



## *CODE OF ETHICS*



*Move Forward with Confidence*

**BUREAU  
VERITAS**



## FOREWORD

Bureau Veritas continues to grow as a truly global business built upon a solid and long standing reputation which is probably its most important asset.

This reputation comes from the continuous application of the strong core values of Bureau Veritas shared by all employees and to which each of us within the Bureau Veritas Group ("Bureau Veritas") subscribes. Our core values reinforce unity and cohesion and help promote a strategy of profitable growth.

The core values of Bureau Veritas "Integrity and Ethics" and "Impartiality and Independence" were the focal point of the work carried out by our profession in 2003, under the leadership of the International Federation of Inspection Agencies (IFIA), which led to the drafting of the first Code of Ethics of Bureau Veritas, published in October 2003.

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

Meanwhile, our customers look to Bureau Veritas 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 Bureau Veritas employees. Indeed, today, the reputation of the integrity of the services of Bureau Veritas has become one of its major selling points of which every Bureau Veritas employee should be proud.

It is therefore vital that every Bureau Veritas employee acts in compliance with the Code of Ethics and actively applies and defends its values, principles and rules. We are all responsible



Didier Michaud-Daniel  
Chief Executive Officer



for making compliance a vital part of our business process and future success, in order to preserve and enhance the reputation of Bureau Veritas as a socially responsible company.

All Bureau Veritas employees must ensure that their day-to-day decisions are taken in compliance with the requirements of the Code of Ethics. Bureau Veritas business partners, mainly intermediaries, joint-venture partners, subcontractors, agents and suppliers are also required to act in compliance with our Code of Ethics when dealing with Bureau Veritas, or acting in its name.

We should all keep in mind that any violation of the Code of Ethics values, principles or rules is a serious matter which could have damaging consequences (whether for individuals or for all of Bureau Veritas) and may also adversely affect the reputation of Bureau Veritas. All Bureau Veritas managers must also strictly apply and comply with the Code of Ethics Manual of Internal Policies and Procedures.

Each employee must:

- Take the time to read carefully, learn and implement the Code of Ethics values, principles and rules in his or her day-to-day activities,
- Seek immediate assistance from his or her direct line manager, the local contact for Compliance or from the Group Compliance Officer when he or she has any concern or question about the application of the Code of Ethics.

Didier Michaud-Daniel  
Chief Executive Officer

Andrew P. Hibbert  
Group Compliance Officer

*“Our core values  
reinforce unity  
and cohesion”*

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*"We are all required to act in compliance with our Code of Ethics"*





## OUR CORE VALUES

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*“Our core values are fixed and absolute”*

## OUR FOUR CORE VALUES

These values are the very “essence” of Bureau Veritas, 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.

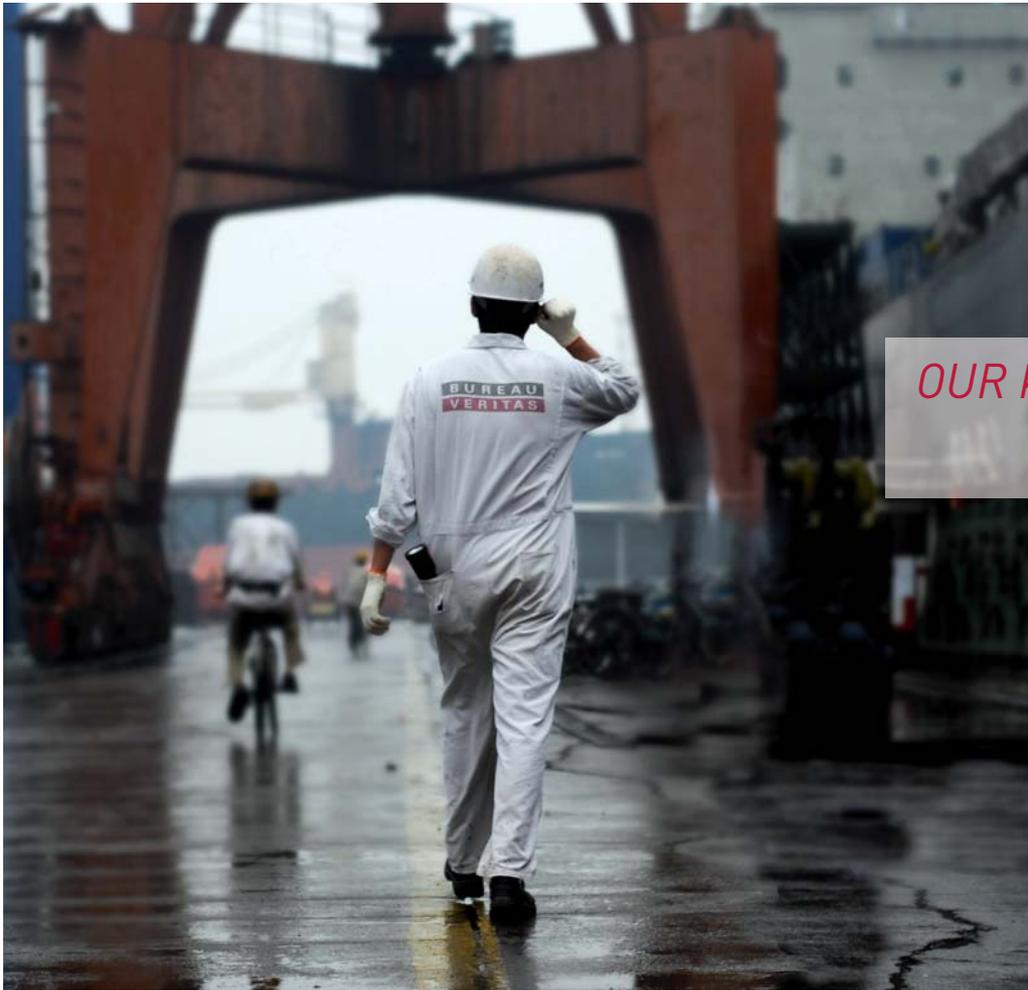
## 4. Social and environmental responsibility

The growing commitment of Bureau Veritas 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.



*"Our relationships are based on trust with clients, commercial partners and employees"*





## OUR KEY PRINCIPLES

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## OUR KEY PRINCIPLES

*“We are all responsible for compliance”*

### 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 Bureau Veritas 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

*“No objective justifies a deviation from the rules”*

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 Bureau Veritas 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 Bureau Veritas 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 Bureau Veritas 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 Bureau Veritas employee to comply fully with the laws and regulations of the countries in which he or she performs a service.

Activities which could involve Bureau Veritas 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

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

No Bureau Veritas 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 Bureau Veritas.

No employee of Bureau Veritas 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 Bureau Veritas 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 Bureau Veritas employee.

*“Never act in a manner which may tarnish the reputation of Bureau Veritas, or which could involve Bureau Veritas in unlawful practices or raise doubts about its ethics”*

*“Eradicating all forms of bribery and corruption”*



*"We are all responsible  
for making compliance  
a vital part of  
our business process  
and future success"*





## *APPLICABLE RULES*

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*“Our work must be carried out in a professional, independent and impartial manner”*

*“Each Bureau Veritas employee is personally responsible for the integrity of documents and information supplied”*

## 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.

### 2. Integrity of documents and information supplied

Each Bureau Veritas 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 Bureau Veritas 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.

## **Integrity of financial and accounting documents**

All financial and accounting information must be duly and correctly recorded in Bureau Veritas books and accounts and should, in no case, be the subject of incomplete, erroneous or fraudulent treatment. All entries must be justified by the appropriate items of proof, in good faith.

All documents must be stored in accordance with the applicable laws and Bureau Veritas policies.

## **Internal control of financial and accounting information**

Internal control objectives are to ensure the quality and reliability of the financial and accounting information supplied.

Each Bureau Veritas business unit or department manager is responsible for internal control in conformity with Bureau Veritas procedures.

Bureau Veritas managers must ensure that data recorded in the reporting system in particular at half year and for the end of year closure, are in line with the information due to be published, with the results of the period and with the financial position at the end of the period.

***“All transactions must be duly and correctly recorded”***

***“Internal control objectives are to ensure the quality and reliability of financial and accounting information and to respect applicable laws and regulations”***

*“We categorically reject all forms of bribery and corruption and are committed to full compliance with all applicable laws and prohibitions of such behavior”*

### 3. Fighting bribery and corruption

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

- We ensure all Bureau Veritas 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 gifts, hospitality or expenses in excess of 150 € or in excess of 300 € on a cumulative basis per person in one calendar year.
- We maintain accurate books and records which properly and fairly document all financial transactions.

It violates Bureau Veritas policy, and applicable laws may make it a criminal offence, for any Bureau Veritas employee to solicit or accept, directly or indirectly, a bribe in any form (money, gifts, services or other benefit) to induce such employee to do something he or she should not do, or, to induce such employee not to do something he or she should do, in the course of the performance of their duties within Bureau Veritas.

It violates Bureau Veritas 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 Bureau Veritas employees must strictly comply with these policies and all such laws.

Bureau Veritas 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 Bureau Veritas is established or 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 anti-bribery 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. Conflicts of interest

A conflict of interest is a situation in which Bureau Veritas' interests differ from personal interests, with those of close family or of persons with whom we are involved in a personal or business relationship.

You should avoid such situations, which may influence your judgment even if you think your judgment is not influenced.

It is vital for you to be independent and to report any commitment or link which may create a potential conflict of interest.

We regulate all situations which may generate such conflicts. This includes outright prohibition in certain cases, and prior verification, notification or authorization in other cases.

*“Avoid any situation which may result in a conflict of interest”*

*“Always consider your own situation from the point of view of an external party to prevent a conflict of interest from arising”*

***“We must comply with competition laws”***

***“Our marketing shall be conducted in a manner that is truthful, non-deceptive, or that will not mislead or be likely to mislead, and that is consistent with applicable laws”***

Examples of situations which we regulate:

- To offer or to influence an offer of a job to a family member or to a person with whom you have a close personal relationship, without first having obtained approval of the person to whom you report.
- To have a family or a close personal relationship with a person who is in your reporting line without having informed in writing both the person to whom you report and your Division/Zone Human Resources leader.
- To have a family or close personal relationship with a person in a subcontractor, supplier or client of Bureau Veritas with which you are directly involved, without having informed in writing both the person to whom you report and your Division/Zone Human Resources leader.
- To have a family or close personal relationship with a person in a Bureau Veritas competitor employed in the same area of business with which you are directly involved, without having informed in writing both the person to whom you report and your Division/Zone Human Resources leader.
- To solicit directly or indirectly a personal gain granted to you as a Bureau Veritas employee.
- To accept appointments while being or remaining an Employee of Bureau Veritas outside of Bureau Veritas, without first having obtained approval of the person to whom you report.
- To acquire directly or through relatives, friends or intermediaries an interest in a competitor, supplier or client, except as set forth in Bureau Veritas' internal procedures.
- To use goods or resources of the company which employs you, for your own personal use.

In case of doubt, stop and raise your concern to your direct line manager, the local person in charge of Compliance or to the "Group Compliance Officer".

All declarations will be kept confidential and treated with discretion and respect.

## **6. Fair competition**

We are committed to competing fairly and in compliance with antitrust and all other 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. Severe civil and criminal sanctions can be imposed if competition or antitrust laws are infringed by companies and/or their employees. All Bureau Veritas employees must strictly comply with all applicable competition or antitrust laws. When in doubt, any employee should seek advice from the Corporate Legal, Risk and Compliance Department.

We shall present Bureau Veritas 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 Bureau Veritas is accredited for a given service without checking first.

## 7. 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 Bureau Veritas 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. Bureau Veritas employees remain bound by these confidentiality obligations after leaving their jobs.

Everyone should ensure that the protection of such confidential information is secured by implementing locally adequate security measures, ensuring that access is restricted to authorized persons only, and that the documents are stored in designated secure areas and disposed in a secured manner. In case of doubt you should seek advice from your direct line manager, the local person in charge of Compliance or the "Group Compliance Officer".

### Bureau Veritas' intellectual property rights and trademarks

Technical, commercial and financial information, software, methodologies, trade secrets, databases, inventions, know-how developed or acquired by Bureau Veritas 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.

The use of Bureau Veritas trademarks is regulated through a dedicated internal policy available on BV Portal.

*"Everyone should take the measures needed to protect the confidentiality of the information to which he or she has access during his or her activities"*

*"Some information needs to be protected in order to protect our clients' rights"*

*"Protecting the Group's intellectual property rights"*

*“Access to inside information imposes obligations”*

**Inside information - Insider trading rules**

As employees of a listed company, we must ensure compliance with regulations concerning insider trading. Applicable texts provide a number of mandatory mechanisms dedicated to prevent the act of insider trading. This includes, notably, the prohibition made to anyone possessing inside information, to make any transaction concerning the shares (options or other securities) of the listed company to which the inside information relates.

As concerns Bureau Veritas, inside information (“Inside Information”) is defined as any information of a precise nature that has not been made public, relating directly or indirectly to Bureau Veritas, or to Bureau Veritas SA, or to shares of Bureau Veritas SA or of Bureau Veritas, and which, if it were made public, would be likely to have a significant effect on the price of the shares of Bureau Veritas or on the price of financial instruments related to the shares. Bureau Veritas’ Market Ethics Charter details the applicable obligations and applicable sanctions.

In the everyday exercise of your activities within Bureau Veritas you may have access to Inside Information. As long as this information is not disclosed to the public, it must remain and be kept strictly confidential. The use of this information for personal reasons, or, its disclosure to people not entitled to receive it can infringe the law on securities and the rules of Bureau Veritas. The law sanctions persons who trade in shares of Bureau Veritas while in possession of Inside Information.

In order to prevent such a risk, certain precautions have to be taken every time that you hold Inside Information: you must refrain from carrying out, directly or indirectly, for yourself or for someone else, on the market or off the market, a transaction involving Bureau Veritas’ shares; you must keep Inside Information strictly confidential; you must only disclose it to people qualified to receive it; and you must refrain from recommending to third parties to carry out an operation of purchase or sale of Bureau Veritas shares based on this Inside Information.

### 8. Communication with the media and investors

We develop active communications to reinforce Bureau Veritas image towards its customers, analysts, investors and to the public. However, as Bureau Veritas SA is a listed company, such communications with the media or investors may affect Bureau Veritas image or reputation or may have an impact on Bureau Veritas SA share price.

Great care must therefore be taken to examine and verify it. Media relations are the responsibility of the Corporate Communication Department. All statements to the media or responses to inquiries from the media shall be either handled through this department or coordinated by it.

Within the Corporate Finance Department, the Investor Relations Department is responsible for all financial communications with analysts and investors. Any communication from an analyst or investor requesting information relating to Bureau Veritas should be forwarded to the Corporate Investor Relations Department for it to be dealt with there.

*“Communication with the media and investors are under the exclusive responsibility of the central departments in charge”*



*"Partners, subcontractors, agents and suppliers are required to act in compliance with our Code of Ethics"*





## *IMPLEMENTATION OF THE CODE OF ETHICS*

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# IMPLEMENTATION OF THE CODE OF ETHICS

## Bureau Veritas documentation concerning ethics

The following documentation shall apply to all Bureau Veritas employees:

- This Code of Ethics,
- All corresponding Bureau Veritas internal procedures, notably the anti-bribery and anti-corruption policies and procedures (the "Manual"),
- Any other internal local or technical rules relating to ethics matters.

## Scope of implementation

The Code of Ethics applies to all Bureau Veritas 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 Bureau Veritas company.

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

## Ethics organization

The Bureau Veritas "Group Compliance Officer", appointed by the Chief Executive Officer, is responsible for Bureau Veritas Compliance program. He is part of the Group Ethics Committee, comprising the Chief Executive Officer and the Group Chief Financial Officer. The Group Ethics Committee deals with the Compliance problems within Bureau Veritas and supervises the implementation of the Code of Ethics. The "Group Compliance Officer" draws upon a network of Compliance Officers, who represent the Compliance function in the various geographical zones and regions, and in the divisions.

Each Business Unit manager is responsible for the implementation and management of the Code of Ethics and of the Manual in his or her area of responsibility under the supervision of his Regional manager, Zone Executive Vice President and/or Division Executive Vice President. To that effect, each manager is responsible to ensure that all employees are familiar with and apply the Code of Ethics and the Manual, notably by providing his or her employees with a copy of the Code of Ethics, by training them, by informing them of their duties resulting from the Code of Ethics and the Manual in simple, practical and concrete terms, and by ensuring that they understand that any violation of this Code of Ethics would constitute a serious violation of the employee's duties.

## Compliance with the Code of Ethics principles and rules

Compliance with the Code of Ethics principles and rules is included in the annual evaluation of each Bureau Veritas employee. Each Bureau Veritas employee shall have the opportunity to provide input on the development of the Code of Ethics at performance evaluations, staff training sessions or review meetings.

A personal declaration of Compliance with the Code of Ethics has been added in the Performance Management Process (PMP) cycle starting 2011-2012 for Managers from Band I to IV, in addition to the Annual Compliance Declaration process set forth in the Manual.

Any Bureau Veritas 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 Bureau Veritas 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, or the superior of his or her superior, or an internal auditor.

Bureau Veritas employees may also choose on a voluntary basis and as an alternative to normal reporting channels, to report certain violations or alleged violations of the Code of Ethics, Manual, or applicable laws and regulations through the "Bureau Veritas Whistle Blower Program":

- **Either directly to the Group Compliance Officer**

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Legal, Risk and Compliance Department  
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Email: andrew.hibbert@bureauveritas.com

- **Or through a dedicated Alert line**

Contact local Human Resources Manager to obtain details regarding country Alert line.

Reports received through the Bureau Veritas Whistle Blower Program will be monitored and dealt with in France by the Group Compliance Officer. In compliance with applicable French data privacy laws and regulations, the Bureau Veritas Whistle Blower Program is as follows:

- It may only be used to report alleged violations of anti-bribery laws (notably to ensure the integrity of our services) or alleged violations of competition, financial, accounting or banking laws;
- Only objective information, either with a direct link to these specific types of actual or alleged types of violations or that is strictly necessary for the verification of the reported facts, will be considered in evaluating reports received;
- Anonymous reporting is possible unless prohibited by local laws, but not encouraged. The identification of the whistle blower, however, will be disclosed only within the whistle blower program and otherwise will be kept confidential. Giving your name when making a report will enable the company to help protect you against reprisals and to request additional information from you;
- Persons alleged of committing violations will be informed of the accusations against them, although not of the name of the whistle blower, once Bureau Veritas has investigated the allegations and taken measures to prevent the destruction of relevant evidence; and
- The preservation of reports made through the Alert Line will be handled in accordance with applicable laws or regulations.

No sanctions will be inflicted upon a Bureau Veritas employee who has reported an infraction in a justified manner and in good faith. However, anyone who takes part in a prohibited activity may be subject to the resulting disciplinary measures, even if he or she is the one to report it. At his or her request, his or her anonymity shall be protected as far it is reasonably practicable.

### **Implementation of the Code of Ethics**

Compliance with the Code of Ethics shall be checked regularly by both internal and external auditors, who shall submit their conclusions to the Group Ethics Committee. Zone, Regional and Division managers shall prepare Compliance reports in accordance with Bureau Veritas' internal procedures.

For any questions or concerns regarding implementation or interpretation of the Code of Ethics, any employee is free to contact the local person in charge of Compliance, or to seek advice from his or her immediate direct line manager. Upon request, the question must be handled with confidentiality and anonymity shall be preserved as far as it is reasonably practicable. Enquiries, complaints or feedbacks from external interested parties relating to the Code of Ethics should be sent to the Group Compliance Officer.

# IMPLEMENTATION OF THE CODE OF ETHICS

**When you need to take a decision which includes ethical aspects, you should ask yourself several questions:**

1. Do I conform to both the spirit and letter of the law which may apply to this decision?
2. Do my decisions or my actions conform to the Bureau Veritas values, principles and rules?
3. Would I be happy if my decisions or my actions were reported in the press?
4. What would my family, friends or colleagues think of this decision or of my actions?
5. Will there be any direct or indirect negative consequences for Bureau Veritas?
6. Is there an alternative?

**Should a problem arise, here are some tips to help you:**

**1. Clarify your involvement by answering the following questions:**

- In what way are you involved?
- What are the principles or rules infringed?
- Who identified this infraction?
- Was it a long time ago?
- Have we already solved the problem?
- Where did this infraction occur?

**2. Then, identify how to deal with the identified concern:**

- Never ignore the existence of a problem, even if you are not sure about it.
- Discuss the problem with the contact person with whom you feel most comfortable among the contacts mentioned below.

**If faced with uncertainty about what to do you must always:**

- Stop for a moment.
- Consult the applicable documentation.
- And if necessary speak with your direct line manager, or, (if you prefer), request help from either, the local person in charge of Compliance or the Group Compliance Officer, whom you are free to contact at any time.



***Move Forward with Confidence***

**[www.bureauveritas.com](http://www.bureauveritas.com)**

Bureau Veritas' Code of Ethics is aligned with the requirements of the IFIA Compliance Code ([www.ifa-federation.org](http://www.ifa-federation.org)) which itself reflects the requirements of Transparency International & Social Accountability International countering bribery worldwide.

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