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Procedure for Code Of Ethics EXQ CP-15

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SUMMARY OF CHANGES

Issue No.	Issue Date	Approved by		
			Name / Position	Signature
Summary of change		1	EXQ GM	
		2		
		3		
		4		
		5		
Issue No.	Issue Date	Approved by		
			Name / Position	Signature
Revision No.	Revision Date			
Summary of change		1		
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1. PURPOSE

The purpose of these guidelines is:

- Maintaining the integrity of our services to society
- Assuring ethical business practices within our organization
- Demonstrating our values to interested parties

Comply with legal and other requirements to meet the highest ethical standards in our activities High competence of personnel and appropriate process design shall enable and its members to meet defined performance criteria in all relevant processes and functions. In consequence, competent personnel shall enable **Excellence Qualite** to meet strategic and operational business objectives.

2. SCOPE

These guidelines are applicable to all members of **Excellence Qualite**

3. RESPONSIBILITY

It's the responsibility of **All Departments and Members of Excellence Qualite** . to ensure that the requirements of this procedure are adhered to. **Excellence Qualite** . name and reputation depends on individual actions and decisions. Each employee and auditor must:


- Read, understand, and comply with the **Code of Ethics**
- Be responsible for the accuracy and integrity of our work, the documents, records, and business information we work on and have access to
- Immediately bring potential violations of the **Code of Ethics**, legal requirements, **Excellence Qualite** . policies to **Excellence Qualite** .'s attention
- Cooperate fully in any investigation of alleged violations of the **Code of Ethics**, **Excellence Qualite** . policies, applicable laws, and regulations.

The **Managing Director** is responsible for leading ethical business practices and along with managers/supervisors is accountable if the people who work for them violate the **Code of Ethics** or break the law. As such, the **Managing Director** must lead an example by acting with integrity and promoting the highest ethical standards..

4. PROCEDURES

No Retaliation Policy

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Excellence Qualite . does not tolerate retaliation against individuals raising concerns about potential violations of the **Code of Ethics** or legal requirements. All allegations of retaliation will be investigated and appropriate action will be taken.

Compliance with Legal Requirements

Excellence Qualite . is committed to full compliance with the laws, rules, and regulations of the countries and communities where we conduct business. Each employee is responsible for knowing and complying with all applicable legal requirements in the locations where we conduct business as well as comply with **Excellence Qualite .** policies and operating procedures.

Differences between Excellence Qualite .'s Procedures and Local Laws, Practices or Customs:


These procedures are intended to establish global standards and expectations for everyone at **Excellence Qualite .** The procedures apply to all businesses, countries and regions where **Excellence Qualite .** does business, unless the procedures state otherwise. We recognize, however, that laws, customs and practices differ in some countries and cultures. It is important for you to understand how these procedures work with local laws, customs and practices.

1. If a local law conflicts with a policy in these procedures, you must comply with the local law, upon prompt notification and acknowledgement by **Excellence Qualite .'s Managing Director**.
2. If a local custom or practice conflicts with a policy in these procedures, you must comply with these procedures.
3. If your business or region has a business policy that conflicts with these procedures, you must comply with these procedures.
4. These procedures are the minimum requirements that must always be followed. If local law, policies or business practices require you to meet higher standards than these procedures, you must do so.
5. The only time you may deviate from these procedures is if a law requires you to do so and **Excellence Qualite . Managing Director** is notified in advance of the exception.

Conflicts of Interest

A conflict of interest exists when a personal interest or activity interferes or appears to interfere with the interests of the Company. Even the appearance of a conflict of interest may cause others to question

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your — and **Excellence Qualite** .’s — actions and integrity. All employees are expected to act in **Excellence Qualite** .’s best interests and not to let personal interests or divided loyalties influence their judgment.

We all must avoid conflicts of interest and even the appearance of a conflict of interest in both the performance of our duties for **Excellence Qualite** . and in our outside activities that may affect **Excellence Qualite** .. Potential conflicts of interest can arise in many situations, including:

- Doing business with family members
- Having a job at or a material financial interest in another company in our industry
- Taking a second job
- Managing your own business
- Serving as an elected local, regional or national official
- Serving as a director or officer of another business whose work impacts **Excellence Qualite** .
- Failing to disclose any past or current association with clients with whom you work at **Excellence Qualite** .


Perhaps the most important word to remember regarding conflicts of interest is disclosure. A conflict of interest review shall be performed at least once annually to address potential risks and evidence of such review shall be recorded in an appropriate manner. Carefully review your own situation for any actual or potential conflicts of interest. If you have an actual or potential conflict of interest, you must disclose the situation to your manager and **Excellence Qualite** .’s **Managing Director**.

Confidential Information

Confidential information is critically important to **Excellence Qualite** . and our customers. Confidential information is information that is not generally known or readily available to others and may belong to either **Excellence Qualite** . or our customers. It may include business and marketing plans, financial information, audit records, audit reports, status of certification, client information, client drawings or schematics, internal company correspondence, plans to acquire or enter partnerships or alliances with other companies, plans for new and/or current products or services, and/or confidential policy submissions to the government.

Because disclosure of confidential information outside **Excellence Qualite** . may harm **Excellence Qualite** . or our customers, use confidential information only as necessary to do your work at **Excellence Qualite** .. Do not disclose confidential **Excellence Qualite** . information to anyone outside of **Excellence**

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Qualite ., unless **Excellence Qualite .** has an appropriate nondisclosure agreement with the other person or company. Unless you have the customer's prior written permission, do not discuss a customer's confidential information with anyone other than **Excellence Qualite .** employees who need to know that information or with authorized representatives of the customer.

Excellence Qualite . Confidential Information should be stored in a secure place where only authorized employees can see it; clearly marked as confidential; and, shredded when no longer needed, unless we are required to keep it under records retention policy

If you leave **Excellence Qualite .**, you must continue to keep information confidential and return to **Excellence Qualite .** all copies of such confidential documents you may have in your possession when you leave your employment with **Excellence Qualite .**


Financial and Accounting Practices

Excellence Qualite . has a system of internal controls and reporting mechanisms, an internal audit department and an independent outside auditor, all intended to safeguard **Excellence Qualite .**'s assets and operations and to provide **Excellence Qualite .**'s Shareholders and management with accurate, honest and timely information. Employees are required to live up to both the letter and spirit of **Excellence Qualite .**'s system of internal control and to cooperate fully with any audit or investigation. All entries in corporate systems, books and records must accurately reflect good transactions and events and conform to applicable internal and Generally Accepted Accounting Principles (GAAP). Undisclosed or unrecorded funds, assets, liabilities or expenses are not allowed. It is never acceptable to make false claims on an expense report or time sheet, to record false revenue or record it early, to understate or overstate known liabilities and assets, to maintain undisclosed or unrecorded funds or —off the book|| assets or to defer recording items that should be calculated as expense. No entry may be made that manipulates financial reports or intentionally hides or disguises the true nature of any transaction.

Business Information Accuracy

In order for **Excellence Qualite .** operate as a business our documents must be accurate and reliable. We must have accurate and honest documents and records to comply with legal and regulatory requirements and to support assessments, services and other business activities. Each of us is responsible for the integrity and accuracy of **Excellence Qualite .**'s documents, records and business information. The documents and records we create in any form — hard copy or electronic — must be accurate and honest. We must never falsify documents, records or business information, such as audit

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reports, procedures, certificates, notice of authorization to use **Excellence Qualite** . Marks, personnel records or other internal or external communications.

Contracting with Third Parties

Excellence Qualite . routinely works with external resources or organizations to help conduct our business. They may be called agents, representatives, consultants, subcontractors, independent contractors or suppliers. We must take special care to ensure that these partners and organizations are reputable, qualified and do not create actual, potential or perceived conflicts of interest. We should take the business practices and behaviors of these parties into account when selecting them.

Suppliers

Excellence Qualite .'s relationship with suppliers requires us to clearly define requirements, exchange information and share mutual benefits. Suppliers must be evaluated and approved by the Managing Director before any services are purchased from them.

Agents and Representatives - Because agents and representatives can make binding commitments for **Excellence Qualite** ., any agreements with them must be in writing.


Independent Contractors, Consultants and Subcontractors - Generally, —independent contractors|| have their own business standards. However, independent contractors represent **Excellence Qualite** . to customers just as any regular employee and a re valuable business partners. Although **Excellence Qualite** . cannot control individual behavior, we will not continue to do business with persons or organizations that engage in illegal or unethical activities that may affect **Excellence Qualite** .'s business and reputation. Independent contractors shall be approved by the Managing Director.

Gifts and Entertainment

Accepting inappropriate gifts and entertainment from other parties could cause others to question our independence and integrity. We all must use good judgment, discretion and moderation when giving or accepting gifts or entertainment in business settings.

Gift giving and entertainment practices may vary in different cultures; however, any gifts and entertainment given or received must be in compliance with law, must not violate the giver's and/or receiver's policies on gifts and entertainment, and must be consistent with local custom and practice. We must not solicit gifts, entertainment or favors of any value from persons or firms with which

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Excellence Qualite . does business or may do business with in the future. We must not act in a manner that would place any supplier or customer in a position where he or she may feel obligated to make or receive a gift, provide entertainment or provide personal favors to do business or continue to do business with **Excellence Qualite .** Any gift valued in excess of a nominal value (e.g., \$100 USD or more) must be reported to your manager or the **Excellence Qualite.** Managing Director to decide the disposition of the gift.


Certain types of gifts and entertainment are a normal and appropriate part of **Excellence Qualite.'s** relationship with other parties. For example, the following are acceptable:

- Social contacts between **Excellence Qualite.'s** employees and customers / suppliers may be appropriate. Such contacts can, if properly handled, improve our business relationships. However, invitations to functions of such a nature that **Excellence Qualite.** cannot return in kind should be graciously declined.
- Acceptance of food, refreshments or entertainment of a reasonable nature on infrequent occasions in the course of a business luncheon, dinner or other meetings.
- Acceptance of unsolicited advertising or promotional material, such as pens, pencils, notepads, calendars, coffee mugs and similar items of nominal monetary value.
- Acceptance of hospitality gifts of nominal value where such practice is a national custom and to refuse would be considered a personal affront to the person offering the gift. Any gift valued in excess of a nominal value must be reported to your manager or the Managing Director to decide the disposition of the gift.
- Purchases from company stores those are open to the public.

Fair Competition and Antitrust Laws

Excellence Qualite. is firmly committed to free and open competition. It is in **Excellence Qualite.'s** best interests to promote vigorous competition in a free market. At **Excellence Qualite .**, we make our own business decisions, without any understandings or agreements with competitors or suppliers that restrict competition, fix or set prices or allocate customers, territories or markets. Antitrust and fair competition laws are technical and vary by country. Violating these laws can result in civil liability and criminal penalties for **Excellence Qualite .** and its employees. We must avoid situations that violate the principles of fair competition, as well as violations of the law.

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Here are some general guidelines:

- Treat customers, competitors and suppliers objectively, honestly and fairly.
- Never have agreements or understandings with competitors, either directly or through others, to fix prices, divide customers, markets or territories or restrict sales.
- Do not discuss pricing, costs, production, markets or business strategies with competitors.
- Avoid business practices that could be characterized as deceptive or unfair.
- Never act in a way that could be seen as an attempt to exclude current or potential competitors.

Ban on Bribes, Kickbacks, Improper Payments, and Other Corrupt Practices


Excellence Qualite. follows the highest ethical standards in all our business transactions around the world. While we abide by local business customs and market practices, we do not allow or participate in corrupt business practices. All **Excellence Qualite.** employees must follow the anti-bribery and anticorruption laws of the countries where they operate.

Our policy and various laws around the world prohibit **Excellence Qualite.** employees from directly and indirectly offering, paying, soliciting or accepting bribes, kickbacks and other improper payments in any form. Payments by or on behalf of **Excellence Qualite.** should always be strictly for services rendered and the amount paid should be reasonable and customary for those services. We must be accurate and truthful in representing international business transactions to government agencies. Under no circumstances will a **Excellence Qualite.** employee, directly or indirectly, make payments to foreign officials in violation of the law or induce such officials to do business with **Excellence Qualite.**

Sales and Advertising Practices

We deal fairly with our customers, suppliers, competitors, consumers and others. We do not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair business practice. We honestly describe our services and products. All advertising, sales literature, and public statements must be true. We must not misstate facts or create misleading impressions. When we say something about our services and products, we must be able to substantiate it.

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Excellence Qualite . competes on the merits of our services. We sell the integrity and quality of our services. We do not disparage or unfairly criticize our competitors or their products or services. Some countries prohibit all comparisons or critical statements about competitors, their products and services in advertising.


Government Contract Work

From time-to-time, **Excellence Qualite** . works as a contractor for local or national governments. When working with a government and its employees, you may be required to follow a number of special laws and regulations. These laws and regulations may include, among other subjects, guidance on offering business courtesies to government officials (giving gifts or paying for meals, for example) and on recruiting and hiring current or former government employees. Penalties for violating these laws and regulations can be severe.

Diversity and Inclusion

Diversity and inclusion means that we value and respect the talents and contributions of our diverse workforce. We are committed to creating and maintaining an environment that fully utilizes the talents of our diverse workforce.

- We believe in treating employees, customers and all parties with whom we interact fairly and with respect and dignity. To ensure we maintain a respectful and fair work environment:
- We do not tolerate discrimination or harassment based on a person's characteristics, such as race, color, religion, national origin, sex, sexual orientation, age or disability.
- We do not tolerate abusive, disrespectful or demeaning behavior, whether verbal, physical or visual. Examples include derogatory comments based on racial or ethnic characteristics or unwelcome sexual advances.
- We do not make employment or business decisions based on a person's race, color, religion, national origin, sex, sexual orientation, age, disability or any other non-job related status or based on a person's submission or refusal to submit to sexual conduct or unlawful or unethical activity.
- We are encouraged to speak out if someone's conduct makes us uncomfortable and to report harassment if it occurs.

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Equal Opportunity Employment

We are committed to promoting and maintaining a workplace that provides equal opportunity for all employees. We will:

- Recruit, hire, train, promote and make all other employment decisions without regard to race, color, religion, national origin, sex, sexual orientation, age, disability or any other non-job related status.
- Strive to maximize the opportunities for success through training, self-development and open communication.

Use of Company Assets

Excellence Qualite.'s assets must be used for the benefit of the Company. We respect and protect Company assets, including facilities, inventory, office supplies and equipment. As employees, we safeguard these Company assets and use them strictly for valid business purposes, unless approved by management. We do not use **Excellence Qualite**.'s assets improperly to provide personal gain for others or ourselves.

Use of Internet, Intranet, and Other Electronic Media

Employees must use all of **Excellence Qualite**.'s communications systems such as electronic mail, the Intranet, the Internet, telephones, voice mail and other electronic means of communication in a responsible and appropriate manner, only for lawful purposes.

Generally, employees can occasionally use company telephones, voice mail, fax machines and computer networks for personal purposes, as long as the frequency and cost of such use is not excessive, does not interfere with company business or affect our ability to perform our work. Always use **Excellence Qualite**.'s communication systems to communicate in an appropriate manner. When you use **Excellence Qualite** communications systems, remember that they are not always secure. You also should take precautions to protect information resources. For example, you should not discuss sensitive matters over cellular phones or in e-mails and you should password protect computers and sensitive documents.