



## Gifts and entertainment policy

### 1. Introduction

While conducting business on behalf of Besora Maritima , employees should use this policy to guide them in making decisions when providing or receiving gifts and entertainment .

This Policy applies to all employees, officers, and directors of Besora Maritima.

#### **Business Gifts**

It is Besora Maritima's policy for all employees not to accept gifts from our external business partners. This applies to gifts of any value.

#### **Business Entertainment**

Similar to the Business Gifts policy, external business partners are asked not to offer entertainment (theater, sporting events, fishing trips, etc.) to our employees. Besora Maritima employees are informed that accepting entertainment is not appropriate in the context of the business relationships the company wishes to maintain. When business lunches/dinners are appropriate to conduct of business, Besora Maritima expects to host our share of these types of events.

#### **Gifts to Government Officials**

No gifts may be offered to government officials.

This Policy was adopted effective November 23, 2015