

SSOE CODE OF ETHICS & STANDARDS OF BUSINESS CONDUCT

CODE OF ETHICS

The success of SSOE is dependent on the trust and confidence we earn from our employees and clients. We gain credibility by adhering to our commitments, displaying honesty and integrity and reaching Company goals solely through honorable conduct. It is easy to say what we must do, but the proof is in our actions. Ultimately, we will be judged on what we do.

When considering any action, it is wise to ask: will this build trust and credibility for SSOE? Will it help create a working environment in which SSOE can succeed over the long term? Is the commitment I am making one I can follow through with? Is it the right thing to do? The only way we will maximize trust and credibility is by answering “yes” to those questions and by working every day to build our trust and credibility.

We all deserve to work in an environment where we are treated with respect and dignity. SSOE is committed to creating such an environment because it brings out the full potential in each of us, which, in turn, contributes directly to our business success.

At SSOE, everyone should feel comfortable to speak his or her mind, particularly with respect to ethics concerns. Managers have a responsibility to create an open and supportive environment where employees feel comfortable raising such questions. We all benefit when employees exercise their power to identify mistakes or wrongdoing by asking the right questions at the right times.

SSOE will investigate all reported instances of questionable or unethical behavior. In every instance where improper behavior is found to have occurred, the Company will take appropriate action. We will not tolerate retaliation against employees who raise genuine ethics concerns in good faith. The Company website and Intranet contain our Ethics Helpline information for all locations.

STANDARDS OF BUSINESS CONDUCT

SSOE Standards of Business Conduct provide the information, the resources, and the tools necessary to pursue relationships with each other and with our clients, suppliers, competitors, government agencies, self-regulatory bodies, the media and others with which we currently have or may come in contact with in the future. Our standards of business conduct further provide that we conduct our business ethically and in compliance with the law.

The Standards of Business Conduct govern all actions and working relationships of SSOE’s directors, officers and employees with all current and future customers, employees, competitors, government agencies, self-regulatory bodies, the media, or any other party with which SSOE currently have or may have contact with. If you are unsure of the appropriateness of any action, please seek assistance by contacting your department supervisor or human resources representative.

The Standards of Business Conduct are designed to deter wrongdoing and promote:

1. Honest and ethical conduct, including ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
2. Compliance with applicable laws including Foreign Corrupt Practices Act (FCPA), and other rules and regulations in jurisdictions where we do business and those that govern the business practices of SSOE;
3. The prompt internal reporting to the appropriate person of violations of the Standards of Business Conduct; and
4. Accountability for adherence to the Standards of Business Conduct.

Further, each of us must have an understanding of the Company policies, laws, rules and regulations that apply to our specific roles. If we are unsure of whether a contemplated action is permitted by law or SSOE policy, we should seek the advice from the resource expert, HR, in-house legal counsel or managers responsible for monitoring compliance.

All employees, officers and directors must cooperate in any internal or external investigation of possible violations. Reprisals, threats or retaliation against any person who has in good faith reported a violation or suspected violation of the Standards of Business Conduct, SSOE policies, or against any person who is assisting in any investigation or process with response to such a violation, is prohibited.

The Standards of Business Conduct are not intended to and do not create any rights in any employee, officer, director, customer, supplier, competitor or any other person or entity.

SSOE is committed to continuously reviewing and updating its policies and procedures. As a result the Standards of Business Conduct are subject to modification without notice.

CORPORATE INTEGRITY

No SSOE employee, officer or director shall undertake, approve, require or allow to continue any action that would violate any governmental law, rule, or regulation. Each employee, officer and director is responsible for knowing and complying with all laws, rules and regulations applicable to SSOE's business.

1. Each employee is expected to know and comply with the rules applicable in his or her areas of responsibility. If any question arises concerning the applicability of a prevailing law or regulation to a contemplated action, the Chief Executive Officer must be consulted before taking action. Each employee should avoid efforts to circumvent the law either consciously or unconsciously by applying questionable interpretations.
2. Each employee has a personal responsibility for cultivating and maintaining SSOE's reputation for integrity by engaging in fair and honest dealings with customers, suppliers, and others that may do business with us.

CONFLICTS OF INTEREST

All employees must place the interests of SSOE ahead of their private interests in the performance of their duties. Any outside employment (including self-employment), investment, or other source of income must be secondary and subordinate to employment with SSOE, and must not interfere with the performance of duties as an employee.

1. Our primary obligation is to our customers. They expect efficient and competent services from all of us. Diminishing your performance by accepting after hours employment reflects on you, your work team, and, ultimately, on the total organization. We, therefore, discourage your acceptance of outside employment no matter what its duration. Complying with this request will keep you from overextending yourself and remove any doubts of conflicts of interest. Should you have a concern regarding this policy, feel free to discuss it with your Department Manager.
2. An employee may not accept gifts or contributions that are in any way related to SSOE's business. Cash may not be accepted in any amount. Employees may not accept lavish entertainment, but may accept common courtesies normally associated with ethical business practices.
3. No employee or immediate family member may hold a significant financial interest in a competitor, customer, or supplier of SSOE unless that interest is disclosed to the Chief Executive Officer. No employee may engage in any business activity as a director, officer, employee, or agent on behalf of a competitor, customer, or supplier of SSOE.
4. As an employee, officer or director of SSOE you have an obligation to advance the Company's interests when the opportunity to do so arises, and you may not take personal advantage of a business opportunity that might be of interest to SSOE. If you discover or are presented with a business opportunity through the use of SSOE's property or information or because of your position with SSOE that is in SSOE's line of business, you should present the opportunity to SSOE. No employee, officer or director may use SSOE property information or his or her position with SSOE for personal gain.
5. No employee may use any Company assets (including funds, facilities, telephones / equipment, know-how, or personnel) for other business or personal endeavors.
6. All employees, officers and directors are required to comply with all laws related to employment matters, including but not limited to, civil rights laws, the Americans with Disabilities Act, the Family Medical Leave Act, the Immigration and Control Act, the Uniformed Services Employment and Reemployment Rights Act of 1994, as Amended, laws prohibiting harassment, wage and hour laws and environmental and safety laws.
7. No employee may engage in personal misconduct that adversely affects business relationships, employee relationships or the goodwill and reputation of SSOE.

SOCIAL NETWORKING AND MEDIA POLICY

Employees who engage in social or business networking are responsible for their online and electronic actions and statements. An individual's online or digital presence can reflect upon the Company and our clients, partners, projects and employees. Everyone is expected to use professional judgment when posting or transmitting commentary, status updates, images and any other information.

An employee's online and digital activity must comply with SSOE's policies regarding trade secrets, confidentiality, use of electronic resources, harassment, discrimination and standards of business conduct. An employee's compliance is not limited to activity conducted during business hours or using the Company's electronic systems. Employees are prohibited from posting anything in the name of SSOE without prior written consent. This also applies to the use of any SSOE photographs, including those of SSOE staff.

Employees need to exercise caution and carefully consider reference to SSOE, clients, partners, projects or employees in non-business related circumstances and communications and should consult with their manager if there is any uncertainty. Under SSOE's Electronic Information Systems policy, many social or networking websites are automatically blocked by web filtering technology. Requests for access to a specific site for a business purpose should be directed through the employee's department manager and the C&IS department. The absence of, or lack of explicit reference to, a specific site or activity does not limit the scope of this policy.

SSOE is a high-profile company in the communities and countries in which we operate, and from time to time, employees may be approached by reporters and other members of the media. In order to ensure that we speak with one voice and provide accurate information about the Company, we should direct all media inquiries to Corporate Marketing when feasible. The SSOE Crisis Communication Plan, which may be found on the SSOE Intranet, may serve as a guide to prepare and assist us with difficult and unexpected global business challenges.

BRIBERY

All employees must avoid any activity that could be construed to be a bribe, kickback, or payoff in compliance with the Foreign Corrupt Practices Act (FCPA) and other applicable laws, rules and regulations in jurisdictions where we do business.

1. Payments or gifts to another business concern, to an agent or employee of another business concern or of any governmental entity, or to a political party or candidate for political office, to obtain or retain business for SSOE or to receive favorable or preferential treatment are strictly prohibited by law.

2. Gifts and entertainment may be given to representatives of customers or potential customers only if:
 - a. they are of sufficiently limited value and in a form (other than cash) that will not be construed as a bribe or payoff;
 - b. they are consistent with accepted ethical customs and practices;
 - c. public disclosures of the facts would not embarrass SSOE.
3. Secret commissions, discounts, compensation, or other payments to employees or agents of customers are prohibited.
4. Fee arrangements shall be made only with persons or firms serving as bona fide agents or sales representatives. Payments must be reasonable and customary in relationship to the services rendered and must be properly reflected on the Company's books and records.

CORPORATE RECORDS

Employees should ensure that the books and records of SSOE accurately and completely reflect all transactions.

1. Books and records must be maintained at all times in accordance with the accounting principles and internal control procedures that the Company has adopted. No false or artificial entry may be made, and no employee may engage in any arrangement that results in such an entry.
2. No payment on behalf of SSOE may be made with the intention or understanding that part or all of such payment will be used for any purpose other than as described in the documents supporting it.
3. No undisclosed or unrecorded fund or asset of SSOE may be established for any purpose.
4. Unethical or illegal behavior can significantly affect the reputation and success of SSOE. If you know of or suspect a violation of applicable laws or regulations, the Standards of Business Conduct, or any other SSOE policy you must report such activity immediately to the Chief Executive Officer. All reported violations will be promptly investigated. No one will be subject to retaliation because of a good faith report of suspected misconduct.
5. Documents and records are to be retained consistent with SSOE's document retention policy and as required by law. Any documents and/or records relating to any lawsuit, legal proceeding or governmental investigation or action involving SSOE shall not be destroyed. Records include paper documents, CDs, computer hard drives, e-mail, floppy disks, microfiche, microfilm or any other media.

RESPONDING TO GOVERNMENT INQUIRIES OR INVESTIGATIONS

If you receive a written or oral inquiry or investigative request from a federal, state or local government agency, you should immediately direct that inquiry or request to SSOE's Chief Financial Officer (CFO).

POLITICAL ACTIVITY

SSOE encourages its employees to participate in the political process. However, personal political activities must be conducted separately from SSOE's business activity.

CONFIDENTIAL INFORMATION

Employees must preserve the confidentiality of information obtained in the course of doing SSOE business.

1. All business information pertaining to SSOE's fees, earnings, financial condition, major contracts, and acquisitions or mergers must be kept confidential unless and until such information is fully disclosed to the public.
2. All information pertaining to SSOE's customers and suppliers obtained in the course of business must be kept confidential and not disclosed to competitors or to other customers and suppliers.
3. SSOE and its customer's trade secrets and technical know-how are among its most valuable assets. Each employee should maintain the confidentiality of this information and not disclose it at any time to competitors, customers, or suppliers of SSOE except as may be required in the ordinary course of the employee's duties on behalf of the Company.

Personal information related to non-employee individuals is maintained by SSOE as confidential information. Similarly, information relating to individuals employed by SSOE is relevant to and available only to Human Resources or to SSOE managers involved in administrative and/or project management. Accessing personal information unrelated to assigned SSOE responsibilities is strictly prohibited. If, in the course of SSOE work, you have access to personal information, it must be kept confidential and not disclosed to or discussed with anyone, inside or outside SSOE, unless you are specifically authorized by senior management to disclose or discuss the information. Inappropriate use or disclosure of this confidential information may be subject to disciplinary action up to and including immediate termination or removal. Each employee is responsible for preserving the confidentiality of a variety of information that, if released, may lose its value or hurt SSOE's competitive position. This includes business and financial information, customer account information, marketing plans, cost data and personnel information.

4. SSOE is dedicated to ethical, fair and vigorous competition. We will sell SSOE services based on their merit, qualifications, and competitive pricing. We will make independent pricing and marketing decisions and will not improperly cooperate or coordinate activities in collusion with our competitors. We will not offer or solicit improper payments or gratuities in connection with the purchase of goods or services for SSOE or the sale of its services, nor will we engage in unlawful boycotts of particular clients or vendors.

It is important that we respect the property rights of others. We will not acquire or seek to acquire improper means of a competitor's trade secrets or other proprietary information. We will not engage in unauthorized use, copying, distribution or alteration of software or other intellectual property.

SECRECY AGREEMENT

Because of the proprietary nature of much of our work, our customers require that information relative to the planning, design, and supervision of their projects be dealt with discreetly. Therefore, customer information of any kind should not be discussed outside the office, nor should it be discussed with other customers. Written consent from the customer must be obtained before publishing any articles or technical reports involving a project. It is also necessary to obtain authorization from your Department Manager to remove any design notes, prints, or tracings from the office. We further ask that you keep drawings, prints, notes, and other confidential information out of view when not in use. Your continuing attention to this sensitive matter will be appreciated. All employees are required to sign a secrecy agreement as a condition of employment. This agreement is in force during your employment and remains in force subsequent to your termination of employment.

ACCOUNTABILITY

SSOE intends to use every reasonable effort to prevent the occurrence of conduct not in compliance with the Code of Ethics and the Standards of Business Conduct and to halt any such conduct that may occur as soon as reasonably possible after its discovery. Subject to applicable laws and agreements, SSOE employees, officers and directors who violate the Code of Ethics and the Standards of Business Conduct and other SSOE policies and procedures may be subject to disciplinary action up to and including immediate termination or removal.