



Deloitte China

Code of Ethics & Professional Conduct

Personal integrity, public trust

Preface

This Code of Ethics and Professional Conduct (the “Code”) is to be applied in accordance with the local law. The Governing Board of Deloitte China Practice (which covers our business operations in the Chinese Mainland, Hong Kong SAR and Macau SAR in what is known as the Deloitte China Practice) has adopted this Code for use by its personnel. Solely for ease of reference and unless otherwise specified in this Code, references to “we,” “our,” or “the firm” are references to the personnel and firm of Deloitte China Practice.

Deloitte China Practice reserves the right to modify, revise, discontinue, or amend any or all of this Code as it deems appropriate, at any time, in whole or in part, for any reason, and without prior notice, consent, or approval.

Deloitte China Practice is a member of Deloitte Touche Tohmatsu, a Swiss Verein (an association of member firms). All such member firms are hereinafter collectively referred to as the “DTT Member Firms”. This Code of Ethics and Professional Conduct is consistent with the Ethical Principles of the DTT Member Firms.

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The Ethical Principles of the DTT Member Firms

Honesty and Integrity - "We act with honesty and integrity."

- We are straightforward and honest in our professional and business relationships.
- We are truthful about the services we provide, the knowledge we possess and the experience we have gained.

Professional Behaviour - "We operate within the letter and the spirit of applicable laws."

- We comply with professional standards and applicable laws and regulations.
- We avoid any action that may discredit our firm or our professions.
- We strive not only to do what is legal, but also what is right.

Competence - "We bring appropriate skills and capabilities to every client assignment."

- We understand that the public and our clients expect our work to meet high professional standards.
- We use due care to ensure that client needs are matched with Deloitte personnel who have the competence required for their assignments.

Objectivity - "We are objective in forming our professional opinions and the advice we give."

- We do not allow bias, conflict of interest or undue influence of others to override our professional judgments.
- We address differences of opinion and handle them constructively and professionally.

Confidentiality - "We respect the confidentiality of information."

- We prohibit disclosure of information to anyone inside or outside our firm without the legal or professional right to know.
- We do not misuse information of our clients, our firm or our people for personal advantage or for the benefit of third parties.

Fair Business Practices - "We are committed to fair business practices."

- We receive fees that reflect the value of services provided and responsibilities assumed, and are considered fair and reasonable by our clients.
- We respect our competitors and do not compete unfairly.

Responsibility to Society - "We recognise and respect the impact we have on the world around us."

- We take our role in society seriously and do not cause intentional harm.
- We support contributions to the communities where we operate.

Respect and Fair Treatment - "We treat all our colleagues with respect, courtesy and fairness."

- We understand the impact that our individual behaviour has on our firm, our colleagues and society, and always work to take responsible action.
- We encourage and value the diverse mix of people, viewpoints, talents and experiences found at Deloitte.
- We are fair in our behaviour and our policies promote equal opportunity for all.

Accountability and Decision-making - "We lead by example, using our Shared Values as our foundation."

- We recognise that we are role models and that we set behavioural standards for our profession and each other.
- We make decisions based on our Shared Values and expect our leaders and colleagues to do the same:
 - Integrity
 - Outstanding value to markets and clients
 - Commitment to each other
 - Strength from cultural diversity

Our Shared Values, Code of Ethics and professional responsibilities: Our reputation rests with all of us

Our independence, integrity and objectivity in the delivery of all our services have always been the foundations on which our profession is based - they are implicit in what it means to be a member of our firm and profession. Corporate failures all over the world and the resulting regulatory and media focus on our profession and the services we provide mean that we now need to express those foundations more explicitly to our people, our clients and the public as a whole.

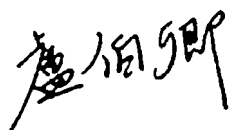
We strive to develop world class expertise in all areas where we chose to provide services to our clients. Delivering those services in an objective and independent manner, with integrity, forms the foundation of our relationship with our clients, the marketplace, the regulators and all others who rely on our opinions and advice. The trust placed in Deloitte China Practice must never be taken for granted.

To help all of us better understand and communicate these underlying principles, the firm has articulated our Shared Values - Integrity, Outstanding Value to our Markets and Clients, Commitment to Each Other and Strength from Cultural Diversity. The Ethical Principles of the DTT Member Firms have been developed together with a Code of Ethics and Professional Conduct to provide guidance to all of us.

These Shared Values and Ethical Principles are an integral part of the rigorous commitment that we in Deloitte China Practice continue to make to sustain the public trust. The values and principles are intended to guide us in conducting business honorably, ethically, and with the utmost professionalism. We are expected to use these Shared Values and Ethical Principles as a means to discuss our responsibilities openly and honestly with our clients, with regulators, and with each other.

While policies are important, ultimately the success of our Ethics and Compliance Programme rests with us. Individually, each of us must make decisions every day in our work - decisions that may have wide-ranging economic, legal, and ethical implications. Whatever the circumstances, we are expected to act with complete integrity, at all times. There is also absolutely no doubt that you will have the full support of the firm's leadership, irrespective of the circumstances, when you act in accordance with our values and ethical principles.

It is our expectation that, after reading our Shared Values and Code of Ethics and Professional Conduct, each of us will have a better sense of our vital role, the expectations we have of each other, as well as a greater understanding on how this contributes to our being the "best" at what we do for our clients and in our markets.



Chris Lu
CEO
Deloitte China Practice



Kenneth McKelvie
Chief Ethics and Compliance Officer
Deloitte China Practice

A global approach to Ethics and Compliance

“It is no longer sufficient for multinational corporations to do merely what is legal. In every instance, multinational corporations must do what is right - through their conduct, not just their words.”

William G. Parrett

Our Ethics and Compliance Programme is based on The Ethical Principles of the DTT Member Firms and shared values. The shared values define common underlying beliefs, while the Ethical Principles define the specific standards of professional behaviour expected of the people of all the DTT Member Firms.

The Ethics and Compliance Programme for Deloitte China Practice encompasses the oversight and communication mechanisms we have in place to manage our ethics and compliance activities.

The most visible element of the Ethics and Compliance Programme for Deloitte China Practice is this Code of Ethics and Professional Conduct (the “Code”). It outlines the requirements and expected behaviour of the people of Deloitte China Practice, and provides information about the Chief Ethics and Compliance Officer, the Integrity Helpline, and the many other resources available to our personnel.



About our responsibilities

A duty to know, understand, and comply

It is the duty of all personnel of the firm to know, understand, and comply with this Code. Failure by an individual to comply with the Code could result in significant risk to the whole firm and all its people, and will subject that individual to disciplinary action.

In addition, certain professionals may have to comply with requirements of other professional codes of conduct given their specialisations or certifications. (For example, CPAs must also comply with the HKICPA, CICPA or Macau Registration of Auditors and Accountants Committee Codes of Conduct; attorneys must adhere to their professional codes of responsibility; and licensed persons or registered persons must comply with the Code of Conduct for Persons licensed by or registered with the Securities and Futures Commission.)

“It takes less time to do a thing right than to explain why you did it wrong.”

Henry Wadsworth Longfellow

A duty to report

The Ethics and Compliance Programme is designed to foster an atmosphere where open communication of ethics and compliance enquiries and issues is encouraged, and to provide all personnel with a reasonable understanding of how to identify and report potential violations. Each of us is responsible for appropriately addressing - through reporting, consultation, or other means - potentially fraudulent, illegal, or unethical issues that may come to your attention.

If any of us observe or become aware of a potential fraudulent, illegal, or unethical act, or other violation of firm policy, whether committed by a colleague, client, supplier, contractor, alliance partner, or others associated with or doing business with the firm, it is our responsibility to report the circumstances through an appropriate reporting channel, and to cooperate fully with any investigation.

Where to go for help and how to report

For assistance with ethics and compliance matters, and to report potential violations, you should contact the appropriate person in the firm to whom you feel comfortable talking. The appropriateness of this person will depend on your position in the firm and might include your:

- Immediate supervisor
- Counselor
- Functional leader
- Office leader
- Regional function leader

If they are unable to resolve the issue (or if you are uncomfortable discussing the issue with them), you should seek assistance from other parties, such as:

- Human Resources
- Reputation and Risk Group
- Chief Ethics and Compliance Officer
- Integrity Helpline

You should turn to the Integrity Helpline in the following circumstances:

- If you believe that ethics and compliance issues are not being resolved, either through the existing managerial chain of command or other reporting options.
- If you don't feel comfortable reporting through normal channels.
- If you'd like confidential assistance on ethics and compliance issues.
- If you wish to remain anonymous when filing a report.

There will be no reprisals against anyone because he or she, in good faith, reports an ethics or compliance concern.

Practical advice: Using the Integrity Helpline

The Integrity Helpline is a confidential, 24-hours-a-day, 365-days-a-year service you can access from any location. Reports may be made on either an anonymous or named basis. The Integrity Helpline is administered by a

third party to maintain confidentiality and anonymity when requested.

Anyone can log onto or call the Integrity Helpline to request assistance or report a potential violation regarding an ethics and compliance issue. Every reasonable effort will be made to keep the identity of anyone reporting a potential violation confidential to the extent possible, consistent with good business practice. In order to assist in the investigation, those reporting potential violations are encouraged to identify themselves. However, anonymous reports will also be accepted and investigated to the extent possible.

Integrity Helpline:

Online: www.ethicspoint.com

By Phone:

Toll free numbers in the following regions:

Hong Kong SAR

Step 1: From an outside line - 800 96 1111

Step 2: At the prompt - 866 294 8660

Macau SAR

Step 1: From an outside line - 0800 111

Step 2: At the prompt - 866 294 8660

Chinese Mainland

Step 1: From an outside line - 108 888 or 108 11

Step 2: At the prompt - 866 294 8660

The call-centre is supported by interpreters of more than 120 languages including Putonghua and Cantonese.

Chief Ethics and Compliance Officer (“CECO”):

By Mail:

You may send a report either in English or Chinese (named or anonymous) by post to:
Kenneth McKelvie
35/F One Pacific Place
88 Queensway
Hong Kong

By Phone: +852 2852 6683

If you wish to speak in a language other than English, please advise Kenneth McKelvie in advance and he will arrange for the appropriate interpreters beforehand.

By email: kenmckelvie@deloitte.com.hk

The power of Shared Values

Shared values unite the people of the DTT Member Firms and are the basis for a common culture. These values form the foundation for always doing the right thing, and for sustaining public trust, fulfilling client obligations, and meeting commitments to each other.

Our shared values are:

- Integrity
- Outstanding value to markets and clients
- Commitment to each other
- Strength from cultural diversity

About the Code of Ethics and Professional Conduct

The Code reflects our expectations for all personnel of Deloitte China Practice. The sections of the Code that follow contain ethics and compliance standards covering our responsibilities to sustain public trust, to clients, and to each other. In complying with these standards, we should ask ourselves the following questions to aid in making the right decision about a possible course of action:

- Are my actions illegal or unethical?
- Am I being fair and honest?
- Would I be unwilling or embarrassed to tell my family, friends, or co-workers?
- Would the reputation of Deloitte China Practice be harmed if the actions were revealed in the newspapers?
- Am I personally uncomfortable about the course of action?
- Could someone's life, health, safety, or reputation be endangered by my action?
- Could the intended action appear inappropriate to a third party?

If you are still unsure of what to do, ask questions and seek additional guidance through your functional leader or through other sources described in this Code.

A list of relevant policies and professional conduct is set out in the "Resources for Additional Guidance" section at the end of this Code.



Sustaining public trust

Integrity: A core value

- We should be honest and trustworthy in dealings with others.

Quality of work

- We render high-quality professional services in accordance with all applicable professional standards.
- We apply an appropriate sense of professional skepticism in the conduct of our work.

Independence and objectivity of professional advice and conclusions

- We should not allow prejudice, bias, conflict of interest, or undue influence of others to override our objective professional or business judgments.
- We should be prepared to stand up to a client and report to an appropriate level if we reasonably believe that they may be engaged in illegal or inappropriate financial reporting or other business activities.

Responsibility to society and community involvement

- We support the development of the profession as well as the communities in which we live and work.
- We should not use the firm's name or its resources to support a political campaign.

External inquiries

- We should not disclose confidential, personal or business information to media, government officials or others who are not entitled to receive such information.
- All external inquiries (e.g. media and regulators) must be referred to the appropriate Deloitte China Practice resources (Clients and Markets or Reputation and Risk Group) for a response which may be limited by confidentiality requirements and other related concerns.

- Comments on proposed regulation or professional standards should only be made as authorised by the firm and they should be based on the long-term interests of the capital markets and the profession.

Truth in communications

- We are honest and truthful about our capabilities, policies and people in client proposals, marketing, recruiting and other promotional activities.

Laws and regulations

- We comply with laws and regulations in all jurisdictions in which we operate. We should not engage in any activity that is illegal, both under the interpretation and spirit of the law, or is likely to damage the firm's reputation.

Respect for competition

- We respect our competitors and the profession as a whole, and do not compete unfairly. We should not condone any action that could be harmful to our competitors.

Records accuracy

- We maintain accurate and complete records (including, but not limited to client records, the firm's business records such as time, expense, client billing, regulatory, or other financial reports) in accordance with regulatory, tax and financial reporting requirements.

Records management

- We document the results of our work clearly and adequately.
- We never destroy, alter, or cause the destruction or alteration of records, which include, amongst other things, paper copies, electronic files, video, and audio recordings etc. for any illegal or improper purpose.

Letter of Law vs. Spirit of Law

The letter of the law is the literal, stated interpretation of the law as it's written. The spirit of the law is usually broader, and reflects the intention behind the law. While usually obvious, this may not be explicitly stated.

Fulfilling obligations to clients

Independence from clients

- We comply with the Deloitte Independence policies, including those specific to Deloitte China, as well as all laws and regulations dealing with professional independence.

Billing for professional services

- We bill clients for fees and expenses accurately and fairly, in accordance with our time and expense recording systems and the terms of our engagements.

Confidential and proprietary information

- Confidential or proprietary information about our clients, our organisation, or other parties, should not be disclosed to anyone and should not be used for personal gain.
- A client's name (unless the type of services we provided to the client is in the public domain) or logo can be used in service proposals, marketing or recruiting materials only if the client's permission is obtained.

Insider trading

- It is illegal to buy or sell any securities based on "insider" information about our clients and other companies, or to discuss such information with others who might buy or sell such securities.

Professional competence and due care

- We perform our work with professional competence and exercise due care. We issue reports that are in accordance with all applicable professional standards.

Gifts and entertainment

Due to the nature of our profession, we should not receive or give gifts. In cases where it is difficult to comply with this requirement, we should adhere to the following guidelines:

- We should not receive or give cash or cash equivalents from or to our clients, suppliers, contractors or alliance partners. This includes "red packets" at Chinese New Year. When it is felt that refusal of "red packets" would cause embarrassment to client, we should seek guidance from managers or partners in charge of the engagement.

- We should only receive non-cash gifts and entertainment if the amounts are clearly insignificant and are infrequent. This is also applicable to gifts and entertainment offered to clients, suppliers, contractors, or alliance partners. In addition, we should comply with the policies of these parties when we extend such gifts and entertainment to them.
- Under no circumstances should gifts and entertainment be given or accepted if they could reasonably be considered to improperly influence our business relationships with, or create an obligation to, a client, supplier, contractor or alliance partner. We should seek advice when we have any doubts.

Purchase of goods and services from clients

- The purchase of goods and services from a client is allowable provided that the transaction is in the normal course of business and on an arm's length basis. When it is considered that the appearance of our independence may be impaired, appropriate consultation should be made.
- We should not accept discount offers from clients without prior consultation unless these offers are made to the general public. For example, we should not receive employee discount from a client unless the same discount programme is offered to other similar service providers or suppliers (e.g. the employee discount is offered to all suppliers of goods and services, not just Deloitte China).

Supplier, contractor, and alliance partner relationships

- We select suppliers, contractors and alliance partners based on the quality, price, delivery, and supply of needed goods and services. The selection should be based on objective rationale and not on personal interest or bias.



Meeting commitments to each other

Respect and fair treatment

- We should seek to understand and respect other people's beliefs and values.
- We should always assume that our colleagues are acting with the best of intentions and work with each other on the basis of mutual trust and respect.
- We should listen to others and communicate actively.
- We should not disclose personal or other information about our colleagues without their specific consent.

Personal relationships

- In a firm of our size, personal relationships, family, romantic or otherwise, may exist or develop between two people in the firm, or with an employee of a client. If it is believed that the existence of such a relationship may affect our judgement or performance, or may be perceived by others as likely to do so, those involved should consult with the appropriate persons in the firm to determine what actions, if any, are required to be taken.

Internal policies and procedures

- We comply with all internal policies and procedures of the firm as well as the terms and conditions of the employment contract or shareholder agreement.

Diversity and inclusion

- It is unacceptable to discriminate against anyone on the grounds of race, gender, age, religion, disability, sexual orientation, family or marital status, culture or beliefs.
- We are committed to comply with all laws and regulations relating to equal opportunity for recruitment and employment, promotions, team opportunities and training programmes.
- We should seek to maintain a reasonable work/life balance in order to give the necessary attention and support to our colleagues, family and friends.



Professional certifications

- All personnel holding professional certifications have a personal responsibility to maintain such certifications in good standing through timely renewals, and where required, the attainment of the appropriate level of continuing professional education.

Consultation

- We should consult promptly as necessary on all problems and issues and resolve such matters in an open-minded and professional manner.

Personal development

- We should give fair, constructive and honest feedback and comments to our superiors, colleagues and subordinates where appropriate.

Conflicts of interest

- We should not engage in any activities, directly or indirectly, that compete with the firm or conflict with the interests of the firm.

Health, safety and the environment

- We are committed to provide a safe, healthy and productive working environment for all personnel. Threatening, aggressive, abusive, or harassing, whether sexual or otherwise, behaviour towards colleagues or others in the workplace will not be tolerated.

Communication systems

- We should use our communication systems productively and in such manner that maintains and enhances Deloitte's public image. Personal use of electronic mail, internet, telephone and faxes should be kept to a minimum and should be in compliance with this Code and other established policies and procedures of the firm.

Use of the firm's assets

- All partners and employees should comply with the firm's policies with regard to incurring expenses.
- The use of the firm's assets including but not limited to computer equipment, communication infrastructure, research facilities and furniture for individual profit or any unlawful, unauthorised or unethical purpose is prohibited.
- Copyrighted materials (e.g. books, music, software and magazines) should not be reproduced, distributed, or altered without permission of the copyright owner.

This Code is not intended to cover every questionable situation or dilemma that may arise. Rather, it is intended to provide a perspective to guide thinking, and to direct our personnel to resources set out on page 15 for further information. For example, internal policies established for Deloitte China Practice and its affiliates available on iNet and function or legal entity-specific intranet sites are intended to provide additional guidance and address risk areas in more detail.

Please remember, at all times, that it is our collective responsibility to seek guidance and assistance in the ethical performance and discharge of our professional responsibilities.



Enforcement and implementation mechanisms

1. Investigations

Purpose

Deloitte China Practice is committed to responding appropriately to ethics and compliance issues that may involve violations of law, professional standards and regulations, policy, or the Code. The determination of whether a violation has occurred involves significant judgment and should be based on the facts and circumstances of the specific case in hand.

Process

Potential violations of law, professional standards and regulations, policy, or the Code reported to supervisors or other managerial personnel of Deloitte China Practice are initially investigated through established procedures under the direction of General Counsel, Human Resources, or the CECO, in coordination with the functional management, as appropriate. The Reputation and Risk Group should immediately be made aware of potential violations. If the initial investigation concludes that a violation may exist, the CECO, General Counsel, and/or Human Resources will determine appropriate next steps.

2. Corrective actions and responses to violations

Purpose

The CECO oversees corrective actions taken by the Deloitte China Practice when the investigation's results conclude that a violation may have occurred.

Process

Corrective actions resulting from investigations are implemented under the direction of the appropriate management of the Deloitte China Practice, in consultation with the CECO. When an investigation is conducted, the CECO and the functional management of the Deloitte China Practice, in consultation with certain departments (e.g., Secretariat Office, Human Resources, General Counsel), as appropriate, recommend what, if any, corrective action should be taken.

Disciplinary action may be taken against any partner, principal, director, or employee of the Deloitte China Practice who violates the law, professional standards or regulations, policy, or the Code. Discipline should be administered fairly and consistently.

The firm's disciplinary process that addresses violations of a law, professional standard or regulation, DTT and China Firm policy, or the Code is set out in the Risk Alert Bulletin 01/2005.

There will be no reprisals against anyone because he or she, in good faith, reports an ethics or compliance concern.

3. Reports to senior management and boards

Some violations may require reporting by the CECO both to senior management (CEO, China Management Team) and the boards of the Deloitte China Practice or/and the Global Board of DTT. In determining whether to report matters to senior management, consideration is given to:

- Results of an investigation
- Pervasiveness of the issue
- Severity of the issue
- Intent of the alleged offender
- Impact on the reputation, integrity, trust, or brand of Deloitte China Practice
- Position of alleged offender

Senior management of Deloitte China Practice may also receive reports based on their assignment as an investigation resource or their interest in a particular violation category. Also, periodic reports will be delivered by the CECO to senior management and the boards of the Deloitte China Practice regarding the implementation and effectiveness of the programme.

Resources for additional guidance

Further information regarding the topics discussed in the Code of Ethics and Professional Conduct can be obtained through the sources noted below:

Integrity Helpline

Online: www.ethicspoint.com

By Phone:

Toll free numbers in the following regions:

Hong Kong SAR

Step 1: From an outside line - 800 96 1111

Step 2: At the prompt - 866 294 8660

Macau SAR

Step 1: From an outside line - 0800 111

Step 2: At the prompt - 866 294 8660

Chinese Mainland

Step 1: From an outside line - 108 888 or 108 11

Step 2: At the prompt - 866 294 8660

Chief Ethics and Compliance Officer

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Policies related to topics covered in the Code of Ethics and Professional Conduct:

Codes of Conduct issued by professional bodies:

- HKICPA
- CICPA
- Macau Registration of Auditors and Accountants Committee

Internal Policies and Procedures Manual - Hong Kong SAR

- Computer Systems Guide
- Information Technology Services
- Clients & Markets
- Human Resources
- Learning
- Professional Environment Services
- Finance

Chinese Mainland Staff Handbook

ITS Manual (Chinese Mainland)

- Employee Software Compliance Statement
- Employee Electronic Communication Compliance Statement
- Employee Take Care of Computer Compliance Statement
- Internet Policy

Contact details for Deloitte China Practice

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