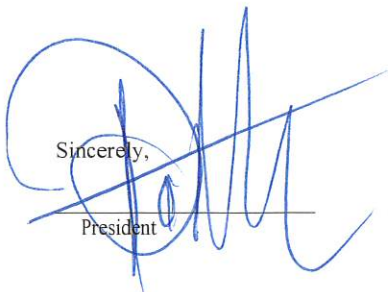




THE PRESIDENT 'S MESSAGE
Code of Ethics for Viana Roofing & Sheet Metal
Policy Statement

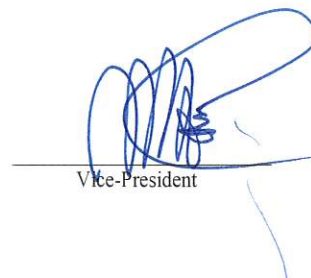
- Comply and demand compliance with the code of Ethics of the Company and to that end make the Code known and establish appropriate mechanisms to guarantee application.
- Treat employees with dignity, respect, and justice, taking into consideration their different cultural sensitivities.
- Not discriminate 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 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 to achieve insertion.
- Facilitate the participation of employees in the social action's programs of the Company.
- Always conduct work and professional manner 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