

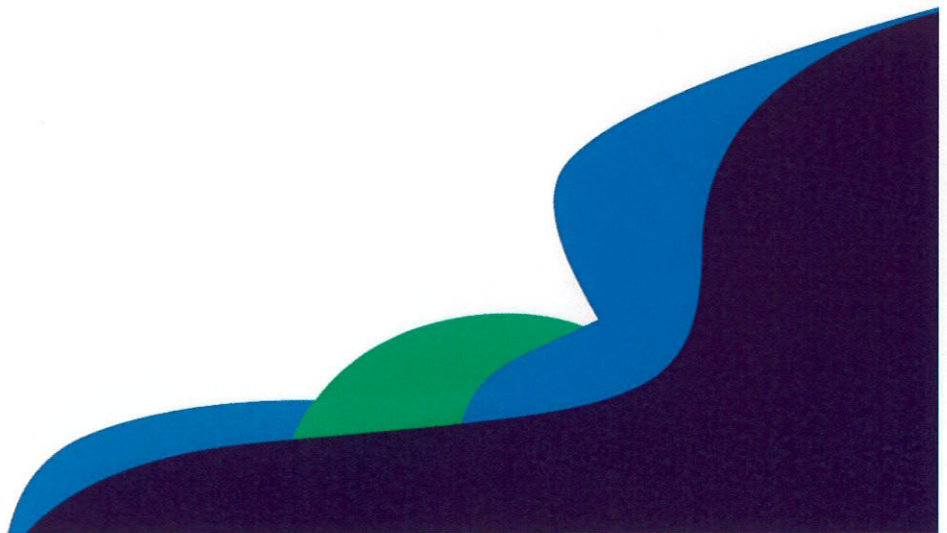


INTERNET MOBILE COMMUNICATIONS LIMITED

CODE OF ETHICS
AND
BUSINESS CONDUCT

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GENERAL PRINCIPLES

This Code of Ethics and Business Conduct (this "Code") covers a wide range of business practices and procedures. It does not cover every issue that may arise, but it sets out basic principles to guide all employees of Internet Mobile Communications Ltd (IMC) and its subsidiaries and affiliates (collectively the "Company").

All of our employees (including, but not limited to, supervisors and managers) must conduct themselves accordingly and should seek to avoid even the appearance of improper behaviour.

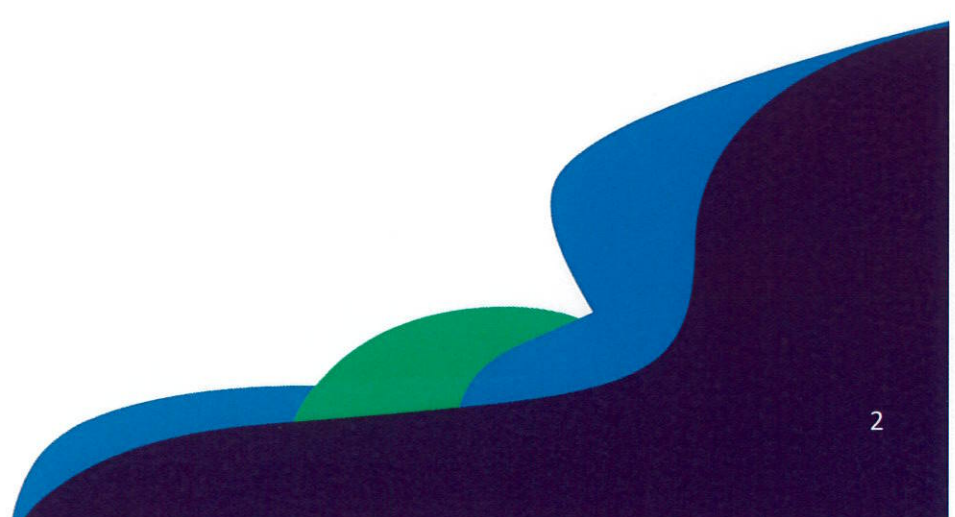
This Code should be followed by the Board of Directors of the Company as well as all agents and representatives, including consultants, of the Company.

This Code has been adopted by the Board of Directors and is reviewed on a regular basis.

If a law conflicts with a policy in this Code, you must comply with the law; however, if a local custom or policy conflicts with this Code, you must comply with the Code.

If you have any questions about these conflicts, you should ask your supervisor or manager how to handle the situation.

Those who violate the standards set forth in this Code will be subject to disciplinary action.





CODE OF ETHICS

Accept the responsibilities of our Business:

At all times uphold the dignity, standing and reputation of our Business, ‘leading by example’ as advocates of good governance and strong moral/ethical codes of practice.

Act with impartiality, and in the legitimate interests of our customer(s) at all times.

Apply due skill, care and technical diligence in services rendered to our customer(s), imparting knowledge at levels consistent with technological progress, changes to legislation, multilateral agreements on aid and sustainable development etc.

Disclose any conflict of interest, potential conflict of interest or future involvement that may potentially create a conflict of interest.

Recognise that many of the countries and communities we work in are in need of our help, seeking solutions that are compatible with the Sustainable Development Goals (SDGs) and the principles of economic, social and environmental sustainability.

Advocate and adhere to core labour standards as outlined in the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work (1998), and the UN Guiding Principles on Business and Human Rights (2011) seeking to eliminate forced, compulsory and child labour, and protect the rights of the individual.

Advocate and adhere to the core standards as outlined in the UK Modern Slavery Act 2015 seeking to prevent slavery and human trafficking within our supply chains and our own business.

Perform all services with integrity and conduct ourselves with the professionalism expected of a firm with our international standing, reputation and experience.

Promote transparency and fairness in Procurement:

Advocate the concept of "selection by ability" for individuals, seeking to eliminate discrimination based on gender, age, race, political, social or cultural backgrounds.

Advocate the concept of "selection by ability" for firms and organisations, adhering to the principles of fair and transparent procurement throughout the tendering process.

Refrain from bidding for and/or performing any service unless judged competent to do so.

Neither wilfully attempt, nor otherwise sanction attempts to influence the decision of any tendering body through deliberate misrepresentation of ability, or other acts of corruption.

Neither carelessly nor intentionally do anything to injure the reputation of a third-party, nor attempt to prejudice the appointment of rival individual/firm through negative campaigning.

Engender a sense of trust and respect with all consultants and firms associated with IMC Ltd in mutual appreciation of our professionalism, and of our duty to the customer.

Adopt a rigorous stance on corruption:

Promote a ‘zero tolerance’ approach to all forms of corruption.

Ensure continuing compliance with the UK Anti-Bribery Act (2010) and any relevant national legislation governing the operations and actions of firms/individuals where we work.

Perform appropriate due diligence on all potential partners, and refuse to associate with any firm, or employ any individual suspected of corrupt behaviour/practice.

Ensure all staff, contractors and business partners are (i) regularly reminded of our strict



policy on corruption, and (ii) agree, by contract, to adhere to our 'Code of Conduct' when working on opportunities and projects with IMC Ltd.

Provide context-appropriate anti-corruption training to all staff (including IMC Ltd staff, independent consultants, and consultants' and contractors' staff where appropriate) to reinforce the responsibilities incumbent upon them as representatives of IMC Ltd.

Maintain and review 'whistle-blowing' procedures for the reporting of observed acts of corruption/bribery/fraud/extortion, and communicate these procedures to all IMC Ltd staff, independent consultants, and consultants' and contractors' staff.

Immediately report to the relevant authority any known act of corruption, fraud or bribery committed by its staff, contractors, partnering firms or any third-party agent in the course of their commission on any lead, bid or project.

Suspend any employee suspected of committing a corrupt offence, subsequently terminating their contract should any later investigation find they have acted in direct contravention of our 'Code of Conduct'.

Cooperate fully with any legitimately constituted investigative body, which may conduct any inquiry into the administration of our business.

Ensure that all confidentiality of rates and contract documents, financial details and account payments are not disclosed or discussed with any parties except parties that are specifically authorised to do so.

Adopt a rigorous stance on all human rights abuse, including modern slavery, and human trafficking

Promote a 'zero tolerance' approach to all forms of human rights infringements including modern slavery and, human trafficking.

Ensure continuing compliance with the UK Modern Slavery Act (2015) and any relevant national legislation governing the operations and actions of firms/individuals in the countries where we work.

Perform appropriate due diligence on all potential partners or suppliers, and refuse to associate with any firm, or employ any individual suspected of partaking in the abuse of human rights including modern slavery, and/or human trafficking.

Ensure all staff, contractors and business partners are (i) regularly reminded of our strict policy on modern slavery and human trafficking, and (ii) agree, by contract, to adhere to our 'Code of Conduct' when working on opportunities and projects with IMC Ltd.

Maintain and review 'whistle-blowing' procedures for the reporting of observed acts of human rights abuse, including modern slavery and human trafficking, and communicate these procedures to all IMC Ltd staff, independent consultants, and consultants' and contractors' staff.

Immediately report to the relevant authority any known act of human rights abuse, including modern slavery, or human trafficking committed by its staff, contractors, partnering firms or any third-party agent in the course of their commission on any lead, bid or project

Suspend any employee or supplier suspected partaking/aiding/abetting/failing to recognise or notify IMC of any forms of human rights abuse, including modern slavery and/or human trafficking, and subsequently terminating their contract should any later investigation find they have acted in direct contravention of our 'Code of Conduct'.

Cooperate fully with any legitimately constituted investigative body, which may conduct any inquiry into the administration of our business.



CODE OF BUSINESS CONDUCT

COMPLIANCE WITH LAWS, RULES AND REGULATIONS

All employees must respect and obey the laws of the cities, states and countries in which the Company operates. Not all employees are expected to know the details of these laws, but it is important to know enough to determine when to seek advice from supervisors, managers or other appropriate personnel.

CONFLICTS OF INTEREST

Conflicts of interest are prohibited as a matter of Company policy. A "conflict of interest" exists when someone's personal interest interferes in any way with the interests of the Company. Conflict situations may arise when an employee, officer or director takes action or has interests that may make it difficult to perform his or her work for the Company objectively and effectively. Conflicts of interest may also arise when a director, officer or employee, or a member of his or her family, receives improper personal benefits, including loans, because of his or her position in the Company. It is almost always a conflict of interest for a Company employee to work simultaneously for a competitor, customer or supplier. Company employees are not allowed to work for a competitor as a consultant or board member. The best policy is to avoid any direct or indirect business connection with our customers, suppliers or competitors, except on behalf of the Company. Conflicts of interest may not always be clear-cut. If you have a question, you should consult with higher levels of management or the General Counsel. Any director, officer or employee who becomes aware of a conflict or potential conflict should bring it to the attention of a supervisor, manager or other appropriate personnel.

CORPORATE OPPORTUNITIES

Employees, officers and directors are prohibited, without the express consent of the Board of

Directors, from taking for themselves personally opportunities that are discovered through the use of Company property, information or position. No employee may use Company property, information or position for improper personal gain and no employee may compete with the Company directly or indirectly. Directors, officers and employees owe a duty to the Company to advance the legitimate interests of the Company when the opportunity to do so arises.

COMPETITION AND FAIR DEALING

We seek to outperform our competition fairly and honestly. We seek competitive advantages through superior performance, never through unethical or illegal business practices. Stealing proprietary information, possessing trade secret information obtained without the owner's consent or inducing the disclosures of proprietary information or trade secrets by past or present employees of other companies is prohibited. Each employee should endeavour to respect the rights of and deal fairly with the customers, suppliers, competitors and employees of the Company. No employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other intentional practice that may constitute unfair dealing. To maintain the valuable reputation of the Company, compliance with our quality processes and safety requirements is essential. In the context of ethics, quality requires that our products and services be designed and manufactured to meet our obligations to customers. The purpose of business entertainment and gifts in a commercial setting is to create goodwill and sound working relationships, not to gain unfair advantage with customers. No gift or entertainment should ever be offered, given, provided or accepted by any director, officer or employee of the Company, or by any family member of a director, officer, employee or agent, unless it (1) is not a cash gift, (2) is consistent with customary business



practices, (3) is not excessive in value, (4) cannot be construed as a bribe or payoff and (5) does not violate any laws or regulations. Please discuss with your supervisor or manager any gifts or proposed gifts if you are uncertain whether they are appropriate or contact HR.

PROTECTION AND PROPER USE OF COMPANY ASSETS

All employees should endeavour to protect Company assets and to ensure their efficient use. Theft, carelessness, and waste have a direct impact on profitability. Any suspected incident of fraud or theft should be immediately reported for investigation. Except for incidental personal use, Company equipment should not be used for purposes that do not relate to Company business. The obligation of employees to protect Company assets includes its proprietary information. Proprietary information includes intellectual property, such as trade secrets, patents, trademarks and copyrights, as well as business, marketing and service plans, engineering and manufacturing ideas, designs, databases, records, salary information and any unpublished financial data and reports. Unauthorized use or distribution of this information is a violation of Company policy. It may also be illegal, may result in civil and criminal penalties and may subject a director, officer or employee to discipline, up to and including termination for cause.

PAYMENTS TO GOVERNMENTAL PERSONNEL

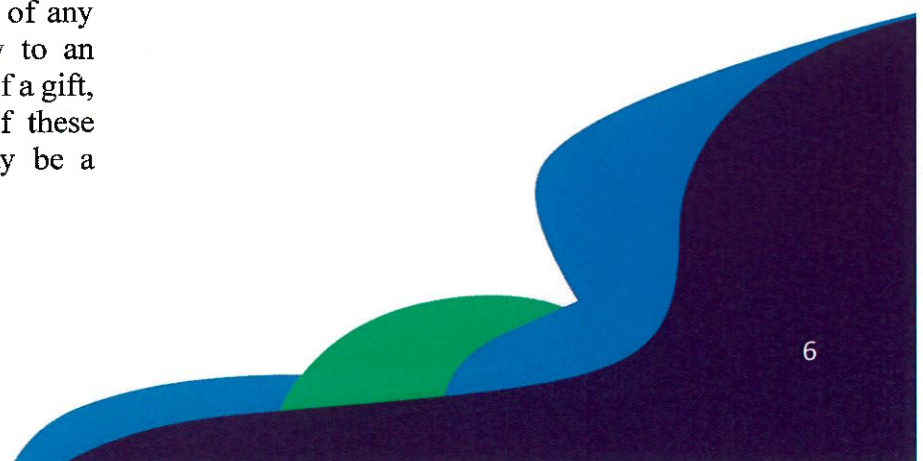
The Foreign Corrupt Practices Act prohibits giving anything of value, directly or indirectly, to officials of foreign governments or foreign political candidates to obtain or retain business. The Company strictly prohibits the making of illegal payments to government officials of any country. The promise, offer or delivery to an official or employee of any Government of a gift, favour, or other gratuity in violation of these rules violates Company policy and may be a criminal offense.

WAIVERS OF THIS CODE OF BUSINESS CONDUCT AND ETHICS

Any waiver of this Code with respect to a director or executive officer of the Company may be made only by the Board of Directors or a committee of the Board of Directors. Any such waiver will be promptly disclosed to the extent required by law.

REPORTING ILLEGAL OR UNETHICAL BEHAVIOR

Employees are encouraged to talk to supervisors, managers or other appropriate personnel about observed illegal or unethical behaviour and about the best course of action in a particular situation. The Company will not retaliate or condone retaliation against employees, who report possible misconduct by others in good faith. Employees are expected to cooperate in internal investigations of misconduct.



COMPANY PLEDGE

In our conduct on any project, from procurement through to project completion, IMC Ltd, its staff, its business partners and all independent consultants pledge that:

We will

- adopt a 'zero tolerance' approach to all forms of corruption modern slavery and human trafficking.
- ensure compliance with all UK, international and national anti-bribery legislation governing the operations and actions of firms/individuals.
- engender a sense of trust and respect with all partner firms.
- perform all services with integrity and adhere to the principles of fair and transparent procurement.
- apply due skill, care and technical diligence in services rendered to our customer(s) and undertake appropriate due diligence on our suppliers.
- disclose any conflict of interest, potential conflict of interest or future involvement that may potentially create a conflict of interest.
- ensure all staff and suppliers involved in project delivery complete the context-appropriate anticorruption training and are provided with Gift registers and appropriate guidance.
- ensure staff and suppliers are aware of and understand the 'whistle-blowing' procedures for the reporting of observed acts of corruption/bribery/fraud/extortion/human rights abuse/modern slavery/human trafficking.
- ensure staff and suppliers are aware of and understand the procedures for reporting any known act of corruption, fraud, bribery, human rights abuse, modern slavery or human trafficking.
- immediately suspend any employee suspected of committing a corrupt offence, or partaking/aiding and abetting in acts of human rights abuse, modern slavery and/or human trafficking pending further investigation.
- cooperate fully with any legitimately constituted investigative body which make inquiry into the administration and management of the bid or project.

We will not

- wilfully attempt, or otherwise sanction attempts, to influence the decision of any tendering body through deliberate misrepresentation of ability, or other acts of corruption including bribery and extortion.
- carelessly or intentionally do anything to injure the reputation of a third-party, nor attempt to prejudice the appointment of rival individual/firm through negative campaigning.
- become involved in any activity which will, or might, involve dishonesty nor comply with any direct instruction to act dishonestly.
- become involved in any activity which will, or might result in human rights abuse, modern slavery or human trafficking.
- instruct any other person to act dishonestly or to knowingly commit any act of corruption, bribery, extortion, fraud, modern slavery or human trafficking.
- give or accept gifts, payments or other benefits – including exchange of favours – if the intention is to improperly influence actions or decisions.
- attempt to have claims/payments approved in any way other than the legitimate and recorded means; or ...dishonestly provide, conceal, or approve work materials, equipment, or services which are not of the quality and quantity required under contract.

On behalf of the Company and signed ;

Andrew M Fox

Executive Chairman

Mark J Stewart

Chief Executive Officer

