

**Eureka Language Services Ltd.**

**CODE OF CONDUCT**

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## **Eureka Language Services Ltd.**

### **CODE OF CONDUCT**

The Eureka Language Services Ltd. Code of Conduct (the “Code”) sets out the core values and standards of behavior that we expect every staff member, contractor and agency employee of Eureka Language Services Ltd. to follow. These principles define us and are the standards by which we deal with our customers, business associates, stakeholders and each other.

The Code applies to all full and part time employees, contractors and agency employees of Eureka Language Services Limited and Eureka Language Education Centre (collectively referred to as “Eureka”).

Should employees or contractors require clarification on any part of the Code, they should contact the management team in the first instance.

For simplicity, employees, contractors and agency employees may be collectively referred to as “employee” or “employees” in the Code, while supervisor may refer to any relevant management member of Eureka who is involved in the appointment of your services.

# 1. GOVERNANCE FRAMEWORK

## 1.1 Ethics of Eureka

It is essential for employees, contractors and agency employees to adhere strictly to the following guiding ethical principles in your professional dealings. This includes dealings with customers and business associates, regulators and other employees and colleagues.

In your transactions with our customers and business associates, employees are expected to act impartially with our customers and business associates, and to be professional in your dealings, providing the highest quality of service.

In your dealings with our regulators, we expect you to comply with the spirit, as well as the letter, of all relevant laws and regulations.

In your dealings with fellow employees and colleagues, we expect you to act professionally and treat other fellow employees and colleagues with the greatest respect.

While all employees are responsible for upholding the Code, managers and supervisors should be in charge of promoting the spirit and principles of the Code, and making sure their employees comprehend and implement the appropriate terms of Code when carrying out their duties.

## 1.2 Supplements to the Code

The Code establishes the minimum standard that Eureka expects from our employees, contractors and agency employees, regardless of the jurisdiction or legal entity through which Eureka operates. Where necessary, the Code can be supplemented by additional specific requirements according to a country, entity or unit.

## 1.3 Application of the Code

All our employees, contractors and agency employees wherever located, should comprehend, obey and promote compliance with both the spirit and terms of the Code. The Code is regarded as a condition of the employment contract. Thus, disciplinary actions, which may include contract termination, might be taken in case of any violation of the Code, or any of our policies and procedures or any applicable laws or regulations.

All violations or potential violations of the Code should be reported to your supervisor immediately. If necessary, your supervisor should inform the director of Eureka. Should you notice the case not being properly handled or resolved after your reporting, you may escalate the issue to the director of Eureka directly. All high risks incidents should be elevated to the director of Eureka in the first instance.

## 1.4 Legal and Regulatory Compliance

In addition to the Code, which establishes the Eureka's principles of conduct, you are expected to comply with the laws, regulations, notices and regulatory requirements applicable to you.

## 2. PRINCIPLES

### 2.1 Principle 1 – Professional Integrity

All duties should be completed with the utmost sincerity, equality, and professionalism, and in accordance with the spirit of the law and the Code.

#### 2.1.1 Misleading, Fraudulent or Deceptive Conduct

Behaviours involving fraud or dishonesty are prohibited. Any act that reflects adversely on your integrity should not be committed. Employees are expected to cooperate with both internal and external investigations and regulatory examinations. Employees shall not provide misleading or ambiguous information, make deceptive statements or representations when to do so would be misleading.

#### 2.1.2 Proprietary or Confidential Information not belonging to Eureka or its Employees

Only authorized proprietary or confidential information which belongs to Eureka or its employees should be used when carrying out your duties or responsibilities.

#### 2.1.3 Abuse of Position

It is prohibited to make use of your position in Eureka to solicit or receive favours from customers, unless you have been formally appointed by Eureka to represent our interests to the board of any customer, or borrow from or become indebted to customers, suppliers or counterparties.

You must not bribe customers when soliciting business. Corporate gifts offered or presented to customers are not regarded as bribes.

You must not solicit the following from customers, whether for the benefit of yourself, family members, friends or other parties:-

- (a) Favours, including borrowing or receiving credit from third parties on a favoured basis or on terms other than at arm's length;
- (b) Preferential or concessionary offers; or
- (c) Gifts of any form, including cash, bonds, negotiable securities, personal loans, airline tickets, discounts or use of vacation or other entertainment facilities or property.

#### 2.1.4 Involvement in Civil Proceedings and/or Criminal Proceedings

It is your responsibility to report to your supervisor in the first instant if you are the subject of any criminal or administrative investigations or proceedings by any governmental or regulatory authority or body, whether in Hong Kong or elsewhere.

You must immediately report any criminal convictions in Hong Kong or elsewhere.

If you have not previously disclosed this, you must report to your supervisor at any time

where you have or have had:-

- (a) Judgment entered against you in any civil proceedings in Hong Kong or elsewhere involving a breach of any law or regulatory requirement that relates to the educational industry in any country;
- (b) Been the subject of any criminal prosecution in court;
- (c) Been disqualified from acting as a director of any corporation, or from taking part directly or indirectly in the management of any corporation; or
- (d) Been the subject of any order, judgment or ruling of any court, tribunal or governmental body, permanently or temporarily enjoining you from engaging in any type of business practice or activity.

You must also report any civil proceedings in which you, or entities controlled by you, are named as defendants, if the proceedings may have a potentially adverse impact on Eureka or may potentially impact your duties at Eureka.

#### 2.1.5 Harassment & Discrimination

We are all entitled to a merit based work environment of mutual respect that is free of racial, sexual, ethnic, religious or other bias and any other form of harassment or discrimination, including bullying behaviour or acts that humiliate any individual. Racial, sexual, ethnic, or religious jokes or comments are subject to individual interpretation and may be offensive to some employees.

We should treat each other with respect and dignity in all our dealings. Eureka expects that all relationships among persons in the workplace (for the avoidance of doubt, this includes, but is not limited to, relationships with employees, clients, candidates, service provider, etc.) be business like and free of bias, prejudice and discrimination or any form of harassment.

Any unwelcome conduct of a sexual nature that is sufficiently severe or pervasive that it would interfere with an individual's work performance or create an intimidating, hostile, or offensive working environment would be deemed to be sexual harassment.

Intimidation, coercion and threats, or actions leading to bodily and/or mental harm are unacceptable at any time. Any harassment, including sexual harassment, to an employee, customer or supplier or any party with any business relationship with Eureka is similarly unacceptable.

If you are confronted with such actions, you should report it to your supervisor and/or the director of Eureka as appropriate.

In particular, employees, contractors and agency employees should take note of the legislation on equal opportunities in Hong Kong (including the Sex Discrimination Ordinance (SDO), the Disability Discrimination Ordinance (DDO), the Family Status Discrimination Ordinance (FSDO) and the Race Discrimination Ordinance (RDO), which makes it unlawful for anyone to discriminate against another person on the grounds of sex, pregnancy, marital status, disability, family circumstances and race. Employees, contractors and agency employees may be held personally liable for committing the offences. For details, please refer to Eureka's Equal Opportunities Policy.

#### 2.1.6 Workplace

Eureka expressly prohibits any acts of violence or threats of violence by any employees against any other person in or about Eureka's facilities, or in connection with the conduct of Eureka's business.

We will comply with all applicable government safety, health and environmental regulations, and establish systems to provide a safe and healthy workplace for our employees. You are required to be aware of, and follow Eureka's procedures, including evacuation plans in an emergency. You are also responsible for working safely to avoid risk to yourself and to fellow colleagues, by reporting unsafe working conditions or breaches of security and reporting injuries in the workplace.

Illicit drugs are highly detrimental to the safety and productivity of employees in the workplace. No-one may be under the influence of any illicit drug while at the workplace or attending business related activities.

No one should engage in excessive gambling of any kind, with persons having business dealings with Eureka. In social games with customers or suppliers, you should exercise judgment and withdraw from any high stakes game. Gaming is prohibited on Eureka's premises.

#### 2.1.7 Political Activities and Contributions

We should not make payments or use property from Eureka to support candidates for political office or political parties or committees.

## 2.2 Principle 2 – Confidentiality

In the course of performing your duties, you may have access to “Confidential Information” which includes but not limited to: financial data, information relating to transactions or potential transactions directly or indirectly involving Eureka, product information including lesson plans, and information which consists of contact details and salary, relating to other members, clients, service providers or employees. This information may come in various forms including oral, written or electronic formats and can include confidential information relating to Eureka, our customers, our employees or other stakeholders.

2.2.1 It is a legal requirement and our policy that all records of our customers, and the relationships between Eureka and its customers, are kept confidential. This obligation extends to all information relating to customers and counterparties of Eureka, including account information and transaction information in any format.

2.2.2 If you are in possession of Confidential Information, you should not under any circumstances:-

- (a) Use such information for the benefit of yourself or any third party;
- (b) Use such information to influence any customer, or any third party in dealing in any transaction; or
- (c) Communicate such information to any customer or any other party.

2.2.3 Confidential Information should not be disclosed to anyone else within Eureka except to those who “need to know” for the performance of their duties. Where any request or demand for Confidential Information is received from any person or entity, you should obtain clearance from Eureka prior to releasing the information.

2.2.4 Your obligation to protect the confidentiality of Confidential Information received during your employment or service continues even after you cease to be employed and/or engaged by Eureka.

You may also have a statutory duty under the laws of a particular country to maintain the confidentiality of customer information. If you breach this obligation, you may commit a criminal offence and may be liable to a fine/or jail.



## 2.3 Principle 3 – Conflicts of Interest

### 2.3.1 General

A “conflict of interest” arises when you have a competing professional or personal interests that would either make it difficult to fulfill your duties properly, or would create an appearance of impropriety that could undermine customer or public confidence. Amongst others, conflicts of interest could arise in dealings:-

- (a) Between Eureka and you;
- (b) Between Eureka and its customers;
- (c) Between Eureka and its service providers;
- (d) Between you and Eureka’s customers;
- (e) Between you and Eureka’s service providers; or
- (f) Among employees.

You must avoid all situations which could result in conflicts of interest. Where conflicts are unavoidable or there is any possibility that a conflict of interest exists, you must adhere to the rules and procedures set out by your respective departments, and consult your supervisor as soon as possible to handle any actual or potential conflicts.

You should comply with reporting and disclosure requirements of potential or actual conflicts of interest, including requirements imposed by law. You should disclose to your supervisor any matters which could reasonably be expected to interfere with your professional duties at Eureka.

You should refrain from employing members of your own family or relatives under your direct supervision.

### 2.3.2 Employment outside Eureka

You should not engage in any outside employment without the prior written consent of Eureka, or unless such employment has been arranged or is undertaken in connection with the performance of your responsibilities and duties as part of Eureka.

There may be regulatory restrictions against certain employees undertaking outside employment while employed by Eureka.

All outside directorships and employment must be approved in advance. Even where approval has been given to any outside employment or position, a change in circumstances in the employment or position may render it inappropriate for you to continue the outside employment. If there are material changes, you should obtain approval for these.

For the avoidance of doubt, this section is not applicable to employees, contractors or agency employees who work with or provide services to Eureka on a part-time basis.

### 2.3.3 Acceptance of private sector and/or public sector appointments

If you are considering accepting an external private sector or public sector appointment, you

must consider if accepting this position may give rise to the possibility of conflict between Eureka, yourself and any customer. This can occur, for example, if the external body is or becomes a customer of Eureka or has some relationship with Eureka. Prior approval should be obtained from director of Eureka before accepting any external appointment, except for employees, contractors or agency employees who work with or provide services to Eureka on a part-time basis.

No matter whether you work with / provide services to Eureka on a full-time or part-time basis, if you currently serve or are considering serving on a body where there might be a conflict of interest, you must discuss this with your supervisor. If there is an actual conflict of interest or one develops, you may be asked not to join or to leave the body.

#### 2.3.4 Business and other dealings between employees, customers or suppliers of Eureka

You should avoid any personal investment in the business of a customer, supplier, competitor, or business introduced or affiliated with a customer or supplier.

You should avoid entering into any business relationships, such as joint ventures or partnerships with a customer, competitor or supplier of Eureka, or with a business introduced or affiliated with a customer or supplier.

If a conflict of interest arises between Eureka or its employees and its customers, the customers should be made aware of the conflict, where appropriate, and consult Eureka.

You must avoid taking for yourself personally, or diverting away, opportunities that properly belong to Eureka or are discovered through the use of corporate property, information or your position. You should not solicit, accept, offer, retain personal benefits or advantages (such as fees, commissions, rewards, loan, employment, office, contract, service or favours) in connection with Eureka's business transactions either for yourself or facilitate such payments to a third party.

If you are involved in business dealings or transactions in which you or parties related to you have a direct or indirect interest in the proposed business transaction, you should inform your supervisor of this and remove yourself from the decision making process.

Inappropriate borrowing or lending among employees, which may create actual or perceived conflicts of interest, is prohibited.

#### 2.3.5 Accepting Gifts and Inducements

Generally, the acceptance of gifts from customers, existing and/or potential, business associates, brokers or members of the public is discouraged as it may create a situation of conflict or potential conflict of interest. You should not accept gratuities, cash or cash equivalent, or concessionary/preferential offers, including shares, for yourself or for any other persons from business associates or customers.

Where circumstances make it impossible, difficult or impractical to reject gifts or where the rejection of the gift may affect Eureka's relationship with its customers or business associates

(other than cash or cash equivalent), you may accept the gift(s). For gifts not exceeding the monetary value of \$200 (Hong Kong Dollars) or local currency equivalent, you should notify your supervisor. For gifts exceeding \$200 (Hong Kong Dollars) or local currency equivalent, you should seek formal written approval from Eureka. However, gifts of cash or cash equivalent should not generally be accepted from customers or business associates unless rejecting them would be offensive given local custom. All such cash gifts must be surrendered to Eureka to determine the use of this.

The acceptance of gifts under inappropriate circumstances may also amount to bribery and/or be a criminal act in a jurisdiction where Eureka operates. Queries on whether gifts are appropriate or excessive can be directed to Eureka.

#### 2.3.6 Accepting entertainment

You should obtain approval from your supervisor for entertainment extended to you, and maintain a record of generous entertainment extended by business associates.

You should not accept lavish entertainment in order to guard against being compromised in such a way that you are unable to or appear unable to properly discharge your duties in a professional manner. As a general guideline, the entertainment extended to you should not exceed HK\$1000 per outing. If there are still doubts as to whether entertainment is lavish or overly generous so as to create the appearance of any conflict or impropriety, these situations can be referred to Eureka.

By way of guidance, business meals are acceptable. Overseas trips would generally not be considered acceptable. As the main objective is to protect you from being singled out to attend lavish functions, the following need not be declared:-

- (a) Cocktails events which are also attended by employees of other companies/organizations;
- (b) Working lunches and other meals including those following/preceding official meetings; and
- (c) Invitations to official opening ceremonies.

If you receive entertainment when you are overseas, this should be treated in the same manner as entertainment received locally, and declared where appropriate.

#### 2.3.7 Employees offering gifts to customers/business associates

If you present gifts to business associates, you should obtain your Supervisor's approval, and keep a record of gifts presented. On a quarterly basis, you should submit this to your supervisor head for review.

#### 2.3.8 Entertainment of business associates by employees

You may provide local or overseas entertainment to business associates, provided that the entertainment is reasonable and has been incurred in accordance with the corporate gift and expenses procedure. You should submit such records to your supervisor for review on a quarterly basis.

## **2.4 Principle 4 – Fair Dealings with Customers**

We aim to service the needs of our customers within the boundaries of fair, ethical and legal business practices. You must not take advantage of customers through manipulation, abuse of privileged information, misrepresentation of facts or concealment of any material information that the customer is entitled to know in connection with any dealings between the customer and Eureka.

Eureka strives to be an organization that strongly supports vigorous but fair competition. We aim to promote a competitive marketplace that is free, to provide consumers with high quality goods and services at fair prices, and to prevent conduct that interferes with this outcome. Failure to comply can have serious consequences for Eureka, including long and expensive government investigations, lawsuits initiated by the government or private parties, substantial fines or damages, and publicity that is damaging to our brand and reputation.

You should respond promptly to customers' enquiries about the terms and conditions of educational services. You should at all times comply with any applicable educational regulations, as well as any specific policies of Eureka on fair dealing, and disclose to customers the terms and conditions of services provided, the risks of any transaction entered into by customers, and our charges and fees.

## 2.5 Principle 5 – Integrity and Accuracy of Records

You should follow Eureka’s procedures which are relevant to each particular transaction. These procedures include verification of customer identity.

### 2.5.1 Integrity and Accuracy of Records and Reports

You should maintain all business transactions and records fully and accurately. No one should make any false or misleading entries, alterations or deletions, the intention of which is to obscure the true nature of a transaction, or which are not justified.

False accounting or the maintenance of false or misleading records can amount to a criminal offence that may result in criminal sanctions against you. You may also be subject to internal disciplinary action.

You should not dispose of or destroy any records of Eureka, unless with Eureka’s prior written consent. If there is threatened or pending litigation, any regulatory review or audit or other legal process, you must not dispose of or destroy any relevant records. Intentional destruction of records to avoid regulatory disclosure is prohibited. Any amendment or alteration of records must be authorized in writing by a supervisor.

### 2.5.2 Use of Eureka’s Assets

Eureka’s assets, such as information, materials, supplies, intellectual property, software, hardware, and facilities, among other property, are valuable resources owned, licensed, or otherwise belonging to Eureka.

Everyone is expected to treat Eureka’s property with care. You should not remove such property from our premises without a supervisor’s approval. Unauthorized removal of assets or supplies is considered theft, and may be subject to disciplinary action.

Eureka’s property should only be used for legitimate business purposes. Employee work product is the property of Eureka if it is the result of work performed in the course of employment or services or with Eureka’s property.

Any written communication from anyone on Eureka stationery must be for official business. All communication via the corporate e-mail system shall comply with Eureka’s Procedures for Use of e-mails for Business Processes.

No one should present himself or herself as an employee of Eureka for any purpose other than in connection with Eureka’s business.

All due care must be taken to prevent the infiltration of computer software with “computer viruses”, unauthorised access to computers and the information stored in computers and computer media and the unauthorised use, modification or destruction of any data stored in such computers or computer media.



Eureka's email facilities should be primarily used for business purposes, and in a manner that does not expose us to legal or business risks. The use of email is a privilege and should not be abused nor taken for granted. Our email and internet facilities are the property of Eureka. We have the right to monitor email messages and internet usage, and there should be no expectation of privacy.

## 2.6 Principle 6 – Speaking Up

If you observe any actual or potential breach of the Code, irregularity, impropriety, fraud or other inappropriate activity by a fellow employee, customer, vendor or third party relating to Eureka, you should escalate to a supervisor.

As a general matter, most issues should be escalated in the manner set out above. However, there may be instances where employees have genuine reason to fear retribution from the making of a report. Anyone may report any, or any suspected irregularity, impropriety, breach of laws, regulations, applicable codes or ethical practice to the director of Eureka (phjackw@eurekahk.net).

Any allegations must be made in good faith. If the allegations are not subsequently confirmed by an investigation, you will still be protected from possible reprisals if you acted genuinely and had reason to believe that there are grounds for the allegations.

Disciplinary action may be taken against employees who make allegations frivolously, maliciously or for personal gain.

Eureka will make every effort to maintain confidentiality over the report. However there may be instances, such as government investigations that arise from the report, that result in the loss of confidentiality.

We, Eureka, aspire to be one of the most respected and admired English Language Service Provider in Hong Kong. We affirm our commitment to the Code and to acting with honour and integrity, delivering value to our customers, business associates, and stakeholders.

### **3. KEY CONTACTS**

Any question on this Code may be directed to your supervisor.

**Head office**

Address: 12/F, Champion Building, 287-291 Des Voeux Road Central, Sheung Wan, Hong Kong.

Tel: 25109009

Fax: 25109823