

# commitment to ethical business conduct >

The Innovative Assets Group of Companies is committed to carrying out all business activities with transparency, integrity and respect.

## 1. **Respect for the Law**

In business the company and its employees shall comply with laws, rules, regulations, and governmental requirements in all areas where business is conducted. Our employees seek to make decisions and conduct operational business requirements in a manner that reflects regulatory compliance at all levels.

## 2. **Gifts and Entertainment**

The giving and receiving of gifts by and from the employees of Innovative Assets and its Group of Companies are to be of moderated value and to conform to the following principles:

- a. Infrequent in terms of giving or receiving;
- b. The gift serves a legitimate business purpose;
- c. The gift is appropriate to the business responsibility of the giver or receiver;
- d. The gift is within the limits of a normal business expense.

## 3. **Books and Records**

All financial statements and books, records and accounts of the Innovative Assets group of companies must accurately reflect transactions and events. The records conform to legal requirements and accounting principles and the internal system of accounting.

## 4. **Dealing with Public Officials**

All dealings between employees of the company and public officials or other persons are to be conducted in a manner that ensures the integrity or reputation of all parties involved.

## 5. **Conflict of Interest**

Employees are to avoid all situations in which personal interests conflict or may appear to conflict with their duties to the Innovative Assets Group of Companies. Potential conflict is to be reported with immediacy.

## **6. Confidentiality**

Unless previously published the company's records, reports, papers, devices, processes, plans, methods and apparatus are considered to be secret and confidential and are only to be revealed with proper authorization.

## **7. Protection and Proper Use of Company Assets**

Employees are to protect the assets of the company and ensure their efficient use.

## **8. Human Rights**

The Innovative Assets Group of Companies support and promote a work environment within which individuals are treated with respect, provided with equality of opportunity based on merit, and are free from all forms of discrimination.

## **9. Workplace Violence**

All employees have a right to work in an environment free from violence and threats. Innovative Assets group of companies prohibits all acts of physical, verbal, or written aggression or violence. The prohibition of violence applies in acts committed by employees and those acts committed against other persons by employees.

## **10. Reporting Obligations**

Compliance with Innovative Assets Group of Companies policies protects employees and the value of the company's assets and operations and the company's reputation for acting properly. Identifying problems or violations to enable them to be quickly and properly resolved to prevent escalation or reoccurrence benefits all employees and enhances the workplace for everyone.

## **11. Accountability and Adherence to the Code of Ethics**

Non-compliance with the code may result in disciplinary action being taken against an employee. Discipline may include dismissal. Employees are required to cooperate in an internal investigation of misconduct.