



Core values

Facet »Policy and office» Code of conduct

The FACET employees stand for

- Integrity, respect and teamwork
- Enthusiasm and pleasure in work
- No words but deeds

The code

This code has been drawn up with the intention of serving as a framework on which we as an office, individual employee base our decisions. It is not prepared to answer all questions about integrity and ethics but has anchored our values and standards. With that we promote the further development of our services and it must stimulate and sharpen ourselves to keep. The code of conduct applies to everyone who works at FACET, regardless of his / her position or position. We believe compliance with our code of conduct is important. We ask everyone if in doubt on compliance with the code of conduct, express this in a sincere, reasonable, honest and respectful manner way. FACET wants to protect individuals against retaliation. The partners are responsible for handling problems that are brought to their attention. If (a suspicion of) a violation of our code of conduct is reported, the situation will be investigated. When necessary, disciplinary measures will follow as set out in our staff regulations. These measures will also apply to anyone committing violations initiates, approves or has knowledge of it and takes no action to correct it. We have drawn up our code of conduct from the most important values and norms, those for all FACET employees serve as a guide for their behavior.

Values and norms

- Cooperation
- Our clients and others
- Our method: professional and honest
- Objectivity and independence
- Trust and confidentiality

We expect that everyone who works for FACET follows the code of conduct and abides by the principles. If there is uncertainty about the code, ask for one (co) policymaker to answer your

Cooperation

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Internal

- We communicate due to short lines: open and honest, with each other and not about each other.
- We work in teams. Hereby everyone is responsible for his / her task within this team. We hereby adhere to our credo "Appointment = Appointment"
- We have based our relationships on mutual trust. Everyone may naturally assume that everyone is personally and professionally connected doing the right thing.



ACCOUNTANTS & ADVISEURS

- We attach great importance to integrity, respect and teamwork.
- We value the knowledge and opinion of others. We consult with each other if necessary and are always willing to defend our opinion against others.
- We do not intimidate, discriminate or harass anyone in our working environment.
- We encourage employees at every level to develop within his / her own position. Learning trajectories with related to their work are recommended to everyone. Our

clients and others

- Nothing: no relationship or client is beyond the importance of ethics, integrity and reputation for FACET!

Clients

- We are honest and clear in our communication with our clients, even with less positive ones information.
- We strictly adhere to our duty of confidentiality with regard to matters that our clients have
- have entrusted.
- We provide efficient service with the quality of ours as a professional partner of
- our clients can be expected. Our short communication lines are focused on fast, adequate answers to questions (not yet).

Regulators

We adhere to all laws and regulations that apply to our profession. FACET will always cooperate with the review of these bodies and keep the rules and rules with constantly changing standards up to date.

Others

We will not work with clients or third parties who adhere to principles that are not consistent with ours

Our method

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Professional integrity

- We abide by the laws and regulations that apply when exercising our profession.
- We are working on a culture of communication and consultation: we do not go ethical issues out of the way.
- We comply with all internal and external rules and procedures.
- Approach and method
- Our competitive edge is maintained by providing solid professional advice, aimed at a good solution for existing and possibly future ones issues.
- We approach our competitors openly and honestly.
- We reject unethical and illegal practices under all circumstances.
- We do not raise exaggerated expectations that could violate the truth.

Documentation

- We record agreements and business transactions made with clients in accordance with our policy and the applicable laws and regulations.

- We will never change or cause documents to be changed for illegal or incorrect reasons, destroy and we do not recommend this.

Fee

We charge our clients a fee that matches the services provided, taking into account the agreements made.

Time and expenses

We report the actual hours and the actual expenses that we have incurred.

Objectivity and independence

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Objectivity

- We maintain and confirm our objectivity and independence. Indeed, they are from it greatest importance in the performance of our work.
- We adopt a critical attitude in our work (such as preventing too large ones) familiarity with clients, prejudices and conflicts of interest).
- We are alert to the emergence of personal and professional conflicts and entrepreneurship appropriate action to remedy this.
- We do not accept reimbursement or valuable gifts, because this can be seen at to influence our conclusions or advice.
- We also reject inappropriate pressure from clients or third parties.

Independence

- We comply with the independence guidelines from the FACET quality manual.
- We are alert in all situations to threats to our independence.
- We have and do not take financial interests in (companies of) clients.

Trust and confidentiality

- We respect the confidentiality of information from or about our clients and Staff members.
- Confidential information is not used for personal gain.
- We obtain, develop and protect our intellectual property in the designated areas way. We respect the restrictions on the use and reproduction of information.
- We adhere to the laws and regulations and policies within FACET when using and sharing information (both internal and external).
- Each of us is responsible for keeping professional knowledge up-to-date. We therefore encourage all employees to gain and disseminate professional knowledge.
- When we use material, electronic or intellectual resources from FACET or from our clients, we do so in a responsible and business-appropriate manner and only for legal and permitted purposes.

Remarks

No code can cover all common cases. That is why the (co) policymakers will need the help of others when dealing with situations that arise in ours activities may arise.



ACCOUNTANTS & ADVISEURS

When in doubt whether the correct course of action has been followed, the following questions may be possible bring outcome:

- Do I treat others the way I would like to be treated?
- Did I consult my colleagues correctly?
- Are my actions in accordance with laws and regulations and in accordance with our principles?
- Am I jeopardizing my integrity or that of our office or clients?
- Do I have a good feeling about the choice made? Is it the most ethical choice?
- Does another person with the same documentation come to the same conclusions?
- Does my promotion have a negative impact on FACET's reputation?