



CODE OF ETHICS AND BUSINESS CONDUCT POLICY

This is the Code of Ethics and Business Conduct Policy, which will serve as a guide to proper business conduct for all Workers in the employ of I.E.M Sales and Services Limited. We expect all Workers to observe the highest standards of ethics and integrity and self-respect at all times and for the duration of the time that they are in service to the Company.

Trust and Credibility

The success of our business is dependent on the trust and confidence we earn from our co-workers, customers and business associates. We gain credibility by adhering to our commitments, displaying honesty and integrity and reaching company goals with honorable conduct.

When considering any action, it is wise to ask: will my action build trust and credibility for the Company? Will it help create a working environment in which the Company can succeed over the long term? Is the commitment I am making one I can legally follow through with? 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.

Respect for the Individual

We all deserve to work in an environment where we are treated with dignity and respect. I.E.M Sales and Services Limited 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.

The Company is committed to providing a workplace that is free of discrimination of all types from abusive, offensive or discriminative behavior. Any Worker who feels harassed or discriminated against should report the incident to his or her manager or to the Human Resources Department.

Create a Culture of Open and Honest Communication

The Company expects that everyone should feel comfortable to speak his or her mind, particularly with respect to ethical concerns. Managers have a responsibility to create an open and supportive environment where Workers feel comfortable raising such questions. We all benefit tremendously when Workers exercise their power to prevent mistakes or wrongdoing by asking the right questions at the right times.



The Company 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 or threatening behavior against Workers who raise ethics concerns in good faith.

Leading by Example

Management has the added responsibility for demonstrating, through their actions, the importance of this Code. In any business, ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modeled from the Leadership and demonstrated by example. Again, ultimately, our actions are what matters.

Managers must be responsible for promptly addressing ethical questions or concerns raised by Workers and for taking the appropriate steps to deal with such issues. Managers should not consider Workers' ethics concerns as threats or challenges to their authority, but rather as another encouraged form of business communication. We want the ethics dialogue to become a natural part of daily work.

Uphold the Law

Our commitment to integrity begins with complying with laws, rules and regulations where we do business. 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 Company policy, we should seek the advice from the Company's Human Resource Department. We are responsible for preventing violations of law and for speaking up if we see possible violations.

Competition

We are dedicated to ethical, fair and vigorous competition. We must provide services based on their merit, superior quality, functionality and competitive pricing. We will make independent pricing and marketing decisions and will not improperly co-operate or coordinate our activities with our competitors. We will not offer or solicit improper payments or gratuities in connection with the purchase of goods or services for the Company or the offer of our services, nor will we engage or assist in unlawful arrangements with clients.



Proprietary Information

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 or confidential information. We will not engage in unauthorized use, copying, distribution or alteration of software or other intellectual property.

Selective Disclosure

We will not selectively disclose (whether in one-on-one or small discussions, meetings, presentations, proposals or otherwise) any material non-public information with respect to the Company, its business operations, plans, financial condition, results of operations or any development plan. We should be particularly vigilant when making presentations or proposals to clients to ensure that our presentations do not contain material non-public information.

Avoid Conflicts of Interest

We must avoid any relationship or activity that might impair, or even appear to impair, our ability to make objective and fair decisions when providing our services. At times, we may be faced with situations where the business actions we take on behalf of the Company may conflict with our own personal or family interests because of the course of action that is best for us personally may not also be the best course of action for the Company. We owe a duty to the Company to advance its legitimate interests when the opportunity to do so arises. We must never use the Company's property or information for personal gain or personally take for ourselves any opportunity that is discovered through our position with the Company.

Determining whether a conflict of interest exists is not always easy to do. Workers with a conflict of interest question should seek advice from management. Before engaging in any activity, transaction or relationship that might give rise to a conflict of interest, Workers must seek review from their managers or the Human Resources department.

Accepting Business Courtesies

Most business courtesies offered to us in the course of our employment are offered because of our positions at the company. We should not feel any entitlement to



accept and keep a business courtesy. Although we may not use our position to obtain business courtesies, and we must never ask for them, we may accept unsolicited business courtesies.

Workers who secure contracts or who participate in negotiation of contracts must be particularly careful to avoid actions that create the appearance of seeking favoritism or that may adversely affect the company's reputation for impartiality and fair dealing.

Meals, Refreshments Entertainment and Gifts

We may accept occasional meals, refreshments, entertainment, gifts and similar business courtesies that are customary and conform to reasonable ethical practices of the marketplace, provided that:

- They are not inappropriately lavish or excessive
- The courtesies are not frequent and do not reflect a pattern of frequent acceptance of courtesies from the same person or entity.
- The Worker accepting the business courtesy would not feel uncomfortable discussing the courtesy with his or her manager or co-worker or having the courtesies known by the public.

Customary business entertainment is proper however, impropriety results when the value or cost is such that it could be interpreted as affecting an otherwise objective business decision.

Workers with questions about accepting business courtesies should talk to their manager or the Human Resources department.

Offering Business Courtesies

Any Worker who offers a business courtesy must assure that it cannot reasonably be interpreted as an attempt to gain an unfair business advantage or otherwise reflect negatively upon the Company. A Worker may never use personal funds or resources to do something that cannot be done with Company resources. Accounting for business courtesies must be done in accordance with approved Company procedures.

Other than to our government clients, for whom special rules apply, we may provide non-monetary gifts (i.e., company logo apparel or similar promotional items) to our clients. Further, management may approve other courtesies, including meals, refreshments or entertainment of reasonable value provided that:



- The practice does not violate any law or regulation or the standards of conduct of the recipient's organization.
- The business courtesy is consistent with industry practice, is infrequent in nature and is not lavish.
- The business courtesy is properly reflected on the books and records of the Company.

Accurate Public Disclosures

We will make certain that all disclosures made in financial reports are full, fair, accurate, timely and understandable. This obligation applies to all Workers, including all Directors and Accounts Officers, with any responsibility for the preparation for such reports, including drafting, reviewing and signing or certifying the information contained therein. No business goal of any kind is ever an excuse for misrepresenting facts or falsifying records.

Workers should inform Human Resource if they learn that information in any filing or public communication was untrue or misleading at the time it was made or if subsequent information would affect a similar future filing or public communication.

Corporate Recordkeeping

We create, retain and dispose of our Company records as part of our normal course of business in compliance with all Company policies and guidelines, as well as all regulatory and legal requirements.

All corporate records must be true, accurate and complete, and Company data must be promptly and accurately entered in our books in accordance with the Company's and other applicable accounting principles.

We must not improperly influence, manipulate or mislead any audit, nor interfere with any auditor engaged to perform an independent audit of the Company's books, records, processes or internal controls.

Accountability

Each of us is responsible for knowing and adhering to the values and standards set forth in this Code and for raising questions if we are uncertain about company policy. If we are concerned whether the standards are being met or are aware of violations of the Code, we must contact the Human Resources department. We take seriously the standards set forth in the Code, and violations are cause for disciplinary action up to and including termination of employment.



Integral to our business success is our protection of confidential company information, as well as nonpublic information entrusted to us by Workers, clients and other business associates. Confidential and proprietary information includes such things as pricing and financial data, client's names/addresses or nonpublic information about other Companies, including current or potential suppliers and vendors. We will not disclose confidential and nonpublic information without a valid business or legal purpose and proper authorization.

Use of Company Resources

I.E.M Sales and Services Limited resources, including time, material, equipment and information, are provided for Company business use. Nonetheless, occasional personal use is permissible as long as it does not affect job performance or cause a disruption to the workplace. Workers are trusted to behave responsibly and use good judgment to conserve Company resources. Managers are responsible for the resources assigned to their departments and are empowered to resolve issues concerning their proper use.

Generally, we will not use company equipment such as computers, copiers and fax machines, telephones and cellular phones in the conduct of an outside business or in support of any religious, political or other outside daily activity. Solicitation of Company Workers by non-Workers is prohibited at all times. Solicitation by a Worker of another Worker is prohibited, while either the person doing the soliciting or the person being solicited is on working time and or Company property. Distribution of materials, be it hardware or software, by Workers in work areas or on working time is prohibited.

In order to protect the interests of the Company's network and our co-Workers, I.E.M Sales and Services reserves the right to monitor or review all data and information contained on a Worker's company-issued computer or electronic device, the use of the Internet or the Company's intranet. We will not tolerate the use of the Company's resources to create, access, store, print, solicit or send any materials that are illegal, harassing, threatening, abusive, sexually explicit or otherwise offensive or inappropriate.



Compliance

Compliance with these principles is an essential element in our business success. Our Human Resource Department is responsible for ensuring these principles are communicated to and understood and observed by all Workers. Day to day responsibility is delegated to all management members who are responsible for implementing these principles, if necessary through more detailed guidance. Assurance of compliance is monitored and reported each year. Compliance with the code is subject to review by the Board of Directors and subject to audit review. Workers are expected to bring to management's attention any breach or suspected breach of these principles. Provision has been made for Workers to be able to report in confidence. Company employees or representatives who violate this Policy are subject to disciplinary action.

From time to time, Workers will likely have questions as to how this Code of Ethics and Business Conduct apply in particular situations. We expect all Workers with such questions to discuss the exact circumstances with our Human Resources Management. Should the Manager of Human Resources be uncertain on what actions should be taken to ensure compliance with this Code of Ethics and Business Conduct, she will obtain further guidance by consulting with the Board of Directors.

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Dated this 11th June 2019

I have read and fully aware of the company's Code of Conduct and Business Policy.

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Director/Employee/Contractor
Dated: