

Professional Code of Conduct

Impac's reputation as New Zealand's leading supplier of *risk and safety management solutions* is based on our commitment to establishing and maintaining excellent professional standards in all aspects of our business.

We have developed this Professional Code of Conduct to underpin that commitment and to clarify our standards and expectations for the benefit of staff and clients.

1. We (employees and contractors working for Impac) provide services that add value to our clients in terms of reducing their risk exposure, enhancing their health and safety processes, knowledge or skills or increasing their compliance/conformance to standards and legislation.
2. We will maintain a confidential relationship with our clients.
3. We will perform our practice according to the highest professional standards and ethical principles.
4. We will give our professional opinion honestly and objectively, based on the most reliable currently available knowledge, standards and information.
5. We will:
 - a. agree with our clients a clear brief, preferably written, for consultancy work;
 - b. agree working and charging arrangements;
 - c. agree the scope and manner of reporting, including any intellectual property rights issues that arise from our work,
 - d. protect the intellectual property rights and confidentiality of our clients and Impac, and not disclose information to any third party without the full and explicit written authorisation of the client concerned, unless required to do so by law;
 - e. not work for more than one client simultaneously on the same case without the express consent of all clients;
 - f. not solicit improperly for work by making exaggerated claims or by attacking the reputation of other consultants;
 - g. in the case of expert witness services, confine our evidence to matters on which we can speak with authority from personal knowledge and experience.
6. We shall take all reasonable steps to obtain, maintain and develop our professional competence by keeping up to date with new developments in occupational safety and health as part of our commitment to Continuing

Professional Development.

7. We will only undertake responsibilities in relation to health and safety which we are competent to discharge. If we believe we are being asked for advice that is outside our expertise we will make this clear and our response will be suitably qualified.

8. We will only deliver courses which we are competent to teach. When designing and delivering courses, we will ensure that:

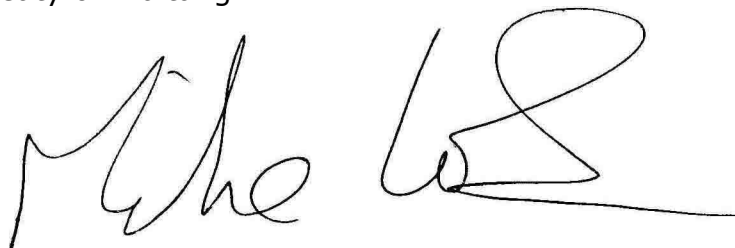
- a. the teaching team has suitable qualifications and experience to cover the technical content of the syllabus;
- b. there's adequate scope for programme planning and review;
- c. we deliver courses in a physical environment that's suitable for learning, with whatever equipment is needed;
- d. We will provide sources of information as required by the level of the course.

9. We accept professional responsibility for all our work. In particular we ensure that our consultancy work is subject to appropriate peer review.

10. We will take steps to ensure that if our professional advice is not followed, in circumstances that present a significant risk to health or safety, persons overruling or neglecting our advice are formally made aware of the potential adverse consequences of so doing.

11. We will seek to avoid our professional judgment being influenced by any conflict of interest and will inform our employer or client of any conflict between our personal interests and those of the relevant party.

12. We will not unfairly discriminate in the course of our professional business on the grounds of race, colour, religion or belief, disability, sex, marital status, age, sexual orientation, nationality and ethnic or national origins. We will have due regard to the obligations contained within the Treaty of Waitangi.

A handwritten signature in black ink, appearing to read 'Mike Cosman', with a large, stylized flourish at the end.

Mike Cosman
Managing Director
Impac Services Ltd