

IMBOS BUSINESS OPERATING POLICIES (IMBOP)

Code of Ethics

Imbos requires that all directors, officers and employees of IMBOS and its subsidiaries, abide by the fundamental principles of ethical behavior listed here in performing their duties.

Obeying the Law

We respect and obey the laws, rules and regulations applying to all our businesses.

Integrity of Recording and Reporting our Financial Results

We properly maintain accurate and complete financial and other business records, and communicate full, fair, accurate, timely and understandable financial results. In addition, we recognize that various officers and employees of IMBOS must meet these requirements.

Respecting Human Rights

We respect human rights and require our suppliers to do the same.

Delivering Quality

We are committed to producing quality products and services. Our business records and communications involving our products and services are truthful and accurate.

Competing Ethically

We gain competitive advantage through superior performance. We do not engage in unethical or illegal trade practices.

Suppliers Policy

We treat our suppliers as business partners. We are committed to protect their interests. We are committed to report the fair reports on receipts of the goods and services from them.

Respecting Diversity and Fair Employment Practices

We are committed to respecting a culturally diverse workforce through practices that provide equal access and fair treatment to all employees on the basis of merit. We do not tolerate harassment or discrimination in the workplace.

Avoiding Conflicts of Interest

We avoid relationships or conduct that might compromise judgment or create actual or apparent conflicts between our personal interests and our loyalty to IMBOS. We do not use our position with IMBOS to obtain improper benefits for others or ourselves. We do not compete with IMBOS.

Protecting Our Assets

We use IMBOS property, information and opportunities for IMBOS's business purposes and not for unauthorized use. We properly maintain the confidentiality of information entrusted to us by IMBOS or others.

Offering/Accepting Gifts, Entertainment, Bribes or Kickbacks

We do not offer or accept gifts or entertainment of substantial value. We do not offer or accept bribes or kickbacks.

Working with Governments / Public Sector Units

We comply with the special laws, rules and regulations that relate to government contracts and relationships with government personnel.

Political Contributions

We do not make contributions on behalf of IMBOS to political candidates or parties even where lawful.

Reporting Ethical, Legal or Financial Integrity Concerns

Any person may openly or anonymously report any ethical concern or any potential or actual legal or financial violation, including any fraud, accounting, auditing, tax or recordkeeping matter, to the Directors of IMBOS. For reports that are not made anonymously, confidentiality will be maintained to the extent possible while permitting an appropriate investigation.

Personal Responsibility

Every officer, director and employee has the personal responsibility to read, know and comply with the principles contained in this Code of Ethics. Compliance with these principles is a condition of employment, and failure to comply will result in discipline up to and including termination.

The Board of Directors shall determine, or designate appropriate management personnel to determine, the actions to be taken in the event of violations of the Code of Ethics. Such actions shall be reasonably designed to deter wrongdoing and to promote accountability for adherence to the Code of Ethics. Every officer, director and employee has the duty to bring to the attention of a supervisor or another member of management, or directly to the full Board of Directors, any activity that in his or her judgment would violate these principles.

Anti-Harassment Policy

At Imbos, we are committed to providing a positive environment where everyone can be a successful contributor. To that end, each of us should expect, and has a responsibility to uphold, a workplace and culture that are free of harassment, discrimination, misconduct, abusive conduct, and retaliation.

Sexual harassment is unwelcome conduct (physical, verbal or non-verbal) of a sexual nature.

Resolving a concern

We try to look into and resolve workplace concerns as quickly as we can: we don't want to have an uncomfortable situation continue to exist for longer time.

Prabhu Dayal



Managing Director