

Società Unipersonale

Sede Legale - Stabilimento:

Viale Francia, 21 - 35020 Tribano (PD) - ITALY

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Cod. Fisc., P. IVA e Iscriz. Reg. Imp. 02663260285

Cap. Soc. € 11.000,00 i.v. - R.E.A. N° PD-258693

CODE OF ETHICS

FOREWORD

This reputation comes from the continuous application of the strong core values of DUE ESSE shared by all employees and to which each of us within the DUE ESSE subscribes. Our core values reinforce unity and cohesion and help promoted strategy of profitable growth.

The core values of DUE ESSE "Integrity and Ethics" and "Impartiality and Independence" were the focal point of the work carried out which led to the drafting of the first Code of Ethics of DUE ESSE, published in January 2017.

In conformity with the requirements of our profession, the Code of Ethics describes values, principles and rules applicable to all within DUE ESSE upon which it has built its growth and relationships based on trust with clients, commercial partners and employees.

Meanwhile, our customers look to DUE ESSE to be exemplary in its integrity in the performance of its services. It is clear that customers place a high value on integrity, impartiality and independence which are at the forefront of the daily concerns of all DUE ESSE employees. Indeed, today, the reputation of the integrity of the services of DUE ESSE has become one of its major selling points of which every DUE ESSE employee should be proud.

OUR FOUR CORE VALUES

These values are the very "essence" of DUE ESSE, with which each of us complies.

These values are:

1. Integrity and ethics

- We act in good faith and with honesty and fairness.
- We do what we say we will do.
- We deliver our services based on clearly established contracts and well defined actions.
- We follow company policies and procedures.
- We respect confidentiality of business and personal information.
- We respect and apply local and international ethics and professional standards.
- We provide information, instruction and training as may be necessary to ensure health and safety.
- We meet our health and safety duties and responsibilities at work.

2. Impartiality and independence

- We deliver professional and unbiased advice.
- We draft reports which are accurate records of our findings in line with our best practices

3. Respect for all individuals

- We treat others the way we would like to be treated.
- We always consider how our actions will affect others.
- We recognize and value individual contribution and we give accurate and constant feedback on individual performance.
- We respect differences, care about others and do not discriminate against others on the basis of nationality, ethnic origin, age, sex or religious or political beliefs.

4. Social and environmental responsibility

- The growing commitment of DUE ESSE and of its employees to social responsibility creates new challenges to combine profitability and accountability. We all respect the community, people and the environment in which we live and work and we always consider the impact of our actions upon the community, people and the environment.

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OUR KEY PRINCIPLES

1. Rigorously apply our Code of Ethics

Our development and our growth are also built on our core principles which apply, without any exceptions, to all DUE ESSE employees and business partners, mainly intermediaries, joint venture partners, subcontractors, agents and suppliers.

The application of our Code of Ethics ensures the proper conduct of our day-to-day business.

Each Bureau Veritas manager and employee must know and apply our Code of Ethics.

2. Our conduct must always be governed by the principles of transparency, honesty and fairness

Many activities are not the subject of laws, regulations or other mandatory requirements. In such cases, principles of transparency, honesty and fairness will conduct and influence our course of action, whenever laws or regulations do not clearly state what we should do. It is the responsibility of each DUE ESSE employee to examine each situation against this standard.

No employee may act in a manner which infringes our values, principles or rules of our Code of Ethics, or which involves committing a violation of any applicable laws or regulations, on the grounds that it is in the interests of DUE ESSE to do so.

No performance objectives should be imposed or accepted if they can be achieved only by compromising these laws or regulations.

3. We are committed to comply fully with the laws and regulations of the countries in which we operate

The reputation of DUE ESSE for integrity is built on its respect for, and compliance with, those laws, regulations or similar mandatory requirements, that apply to the conduct of its business.

It is the personal responsibility of each DUE ESSE employee to comply fully with the laws and regulations of the countries in which he or she performs a service.

Activities which could involve DUE ESSE in unlawful practices are prohibited. Compliance with our Code of Ethics requires ethical values beyond that of simply being within the law or the regulation. However, if abiding with the Code of Ethics or its principles and rules of application leads to infringing local laws and regulations, the latter should always prevail and must be complied with.

4. Fighting bribery and corruption

DUE ESSE is fully committed to fighting all forms of bribery and corruption in every country in which it operates.

No DUE ESSE employee shall promise, offer or pay, whether directly or indirectly, any bribe to any person in order to procure orders or to obtain any other benefit for DUE ESSE.

No employee of DUE ESSE shall, in the course of his or her duties, solicit or accept, whether directly or indirectly, any bribe from any person.

The promise, offer, solicitation, payment or acceptance of any bribe is a violation of DUE ESSE policy, may be a criminal offence and will lead to appropriate disciplinary action (including potentially having his or her employment contract terminated) being taken for the responsible DUE ESSE employee.

APPLICABLE RULES

1. Integrity of our services

- We must avoid situations in which our professionalism, independence or impartiality may be compromised.

- We are committed to examining and dealing with such situations openly and transparently.

- Our work shall be carried out honestly in a professional, independent and impartial manner, with no influence tolerated with respect to any deviation from either our own approved methods and procedures or the reporting of accurate results or findings.

- We must not bow to any pressure or influence to change our results or findings.

Data, test results and material facts shall be reported in good faith.

- Our reports, test results and certificates must accurately state the actual findings, professional opinion or results obtained.

Through our processes and controls, we ensure the integrity of our services.

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2. Integrity of documents and information supplied

- Each DUE ESSE employee is personally responsible for all the information he or she provides and for all the documents he or she produces, such as, but not limited to, reports, test results and certificates.
- All DUE ESSE employees must ensure that such information and documents communicated by them, including through IT systems, internally, or, externally to customers, contain reliable, truthful and complete information.
- This also applies, among other things, to information and documents in respect of human resources, finance, legal, tax and also documents submitted to governmental or regulatory authorities.

3. Fighting bribery and corruption

By our anti-bribery and anti-corruption policies and procedures:

- We ensure all DUE ESSE employees have knowledge that it is prohibited to solicit, accept offer or give directly or indirectly a bribe in the course of the performance of their duties.
- We prohibit certain operations such as facilitation payments or kickbacks.
- We submit to prior approval all political contributions, charitable donations and sponsorships.
- We regulate the offer or receipt of all gifts, hospitality or expenses, whatever the amount and submit to prior approval.
- We maintain accurate books and records which properly and fairly document all financial transactions.
- It violates DUE ESSE policy and applicable laws may make it a criminal offence for any Bureau Veritas employee to promise, offer or give, directly or indirectly, during the course of the performance of their duties, a bribe in any form (money, gifts, services or other benefit) to any other person with a view to inducing them to do, or, not to do, something within the scope of, or facilitated by, their job or position.

➤ All DUE ESSE employees must strictly comply with these policies and all such laws. DUE ESSE is fully committed to fighting all forms of bribery and corruption in every country in which it operates and to apply relevant local and international anti-bribery and anti-corruption laws in all jurisdictions within which DUE ESSE performs services.

4. Dealing with Business partners

By our anti-bribery and anti-corruption policies and procedures:

- We monitor the selection and the ethical behavior of our business partners: intermediaries, joint venture partners, subcontractors, agents, main suppliers.
- We require that our business partners comply strictly with national and international antibribery and anti-corruption laws and regulations and we seek to ensure that improper payments are not being channeled through intermediaries, joint venture partners, subcontractors, agents or suppliers.
- We conduct our procurement practices in a fair and transparent manner.

5. Fair competition

- We are committed to competing fairly and in compliance with applicable laws.
- Competition or anti-trust laws typically prohibit agreements among competitors as to pricing or other competitive terms, or, as to the division of markets or business.
- We shall present DUE ESSE in a fair and reasonable manner and ensure that information supplied is accurate and unequivocal.
- We must encourage total transparency when drafting commercial documents and promote the strengths of Bureau Veritas rather than highlighting the shortcomings or failings of our competitors.
- We must not intentionally denigrate, libel or slander our competitors when discussing with clients, nor commit ourselves to providing a service which we are unable to supply, or claim that DUE ESSE is accredited for a given service without checking first

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6. Observance of confidentiality rules

Protection of the confidentiality of information

- All information received in the course of the provision of our services must be treated as, and must remain, strictly confidential, subject to authorized release.
- All DUE ESSE employees are personally committed to protect the information in their possession, and to ensure that it is kept confidential by employees working under their control, either by providing for specific contractual provisions in their employment agreements, or by the signature of confidentiality agreements, or by any other legally appropriate means. DUE ESSE employees remain bound by these confidentiality obligations after leaving their jobs.

7. Intellectual property

Technical, commercial and financial information, software, methodologies, trade secrets, databases, inventions, know-how developed or acquired by DUE ESSE and information governed by non-disclosure agreements must be treated as (and must remain) strictly confidential. The use of such information must be restricted to permitted professional purposes, to the exclusion of personal purposes and should be shared with or given to authorized persons only.

IMPLEMENTATION OF THE CODE OF ETHICS

The Code of Ethics applies to all DUE ESSE employees who are expected to comply with it, together with our business partners (i.e. intermediaries, joint-venture partners, subcontractors, agents and suppliers), who have to adhere to this Code of Ethics in all their dealings with or on behalf of any DUE ESSE company.

We must ensure that they are aware of the contents of this Code of Ethics and comply with it.

Any DUE ESSE employee who fails to comply with the Code of Ethics shall be subject to disciplinary measures which may include the termination of his or her contract of employment.

In all cases, the author of any violation shall in any case have the right to be heard and to defend himself or herself before a disciplinary measure is imposed.

If a DUE ESSE employee believes in good faith that a rule or one of the principles laid down in the Code of Ethics or in the Manual has been or is about to be violated, he or she should inform his or her superior

Compliance with the Code of Ethics principles and rules is included in the annual evaluation of each DUE ESSE employee

Tribano, 02.January 2017

Scarabello Mirco
Chief Executive Officer
DUE ESSE S.R.L.