OUR MISSION

Elevate the law practice profession in Sudan through trustful representation and assistance to our Clients by providing eminent and cost/time effective legal services while applying international best practices and maintaining professional ethics.

OUR VISION

Delivering exceptional services through investing time and effort in understanding our Client's needs and cater to it with confidence.

CORE VALUES

We always look to create a long-lasting relationship with our clients based on mutual satisfaction. Hence, through **innovation, sincerity and professionalism**, we ensure our clients that our services will exceed their expectations in terms of time, money and quality.

(1) CODE PROVISIONS

Guiding Principles

The following are entrenched notions and rules that we strictly adhere to. In the absence of express stipulation to any matter, or when encountering circumstances where there is no policy in place, the following can help set the tone of how we do business:

1. Conformity with the Law, Policies and Regulations.

At a minimum, ethical behaviour entail following the law. We assume an inherent responsibility to abide by all applicable laws, rules and regulations in every aspect of our daily lives. We expect our clients and affiliates to do the same to the best of their abilities, and we will never aid or advise our Clients to do otherwise.

2. Integrity and Transparency

We are honest and clear in all our dealings, and we expect others to be as transparent. We uphold our professional values as well as individual ethical standards and keep accurate and precise records of our work and time and in accordance with the commitments, we are subject to.

3. Diversity and Inclusion

We take pride in the diversity of our country; we strive to reflect that in our work by being respectful and mindful of individual differences. There is no place for prejudice, discrimination, bias or abuse of any kind in the Firm. We consider diversity as a key value for the continuous success of our business. We apply the same point of view to our clients, suppliers, peers and other partners.

4. Confidentiality

The core of our work is established on confidentiality. We protect our clients' information using the appropriate discretion and adequate technology safeguards.

5. Zero Tolerance for Harassment

There is absolutely no tolerance for any kind of harassment in the DirNour&Co. We take inappropriate conduct seriously and everyone, including our clients and affiliates, is required to be familiar with our workplace expectations, including as set forth in this Policy. We impose rigorous and stringent rules and procedures in the occurrence of harassment. For more information, please view our [Zero Tolerance Policy](#).

6. No Compromise on Quality

Our success continues to grow primarily due to our clients' trust and sense of assurance on our proven capability and consistency in delivering high-quality services. We strive for excellence and the highest standards of professionalism, ethics and integrity in every aspect of our business. This promise is delivered through investing in the best people and processes.

7. We Value Human Relationships

We understand that human connections are fundamental vehicles for advocacy and equity. Given the sensitive nature of our work, and while remaining faithful to our commitments, we perform our professional duties with sympathy, compassion and amiability.

8. Fair Dealing and Competition

We deal with all honesty and integrity at all times with our clients, fellow legal practitioners, suppliers and each other. We don't direct business to family, friends or businesses in which we have a personal stake.

9. Knowledge Sharing and Development

One of the essential responsibilities we firmly believe in and uphold, in pursuit of our Mission, is our obligation of knowledge-sharing within the Firm and with others. We endeavour to share public information to keep everyone apprised of their legal rights and interests.

10. Social Responsibility

We are committed to applying our legal knowledge and passion for advancing the rights and opportunities for persons in need. We do this through pro-bono legal services dedicated to developing our community and promoting justice. We actively encourage our employees to participate in the Firm's and their own social responsibility initiatives.

(2) CLIENTS LEGAL SERVICES

2.1 Clients Identification, Due Diligence and KYC Procedures

We must always ascertain who we work for. Among others, such information is necessary for our conflict checks. We should duly identify all prospective clients and persons that act on behalf of our clients and that are yet unknown to us. The Firm shall:

- Ensure that client identification records remain completely updated with all relevant identification data and information throughout the business relationship;

- Examine and check, on a regular basis, the validity and adequacy of the client identification data and information it maintains, especially those concerning high-risk clients.

2.2 Client Acceptance

The Firm shall classify clients into various risk categories and based on the risk perception decide on the acceptance criteria for each category of client;

Prior to accepting new clients, an account can be activated only after the relevant due diligence and identification measures and procedures have been conducted. All prospective clients are obliged to provide us with certain documents. The list with the required documents differs depending on the status – natural person or legal entity. Additional documents are required depending on the relations with the Firm – where the client acts on his own or on behalf of the third part, or where client introduces new clients for the Firm or acts individually.

No client shall be accepted in an anonymous or fictitious name(s).

2.3 Client Activities

We acknowledge that justice can only be carried out properly when the persons that are under suspicion, being investigated, charged or convicted may seek and receive due and professional legal advice. We also acknowledge that such legal advice can only be provided duly and in a professional manner when the counsel acts without any aversion or prejudice towards the client.

In light of this, we do not judge or prejudice against any client. We duly point out the risks arising for the client from his or her illegal or unethical conduct.

Nevertheless, we NEVER advise or encourage our clients to breach any laws or regulations applicable in any jurisdiction or to behave unethically. This also applies to so-called “victimless” offences like illegal tax evasion or breaches of environmental regulations.

We are committed to cease support for our client’s future projects and business activities that would be illegal or carried out with the prime purpose to profit from unethical conduct or unethical business operations after we pointed out the respective risks and the client decides to ignore them as well as our respective recommendations. The Managing Partner is to be immediately notified about any such cases and involved in the decision-making process.

2.4 Client Satisfaction

Client satisfaction is our primary priority. We do not act on behalf of our clients or engage in any activity that may, directly or indirectly, affect the business of our clients without prior authorization. In so doing,

we do not infringe any applicable law nor breach the provisions set forth in this Code as well as other internal policies of DirNour&Co.

2.5 Timing and Billing

We have a professional duty, and contractual obligation, to provide our clients with timely, complete and accurate reports on the work we do and, if required, the time we spend on their matters. The Firm does not tolerate practices that are inconsistent with our billing policies.

2.6 Directorship and Fiduciary Roles

Working in DirNour&Co. in any capacity, strictly prohibits you from serving as a director (or in any other fiduciary role) of any entity (client or otherwise) that could result in individual liability to you or vicarious liability to the Firm without prior written permission.

2.7 Money-Laundering Prevention

All employees work actively to prevent the use of the Firm and its assignments for money laundering or terrorist financing. Central to these efforts is the ongoing need to establish a good knowledge of clients and an understanding of the purpose of each assignment. The partner in charge of a matter is ultimately responsible for ensuring that new assignments are accepted in accordance with legislative provisions and the Firm's policy.

(3) CONFLICT OF INTERESTS POLICY

A conflict of interests is a situation where there exists a risk that one's professional loyalty, conduct or judgment might be impaired by another (conflicting) interest.

Such conflicts may arise especially:

- Between the interests of two different clients of DirNour&Co.;
- Between the interests of DirNour&Co. and the interests of a client; or
- Between the interests of a particular DirNour&Co. team member on one side and the interests of DirNour&Co. or the client on the other.

It is important to note that no real or pending conflict is required in order for the respective rules to be triggered. The mere possibility of such a conflict is sufficient.

3.1 Disclosure of Conflicts

Every team member of DirNour&Co. is obliged to promptly declare and report any material transaction or relationship that could reasonably be expected to give rise to a conflict of interests to the

management. Such a team member must refrain from any further action unless there is a risk of delay, and there is no sufficient time frame to hand the matter over to another team member.

In regards to our clients and their transactions, DirNour&Co. uses a sophisticated procedure involving the Managing Partner and other senior staff to identify possible conflicts of interests and to duly evaluate them. If a conflict of interests is ascertained, either the whole Firm or individual members of our team are excluded from any participation on the transaction in question.

3.2 Employment and Outside Business Interest

DirNour&Co. team are expected to render their best efforts to the Company. No associate or employee should have any outside business interest, which diverts a significant amount of his/her time or attention from his/her duties and responsibilities to DirNour&Co. Under no circumstances should an associate or employee be employed or assigned, either directly or indirectly, as an employee, director, officer or consultant of a competitor.

3.3 Insider Trading

Insider trading is trading of a company's stocks or other securities and investment instruments by individuals with access to privileged or at least non-public information. This is considered an unfair advantage towards other investors who do not have access to such information.

DirNour&Co. strictly refuses and discourages any kind of insider trading.

Aside from the sanctions imposed on different jurisdictions, trading can also be considered as a breach of confidentiality and, more generally, as a breach of the mutual trust in attorney-client relations that can have other consequences.

We never assist our clients in carrying out insider trading. If you find out that a client or any other person involved intends to carry out insider trading, you are required to proceed in the same way as if it was bribery. (Please view Anti-Corruption provisions in Section 5)

3.4 Political and Other Public Activities

While we respect the civil rights of our team members, the exercise of such rights within any political or other public activity is to be notified to the management, if it could cause third parties to question our independence or commitments arising from the conflicts of interest rules.

(4) ANTI-CORRUPTION AND GIFTING POLICY

DirNour&Co. strictly rejects and condemns all forms of bribery, illicit payment and corruption, as they are the major causes of injustice.

Bribery is an act of giving or promising money or any other gift or advantage to a person in order to influence the performance of his or her duties. The recipient of a bribe may be a government official of any kind, a judicial officer, an officer of a private company as well as a private person who is entrusted to administer or manage the property of a third party or to protect such third party's rights and interests. It is not relevant whether the bribe is provided in order for such a person to breach his or her duties or, on the contrary, to perform his or her duties duly when he or she fails to do so otherwise.

In the event of doubt or confusion on whether a particular transaction constitutes a form of bribery, notify the management immediately for approval.

4.1 Sanctions

Depending on the jurisdiction in question, individuals involved in bribery face high penalties, imprisonment and/or disbarment. Damages may also be claimed against a person who committed bribery.

On top of that DirNour&Co. as a legal person could face criminal prosecution in some jurisdictions that might result in high penalties, the loss of its reputation, an obligation to remedy damages or even punitive dissolution.

4.2 Receipt of Gifts

Normal hospitality and appropriate business courtesies are acceptable, such as an invitation for lunch or dinner to a good restaurant with the aim of maintaining and developing good business relationships. Small occasional gifts are also acceptable as long as:

- They are granted to a certain group of clients or business partners (e.g., Christmas gifts or gifts to visitors of a DirNour&Co. event); or
- They are granted or received in a transparent manner, when it is appropriate and provided that there will be no doubt about the purpose of the gift (e.g., a foreign client visiting the office).

4.3 Illegal Trade

DirNour&Co. does not purchase any goods or services in breach of any applicable legislation or international treaties that are in effect in any concerned jurisdiction. This includes but is not limited to legislation prohibiting or restricting trade with the following:

Drugs, narcotics and other controlled substances, poisons, firearms and weapons, explosives, military equipment, hazardous waste, radioactive substances, endangered animal and plant species, their parts

and respective products, illegal pornography and similar objectionable materials, human organs, other viable material and stem cells, arts and cultural heritage goods, pirated, counterfeited, stolen or smuggled goods.

(5) CONFIDENTIALITY OF INFORMATION

We must at all times, uphold our longstanding commitment to keeping client and Firm information (and in some cases, the information provided by business partners and suppliers) confidential and protected, except where its disclosure is specifically authorized by the Firm, permitted under rules of professional responsibility to which we are subject, or required by law. This means:

The fact that any client has sought our advice or asked us to pitch for work is as confidential as the advice itself. We do not disclose, even inadvertently, the identity of clients, former clients and prospective clients unless we have their consent to do so.

We are expected to adhere to DirNour&Co. security measures and internal control procedures for the use of the Firm's network, systems, applications, and equipment, including computers, laptops, mobile devices, the internet, Wi-Fi hotspots, storage devices such as flash drives and USB devices, and remote access. This requirement includes any personally owned devices that contain or access Firm applications.

Client information should only be transmitted through the Firm's business emails. We must not send, via email or other means, client or Firm information to the public, for any purpose, unless specifically directed to do so by a client.

(6) PERSONAL DATA PROTECTION AND PRIVACY

DirNour&Co. respects the right to privacy of our clients as well as our team members. We consider all personal data and information as sensitive and confidential, and we treat them accordingly. When we collect various personal data and information necessary to duly carry out our business, we acknowledge our longstanding commitment to protecting their confidentiality and security.

6.1 Security

In order to ensure the confidentiality and integrity of personal data, appropriate technical and organizational data security measures are put in place. Personal data are filed and stored in a way that it is accessible only to authorized personnel and transferred only through the use of protected means of communication.

6.2 Disclosure of Information

The disclosure of personal data and information should be necessary and proportionate to the purpose(s) for which it is being disclosed. Therefore, information that is disclosed should be adequate and relevant to the identified purpose and not exceed that purpose.

6.4 Notification of Data Breach

DirNour&Co. personnel are required to notify the management immediately upon becoming aware of any occurrence of a data breach without undue delay and to properly record the breach.

6.5 Discarding Personal Data and Information

We safely discard all personal data and information when we no longer need them or when we are required to do so by the respective person. In this connection, please note that in certain cases your colleagues may need to access your office, files, records, computer or e-mail when there is no other possibility to retrieve some documents or information, and you are not available.

6.6 Internet Usage

Access to the Internet is provided for the benefit of the Firm and its clients. Any team member accessing the Internet are representing the DirNour&Co. All communications should be for professional reasons, and adherence to business and social norms is mandatory when logged on with a work address or when accessing the internet through the Firm's hardware. All team members are responsible for seeing that the Internet is used in an effective, ethical and lawful manner. Fraudulent, harassing, abusive, profane, indecent, or obscene messages, text or images are strictly prohibited. This Internet policy is not limited to Internet connectivity performed at the traditional workplace but includes access on behalf of the Firm from any location.

(7) FILES, DOCUMENTS AND RECORDS RETENTION

We are expected to maintain all records in accordance with the legal and business requirements appropriate to our profession. To preserve the integrity of the record-keeping and reporting systems, all partners and staff are expected to know and comply with all applicable local records retention policies and procedures. These include how data is shared, stored, and retrieved, and the circumstances under which it is appropriate to dispose of it.

We never destroy, alter, or cause the destruction or alteration of documents for any illegal or improper purpose. Records include, among other things, paper copies, electronic files, and video and audio recordings.

(8) INTERNAL CONTROLS ON ASSETS AND ACCOUNTS

8.1 Property and Equipment of DirNour&Co.

All desks, file cabinets, and other furnishings and equipment housed in the office are the property of the DirNour&Co. and maybe inspected or searched without notice at Management's discretion.

Supplies, products and assembled or manufactured items, including damaged and discarded items, may not be removed from the premises or their normal locations, or given as gifts or awards, without proper authorization.

8.2 Communications Systems

The Firm provides or contracts for the communications services necessary to promote the efficient conduct of its business. All communications services and equipment are the sole property of DirNour&Co.

Improper use of DirNour&Co. communications services and equipment may result in disciplinary action, up to and including termination. Each employee's use of the Firm's communications systems constitutes his or her consent to this policy.

All business e-mail systems of the Firm are the property of DirNour&Co. and are to be used for conducting the Firm's business only. The Firm reserves and intends to exercise the right to review, audit, intercept, access and disclose all messages created, received or sent over the electronic systems for any purpose. No employee should have an expectation of privacy in any messages sent or received over the Firm's electronic or telecommunications systems. Each employee's use of the Firm's electronic systems constitutes his or her consent to this policy. Employees shall not attempt to retrieve or gain access to another employee's messages, use a code or password to access a file or retrieve any stored information unless authorized to do so. Any employee who discovers a violation of this policy should notify their direct supervisor or the management. Failure to report a known violation of this policy is grounds for termination.

8.3 Accuracy of Books, Records and Reports

Employees, officers and directors must honestly and accurately report all business transactions. You are responsible for the accuracy of your records and reports. Accurate information is essential to the Firm's ability to meet legal and regulatory obligations.

All internal books, records and accounts of DirNour&Co. shall be maintained in accordance with all applicable regulations and standards and accurately reflect the true nature of the transactions they record. The financial statements of the Firm shall conform to generally accepted accounting rules and internal accounting policies. No undisclosed or unrecorded account or fund shall be established for any purpose. No false or misleading entries shall be made in the internal books or records for any reason,

and no disbursement of corporate funds or other corporate property shall be made without adequate supporting documentation.

8.4 Concerns Regarding Accounting or Auditing Matters

Employees with concerns regarding questionable accounting or auditing matters or complaints regarding accounting, internal accounting controls or auditing matters may confidentially, and anonymously if they wish, submit such concerns or complaints in writing to the management.

(9) IMPLEMENTATION AND CONTROL MECHANISMS

9.1 Raising Concerns

Employees shall speak to a Partner, Manager or Supervisor if they suspect or know of any behaviour which breaks or may break the law. All employees are individually responsible for complying with the Code of Business Conduct and Ethics as well as all other policies of the Firm. Partners and Managers are responsible for ensuring that the other employees understand, have access to advise on, and act in accordance with, the Code of Business Conduct and Ethics. All employees are encouraged to report potential breaches of the Code of Conduct or the firm's other policies to a partner or manager.

9.2 Policies and Guidelines

This Code is not intended to replace any existing or future policies of the Company, its subsidiaries, or individual departments therein. Employees will continue to be responsible for observing all company policies as detailed in the Company's employee handbook as well as any job-specific policies and guidelines.

9.3 Dissemination and Amendment

This Code shall be distributed to each new employee upon commencement of his or her employment or other relationship with the Firm and shall also be distributed annually to each employee. And each employee shall certify that he or she has received, read, and understood the Code and has complied with its terms. The Firm reserves the right to amend, alter or terminate this Code at any time for any reason. This document is not an employment contract between the Firm and any of its employees and affiliates.

DirNour&Co. Law Firm