

EAA COMPANY LIMITED COMPLIANCE CODE

COMPLIANCE PRINCIPLES

1. Integrity

To ensure that independence, impartiality and integrity is maintained, no staff member is to be pressured either externally or internally in any way that would influence the quality of an inspection performed, or decisions relating to an inspection.

- 1.1 Guidance for Employees for dealing with clients who expect special treatment or waiving of proper standards of business/services operation is as follows:
- 1.2 Staff member is to immediately inform the person from whom pressure is being applied that, in accordance with the Company Compliance Code, this incident will be documented and recorded.
- 1.3 The inspector is to immediately notify their supervisor who will direct the inspector how to handle the situation.
- 1.4 The incident is to be documented by completing a corrective action request (CAR) form and sent to the Technical Manager immediately. (see Appendix A for CAR example form).
- 1.5 Reminder for all Employees of the need for strict adherence to contracted requirements for inspection services and conduct.

2. Conflict of Interest

- 2.1 EAA Company Ltd employees or its Directors or any associated companies shall not be associated with activities that may suggest or be deemed to conflict with our inspection or certification services. Such conflicts include but not limited to repair works, exportation, importation, shipping and freight logistics businesses.
- 2.2 EAA Company Ltd employees or its Directors or any associated companies should have no conflict that may affect the quality, the responsibility or authority of his/her work.
- 2.3 EAA Company Ltd employees or its Directors or any associated companies should not directly or through relatives, friends or intermediaries, acquire an interest in a supplier, a client or a competitor of the Company.
- 2.4 EAA Company Ltd employees or its Directors or any associated companies should not hold any position with a competitor or client.
- 2.5 EAA Company Ltd employees or its Directors or any associated companies should not conduct any company business with any member of their family or with an individual or organisation with which they or their family is associated.
- 2.6 EAA Company Ltd employees or its Directors or any associated companies should not employ a member of their family without approval of EAA's management.

3. Confidentiality and Data Protection

- 3.1 EAA requires each employee to sign a Non-Disclosure Agreement which prohibits the disclosure of any confidential business information, obtained during his/her employment, to other parties. (See Appendix B example attached).

3.2 EAA will ensure that all intermediaries, joint venture partners, agents, subcontractors, franchisees, contractors, and suppliers are made aware of the confidential nature of business information that they may handle through their dealings with EAA, and that they should not disclose confidential information to other parties. (See Appendix C attached as example letter to all above mentioned parties).

4. Anti-Bribery

4.1 **Compliance with Laws** - EAA will ensure that the Principles and Rules of our Inspections Program meet the requirements of this Code and all local laws relevant to countering bribery in all the jurisdictions that we operate. In the event that the local laws specify additional or different requirements, which are not covered by our Programme, EAA will modify our Programme for the country(ies) concerned. Records will be kept of countries where our Programme has been modified.

4.2 **Analysis of Risks** - EAA's Compliance Committee and/or our senior executive, or his delegate, in each country of operation must organise periodic reviews to assess bribery risks and determine appropriate control measures. Such reviews will be systematically conducted:

- i. Prior to the commencement of any new service or the start-up of operations in a new country and
- ii. Whenever a significant breach of EAA's Programme which warrants a review of the existing control measures occurs.

4.3 **Business Principles for Countering Bribery** – EAA will employ good business practices and risk management strategies in accordance with the Business Principles for Countering Bribery as published by Transparency International and Social Accountability International (see www.transparencv.orgj). These will address the following areas:

4.3.1 **Political contributions** - EAA, its employees or agents will not make direct or indirect contributions to political parties, organisations or individuals engaged in politics, as a way of obtaining advantage in business transactions. EAA will account for all its political contributions in a separate ledger and consolidate all such payments made by any of the operations that form part of our organisation.

4.3.2 **Charitable contributions and sponsorships** – EAA will ensure that charitable contributions and sponsorships are not being used as a subterfuge for bribery. We will account for all charitable contributions or sponsorships in a separate ledger and consolidate all such payments made by any of the operations that form part of our organisation.

4.3.3 **Facilitation payments** - Facilitation payments are defined as small payments made to secure or expedite the performance of a routine or necessary action to which the payer of the facilitation payment has legal or other entitlement. Recognising that facilitation payments are a form of bribery, EAA will work to identify and eliminate them.

4.3.4 Gifts, hospitality and expenses – EAA prohibits the offer or receipt of gifts, hospitality or expenses whenever such arrangements could affect the outcome of business transactions and are not reasonable and bona fide expenditures.

5. Fair Business Conduct

5.1 EAA will provide guidelines to employees, agents and intermediaries to ensure that they understand and adhere to the Principle governing fair business conduct.

5.2 EAA maintains a Fair Business Conduct policy prohibiting:

- i. Making untrue statements about competitors, their operations, services or service offerings.
- ii. Activities contrary to rules for fair competition, anti-trust or tendering
- iii. Inciting, inducing or encouraging any person to breach its contractual obligations (including obligations of confidentiality)
- iv. Commercial espionage and/or data theft
- v. Negative or punitive reaction to 'Whistle-blower'

5.3 EAA maintains a specific helpline/advice system to further encourage employees to report any instances where a code of compliance breach has been observed. The following email address has been created for such use: help@eaa-s.jp

5.4 EAA's presentations and publications will accurately and unambiguously reflect our network and affiliations, resources/capabilities, experience, and services provided.

6. Health and Safety

6.1 EAA maintains a policy on Health & Safety that meets all legal requirements.

6.2 EAA will provide Health & Safety training to our employees appropriate for the activities they are engaged in.

6.3 EAA will encourage employees to report Health & Safety related incidents, record these incidents, investigate these incidents and if required, take corrective measures.

7. Fair Labour

7.1 EAA maintains a policy on fair labour.

7.2 EAA's policy confirms our commitment to the following:

- i. Compliance with at least minimum wage legislation and other applicable wage and working time laws.
- ii. Prohibition of child labour - strictly prohibit the use of child labour.
- iii. Prohibition of forced and compulsory labour - prohibit all forms of forced labour, whether in the form of prison labour, indentured labour, bonded labour, slave labour or any kind of non-voluntary labour.
- iv. Respect of equal opportunities in the workplace
- v. Zero tolerance of abuse, bullying or harassment in the workplace.

8. Compliance Officer

EAA has nominated our Administration Officer as our Compliance Officer, who, irrespective of his/her other responsibilities shall have responsibility and authority for the co-ordination of the implementation of the Compliance Programme throughout the EAA's organisation/company. The Compliance Officer may nominate delegates to perform some or all of his/her functions within specified parts of our organisation.

9. Compliance Committee

EAA has established a Compliance Committee to carry out periodic reviews of the progress of the Compliance Programme and provide policy guidance. Our Compliance Committee consists of four members including the Chief Executive Officer, General Manager, Compliance Officer, and Manager Administration.