Guidelines on the Giving and Receiving of Gifts and Hospitality

At DP World, we are committed to conducting business with integrity, transparency, and in compliance with all applicable laws and ethical standards. The giving and receiving of gifts and hospitality may be customary in business interactions; however, these actions must be carefully managed to ensure they do not create undue influence or reputational risk.

Definition of Gifts and Hospitality

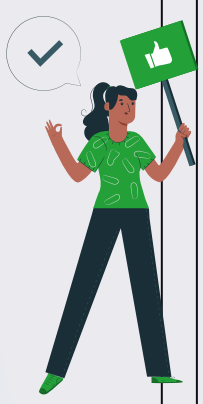
- Gifts may include physical items, services (e.g., use of property), advice, information, vouchers, gift cards, or other benefits.
- Hospitality includes meals, beverages, receptions, tickets to cultural or sports events, travel, accommodation, and other similar courtesies.

All employees, directors, and officers of DP World are expected to follow these guidelines. Before offering any gift or hospitality to an external party, employees must ensure it complies with the recipient organization's policies and is aligned with DP World's values and standards.

ACCEPTABLE PRACTICES

Gifts and hospitality are generally acceptable when they are:

- Of modest or nominal value
- Provided openly and transparently
- Offered without expectation of reciprocity or obligation
- Infrequent and distributed across various recipients
- Promotional in nature (e.g., DP World-branded items)
- Given as part of legitimate cultural celebrations (e.g., Christmas, New Year, International Women's Day)
- Appropriate for the business context
- Legal in the relevant jurisdiction
- Part of an approved marketing or communications campaign



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AREAS OF CAUTION

Caution must be exercised in the following scenarios:

- The gift or hospitality may have cultural sensitivities (e.g., alcohol, religious symbols)
- The item is requested or demanded by the recipient
- The value exceeds USD 200 – it must be recorded in the Gifts and Hospitality Register
- The recipient is a public official – prior written approval from the Department Director is required, regardless of value. Such cases must also be documented in the register.
- Public officials include: Government personnel, politicians, royalty, employees of state-owned enterprises or port authorities, law enforcement, etc.

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PROHIBITED PRACTICES

Gifts and hospitality are strictly prohibited if they are:

- Excessive or lavish in value
- Given in secret
- Part of a quid pro quo arrangement ("if you do this, I will give you that")
- Intended to influence a business decision
- Offered during or near a tender or bidding process
- Repeatedly given to the same individual(s)
- In the form of cash or cash equivalents (e.g., gift cards)
- Inappropriate for a professional setting (e.g., involving gender exclusivity, substance abuse, or adult entertainment)
- Potentially embarrassing if disclosed to colleagues, clients, competitors, or media

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Gifts and Hospitality Register

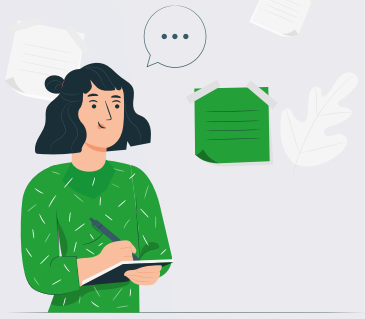
The Human Resources Department maintains the official Gifts and Hospitality Register.

Handling Inappropriate Offers

If you are offered a gift or hospitality that may conflict with these guidelines:

- Politely and professionally decline the offer.
- If you believe refusal is not possible due to cultural or social sensitivities, you must:

1. **Register the gift or hospitality.**
2. **Notify by email at antibribery@dpworld.com, explaining all circumstances regarding the gift or hospitality and the reason you believed it could not be refused**
3. **Submit the item to Human Resources for appropriate handling (e.g., donation or charitable raffle).**



Approval Process

All gifts or hospitality offered must adhere to the approval levels outlined in our Procurement Policy:
Department Director → Finance Director → General Manager, depending on the value.

Coercion or Extortion Situations, What if I am pressured to give gifts or hospitality?

If you are coerced or extorted into giving gifts or hospitality—especially under a credible threat to safety, property, or the environment—this must be reported immediately to the Group Legal Department. Such actions are not considered voluntary and will be treated as exceptional. The Legal team will engage Group Security if required.
It is never acceptable to provide gifts or hospitality solely to avoid social discomfort or pressure.

Internal Practices at DP World

The guidelines are more flexible for internal gestures (between DP World colleagues). However, even in these cases, all actions must remain lawful, appropriate, and free from any intent to gain unfair advantage.