

Anti-Bribery and Anti-Corruption Policy

SCOPE: This Policy is applicable to every employee of Interno Company or its subsidiaries, including senior executive, financial officers, and to all members of the Interno Company Board of management. The reporting requirement of this Policy is also applicable to Interno Company’s contractors and suppliers.

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1. PURPOSE

Interno Company (together with its subsidiaries) are committed to conducting our business in accordance with all applicable laws, rules and regulations and the highest ethical standards.

The purpose of this Anti-Bribery and Anti-Corruption Policy is to reiterate Interno Company’s commitment to full compliance by the Company, its subsidiaries and affiliates, and its officers, Managers, employees and agents with both Iraqi and KRG local anti-bribery or anti-corruption laws that are applicable issued by both Iraqi and KRG commission of integrity. This Policy supplements the Code of Business Conduct and Ethics and all applicable instructions and Company policies applicable to Interno Company operations in the region.

For the purposes of this Policy, a “contractor” or “supplier” is defined as a third-party entity or individual who provides, and receives payment for, services or goods related to any aspect of Interno Company operation, and includes consultants and subcontractors. A “non-supplier vendor” is defined as a third-party individual, company, organization, and/or Government or Government-related entity that will receive payment from Interno Company but will not provide goods or services in return.

 <p>Interno Company for General Contracting & General Trading Ltd</p>	<p>HSE MANAGEMENT SYSTEM MANUAL</p>	<p>ISO 9001:2015 ISO 14001:2015 OHSAS18001:2007</p>
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2. SCOPE

This Policy is applicable to every employee of Interno Company, including senior executive and financial officers, and to members of the Interno Company Board of Managers. The reporting requirement of this Policy is also applicable to Interno Company’s contractors and suppliers. This Policy is intended to supplement all applicable laws, rules, and other corporate policies. It is not intended to supplant any local laws.

3. DEFINITION

Corruption is the misuse of public power for private profit, or the misuse of entrusted power for private gain.

Bribery is the offer, promise, or payment of cash, gifts, or even excessive entertainment, or an inducement of any kind offered or given to a person in a position of trust to influence that person’s views or conduct or to obtain an improper advantage. Bribery and corruption can take many forms, including the provision or acceptance of:


- **Cash payments;**
- **Phony jobs or “consulting” relationships;**
- **Kickbacks;**
- **Political contributions;**
- **Charitable contributions;**
- **Social benefits; or**
- **Gifts, travel, hospitality, and reimbursement of expenses.**

4. POLICY REQUIREMENTS

Interno Company personnel and agents are strictly prohibited from offering, paying, promising, or authorizing:

- any payment or other thing of value;
- to any person;
- directly or indirectly through or to a third party;
- for the purpose of (i.e., in exchange for);
- causing the person to act or fail to act in violation of a legal duty;
- causing the person to abuse or misuse their position; or
- securing an improper advantage, contract or concession;
- for Interno Company or any other party.

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 <p>Interno Company for General Contracting & General Trading Ltd</p>	<p>HSE</p> <p>MANAGEMENT SYSTEM</p> <p>MANUAL</p>	<p>ISO 9001:2015</p> <p>ISO 14001:2015</p> <p>OHSAS18001:2007</p>
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("Improper Payment Activity")

To promote compliance with anti-corruption laws in both Iraq and KRG area, no Interno Company personnel shall undertake any Improper Payment Activity in respect of a foreign official, a domestic official, or a person doing business in the private sector.

In addition, Interno Company's books and records must correctly record both the amount and a written description of any transaction. Interno Company personnel must ensure that there is a reasonable relationship between the substance of a transaction and how it is described in the Company's books and records.

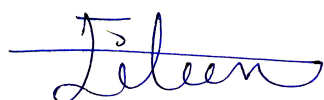
It is contemplated that Interno Company will institute detailed procedures and standards related to training, due diligence, the recording of transactions, and other areas, to implement the terms of this Policy. In particular, Interno Company will institute standards regarding:

- Sponsoring travel of client's officials;
- Direct and in-kind support for client officials;
- Security support for public law enforcement;
- Per diems for client officials;
- Agreements with government (Client) -affiliated third parties, including those who may interact with the government on Interno Company's behalf or benefit;
- Meals, gifts, and entertainment for government (Client's) officials;
- Charitable and cultural donations to government or government officials, or to those parties affiliated with them; and

5. AUDITS

Audits of Interno Company sites, operating units, and contractors may be conducted periodically to ensure that the requirements of this Policy and applicable procedures and guidelines are being met. Audits may be conducted internally by Interno Company auditors, or externally by retained third parties. Audit documentation shall include performance improvement action plans.

Erbil, Kurdistan - Iraq, Dec-2016



Eileen Rassam, General Manager

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