



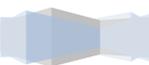
GLOBAL ISPAT KOKSNA INDUSTRIJA d.o.o.
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GIKIL'S CODE OF CONDUCT AND ETHICS

Lukavac, January 2011

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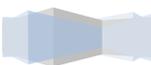
Introduction with GIKIL's Code of Conduct and Ethics

The goal of Leadership at All Levels is to provide a culture where ethical conduct is recognized, valued and exemplified by all employees. Our GIKIL's Code of Conduct serves as a guide for our daily business interactions, reflecting our standard for proper behaviour and our corporate values.

GIKIL often signs a number of agreements with reputed companies involved in international trading of coal and coke, where amounts of financial funds involved are very huge and hence most of the contracts do provide “non-disclosure clauses”. Some of the contracts even provide possibility for “unilateral cancellation of the contracts” by our business partners if they come to know that the executives of GIKIL with whom they deal have a doubt full integrity.

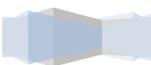
The Code clearly conveys to each of us that the manner in which we achieve our business results matters just as much as achieving them. The GIKIL's Code of Conduct applies to all GIKIL's people, including Directors and Officers.

Most importantly, each employee is responsible for demonstrating integrity and leadership by complying with the provisions of this Code of Conduct. By fully including ethics and integrity in our ongoing business relationships and decision-making, we demonstrate a commitment to a culture that promotes the highest ethical standards.



Guiding Principles at GIKIL

- ***Be honest, fair and trustworthy in all your GIKIL activities and relationships.***
 - ***Avoid all conflicts of interest between work and personal affairs.***
 - ***Foster an atmosphere in which fair employment practices extend to every member of the diverse GIKIL community.***
 - ***Strive to create a safe workplace and to protect the environment.***
-
1. Honor the language and spirit of the law of every nation and undertake open and fair corporate activities to be a good corporate citizen of the world.
 2. Respect the culture and customs of every nation and contribute to economic and social development through corporate activities in the communities.
 3. Dedicate ourselves to providing clean and safe products and to enhancing the quality of life everywhere through all our activities.
 4. Create and develop advanced technologies and provide outstanding products and services that fulfil the needs of customers worldwide.
 5. Foster a corporate culture that enhances individual creativity and teamwork value, while honouring mutual trust and respect between labour and management.
 6. Pursue growth in harmony with the global community through innovative management.
 7. Work with business partners in research and creation to achieve stable, long-term growth and mutual benefits, while keeping ourselves open to new partnerships.



Relationship with Each Other

We strive to have successful working relationships.

At GIKIL we take pride in the strong personal commitment of our people and the excellent achievements that result from that commitment. But this level of cooperation can only be achieved in a climate of trust, open and honest communication, and respect. All of your dealings with your peers, your subordinates and your supervisors should be conducted as a partnership.

Your relationship with those you work with should be as a member of a winning team. People working in harmony and focused on a set of mutual objectives are the driving momentum behind our business.

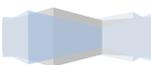
For this dynamic team relationship to work, each individual must fulfil his or her responsibilities — and feel assured that others will do the same. This means providing the necessary support to others, at every level, to get the job done. No individual or business unit can place its own priorities before those of the Company.

Your relationship with those you work with or supervise should promote ethics and compliance by setting an example of decency, fairness and integrity in working with others.

We promote open and honest communications

We encourage creative and innovative thinking. We treat subordinates as individuals, providing them the freedom necessary to do their jobs, provide suggestions for performance improvement.

We are as responsible as our supervisor for ensuring that the communication between you is open and honest. Take the initiative as often as you can. We are innovative in solving problems. Our cooperation and creativity are essential to achieving the goals of your unit and the Company.



We value GIKIL's people as our greatest resource

GIKIL's commitment to caring for people is manifested in the workplace through a variety of programs designed to promote and reward individual and team achievement. You are encouraged to advance as far as you can and to make a meaningful contribution to the success of the Company. Specifically, in matters of employment, it is our policy:

- To select, place and pay all GIKIL's people on the basis of qualifications for the work to be performed and without discrimination on the basis of race, religion, national origin, ethnicity, color, gender, gender identity, age, citizenship, sexual orientation, veteran status, marital status, disability or any other characteristic protected by law.
- Not to use child labor. Child labor is defined as employing any person younger than the minimum age allowed by law in the jurisdiction in question; however, in no event will we knowingly employ anyone younger than fifteen (15) years of age.
- To maintain an inclusive work environment and achieve excellence by attracting and retaining people of all backgrounds in our workforce.
- To provide training, education and promotional opportunities that permit development and career advancement for all GIKIL's people.
- To conduct performance appraisals that provide candid and accurate feedback. To encourage two-way comments and discussion and review of appraisals by higher levels of management.
- To pay for performance and recognize and reward contributions by individuals and teams that exceed their normal job duties.
- To prohibit sexual or any other kind of harassment of GIKIL's people by any person in the workplace or while conducting Company business.
- To avoid favouritism or the appearance of favouritism in the workplace in accordance with the policies and procedures adopted by the Company.
- To respect an individual's privacy and to collect, process, use and retain employees' personal Information.

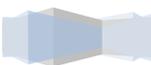
- To strive to eliminate potential hazards from the workplace and provide a safe and healthy work environment for GIKIL's people, and to strive to comply with all applicable occupational safety and health laws and standards.
- To help maintain a safe, healthy and productive work environment, for all GIKIL's people and others, by:
 - prohibiting the possession, use, sale or transfer of illegal drugs or drug paraphernalia on Company property or time
 - prohibiting conducting Company business while under the influence of alcohol
 - prohibiting the possession or use of weapons/firearms or ammunition on Company premises or while conducting GIKIL's business subject to local law. Possession of a weapon can be authorized for security personnel when this possession is determined necessary to secure the safety and security of Company employees;
 - reporting any instance of drug or alcohol abuse or weapons possession to Management immediately.

Relationship with the Company

We avoid conflicts of interest

Your judgment is one of your most valuable assets. You should avoid any activity or association that conflicts with or appears to conflict with your exercise of independent judgment in the Company's best interests.

Conflicts can arise in many situations. It is impossible to cover them all here, and it will not always be easy to distinguish between proper and improper activity. When in doubt, consult your manager or your unit's legal counsel before taking any action.



The following guidelines apply to the most common conflict situations:

Other Work

Do not work anything for third party or provide assistance to third party, that may adversely affect your performance or judgment on the job. Do not use Company time, facilities or materials for outside work that is not related to your job at GIKIL without authorization from your Division or function head.

Personal

While we recognize and respect the rights of GIKIL people to freely associate with those they encounter in the work environment, we must also use good judgment in ensuring that those relationships do not negatively impact job performance, ability to supervise others or the work environment.

We protect the Company's proprietary information

GIKIL's trade secrets, other proprietary information and much of its internal data are valuable assets. Protection of these assets, including maintaining their secrecy, plays a vital role in our continued growth and ability to compete. A trade secret is information used in connection with GIKIL's business that is not generally known or easily discovered, and for which efforts have been made to maintain its secrecy. However, other proprietary information, such as know-how, has to be protected as well.

GIKIL's trade secrets and other proprietary information may consist of any formula, design, device or information that is used in our business and that gives GIKIL an opportunity to obtain an advantage over our competitors.

GIKIL's trade secrets and other propriety information are not always of a technical nature. They can also include business research, new product plans, strategic objectives, any unpublished financial or pricing information, employee, customer and vendor lists and information regarding customer requirements, preferences, business habits and plans. While not complete, this list suggests the wide variety of information that needs to be safeguarded.

Trade secrets and other proprietary information need not be patentable, but cannot be generally or publicly known.

Your obligations with respect to GIKIL's trade secrets and other proprietary information are:

- Not to disclose this information to other GIKIL's people except on a “need to know” or “need to use” basis.
- Not to disclose this information to persons outside of GIKIL.
- Not to use this information for your own benefit or the benefit of persons outside of GIKIL.

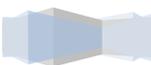
If you leave GIKIL, your obligation to protect GIKIL trade secrets and other proprietary information continues until the information becomes publicly available or GIKIL no longer considers it a trade secret or proprietary. You should also remember that correspondence, printed matter, electronic information, documents or records of any kind, specific process knowledge, procedures, special GIKIL ways of doing things — whether confidential or not — are all the property of the Company and must remain at GIKIL.

Of course, personal skills acquired or improved on the job are the personal assets of the one who leaves. If you have a question as to whether information is proprietary or is a trade secret, you should contact Legal.

Press and Media requests

It is critical that no one respond to any such inquiry or contact themselves because any inappropriate or inaccurate response, even a denial or disclaimer of information, may result in adverse publicity and could otherwise seriously affect the Company's legal position.

Requests for interviews with any GIKIL individual relating to the Company or its affairs and/or the issuance of any Company press releases and/or statements must be reviewed and approved in advance by the Managing Director or Deputy Managing Director. Company-initiated interviews similarly must be approved before they may be scheduled with the media.



We maintain reliable records and reports

Everyone involved in creating, processing and recording such information is held responsible for its integrity.

Every accounting or financial entry should reflect exactly what is described by the supporting information. There must be no concealment of information from (or by) management, or from the Company's internal or independent auditors.

No false or misleading entries should be made in any books or records of the Company for any reason, and no fund, asset or account of the Company may be established, acquired or maintained for any purpose unless such fund, asset or account is properly reflected in the books and records of the Company.

We protect GIKIL's assets

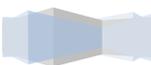
Company assets, facilities or services must be used only for lawful, proper and authorized purposes. The theft of money, property or services is strictly prohibited. GIKIL's equipment, systems, facilities and supplies must be used only for conducting GIKIL business or for purposes authorized by management.

You are personally responsible not only for protecting GIKIL's property entrusted to you, but also for helping to protect the GIKIL's assets in general.

We use information technology resources responsibly

Information Technology Resources should be used for GIKIL business purposes. The following uses are prohibited:

- Harassing, discriminating, defamatory, fraudulent or threatening messages, including those that offensively address race, sex, age, sexual orientation, religion, political beliefs, national origin, disability, ethnicity, veteran status, gender identity or any other characteristic protected by applicable law.
- Sending, accessing or storing any form of offensive or obscene communications or materials.
- Unauthorized distribution of GIKIL's proprietary, confidential or trade secret information.



- Causing or permitting security breaches or disruptions of network communication, and/or improperly revealing your password to others or allowing others to use your password.
- Violations of the rights of any person or company protected by copyright, trade secret, patent or other intellectual property right, or similar laws or regulations.
- Violations of the privacy rights of any person protected by applicable law.
- Solicitation for any outside organization, venture or cause unrelated to GIKIL, including, for example, any commercial, religious or political organization, venture or cause. Except as limited by applicable laws, GIKIL reserves the right to monitor equipment, systems, and network activities, including, but not limited to, email, voice mail, Internet usage and any stored information, in appropriate circumstances and pursuant to applicable laws. GIKIL reserves the right to terminate any user's access to GIKIL Information Technology Resources at any time, with or without advance notice.

Relationship with our Board of Directors

We promote direct and open communication with the Board

Both inside and outside the boardroom, GIKIL's directors have frequent and direct contact with the Company's Management. Key senior managers regularly join the directors during Board meetings and more informal sessions, and together they actively participate in candid discussions of various business issues.

Between scheduled board meetings, directors are invited to, and often do, contact senior managers with questions and suggestions. The resulting atmosphere of openness and candour reflects GIKIL's overall corporate culture and helps the Board play an active role in the development and guidance of the Company's business strategy.

We are committed to excellent corporate governance

GIKIL's Board has been a leader in supporting corporate governance initiatives.



Relationship with suppliers and customers

We deal ethically with suppliers and customers

Our aim in conducting our purchasing operations is to ensure continuing, reliable sources of supply. Honest dealing with customers and suppliers is essential to sound, lasting relationships. Thus, we view our suppliers as partners and expect them to make a reasonable profit.

Decisions are based on objective criteria such as price and quality as well as a vendor's reliability and integrity. Giving or receiving any kickbacks, bribes or similar payments of any sort is prohibited.

We extend no personal favors to customers on prices, promotional allowances, marketing assistance or the like; we treat all customers on the same business basis.

We do not give or accept inappropriate gifts

It is not acceptable to give or receive gifts, payments or other benefits to influence any business decision. If you intend to give or receive a gift, payment or other benefit that is more than nominal in value then you must contact GIKIL's Legal Department.

Follow this rule: never accept a gift or service if it will compromise you or could appear to compromise you. This does not include occasional business meals, which can be reciprocated, or gifts of purely nominal value.

We respect the trade secrets and confidential information of others

It is GIKIL's policy not to knowingly infringe upon the intellectual property rights of others. It is also Company policy to respect the trade secrets or other proprietary information of others. This is particularly important if you have knowledge of trade secrets and proprietary information of a former employer. If any questions should arise in this area, you should consult Legal Department.

If anyone outside of the Company approaches you with an invention, discovery or idea, it is important to protect the Company against future infringement or monetary claims, especially in cases where our own efforts or



those of our consultants have previously arrived at the same invention, discovery or idea which we wish to apply to a Company product.

We respond to inquiries from consumers

We recognize the importance of anticipating and assuring responsiveness to consumer needs and preferences in our products. We also believe that consumer opinions, concerns and inquiries communicated to the Company regarding our products are important sources of information.

Consumer needs are constantly changing, so we must continually listen to what people want and use our creativity to satisfy these changing needs.

We advertise accurately

We observe standards of commercial fairness in devising, using and selecting advertising, trademarks and designs so that our products succeed on the strength of their own quality and our reputation, rather than by imitation or trading on the goodwill of competitors.

- Strict adherence to local legal requirements respecting trademark infringement and unfair competition.
- Avoiding copying of well-known trademarks, slogans, advertising themes and graphics used by multinational companies and regional competitors outside of our locality.

Relationship with Government and the Law

We do not make political contribution

No funds or assets of the Company may be used for contributions to any political party or candidate, whether state or local level. A political contribution includes both direct (i.e., money) and in-kind contributions. In-kind contributions include the contribution of products, volunteer work by GIKIL people within normal business hours and the use of GIKIL facilities for fundraising or political purposes.



Individual GIKIL's people remain free to make personal contributions to candidates or parties of their choice. A personal contribution is the responsibility and burden of the individual person. GIKIL will accept no responsibility for or obligation with respect to a personal contribution.

We deal ethically with governments

You must not seek to influence any government employee's judgment or conduct by promises of gifts or other benefits, or by any other unlawful inducement. Thus, it is important that you not provide any gift, entertainment or other thing of value to a government employee unless you have pre-cleared it with Legal Department.

Always be direct and honest in dealings and communications with government employees. Any knowing or willful false statements to government employees (oral or written), and particularly any false statement under oath, can expose the Company and its people to substantial penalties.

We preserve records according to the law

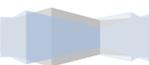
We comply with all laws and regulations relating to retention of Company records (including physical documents and electronic data).

You must not destroy or alter such records, as the improper destruction of records could have serious consequences — including civil and/or criminal penalties — for the Company and for you personally.

Corporate Social Responsibility

Since its foundation GIKIL has continuously strived to contribute to the sustainable development of society through the manufacturing and provision of innovative and quality products and services. In order to contribute to sustainable development, GIKIL believe that interacting with its customers, employees, business partners and local community is of considerable importance.

Our Corporate Social Responsibility polices mean that GIKIL always endeavour to build and maintain sound relationships through open and fair communications.



Protecting the environment and the health and safety of employees is the law and GIKIL believes it's also the right thing to do. Through management leadership and employee commitment GIKIL works to conduct its operations in a safe manner that minimizes environment impact.

This policy affects all company activities – not just managing our waste and emissions, but everything we do – for example, selling products, driving a car on company business, acquiring a new business or providing customer service.

What to do

- Comply with all applicable environmental, health and safety laws and regulations and GIKIL policies.
- Create and maintain a safe working environment and prevent workplace injuries.
- Eliminate unreasonable environmental, health and safety risk from GIKIL's facilities, products, services and activities.
- As practicable, reduce toxic and hazardous materials and prevent pollution.
- Continue to improve our environmental, health and safety system and performance as an integral part of GIKIL's operational strategy.
- Present ideas that support the goals of this policy to your manager or your business's environmental, health and safety manager.
- Promptly alert your manager or environmental, health and safety contact of unlawful or unsafe conditions.

Social Contribution

We believe that our contribution to society must go beyond providing great products and fostering economic prosperity. Working closely with not-for-profit partners or non-governmental organisations, we seek to make a real difference to the communities in which we live and work.

We participate in local giving and volunteerism

Our goal is to take part in projects to further the development and welfare of the local community. Such projects include participating in charitable drives and



assuming responsibility for aiding the poor, injured and sick people. For example, our employees participate in voluntary blood donation every three months.

Our primary focus is on young people, particularly the education of young people. Therefore, our company cooperates with the University of Tuzla in the field of education, research and scientific activities. Students from the Faculty of Technology from Tuzla will work their internship in GIKIL's plants. This is a good opportunity for those students who demonstrate the most knowledge and skills to find a place in our collective after graduation.

The Company also encourages its people to participate on their own time in local charitable activities of their choice.

Relationship with environment

GIKIL has been always dedicated to work harder in protection of its reputation protecting environment in which company do its business.

A very important step which refers to GIKIL's Corporate Social Responsibility, a company made implementing the project of complete change of technology and principles of work on its factory for production of maleic acid anhydride.

In 2006, was made conversion of this plant and was changed its principle of working. Instead of pure benzene this plant has been using n-butane as basic raw material.

N-butane makes this plant's functioning more stable and cost effective and the plant's operation will not depend on the coke plant. The plant has been modernized, possibilities of the liquid product storing have been increased and the lifespan of a new catalyst is two times longer than the lifespan of the previous one.

From an ecological point of view, n-butane is more acceptable than benzene because it is not listed as a poisonous substance while benzene is known as a carcinogen and according to Bosnian and EU standards there are very stringent regulations for its use.



This is just one of the most GIKIL's concrete, complex and very expensive projects which demonstrate a company long-time commitment to apply the best available technology and innovation in order to protect the environment in which they operate.

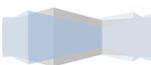
We will promote open communication with the public and seek an active and productive partnership with the communities in which we operate. We will continue to share information with consumers about our environmental policy and programs and work with community leaders and all others who share our commitment to protect our environment for future generations.

Health and Safety

- Create and maintain a safe working environment and prevent workplace injuries
- Assess health and safety risks before starting a new activity, venture or project, selling a new product, acquiring a new business or participating in a hazardous business.
- Eliminate unreasonable health and safety risks from GIKIL's facilities, products, services and activities.

Eliminate unsafe activities and conditions such as:

- failure to use personal protective equipment (helmet, shoes, safety glasses, hearing protection, gloves, monitors, etc.),
- unlabeled or unapproved chemicals,
- blocked fire or emergency exits,
- working in high places without fall protection,
- disabling safety controls or guarding on equipment and machinery,
- inadequate security procedures or practices that may present safety threats to a facility and/or employees,
- new products, processes, ventures or acquisitions that present increased legal liability and reputational risk.



How to Respect a Code of Conduct?

Having a written code of conduct is not enough – the standards of conduct must be communicated to and complied with by those who are asked to follow them.

In accepting employment with GIKIL, each of us becomes accountable for compliance with these standards of conduct, with all laws and regulations. Managers are responsible for communicating these standards to those they work with, ensuring that they understand and abide by them, and creating a climate where people can discuss ethical and legal issues freely.

Non-retaliation policy

No adverse action will be taken against anyone for complaining about, reporting, participating or assisting in the investigation of a suspected violation of the Code of Conduct, unless the allegation made or information provided is found to be intentionally false. To the maximum extent possible, GIKIL will maintain the confidentiality of all complaints.

Disciplinary actions may be taken

The Company's policy is "zero tolerance" for any conduct that violates the Code of Conduct. As such, the Company intends to prevent the occurrence of conduct not in compliance with the Code of and to halt any such conduct that may occur as soon as reasonably possible after its discovery. GIKIL people who violate the Code of Conduct may be subject to disciplinary actions, up to and including termination.



Dress Code

Pants

Cotton or synthetic material pants, wool pants and flannel pants are acceptable. Inappropriate slacks or pants include sweatpants, exercise pants, Bermuda shorts, short shorts and any other form-fitting pants.

Skirts and Dresses

Casual dresses and skirts, and skirts that are split at or below the knee are acceptable. Dress and skirt length should be at a length at which you can sit comfortably in public. Mini-skirts, skirts, sun dresses, beach dresses, and spaghetti-strap dresses are inappropriate for the office.

Shirts, Blouses, and Jackets

Casual shirts, dress shirts, sweaters, tops, golf-type shirts, and turtlenecks are acceptable attire for work. Most suit jackets or sport jackets are also acceptable attire for the office, if they violate none of the listed guidelines. Inappropriate attire for work includes midriff tops, shirts with potentially offensive words, terms, logos, pictures or slogans; halter-tops and spaghetti top shirts.

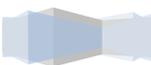
No short sleeve shirts with ties, not unless you are a manager at a fast food restaurant.

Shoes

Conservative athletic or walking shoes, loafers, clogs, sneakers, boots, flats, dress heels, close toe shoes and leather deck-type shoes are acceptable for work. Thongs, slippers, and any shoe with an open toe are not acceptable in the office.

Jewellery, Makeup, Perfume, and Cologne

Should be in good taste. Makeup should not be conspicuously. Remember, that some employees are allergic to the chemicals in perfumes and make-up, so wear these substances with restraint.



Hats and Head Covering

Hats are not appropriate in the office.

If clothing fails to meet these standards, as determined by the employee's supervisor and Human Resources staff, the employee will be asked not to wear the inappropriate item to work again. If the problem persists, the employee may be sent home to change clothes and will receive a verbal warning for the first offense. Progressive disciplinary action will be applied if dress code violations continue.

Frequently Asked Questions related to Code of Conduct and Ethics

The following examples are intended to be illustrative only and cannot cover every possible ethics situation or scenario. If you have questions about a specific situation, please do not hesitate to speak with your Manager, Human Resources or Legal Department.

- *If I report a possible violation, will I get in trouble if my concern turns out to be wrong?*

If you witness something that you suspect is a violation, you will not be reprimanded or subject to discipline as long as you report in good faith. If you know of or have good reason to suspect a violation of the Code, you are required to immediately report that information to your manager or Legal Department.

- *If I have a question that is not addressed in the Code of Conduct, does that mean that there is not a problem?*

No. The Code of Conduct is intended to provide guidance but cannot cover every situation. If you are faced with an issue which is not addressed in the Code of Conduct, please talk to your manager, Human Resources or Legal Department.

- *I suspect that my Supervisor is engaging in behaviors which could be considered a Code of Conduct violation. However, I am afraid that if I report the situation and my Supervisor finds out, he could hold it against me.*



As a GIKIL employee, if you know of or have good reason to suspect a violation of the Code, you are required to report that information to your manager or Legal Department. As long as a suspected violation is reported in good faith following the procedures outlined in the Code of Conduct, our non-retaliation policy prohibits any adverse action being taken against you for that report. Any GIKIL's employee who knowingly retaliates because a suspected violation has been reported is subject to disciplinary action.

- *What if someone makes a report against me and I haven't done anything wrong?*

Please be assured that the Company does not assume that a violation has occurred just because a report has been made. Instead, the Company assigns a party from outside your business unit to thoroughly investigate the suspected violation. The Company will presume you are innocent during the course of the investigation and will not make a final determination regarding culpability until after the factual findings of the investigation have been reviewed and it is determined that they support the allegation. You will also be given an opportunity during the course of the investigation to present your side of the story.

- *Does the process for addressing suspected violations differ if the alleged wrongdoer is my Supervisor?*

No, a consistent process is utilized regardless of the alleged wrongdoer's position in the Company.

- *I recently joined GIKIL as a new employee. My prior employer is a direct competitor. Is it appropriate for me to share information regarding the business processes of my past employer?*

It is our policy to respect the trade secrets or other proprietary information of others. This is particularly pertinent if you have knowledge of trade secrets or proprietary information from a former employer. If you still have questions, you should consult Legal Department.

- *A co-worker and I often share jokes that might be considered offensive. However, we are careful to do this in my office and shut the door so that no one else hears. We also forward each other jokes that some may find offensive via email. Could this behavior*

be considered inappropriate even though it is not shared with anyone who might be offended?

If the situation you describe takes place in a GIKIL work environment during working hours and/or using Company e-mail, it is inappropriate. Please also keep in mind that someone may not seem offended at first but could become offended. It is advisable to avoid this type of behaviour in the workplace.

- *Could I really be dismissed for violating GIKIL's Code of Conduct and Ethics?*

The Company's policy is "zero tolerance" for any conduct that violates the Code of Conduct and Ethics. GIKIL people who violate the Code may be subject to disciplinary action, up to and including termination.



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