



MSS GLOBAL CODE OF BUSINESS ETHICS

Our company supports a broadening range of clients across a variety of environments. The private security industry operating in emergent markets arguably face the greatest ethical challenges; this is recognized in our approach and sets our benchmark.

We embrace the opportunity to commit to the highest ethical standards. All our employees and sub-contractors are obliged, as part of their contract, to agree to this Code of Ethics. We insist on the highest levels of integrity and honesty. Our position as impartial auditors enshrines this and cannot be undermined. As part of our commitment we observe the UK Bribery Act 2010, the U.S. Foreign Corrupt Practices Act of 1977, legislation implementing the 1997 OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, and the United Nations Convention Against Corruption.

MSS Global, as a Certification Body that includes providing audit and certification support to the private security industry sector, are signatories to the International Code of Conduct for Private Security Providers (ICoC), and 'Observers' on the ICoC Association; we identify with and seek to adhere to the UN Guiding Principles on Business and Human Rights. The ICoC Association has developed of an oversight framework; MSS Global are actively supporting a robust, transparent and deliverable assurance and oversight mechanism.

We are key members of the UK SCEG, the UK Government's Industry Partner for the regulation of private security companies, and actively contribute to their Maritime Security Working Group, and Standards and Accreditation Group in order to assist and support the ethical development and delivery of robust, transparent and accountable standards within the PSC sector. In concert, we are members of the US International Stability Operations Association (ISOA) in order to provide regional relevance and value to our US client base. In addition we are members of UK BSi sponsored mirror committees for the development of regulation in the private maritime security industry, and land security, and US ANSI sponsored committee for PSC.1 and ISO 18788.

Our 6 core values: **Adding Value for our Clients, Effective Relationships through Transparency and Impartiality, Respect for the Individual, Respect for our Key Asset – Our People, Attracting the Best, Integrity and Honesty, and Enduring Delivery** form the pillars of our Code of Business Ethics. They guide our ethical behavior in everything we do; from serving our clients and running our business, to further enhancing our brand, reputation, trust and transparency as a Certification Body. MSS Global will not tolerate behavior that falls short of these requirements, nor any form of retaliation against an individual for raising issues about ethical behavior.

Equally important to MSS Global is remaining relevant as an ethical company. Therefore, we continue to refresh the way we define our values. Understanding our Code of Business Ethics, and having the knowledge and training to operate as an ethical company is a responsibility of all our people.

Directors: Reviewed 19 April 2018

The Code

Adding Value for our Clients

1. We build long-term relationships with our clients by listening to their needs, understanding their certification aspirations and diverse cultures, and delivering assurance value.
2. We bring the best to each client by exploiting our specialist knowledge of the sector, integrating our range of talents, and by sharing our deep experience to deliver effective outcomes.
3. We value innovation and anticipate regulation and certification future needs—enabling us to differentiate our capabilities and remain relevant to clients under changing business conditions.
4. All MSS Global's people serve our clients, regardless of workforce or role— acting in the best interests of our clients while safeguarding our company.
5. We leverage proven assurance methodologies and comprehensive impartial and competent capabilities to achieve the delivery of assurance excellence for clients.
6. We uphold the high standards demanded of the certificates we issue.

Effective Relationships through Transparency and Impartiality

1. We create competitive advantage through the very careful and deliberate selection of our people, who in turn collaborate and share knowledge and expertise across our organization.
2. Through transparency and impartiality, we strive to apply the best of our company's talent to help our clients achieve high performance, refusing to be biased by organizational, cultural and geographic boundaries.
3. We protect and enhance our brand by operating ethically, delivering consistent value and quality, and speaking with a consistent, transparent and impartial voice.
4. We will only undertake work for which we are competent to perform.
5. We observe as appropriate, the requirements enshrined in the UK Bribery Act 2010, the U.S. Foreign Corrupt Practices Act of 1977, legislation implementing the 1997 OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, and the United Nations Convention Against Corruption.

Respect for our Key Asset – Our People

1. We treat our clients and each other with respect, maintain a safe and nonthreatening workplace and do not tolerate harassment or intimidation.
2. We recognize people for their contributions and provide timely, open and honest performance feedback.
3. We share a mutual commitment to support each other's growth, career development and work/life balance through effective and on-going training and mentoring, and honest, open communication to foster mutual trust.
4. We demonstrate trust in others by believing in their capabilities and intentions, setting clear expectations, holding them accountable and delegating decision making, as appropriate.

Attracting the Best

1. We help individuals develop — encouraging them to take on greater responsibility and enabling them to grow in confidence, competence and sector relevance.
2. We invest in our people and their career growth by encouraging continual learning and by creating opportunities that support developmental needs.
3. We are responsible for managing our own careers and pursuing our personal definitions of success.
4. We do not ask our people to compromise their personal values nor their professional obligations; this includes any confidentiality obligations to former employers.

Integrity and Honesty

1. We create an inclusive and safe environment; one that encourages open debate, gives everyone a voice and enables people to raise issues without fear of undermining.
2. We prepare and provide accurate, timely and complete reports for our clients and other stakeholders.
3. We protect our clients' and others' proprietary information and respect their intellectual property rights.
4. We avoid conflicts of interest and ensure that our personal relationships and activities do not compromise MSS Global's impartiality, competence, assessment objectivity or reputation.
5. We will not misrepresent the certification service we provide, or the status of the clients we have certified.
6. We will not accept, or pay any bribe, coercion, or inducement – be that actual, or perceived.

7. Hospitality will remain transparent and accountable through the Impartiality Committee, and our periodic conflicts of interest analysis.

Enduring Delivery

1. We do business in a manner that is socially, economically and environmentally responsible.
2. We are entrepreneurial, make decisions within our authority and use informed judgment to take appropriate risks.
3. We invest time and resources in preparing our people, while striving to mirror the broad and diverse nature of our marketplace.
4. We operate the company so that we achieve high performance from year to year.
5. We expect MSS Global people to put the broader interests of the company ahead of the individual interests of a group or function.
6. We invest in MSS Global's assets, safeguard MSS Global's proprietary and confidential information, and protect and defend MSS Global's intellectual property.