

## Code of ethical standards - policy statement

The purpose of this policy is to provide a framework and guidance on the company's approach to achieving and maintaining good business behaviour by means of sound ethical conduct. It serves to ensure that all employees are aware of their individual and collective responsibilities with regards to the company's ethics, and to emphasise our employees, suppliers, and customers' expectations to being treated fairly and in accordance with good business practices.

All employees are responsible for reading this document in its entirety and for ensuring that they comply with all the policy requirements as stated within this document. The purpose of this ethics policy is to maintain a culture of openness, trust and integrity in the company's business practices. Effective ethics is a 'team effort' involving the participation and support of every DIAL employee. DIAL is committed to protecting employees, business partners and suppliers from illegal or damaging actions by individuals, either knowingly, or unknowingly.

When DIAL addresses issues proactively and uses correct judgement, it will help to set the company apart from its competitors and help further enhance its reputation. The internal control environment used by the Company for maintaining ethical behaviour and standards include –

- Setting the tone at the top: the directors and management at all levels of the organisations demonstrate through their directives, actions, and behaviour the importance of integrity and ethical values to support the functioning of the system of internal control.
- Establishing standards of conduct: the expectations of the directors and senior management concerning integrity and ethical values are defined in the entity's standards of conduct and understood at all levels of the organisation and by outsourced service providers and business partners.
- Evaluating adherence to standards of conduct: processes are in place to evaluate the performance of individuals and teams against the entity's expected standards of conduct.
- Addressing deviations in a timely manner: deviations of the expected standards of conduct are identified and remedied in a timely and consistent manner. DIAL will not tolerate any wrongdoing or impropriety at any time. The company will take the appropriate measures and act quickly where the ethical code is broken.

This policy applies to all employees, contractors, consultants and part time employees of DIAL as well as the directors. DIAL have Integrity as one of the company's core values to set and lead by example. In any business practice, honesty and integrity are of the highest importance to have an open-door policy and welcome suggestions and concerns from all



employees. This creates an environment that will allow employees to feel comfortable discussing any issues and will serve to alert Directors to concerns with in the company.

Employee's commitment to Ethics: to disclose any conflicts of interests regarding their position with the company to engage in carrying out the company's mission in a professional manner and in line with the core values of the company which includes integrity.

The Directors are fully committed to the Company code of ethics and will promote this through their actions. We recognise that the main function of the company is at all times to serve the best interests of its current and future customers, and to do this with respect, concern, courtesy and responsiveness.

To help achieve this we; -

- Treat everyone fairly, have mutual respect, promote a team environment and avoid the intent and appearance of unethical or compromising practices
- Treat all persons with respect and consideration, regardless of race, religion, gender, sexual orientation, maternity, marital or family status, disability, age or national origin
- Respect the structure and responsibilities of management, provide them with facts and advice as a basis or decision and policy making, and uphold and implement decisions and policies adopted by management
- Demonstrate the highest standards of personal integrity, truthfulness and honesty in all activities in order to inspire confidence and trust in such activities, both internally and externally
- To not be rude or harass any member of the public or other members of staff
- Strive for personal and professional excellence, encourage the professional development of others and keep up to date on emerging issues affecting the Company
- Conduct themselves at all times with professional competence, fairness and impartiality  
Company's commitment to Ethics
- Hold paramount, the safety, health and welfare of the public in the performance of the company's professional duties and that of their fellow workers
- Keep the local communities informed about issues which may affect them
- Collaborate with and support partners in carrying out the company's mission and in line with the company's ethics policy



- Build professional reputations on the merit of our capabilities and refrain from competing unfairly with others
- Not to engage in any business practice or process or with any entity, including potential customers, that does not match the Company's ethical standards Governance and Review
- Should an employee be in any doubt about a relevant course of action, require clarification on a particular issue, or want to report a potential breach of DIALs ethical code, they should report directly to their line manager/Director or independently to the Director. The topic/issue will then be dealt with as quickly and efficiently as possible.

We ask our employees to buy into our ethical code of standards policy statement, prior to their employment and forms part of their induction training. We actively encourage employees and subcontractors to have confidence to challenge others when a breach of the code of ethical conduct is suspected. The 'whistle blower' will be protected and should not fear discrimination or disciplinary action should they report another individual. If the individual refuses to accept our ethical code they will not be offered employment. Should an individual be found to be in breach of the code then prompt and fair disciplinary action will be taken against those who are found to have breached the code, action will be proportionate and transparent. In addition, high standards of ethical behaviour will be rewarded, staff appraisals will be carried out to analyse how an individual has lived up to the organisations values and demonstrated competence in ethical decision making. In recognising what an individual has achieved, managers will consider rewarding the employee or subcontractor. In relation to suppliers and clients of the Company

- Maintain ethical and relationships with suppliers and goods and services
- Select suppliers based on the appropriateness of their products and services, as well as their prices, delivery conditions and quality, not accepting or offering gifts or commissions, in cash or in kind.
- Deal quickly and effectively with customer complaints to prevent a reoccurrence and ensure the customer is satisfied with the services provided.

This policy will be held by Ian Davis on behalf of DIAL and will be reviewed annually to ensure that it remains relevant, both internally with all employees and externally regarding changing social and moral attitudes and business best practice.

Signed;-

Print;-

Mr Ian Davis. DIAL Director.