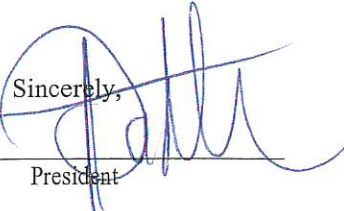
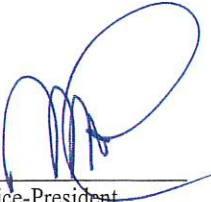


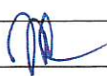
**THE PRESIDENT 'S MESSAGE**  
**Code of Ethics for Viana Roofing & Sheet Metal**  
**Policy Statement**

- Comply and demand compliance with the code of Ethics of the Company and to that end make the Code known and establish appropriate mechanisms to guarantee application.
- Treat employees with dignity, respect and justice, taking into consideration their different cultural sensitivities.
- Not discriminate against employees on the grounds of race, religion, age, nationality, sex and or any other personal or social condition different from the conditions of merit and capacity.
- Not permit any form of violence, harassment or abuse at the workplace.
- Recognize the rights of association.
- Promote the professional development, training and promotion of employees.
- Link remuneration and the promotion of employees to their conditions of merit and capacity.
- Establish and communicate clear criteria and rules, which maintain a balance between the rights of the Company and those of the employees in hiring processes and in the separation thereof, even in the case of voluntary change in employee.
- Guaranty health & safety on the job, taking any such measures as are considered reasonable to maximize prevention of occupational risk.
- Look to reconcile work at the Company with personal and family life of the employees.
- Look to achieve the occupational integration of persons with incapacities or handicaps, eliminating barriers of all kinds in the ambit of the Company in order to achieve insertion.
- Facilitate the participation of employees in the social action's programs of the Company.
- Conduct work and professional manner at all times free from competitive abuses.
- Abusive language of any form SHALL not be tolerated.
- No- compliance of the above may result in dismissal.

Sincerely,  
  
 \_\_\_\_\_  
 President

  
 \_\_\_\_\_  
 Co-chair Employee

  
 \_\_\_\_\_  
 Vice-President

<b>Title:</b> Code of Ethics	<b>Date of Issue:</b> Jan 2018 (COR Rev.2.0)
<b>Reviewed &amp; Approved by</b> Mr. Martin DaCosta (V.P) 	<b>Review/ Revised Date:</b> Jan 1, 2021
<b>Location:</b> all facilities	<b>Document to be post:</b> YES