

**BIRGER.**

# **CODE OF ETHICS**

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## **1. SCOPE**

This Code of Ethics applies to BIRGER. (thereafter also referred to as 'the Company').

The Code sets out the standards and guiding principles of conduct of BIRGER.'s personnel in discharging their duties. It deals with principles of integrity, diligence and responsibility.

The Code applies to all directors and employees, including officers, of the Company, thereafter referred to as 'each party'. It also applies to any person who acts on behalf of the Company.

## **2. PURPOSE**

The Company has and will continue to uphold the highest levels of business ethics and personal integrity in all types of transactions and interactions. To this end, this Code of Ethics serves to emphasize the Company's commitment to ethics and compliance with the law and set forth basic standards of ethical and legal behavior.

## **3. RAISING CONCERNS**

Each party has an obligation to uphold the ethical standards of BIRGER. Anyone who observe any behaviour of concern, or that may represent a violation of this Code of Ethics, must raise the issue promptly. Doing so will allow the Company an opportunity to deal with the issue and correct it, ideally before it becomes a violation of Law or a risk to health, security or the Company's reputation.

## **4. ETHICAL STANDARDS**

### **4.1. Conflicts of Interest**

Each party should act in the best interest of the Company while performing its job. A conflict of interest arises when each party's personal activities and relationships interfere, or appear to interfere, with its ability to act in the best interest of the Company.

Each party must make sure that its relationships with clients, suppliers, entrepreneurs and colleagues do not put him/ her in a situation that may give rise to a conflict of interest.

### **4.2. Outside employment**

Each party may not be employed by, or otherwise provide services for or receive payment from, any customer, supplier or competitor of the Company.

### **4.3. Confidential information**

Each party must not disclose confidential information entrusted to him/her. Confidential information includes all non-public information that might be of use to competitors or harmful to the Company or its customers if disclosed. It also includes information about the Company which would be material to an investor's decision to buy or sell the Company's stock.

### **4.4. Gifts**

Each party should not accept gifts or any other favour from customers, competitors or suppliers if doing so might compromise, or appear to compromise, its ability to make objective business decisions in the best interest of the Company.

### **4.5. Company Assets**

Each party should protect the Company's assets and property and ensure their efficient use for legitimate business purposes only. Company's assets should not be used for personal benefit or the benefit of anyone other than the Company.

To ensure the protection of the Company's assets, each party should:

- Exercise reasonable care to prevent theft, damage or misuse of Company property.
- Report the theft, damage or misuse of Company property.
- Safeguard all electronic programs, data, communications and written materials from inadvertent access by others.
- Use Company property only in the course of doing legitimate Company work.

### **4.6. Privacy**

The Company respects the privacy of all its employees, business partners and consumers. Personal data must be handled responsibly and in compliance with Data Collection and Data Protection laws.

### **4.7. Business and Financial Records**

Ensuring accurate and complete business and financial records is everyone's responsibility, not just a role for accounting and finance personnel. Accurate record keeping and reporting reflects on the Company's reputation and credibility, and ensures that the Company meets its legal and regulatory obligations.

The Company provides full, fair, accurate, timely, and understandable disclosure in all our financial reports and documents, whether they are submitted internally, to regulatory bodies, investors, and the public in general.

#### **4.8. Compliance with Laws, Rules and Regulations**

In conducting the business of the Company, each party should comply with applicable governmental laws, rules and regulations.

### **5 REPORTING**

Whenever each party face a problem of ethical nature, the latter must inform one of the Executive Directors who would then resolve the issue with the Chief Executive Officer.

The Chief Executive Officer will ensure that such action will not give rise to any prejudice for the employee reporting in good faith a case of breach.

Any false allegation will be subject to disciplinary actions.