



ATLANTIC LIGHT

BUSINESS GIFTS AND ENTERTAINMENT POLICY

The term “business gift” in this policy includes business entertainment, as well as gift items. The giving of business gift is a customary way to strengthen business relationships and, with some restrictions, is a lawful business practice. It is **ATLANTIC LIGHT** Policy that company employees may give and receive appropriate, lawful business gifts in connection with **ATLANTIC LIGHT** work with commercial customers and other non-governmental parties, provided that all such gifts are nominal in value and not given or received with the intent or prospect to influencing the recipient’s business decision-making.

Special laws and rules apply to gifts to company employees and it is **ATLANTIC LIGHT** policy to strictly comply with all such restrictions. Local Laws in Nigeria and around the world strictly limit gifts to company employees. These may be criminal acts, regardless of whether they are paid for with **ATLANTIC LIGHT** or personal funds.

Bribery is illegal and violets this policy. **ATLANTIC LIGHT** policy does not allow for corrupt practices in any form, including bribery. Even when legal, employees cannot give or receive business gifts if doing so would violate this policy. Any business gift given or received by an **ATLANTIC LIGHT** employee must be nominal in cost, quantity and frequency. Never accept a gift that could be viewed as lavish.

ANUGE FREDINAND
Managing Director

Date: January 06, 2025