



Code of Integrity and Professional Conduct

Leverage Limited is committed to conducting our Code of Integrity and Professional Conduct regarding “Gifts and Gratuities”. Everyone in our company, including our auditors/inspectors, fully understands the company policy and would appreciate client’s compliance to avoid any misunderstanding.

While we respect that certain practices vary between different cultures, we also ask you to understand that we cannot allow any practice that might undermine or be perceived to undermine our commitment to integrity. Under the procedures our auditors / inspectors are required to report any potential intimidation or any offers of benefits / entertainment to their local management and this in turn will be forwarded to our principals. Our company may also take further action against any parties who offer such inducements.

We also assure you that our auditors/Inspectors have been fully trained on correct audit/inspection procedure which includes the auditor/inspector not requesting any personal benefits as part of the audit process. If you have any concerns on this point, please contact us by email or phone.

Thanks for your support and cooperation.

Leverage Limited

17th – Apr – 2014