

## Values, Code of Conduct, Guidelines

## <u>VALUES</u>

- INTEGRITY AND ETHICS
- IMPARTIAL COUNSEL AND VALIDATION
- CUSTOMER FOCUS
- SHARE COLLECTIVE KNOWLEDGE AND CONSTANT LEARNING
- TRANSPARENCY

## CODE OF CONDUCT

- WE KEEP THE INTERESTS OF OUR CLIENT AS OUR HIGHEST PRIORITY.
- WE OFFER ACCEPT ONLY THOSE ASSIGNMENTS WE ARE TRULY QUALIFIED TO PERFORM.
- WE REFUSE ALL ASSIGNMENTS IN WHICH WE HAVE A CONFLICT-OF-INTEREST.
- WE ADHERE TO AND MAINTAIN THE PROFESSIONAL STANDARDS REQUIRED.
- WE ACT WITH GOOD FAITH, HONESTY AND FAIRNESS
- WE RESPECT CONFIDENTIALITY OF BUSINESS AND PERSONAL INFORMATION
- WE DELIVER PROFESSIONAL AND UNBIASED ADVICE.
- WE ISSUE REPORTS WHICH ARE ACCURATE RECORDS OF ACTIONS IN LINE WITH OUR BEST PRACTICES.

## **GUIDELINES**

- WE AVOID SITUATIONS IN WHICH OUR INDEPENDENCE OR IMPARTIALITY MAY BE COMPROMISED. WE ARE COMMITTED TO EXAMINING AND DEALING WITH SUCH SITUATIONS OPENLY AND TRANSPARENTLY. OUR REPORTS AND CERTIFICATES MUST ACCURATELY STATE THE ACTUAL FINDINGS, PROFESSIONAL OPINION OR RESULTS OBTAINED. THROUGH OUR QUALITY SYSTEM PROCESSES, WE ENSURE THAT THE ABOVE-MENTIONED RULES ARE IMPLEMENTED.
- OUR PERSONAL ACTIVITIES AND RELATIONSHIPS MUST NOT CONFLICT, OR APPEAR TO CONFLICT, WITH THE INTERESTS OF THE COMPANY.
- ALL **CLIENTS'** INFORMATION RECEIVED IN THE COURSE OF THE PROVISION OF OUR SERVICES MUST BE TREATED AS, AND MUST REMAIN, STRICTLY CONFIDENTIAL, SUBJECT TO AUTHORIZED DIVULGATION.

**IETQAN'S** TECHNICAL INFORMATION, SYSTEMS, KNOW-HOW DEVELOPED OR ACQUIRED MUST BE TREATED AS (AND MUST REMAIN) STRICTLY CONFIDENTIAL AND THAT THE DOCUMENTS ARE STORED IN DESIGNATED SECURE AREAS AND DISPOSED IN A SECURED MANNER.

 WE REJECT ALL FORMS OF BRIBERY AND PROHIBIT THE OFFER OF GIFTS OR THE GIVING OR ACCEPTANCE OF A BRIBE IN ANY FORM, DIRECT OR INDIRECT, INCLUDING KICKBACKS.