

Anti-Bribery & Anti-Corruption Policy

1. Introduction

At **Dynamic Energy Supply**, we uphold a zero-tolerance stance against bribery and corruption. We are committed to conducting our business activities with transparency and integrity wherever we operate. This Policy sets out the principles, standards, and controls for ethical business conduct across all our operations globally.

Our Policy is guided by international and local laws, including:

- The UK Bribery Act
- The U.S. Foreign Corrupt Practices Act
- Danish legislation and applicable local laws in operating regions.

2. Scope

This Policy applies to all Dynamic Energy Supply employees, directors, contractors, consultants, agents, brokers, and any third parties acting on our behalf. It covers all business dealings, including interactions with private entities, Government Officials, and Government-Owned Entities.

3. Key Definitions

- **Bribe:** Anything of value (cash, travel, gifts, offers of employment) given or received to gain an unfair advantage.
- **Facilitation Payment:** Small payments to low-level officials to expedite routine administrative processes. These are prohibited.
- **Third Party:** Any individual or entity not employed by us but acting on our behalf (e.g., bunker brokers, agents).
- **Government Official:** Any officer or employee of a government department, agency, or public international organization (e.g., NATO, UN).

4. Policy Statement

Dynamic Energy Supply prohibits any form of bribery or corruption. No employee or representative may offer, give, solicit, or accept anything of value to influence a business decision. This includes:

- Cash or vouchers.
- Extravagant gifts or hospitality.
- Political or charitable donations used as a "cover" for influence.
- Personal discounts or support for family members.

5. Third Parties & Due Diligence

As a supplier of fuel and lubricants, we often work through intermediaries. We cannot do indirectly through Third Parties what we are prohibited from doing ourselves.

- **Due Diligence:** All agents and brokers must undergo a background check ("red flag" identification) before engagement.
- **Contracts:** All third-party agreements must include clear ABAC clauses and the right to terminate for non-compliance.
- **Payments:** Must be made only to the contracted legal entity via traceable banking channels.

6. Gifts and Hospitality

Gifts and hospitality must never be used to obtain an improper advantage.

6.1 Thresholds for Non-Government Officials

Activity	Threshold (per person)	Required Action
Gifts (Give/Receive)	Up to \$200 USD	Written approval from Management.
Gifts (Give/Receive)	Above \$200 USD	Prior written approval from Compliance & Management.
Hospitality (Meals/Events)	Up to \$1,000 USD	Written approval from Management.
Hospitality (Meals/Events)	Above \$1,000 USD	Prior written approval from Compliance & Management.

6.2 Government Officials

Zero Threshold: No gift, meal, or travel may be provided to a Government Official or their family members without prior written approval from the Compliance Team, regardless of the value.

7. Facilitation Payments & Life-Threatening Situations

We maintain a strict zero-tolerance stance toward facilitation payments.

- **Exception:** If a payment is demanded under duress or threat to an individual's safety, liberty, or health, the employee may proceed to prevent harm.
- **Reporting:** Any such incident must be reported to Compliance immediately and fully documented.

8. Books and Records

All transactions must be transparent. Employees are prohibited from making false or misleading statements in financial records. All expenses must be correctly coded and approved according to company rules.

9. Reporting & Consequences

- **Violations:** Failure to comply may lead to criminal prosecution, heavy fines, and imprisonment for individuals.

- **Disciplinary Action:** Any violation of this policy will result in disciplinary action, up to and including termination of employment.
- **Non-Retaliation:** No employee will be penalized for refusing to pay a bribe, even if it results in Dynamic Energy Supply losing business.

Reporting Channels:

Any suspected violation must be reported immediately to:

1. The Compliance Team
2. Company Management
3. The Whistleblower System

Annex I: Quick Reference Approval Matrix

Task	Execution	Support/Originator	Informed
Gifts & Hospitality Approval	Management	Employee	Compliance
Political/Charitable Approval	Compliance	Managing Director	Management
Hiring Relatives of Officials	Compliance	Managing Director	Management
Reporting a Violation	Compliance	All Employees	Management