



# OMEGA - L. GRANTAS SA

## CODE OF BUSINESS & ETHICAL CONDUCT

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**OMEGA – L. GRANTAS SA**

Production of Knitting Items

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## 1. Introduction

Since the beginning of its establishment, L. GRANTAS S.A. has been implementing business practices governed by integrity, reliability, honesty, transparency, fair conduct in transactions and full compliance with applicable law. It is also committed to the implementation of these values and corporate business principles in each area that develops activity.

The Code of Conduct (henceforth 'the Code') of L. GRANTAS S.A. and its subsidiaries (henceforth 'the Company') defines the continuous application of the Corporate Business Principles with the establishment of non-negotiable minimum standards of conduct in key areas.

The Code is applied by all employees and permanent partners of the Company, by representatives / agents of the Company, external partners such as suppliers and contractors, delimiting the Company's standards for their ethical business conduct worldwide.

The Code covers a wide range of business practices and procedures. Ethical business standards relate to relationships/transactions with employees at the Company, its customers<sup>(1)</sup>, suppliers, contractors and partners as well as its shareholders, society, governments and government authorities wherever it operates.

Employees and executives of the Company may seek guidance when they doubt the proper handling of a given situation and must avoid even the slightest indication of inappropriate behavior, as it is a fundamental responsibility of the employee "to do the right thing", a responsibility that cannot be discarded.

Violations of the Code's standards are subject to disciplinary sanctions, the most serious of which may be termination of the contractual relationship with the Company. In addition, violations of the Code may also constitute violations of the Law with consequent civil and criminal penalties for the employees, executives and directors in charge and/or for the Company. In the event that an employee considers that there is a case of a committed or possible future violation of the Code, he or she should follow the procedures set out in Article 23 of the Code.

The Company actively contributes to the promotion of the concept of Corporate Social Responsibility<sup>(2)</sup> in the Greek and international business community. The Company fully agrees with the ten principles of the "United Nations Global Compact" in favour of human rights, work, the environment and against corruption.

By its very nature, the Code does not have the ability to cover all situations that may arise in the future. It has been drawn up in such a way as to provide a reference framework where any activity, that cannot be foreseen, can be integrated and evaluated. From now on, wherever reference is made to "employees", "staff" and "Human Resources", are meant all those who contribute to the corporate activities through their contractual relationship with the Company, as employees, as partners, as executives, directors or members of the Board of Directors of L. GRANTAS S.A. and its subsidiaries that it fully controls and integrates into its financial positions.

The following text clarifies and provides more detailed information on each of the key issues of the Code.

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<sup>1</sup> Code of Ethics & Customers

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<sup>2</sup> Social Accountability Policy

## 2. Compliance with Applicable Legislation

L. GRANTAS S.A. and its subsidiaries operate in various markets and countries around the world. In any case, it complies with the applicable legislation of the State in which it operates, in conjunction with any other international law or standard receives parallel application, such as the 1997 OECD Treaty, the United Nations Convention against Corruption (UNCAC), the USA International Corruption Act, the European Common Industry Standard, the B.S.C.I. Social Responsibility Standard and SMETA by SEDEX .

Obedience to the Law, "both in paper and in spirit", is the basis on which the Standards of Ethics of the Company are based. All employees must obey and comply with the applicable law in the areas/countries where the Company operates, in the course of their business activities. Although employees do not have to know in detail any applicable law and regulation, it is important that they are aware of this information that will lead them to turn to their supervisors, directors or other competent body of the Company for guidance. The Employees of the Company are obliged to act ethically in every area of their business and must maintain high standards of honesty, integrity, fairness and reliability. In addition, they must comply on a case-by-case basis with statutory internal regulations and statutory standards, which may provide for stricter requirements than those laid down by law.

## 3. Conflict of Interests

A "conflict of interest" occurs when an employee's personal interest interferes with or in any way impedes or appears to interfere with or contrary to the interests of the Company.

Such a conflict may arise when an employee of the Company takes action or has interests that make it difficult for him to make his judgment objective and to effectively carry out his duties, or when an employee of the Company, a relative or a close associate, reaps improper personal benefits because of his position in the Company.

Loans or credits given by the Company to an employee, his relative or close associate or guarantees in favour of them may lead to a conflict of interest and in some cases are prohibited by law.

An employee of the Company is not permitted to offer his work at the same time to a competitor, a customer<sup>(3)</sup> or a supplier, thereby must avoid any direct or indirect employment relationship and/or transaction with the Company's customers, suppliers or competitors, except for the necessary and reasonable actions to fulfill the duties he has undertaken for the benefit of the Company. Any act that may conflict the employee's personal interests with those of the Company is prohibited by corporate policy, unless approved by the Company's Board of Directors. The Company requires its employees to disclose any situation that could reasonably lead to the creation of such a conflict of interest. Conflicts of interest may not always be clearly visible. However, any employee who perceives such a case or its potential occurrence shall notify it to his supervisor or manager, or any other personnel officer responsible, and consult the Code, in particular Article 19, which sets out the procedure to be followed in order to resolve the situation in a fair and transparent manner.

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<sup>3</sup> Code of Ethics & Customers

#### 4. Internal information & Transactions based on them <sup>(4)</sup>

All non-public (not publicly known) information concerning the Company, the Company's customers or its commercial partners and suppliers, are called "internal information" and are protected with privacy and confidentiality as an asset of the Company.

Company's employees and members of the staff who, in the performance of their duties, have access to confidential information or have become insiders for the Company or for any other legal entity because of their relationship with the Company, may not use, exploit or make public them in order to make investment decisions, decisions to buy shares of the Company or for any action and purpose other than the corporate action.

The use of internal information for its own financial gain or its disclosure to another person in order to make an investment decision is immoral and illegal. Similarly, the disclosure of internal information to a friendly or related person or associate is strictly prohibited unless that person is authorized to become aware of such confidential information, having e.g. a signed and in force confidentiality agreement with the Company.

#### 5. Corporate Opportunities - Patents

Employees for their personal gain are prohibited from making use of the company's assets, information they become aware of <sup>(5)</sup>, or their position in the Company, as well as prohibited from exploiting for personal gain opportunities presented in the performance of their duties while making use of the compa-

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<sup>4</sup> Confidentiality Policy

<sup>5</sup> Confidentiality Policy

ny's assets, the information they become aware of or the position they hold, without the consent and approval of the Company's Board of Directors. They must also in any case not act competitively against the Company in a direct or indirect manner, and have a duty to always promote the interest of the Company when the opportunity arises to do so.

The patents of the employees of the Company are intellectual property <sup>(6)</sup> and asset of the Company. As long as the design, promotion, invention or improvement of the product or solution or service provided to a customer is directly or indirectly linked to the company's business activity, it is considered property of the Company, regardless of whether this invention or improvement was achieved in working hours and days by employees, permanent partners or third parties involved.

#### 6. Competition and Fair Conduct in Transactions

The Company strives to achieve its goals through high performance, developing and making available products of excellent quality at advantageous prices compared to its competitors, always using legitimate and lawful means, always acting honestly and avoiding any unethical or illegal business practice.

It is prohibited <sup>(7)</sup> to steal proprietary information or transfer business secrets received without the consent of the owner, or to induce such notifications, both by current employees and staff of the Company and by former employees of the Company.

Every employee must respect the rights and do business in a fair manner with the other

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<sup>6</sup> Confidentiality Policy

<sup>7</sup> Confidentiality Policy

employees of the Company as well as with its customers<sup>(8)</sup>, suppliers, contractors and competitors.

Employees of the Company may not unfairly benefit from anyone, whether through manipulation, concealment or exploitation of privileged information<sup>(9)</sup>, or distortion of facts, or through other illegal business practice.

An employee of the Company is not permitted to participate in price-fixing negotiations, bid rigging, agreements regarding sales shares and distribution of purchases or customers<sup>(10)</sup>, and generally any illegal activity or unethical practice that impedes healthy competition.

In order to maintain the valuable reputation of the Company, compliance with its quality procedures and safety requirements is particularly essential, and the handling of all certificates and inspection and test documents must always be in accordance with the specifications and requirements set by the applicable Legislation, the Code and the Quality and Safety procedures followed.

The purpose of corporate gifts and entertainment in a commercial relationship is to create a positive climate and appropriate working conditions for the progress of work, and under no circumstances to give an unfair advantage over other customers or suppliers.

No gift or entertainment shall be offered or accepted by any employee, a relative or a partner thereof, unless this: (1) is not a cash gift, (2) does not violate any law, regulation or applicable policy of another, (3) cannot be regarded as bribery or retribution or attempted influence, (4) it is in accordance with

normal business practices, (5) it is reasonable in value.

## 7. Avoidance of Bribery and Corruption

The Company condemns any kind of corrupt professional conduct and any form of bribery. No person acting on behalf of the Company is permitted to offer or provide (directly or indirectly) any form of unfair benefit or other advantage to a natural or legal entity of the Private or Public Sector, with the ultimate aim of securing or maintaining or expanding a business activity. It must therefore not accept any such advantage in return for any preferential treatment related to it.

In addition, any employee, executive or member of the Company's Management must refrain from any activity or conduct that might give rise to the appearance or suspicion of such a transaction or effort towards this authority.

Promise, offer or provision to a public official of the Greek or Foreign State, of a gift, payment or other benefit, in violation of the rules of this Code, is not only contrary to the company's policy, but may constitute a serious civil and/or criminal offence.

Employees of the Company should be aware that a promise, offer or improper benefit in order to influence the decision of that recipient, even if he is not a public official, not only entails disciplinary action, but may lead to criminal or civil proceedings against both the Company and its employees. Improper benefits include gifts, payments, favourable behaviour or treatment, or other benefits to the recipient, including employment contracts or advisory contracts with persons or partners in the close family or friendly environment.

<sup>8</sup> Code of Ethics & Customers

<sup>9</sup> Confidentiality Policy

<sup>10</sup> Code of Ethics & Customers

## 8. Prohibition of Grants to Political Parties

Employees of the Company should be aware that laws generally prohibit corporate contributions to political organizations, parties, committees or candidates. The Company has embraced a policy of prohibiting such grants. The Company prohibits contributions to political parties or candidates, whether they are made directly by the Company or by its business unit or subsidiary, or are made through trade associations in which the Company participates. This prohibition applies to: (a) any financial contributions or contributions of other assets of the Company for political reasons, (b) encouraging employees to make any such contribution at an individual level, or (c) rewarding or rewarding an employee for such activities. Only on a personal level are workers free to act in this area at will, and to make such grants and contributions.

## 9. Integrity and Honesty

In the performance of their duties, employees of the Company must always act with the utmost honesty, integrity and sincerity in mind.

Every employee, executive or member of its management and management must always act with integrity, honesty, and sincerity, respecting the rights of its customers<sup>(11)</sup>, suppliers, partners and competitors. The Directors of the Company, those involved in the management and administration of the Company, the employees and the staff, must inform the Company of any legal proceedings that have been initiated against them, especially if the legal proceedings concern cases related to the Company's action. Also, employees of the company must immediately notify the Company if they are accused of committing a criminal offence and provide the Company with

<sup>11</sup> Code of Ethics & Customers

any additional information requested in connection with the matter.

## 10. Prohibition of Discrimination and Harassment

The Company prohibits and does not tolerate discrimination in the recruitment process or in the determination of remuneration or access to training or development, or in the promotion or denunciation or termination of the employment relationship or retirement, based on gender, color, age, place of origin, age in the company's staff, social class, political beliefs, citizenship, religion, sexual orientation or disability.

The Company provides equal opportunities to all forms of employment in accordance with applicable law and prohibits child labour by adopting the principles of the BSCI and SME-TA by SEDEX standard. In addition, the Company does not participate in or tolerate the phenomena of forced labor, corporal punishment, mental or physical coercion and verbal abuse of employees and condemns them while always respecting the human dignity, confidentiality<sup>(12)</sup> and personal rights of each employee and committing to maintaining a workplace free from discrimination and all kinds of moral harassment.

Therefore, the Company does not tolerate any kind of unlawful discrimination, verbal or physical or moral harassment based on gender, color, age, place of origin, age in the company's potential, social class, political beliefs, citizenship, religion, sexual orientation or disability, nationality, union membership, political affiliation, physical or mental disability, health status or marital status.

Employees who feel that their workplace does

<sup>12</sup> Confidentiality Policy

not comply with the above principles are encouraged to report their concerns<sup>(13)</sup> directly to the personnel department, or management.

### 11. Hygiene and Safety<sup>(14)</sup>

The Company adopts and promotes the principles and standards of Health and Safety in the working environment and has also released to the staff relevant instructions, brochures and related information material, with the main purpose of always providing a healthy and safe working environment free from dangerous conditions or conditions that harm health.

The Company also takes adequate measures<sup>(15)</sup> to prevent accidents and has established practices that prevent and address potential risks to the health and safety of employees. It also provides all employees with information on health and safety issues<sup>(16)</sup> in the workplace and also ensures the creation and maintenance of a safe and healthy workplace for all, in compliance with applicable laws and regulations, corporate standards and best practices as well as OHSAS health and safety requirements.

In this direction, it encourages staff to report a description of conditions as well as any further concerns<sup>(17)</sup> about potentially unsafe conditions or operations that lurk a risk of injury.

In order to always maintain a healthy and safe working environment free from dangerous or health-damaging conditions, the Company

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<sup>13</sup> Complaint Procedure

<sup>14</sup> H&S Policy

<sup>15</sup> Risk Assessment

<sup>16</sup> Various Work Instructions

<sup>17</sup> Complaint Procedure

does not tolerate any form of violence or threat of violence within or in relation to the workplace or workplace environment. Employees who become victims, witness or perceive violent or potentially violent behavior or situation on the premises of the Company must report<sup>(18)</sup> it directly to their supervisor or to the Personnel Directorate.

### 12. Alcohol and Drugs

The Company is committed to maintaining a healthy working environment<sup>(19)</sup> free from illegal substances. All employees must comply fully with the Company's policies regarding alcohol abuse and the possession, sale, trafficking or use of all illegal substances.

The consumption of alcoholic beverages during the job or within the Company's premises is prohibited, except in the case of specific events that take place after the approval of the Management. In any case, the possession, use, sale or trafficking or supply of illegal drugs or other prohibited substances is prohibited during the job or within the premises of the Company. In addition, it is prohibited to attend work, or to drive a company's vehicle under the influence of alcohol or any illegal drug or prohibited substance.

### 13. Environmental protection and pollution reduction<sup>(20)</sup>

The Company is aware of environmental protection issues and encourages its staff and partners to always adopt in and out of the workplace the best practices of a responsible consumer for reducing pollutants and carbon dioxide emissions. Employees, staff, custom-

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<sup>18</sup> Complaint Procedure

<sup>19</sup> H&S Policy

<sup>20</sup> Environmental Policy

ers and partners are informed through corporate communication, brochures and events to seek the maximum possible saving of natural resources, waste recycling and reducing pollutant emissions, supporting practical material recycling practices and energy saving measures.

If an employee is uncertain of his or her liability or obligation in accordance with the above, he or she must seek assistance and guidance from his supervisor or manager, or the personnel officer.

#### **14. Employee Personal Data**

The Company deeply respects the human dignity and personal data of its staff and former employees. To this end, only the information<sup>(21)</sup> mentioned in the CV of staff and associates required by the Authorities or those that contribute to the effective operation of the Company and the Group is requested and kept. Information of this nature and especially the personal data of human resources are considered confidential and only the competent authorized personnel have access to it.

#### **15. Continuous Training in New Technologies and Skills<sup>(22)</sup>**

The company's philosophy is summed up in the continuous strengthening<sup>(23)</sup> of its human capital, i.e. the level of knowledge and skills of its staff, for which it ensures that it is maintained at high levels of competitiveness in relation to continuous technological developments, with the capacity for innovation, through the acquisition of new skills of technical and vocational training, etc.

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<sup>21</sup> Confidentiality Policy

<sup>22</sup> Good Manufacture Practice

<sup>23</sup> Training

To this end, the Company urges, encourages and tries to finance its staff in order to participate e.g. in training seminars, to obtain certification of technical and vocational training, etc. It believes that the development of the Company itself is inextricably linked to the development and improvement of the capabilities of its staff.

The Company offers its staff training and training opportunities through educational programs and seminars, on the job training and rotation, through reorganization and job developments, expansions of responsibilities, etc.

#### **16. Record Keeping, Financial Control and Notifications**

The employees of the Company must draw up in a timely and responsible manner the documents, reports and in general the service notes as well as check the completeness and correctness of the information they provide, in order to enable the management bodies to make responsible and correct business decisions. Each corporate expenditure must be documented and recorded in a timely and accurate manner. If there is any doubt as to the legality of a specific expenditure, employees should contact the CEO, the Chief Financial Officer and/or the Human Resources Officer where they will be provided with the required information.

All books, records, accounts, financial data and financial statements of the Company must be kept in detail and accurately reflect its transactions. They must also be disclosed immediately, when required by the Law, as well as comply with the corporate internal control system<sup>(24)</sup> and applicable legislation.

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<sup>24</sup> Internal Audit

## 17. Confidentiality, Privacy<sup>(25)</sup>

The employees and staff of the Company are obliged to handle confidential information communicated to them in confidence because of their relationship with the Company, concerning the Company, its customers<sup>(26)</sup>, suppliers, partners, contractors or competitors and to always prevent, and in any way to avoid, the improper disclosure of such information, unless approved in writing by the Board of Directors, or required by law or by a court. The obligation to preserve confidential information shall be binding even after the termination of employment or the termination of the relationship in any way, even if otherwise provided for in the relevant contract.

Confidential information is defined as information available to the Company, or information that the Company's suppliers and customers<sup>(27)</sup> entrusted to it, as well as all non-public information, the disclosure of which could be harmful to the Company, its customers, suppliers, contractors or associates, or be useful to its competitors, or opposed to the interests of the Company.

## 18. Security<sup>(28)</sup>

All employees must be informed of the existence of Safety Procedures, and any certifications available to the Company and comply with the requirements and provisions for this certification.

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<sup>25</sup> Confidentiality Policy

<sup>26</sup> Code of Ethics & Customers

<sup>27</sup> Code of Ethics & Customers

<sup>28</sup> H&S Policy

## 19. Proper Use and Protection of the Company's Assets

All employees of the Company must protect the Company's assets and ensure their efficient use.

The embezzlement, negligent handling and waste of these assets, have a direct effect on the profitability and viability of the Company. All assets of the Company must be used only for legitimate, appropriate and authorized business purposes. Any possible incident of fraud, theft, embezzlement or improper use should be reported directly to the Administration in order to investigate and take appropriate action, notifying the competent authorities, e.g. the Police. The Company's assets are prohibited from being used for non-corporate matters or activities other than prior approval of the Board of Directors. Human resources must not pursue or carry out non-corporate professional transactions for their own benefit without the prior notification and approval of the Board of Directors during paid employment<sup>(29)</sup>.

The Company's assets, which must be protected by the staff, also include its proprietary information, such as the design and application of solutions to customers<sup>(30)</sup>, which constitute intellectual property and constitute the reputation for specialization and consequent customer attraction, its customers, suppliers, contracts, contacts and all kinds of commercial elements concerning them for past, present and claimed works, all kinds of trade secrets and the way of "doing business", know-how, patents, trademarks, copyrights, as well as business coalition and partnership plans, all kinds of marketing information, information of shareholders and capital market

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<sup>29</sup> Confidentiality Policy

<sup>30</sup> Code of Ethics & Customers

authorities, engineering and manufacturing ideas, designs, databases, records, payroll data, the individual personnel files and their personal data and in general any unpublished financial data, internal business performance analyses, reports and statements.

The misuse or dissemination of such information is considered to be an infringement of corporate policy and at the same time constitutes an offence resulting in civil and/or criminal penalties.

## 20. Trade issues of compliance with legislation

Trade embargoes or other types of trade sanctions, which are occasionally imposed against governments, or regions by the Greek Government, other states, the European Union or the United Nations, must be respected. The Financial Director of the Company is able to provide the correct information about the current situation in relation to these issues that may arise.

## 21. Resignation of provision of the Code

Any waiver of provision of this Code by the senior executives and directors of the Company is permitted only if it has received the relevant approval by decision of its Board of Directors and is immediately notified as required by the applicable Legislation.

## 22. Reporting of Illegal or Unethical Behavior

Employees and staff are encouraged to openly address supervisors, managers, as appropriate, to best address phenomena identified or likely or in doubt in violation of the Code,

corporate policy or applicable Legislation.<sup>(31)</sup>

It is the Company's policy not to allow third parties to retaliate or mistreat staff who in good faith make such reports in order to protect the Company's interests. Workers are also required to cooperate in an internal investigation<sup>(32)</sup> of such cases.

## 23. Additional Directors' Obligations<sup>(33)</sup>

The Directors of the Company, in addition to their responsibility as employees and their obligation to act with good and fair judgment, they must behave themselves by setting a good example, inspiring respect for the staff with a standard of professional ethics, demonstrating honesty and integrity, always protecting corporate interests and never acting for their own benefit, enhancing the morale of the staff, always respecting the rules of decency, courtesy and dignity, morality, and doing business in an integer, ethical, honest and fair manner. They must promote open and honest two-way communication<sup>(34)</sup> with staff in order for employees and partners to know what the Company expects as a return from them and how they expect to contribute to the company's and the Group's objectives, to be able to comfortably seek guidance and assistance in resolving questions as well as information in relation to the Code.

## 24. Compliance Procedures

Everyone must constantly take care to ensure the uninterrupted and consistent application of the provisions of the Code and to avoid violations of it.

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<sup>31</sup> Complaint Procedure

<sup>32</sup> Internal Audit

<sup>33</sup> Management review

<sup>34</sup> Complaint Procedure



However, sometimes it is not easy to distinguish right from wrong. Workers must always be guided in their decision-making by the following basic principles:

1. Avoid any conduct that could harm or endanger the Company or its reputation.
2. They do so legally and honestly.
3. They put the interests of the Company above their personal interests.

Since it is not possible to predict every possible future situation, it is important to have a way of approaching and evaluating new data or problems. These are the logical steps recommended:

(a) Make sure you have all the data. A proper decision requires the fullest possible information.

(b) Ask yourself: What am I specifically called to do? Can it be considered immoral or inappropriate? This will allow you to focus on the specific problem and any alternative practices for dealing with it. Use your common sense and judgment as if something seems immoral or inappropriate, it probably is.

(c) Discuss the problem with your Manager or Manager. This is the fundamental principle for the proper handling of any situation. If you feel uncomfortable discussing the problem with your Manager or Manager, you can contact your Legal Advisor, CEO or Human Resources Manager.

(d) You may report any infringements, confidentially and without fear of retaliation. If handling a given situation requires keeping your identity secret, then indeed your anonymity will be protected. The Company prohibits any kind of retaliation against employees who in good faith have reported possible violations of the Law, Code or Corporate Policy.

(e) First ask, make sure, and then act. If you are unsure of your choice, seek help before taking action.

The Code is applicable by all the Company's Human Resources, employees and Partners and defines internal control procedures in case of violation of these principles. Human Resources must be aware of, comply with these principles and procedures and encourage external partners, customers and suppliers to follow ethical principles as well. Those who violate the Code are subject to penalties that, depending on the gravity and risk of their offending behavior, may include disciplinary proceedings, termination of their employment relationship with the Company for a significant reason, claim for compensation, etc.

#### References to Corporate Policies and Procedures (§ in the Code)

- **Code of ethics and customers** – §1, §3, §6, §9, §17, §19
- **Complaint procedure** – §10, §11, §22, §23
- **Confidentiality policy** – §4, §6, §5, §10, §14, §17, §19, §24
- **Environmental policy** – §13
- **Good manufacture practice** - §15
- **H & S policy** – §11, §12, §18
- **Internal audit** – §16, §22
- **Management review** – §23
- **Risk assessment** – §11
- **Social accountability policy & procedure** – §1 and with references throughout the code
- **Training records** – §15
- **Work instructions**, e.g. for health & safety – §11 and with references throughout the code

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