**ANTI-BRIBERY & CORRUPTION POLICY (ABC)**

DREAMLINE COMMODITIES LTD. and its subsidiaries (here and after, the Company) considers its reputation one of the most valuable assets. The Company is committed to be in compliance with all applicable laws, rules and regulations in all jurisdictions in which it does business.

The Company’s employees are strictly prohibited from paying a bribe to, or receiving a bribe from, an individual or entity, no odds public or private. We must adhere to the Company’s internal controls and be especially mindful of those designed to prevent corruption and safeguard the Company’s assets and employees.

Our agents, sales representatives, joint venture partners, consultants, vendors, intermediaries, suppliers (here and after, “third-parties”) are required to follow standards consistent with this Policy when acting on our behalf.

As used in this Policy, “bribe” means giving, or making an offer or promise to give, or authorizing, soliciting, or accepting the giving of, anything of value or any other advantage, to improperly influence actions. Bribes can include money, gifts, hospitality, expenses, reciprocal favors, business or employment opportunities, political or charitable contributions, or any other tangible or intangible benefit or consideration to improperly influence actions, whether conferred directly or indirectly.

It is the Company’s policy to comply with all applicable anti-bribery and corruption laws of all jurisdictions in which the Company does business, including for example the U.S. Foreign Corrupt Practices Act (“FCPA”), the Bribery Act of the United Kingdom (“UKBA”), the China’s Anti-Unfair Competition Law (AUCL) and other laws and regulations in the civil, administrative and economic spheres against commercial bribery in China (here and after, “Anti-Corruption Laws”).

We are responsible for knowing the legal standards and the Company’s policies applicable to our roles and duties, conducting ourselves accordingly and asking for help and consultation to assure we are in compliance.

Violations of this Policy may result in disciplinary action up to and including termination of employment or contract and/or referral to appropriate law enforcement authorities.

For managers, disciplinary action applies equally to those who:

* act inappropriately,
* do nothing to prevent misconduct by an employee or representative under the manager’s supervision, when the manager had reason to know the possible misconduct,
* fail to take appropriate corrective action in response to misconduct by someone, when the manager had reason to know of the misconduct,
* fail to ensure internal controls are adequately implemented.

Violations of anti-corruption laws may subject the Company, an employee or third-party to civil and criminal penalties. Employees and third-parties must be sensitive to potential bribery and corruption and must contact the Compliance Department with any questions or concerns they may have.

**Third-Parties**

Employees and the Company are at risk when third parties offer, pay or receive bribes.

Employees and the Company can be liable for payments by a third-party even if it’s not actually known that the third-party has offered or will pay a bribe. The Company must take steps to ensure an engagement in transactions only with ethical third-parties.

Due Diligence

Before entering business relationships, as well as during business relationships, we conduct appropriate due diligence and monitoring of third-parties, it depends on the circumstances and requires attention to the appearance of warning signs, including but not limited to:

* the location and nature of the services provided by the Company;
* transactions with governments or their agencies;
* transactions involving high value projects.

Due diligence results are documented and recorded. After engaging a third-party, employees must carefully monitor its compliance with ethical standards and legal obligations on an ongoing basis.

Agreements

The engagement of any third-party to interact with government entities or officials on the Company’s behalf must be properly authorized and such engagement must be pursuant to a form of agreement approved by the Legal Department. Such approved form of agreement will contain appropriate anti-corruption representations and warranties, including, among other things, prohibitions on improper payments to officials, audit rights, ongoing monitoring of its compliance with ethical standards and termination rights.

**Customers & Suppliers**

Agreements with customers or suppliers must include provisions requiring compliance with applicable anti-corruption laws as well as data privacy protections.

**Records Keeping**

The Company must keep records and accounts that accurately and fairly reflect its transactions and disposition of assets in sufficient detail to facilitate a full understanding and audit trail. No false or misleading entries may be made in the records of the Company for any reason. All contracts, invoices and other documents must accurately describe the transactions to which they relate.

No payment on behalf of the Company may be approved without adequate supporting documentation or made with the intention or understanding that all or part of any such payment is to be used for any purpose other than that described by the documents supporting the payment.

**Zero Tolerance for Facilitation Payments**

This Policy prohibit “facilitation payments”, which are payments intended to expedite or to secure the performance of routine governmental action where there is no discretion on the part of the government official. Generally, these are small payments to "speed up" or "encourage" an otherwise routine government action, such as processing visas or work permits, customs clearances or adequate police protection.

**Imminent Threats to Personal Health, Safety or Freedom**

In rare circumstances, an employee may deem it necessary to make a payment to a government official to avoid an imminent threat to personal health, safety, or freedom. Such payments must be reported to the employee’s manager and the Compliance Officer as soon as possible after making the payment and must be accurately described and recorded in records of the Company.

**Political and Charitable Contributions**

Company contributions to political parties, party officials, candidates, organizations or individuals engaged in politics, or charities or sponsorships, whether direct or indirect, must not be a subterfuge for bribery or contrary to applicable law. Any such contributions must be pre- approved by the Company’s Senior Management, Legal Officer and Compliance Officer. Proper recording and accounting of contributions is mandatory and essential.

**Review & Reporting**

No policy can anticipate every situation that may arise. Accordingly, this Policy is not meant to be all-inclusive, but rather is intended to serve as a source of guiding principles and to encourage communication and dialogue concerning standards of conduct addressed in the Policy. Employees and third parties are encouraged to discuss with any member of the Legal and/or Compliance Department with questions about particular circumstances that may implicate the provisions of this Policy.

Employees or third parties who believe that there may be misconduct related to requirements articulated in this Policy must report the circumstance(s) to the Compliance Department. Concerns may be shared anonymously through the Tell Hotline, although employees and third parties are encouraged to identify themselves to facilitate prompt and thorough investigation.

Retaliation for reports of misconduct by others made in good faith is prohibited by law, and the Company will not permit retaliation of any kind against any employee or third-party who makes a good faith report.

Anticorruption procedures and compliance with this policy are subject to periodic monitoring and review.