

Code of Ethics

Our **Code of Ethics** is a set of general statements, which express the ethical and professional ideals on which our practice is built. They are the minimum standards, which we will uphold whilst acting as an Independent Auditing Service Provider.

Integrity (Anti-bribery & Anti-Corruption)

Our clients place us in a position of utmost trust. We strive at all times to be worthy of that confidence. All auditing services we give to our clients will be tendered in an honest manner with full disclosure of all relevant information.

We will always act with integrity. This means we will never allow a possible advantage on our part to be a contributing factor to any advice we give. Integrity allows for innocent error and legitimate difference of opinion but it can never co-exist with deceit or subordination of our principles.

Bribery and Corruption in all forms is prohibited.

No person to whom this policy applies may commit, or knowingly assist another person to commit, a breach of this policy.

Confidentiality

We will never disclose any information acquired in the course of our work for the client unless we have a legal duty or we are authorized by the client to do so. We will never use any such information for our or any other party's advantage.

We will always protect our client's privacy by safeguarding any information which we hold in relation to the client's affairs to the best of our ability.

Courtesy

We will treat all our clients and business contacts with courtesy. This means we will treat them in the same fashion that we would wish to be treated ourselves.

We will also follow applicable international standards, laws and regulations.

Impartiality

Our service will always represent what we honestly believe is in our client's best interests. We will always act with impartiality and we will never allow our judgment to be affected by any actual or potential conflict of interest with impartiality.

If we become aware that any conflict of interest has arisen, or that there is a risk that one may arise, we will immediately bring the matter to our client's attention and seek our client's agreement before we continue to act on our client's behalf.

Competence

Competence is the attainment and maintenance of an appropriate level of knowledge and skill together with the effective application of that knowledge in providing our services to the client. We will continue to maintain and improve our professional competence.

We recognize any limitations in our knowledge and we only provide our services in areas in which we are competent. If our client asks us to undertake work in any areas in which we are not competent we will advise the client that this is the case. We will either refer the client to an appropriately qualified individual or we will seek our client's permission to consult such a person on the client's behalf.

公司商业道德经营准则

公司商业道德经营准则是对我们通过实践所建立的道德及职业理念的综述，是我们作为独立的审计服务提供商所具备的最低标准。

廉洁

客户给予我们极大的信任。为了这份信任，我们一直都在努力。我们提供给客户的所有审计服务都是可靠的，并充分披露所有相关信息。

我们将始终以诚信为本。这意味着我们绝不会因我方的利益而影响我们提供的任何建议。诚信允许无心之失和合理的意见分歧，但决不允许欺骗或违背我们原则的行为。

任何形式的贿赂和腐败都是不允许的。

任何约束在此政策下的人员不可违反或有意协助他人违反此政策。

保密

在没有法律职责或客户授权的情况下，我们绝不会披露工作过程中获得的任何信息。绝不会为我们或任何一方的利益使用任何这样的信息。

我们将永远保护客户的隐私，尽我们所能地保护我们在客户事务中所掌握的一切信息。

礼貌

我们将以礼貌的态度对待所有的客户和往来业务。这意味着我们将以自己希望被对待的方式对待他们。

我们会遵循适用的国际标准、法律和法规。

公正

我们的服务始终代表客户的最大利益，这也是我们始终坚信的一点。我们将始终以公正的态度行事，做出的判断绝不会受到任何实际或潜在的利益冲突的影响。

一旦我们意识到任何已经出现的利益冲突，或者有可能出现的风险，我们将立即将此事告知客户，并在采取进一步行动之前寻求客户的同意。

专业

能力是对于适当水平的知识和技能的获得和维持，并有效运用这些知识为客户提供服务。我们将继续保持和提高我们的专业能力。

我们承认对于某些知识有自己的局限性，我们只在我们擅长的领域提供服务。如果客户要求我们在不擅长的领域进行工作，我们将向客户提供这样的建议。我们将会把客户委托给一个合适的个人，或在客户允许的情况下以客户的名义向专业人士进行咨询。

Document Revision Records

No.	Date	Description of Change	Prepared By	Reviewed By	Approved By
1.0	May 31, 2012	Initial Release	Mike Lee	Phoenix ZHANG	Phoenix ZHANG
2.0	May 31, 2018	Added terms in Integrity section	Mike Lee	Phoenix ZHANG	Phoenix ZHANG