**ANTI –BRIBERY AND ANTI-CORRUPTION CHARTER**

As subsidiaries of Atlas World Group, Inc., Atlas World Group International, Inc. and its subsidiaries (together the “Company”) are subject to the Atlas World Group, Inc. Corporate Compliance Code. That code provides as follows:

**FOREIGN CORRUPT PRACTICES ACT AND INTERNATIONAL BUSINESS**

Any employee whose job responsibilities include Company business with foreign countries should take steps to ensure that they do not violate the Foreign Corrupt Practices Act of 1977. To that end, those employees must not make any payments to any officials of those foreign countries that could be construed as bribes. Although there are exceptions to the law, employees should not rely on their own understanding, but seek advice from the Company’s Compliance Officer before making any payment to a foreign official.

In general, employees should keep in mind that laws and customs vary throughout the world, but they must uphold the integrity of the Company in other nations as diligently as they would do so in the United States. When conducting business in other countries, it is imperative that employees be sensitive to foreign legal requirements and United States laws that apply to foreign operations. Employees should contact the Company’s Compliance Officer or Legal Department if they have any questions concerning a specific situation.

As required by the Corporate Compliance Code, the Company is committed to conducting all aspects of its business in keeping with the highest legal and ethical standards. As the Company engages in substantial business in foreign countries, in addition to the provisions of the Corporate Compliance Code, to assist the Company in upholding this commitment in the context of dealings with officials outside of the United States (the “*foreign officials*”), the Company has also adopted the **FIDI Anti-Bribery and Anti-Corruption Charter**. The company fully upholds the laws regarding Anti-Bribery and Anti-Corruption through both the . Any act or attempted bribery and corruption is unacceptable; this applies to offering a bribe or accepting a bribe.

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for action. It is illegal, and it is a breach of trust. A bribe is an inducement or reward offered, promised or provided, to gain a commercial, contractual, regulatory or personal advantage.

This policy applies to all employees worldwide. This policy also applies to our agents and those who may act on our behalf.

**Code of Conduct:**

* Never engage in any form of bribery, either directly or through any third party.
* Never offer or make an improper payment, or authorize an improper payment (cash or otherwise) to any individual, including any local or foreign official anywhere in the world.
* Never attempt to induce an individual, or a local or foreign official to act illegally or improperly.
* Never offer, or accept, money or anything of value, such as gifts, kickbacks or commissions, in connection with the procurement of business or the award of a contract.
* Never offer or give any gift or token of hospitality to any public employee or government official or representative if there is any expectation or implication for a return favor
* Never accept any gift from any business partner if there is any suggestion that a return favor will be expected or implied.
* Never facilitate payments to obtain a level of service which one would not normally be entitled to.
* Never disregard or fail to report any indication of improper payments to the appropriate authorities.
* Never induce or assist another individual to break any applicable law or regulation.

 The prevention, detection and reporting of bribery and corruption are the responsibility of all those working for us or under our control. If you believe or suspect that bribery or corruption has taken place you should inform your manager and notify the Company immediately.