



IOS CODE OF BUSINESS CONDUCT & ETHICS

INTRODUCTION

IOS is committed to maintaining the highest standards of legal and ethical conduct in all of our activities. It is important that members of the Board of Directors, Officers, and Employees act in a manner that will maintain the Corporation's reputation for ethics, integrity and respect, and foster a culture of honesty and accountability. This Code of Business Conduct and Ethics (the "Code") Outlines basic legal and ethical obligations of all IOS Directors and employees regardless of geographic location and job position. This code must illustrate the standards of conduct expected of all IOS staff. If uncertainties arise as to the application of the Code to particular circumstances, the Legal Department is available to provide guidance.

1. OUR OBLIGATION TO OUR CORPORATION

When we are engaged in IOS business we must act in the Corporation's best interests. Each of us is responsible to abide by all applicable corporation policies and guidelines.

Conflict of Interest:

Each of us should be scrupulous in avoiding conflicts of interest between our private interests and the interests of IOS, A "conflict of interest" exists whenever our individual interests interfere or conflict in any way (or even appear to interfere or conflict) with the interests of the Corporation. A conflict situation may arise when we take actions or have interests that make it difficult to perform our work for IOS objectively and effectively. A conflict of interest may also arise when we, or a member of our family or an acquaintance, receive improper personal benefits as a result of our IOS position.

Confidentiality:

We must maintain the confidentiality of sensitive information entrusted to us by IOS or its suppliers or customers, except when disclosure is authorized by the Legal Department or required by law. Sensitive information includes all non-public information that might be of use to competitors of IOS, or harmful to IOS or its suppliers or customers if disclosed, whenever feasible, we should consult the Legal Department if we believe that there is a legal obligation to disclose sensitive information.



Corporate Opportunities:

We are prohibited from:

- a) Taking for ourselves personally any opportunities that properly belong to IOS or are discovered through the use of corporate property, information, or position.
- b) Using corporate property, information, or position for personal gain.

Protection and Proper Use of the Corporation's Assets:

We must protect IOS assets and ensure their efficient use. Theft, carelessness, and waste have a direct impact on IOS's profitability, All IOS assets should be used for legitimate business purposes.

Political & Contribution:

We have the right to be politically active, but this activity should be on our own behalf and not as a representative of IOS. We must not contribute any funds or company assets to any political party or organization nor to any individual who holds or is seeking public office, except where such contribution has been authorized by the Board of Directors or by a committee of the Board or is in accordance with the Corporation's political donations policy and budget.

2. OUR OBLIGATIONS TO OUR ENVIRONMENT

IOS takes its environmental responsibilities very seriously and prides itself on its record of environmental protection. While performing our duties on behalf of IOS, we are to handle and use all materials having a potential to damage the environment in accordance with applicable laws and to report all incidents involving such materials in accordance with the Corporation's policies.

Workplace Safety:

We must comply with all applicable safety laws and IOS policies and procedures to ensure the safety of the workplace for ourselves and others at all times.

3. OUR OBLIGATIONS TOWARDS OUR CUSTOMERS, SUPPLIERS AND OTHERS IN THE MARKETPLACE



Giving and Receiving Gifts:

The purpose of entertaining business associates and giving gifts in a commercial setting is to create good will and sound working relationships, not to gain unfair advantage with customers or to take unfair advantage of suppliers. We must not offer, give, provide, or accept any entertainment or gift, nor must any member of our family or anyone acting on our behalf, unless it:

- a) Is not a cash gift,
- b) Is consistent with customary business practices,
- c) Is not excessive in value,
- d) Does not violate any applicable laws.

We must obtain advance approval from the Legal Department for any entertainment, gifts, proposed entertainment, or proposed gifts as to which we have any question about their permissibility under this Code.

Fair Dealing:

Each of us should endeavor to deal fairly with IOS customers, suppliers, competitors, and others with whom we do business. No one should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair dealing.

We must not engage in any activities that would constitute an unreasonable restraint of trade.

4. OUR OBLIGATIONS TO OUR COLLEAGUES AND CO-WORKERS

Each of us has a responsibility to do our part to provide a safe, orderly, and tolerant work environment. We must grant others the same respect, cooperation and dignity that we wish for ourselves.

Workplace Conduct:

IOS's work environment encourages respect for individuals. We should deal fairly with our fellow Directors and employees. IOS does not tolerate at any level of the Corporation, nor in any part of the employment relationship, discrimination or harassment against any individual with respect to race, religion, age, gender, marital status, family status, national or ethnic origin, non-qualifying disability veteran status, conviction.



5. OUR OBLIGATIONS TO REPORT VIOLATIONS

We have an obligation to report violations of IOS policies through the appropriate channels.

Reporting Violations of Law or the Corporation's Policies:

Employees shall promptly report to their supervisors, or any member of senior management, including the Chairman & Managing Director, any violations or imminent violations of this Code or other IOS policies (including potential or apparent conflicts of interest), or any other illegal or unethical behavior at IOS. If we are reluctant to make such reports to our supervisors or senior management. We should make our reports through the legal Department.

If our concerns or complaints require confidentiality, including keeping our identity secret, then this confidentiality will be protected, to the extent permitted by and subject to applicable law.