

THE CODE OF CONDUCT POLICY

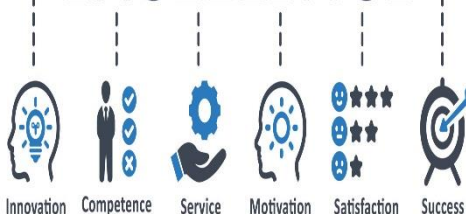


AUTHORIZED BY
S.M ZULU
DIRECTOR

OUR VALUES



EXCELLENCE



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Purpose of The Code

Ethical behaviour is an essential part of your position with GES and is a personal responsibility that should be taken very seriously. We need and expect each Employee to be accountable for their work and behaviour and to support the values, principles and standards upon which GES's business reputation rests. This Code of Conduct (the "Code") is a guide to help you live up to GES's values, abide by GES's policies and respect the best interests of our customers and shareholders.

The purpose of the Code is to describe principles of business conduct and to provide guidance in ethical decision making. Many sections of the Code reference matters for which specific policies exist; this is because the Code encompasses standards of behaviour set forth in other GES policies. You are expected to become familiar with GES policies that directly impact your daily work. The Code is especially important for GES as a publicly traded company because laws, rules and regulations are in place, which govern the disclosure of information about the business of publicly traded companies.

The Code outlines the basic legal obligations of all GES employees. As a publicly traded company GES's affairs will be under scrutiny by shareholders, regulators and the investment community. We must be aware of our obligations and conduct ourselves in accordance with the highest ethical and moral standards.

Although questionable activities may not be mentioned in this Code, ask yourself the following questions to decide if an activity should be reported or discussed with your manager:

- Does it seem right?
- Is it legal?
- Does it match up with GES's vision and values?
- Would I feel uncomfortable if I read about it in a newspaper?
- Would other people at GES feel uncomfortable if they read about it in a newspaper?

Although the Code lays out fundamental principles of ethical and legal conduct, it cannot anticipate every ethical dilemma or situation you may encounter in performing your daily work. If at any time you are unsure about the proper course of action discuss your concerns with your manager.

Application of The Code

The Code applies to all employees, contractors and the members of the Board of Directors, which for purposes of the Code are referred to as "Employees". Contractors include any consultants, suppliers and vendors who are required to have access to GES's confidential, business and proprietary information to perform their duties.

Compliance

Compliance with the Code is mandatory. You are expected to be familiar and comply with the Code in the performance of your duties. As well, you are expected to understand your obligations under GES policies. On an annual basis all employees and members of the Board are required to sign an Annual Acknowledgement of Corporate Policies form. Those of us who

fail to abide by the Code and GES's policies will be subject to disciplinary action, up to and including dismissal or prosecution.

Responsibility To Report

It is the responsibility of everybody at GES to report any known or suspected unethical conduct, which includes any violation of the Code, by other Employees or anyone in any way associated with the corporation. GES is committed to protecting all Employees who report unethical conduct from reprisal as well as offering any necessary support to individuals who make reports. When an Employee makes a report of unethical conduct they should do so in good faith. Detailed in the Whistle blower section of the Code are the reporting procedures for Employees who suspect or become aware of any unethical conduct.

Commitment

- Glow commits itself to maintaining in all its activities the highest standards of competence, integrity and ethical behaviour, thereby ensuring that its reputation is beyond reproach.
- The Group is committed to being a law-abiding corporate citizen.
- The Code of Conduct and Ethics Policy has received the total commitment of the board and senior management of the Company.

Behavior

With the above practical guidance in mind, we aspire to abide by the following code of conduct when dealing with our stakeholders:

For Our Shareholders We Will:

- Maintain executive accountability for decision making on material matters.
- Take reasonable steps to protect and enhance the company's assets.
- Comply with legislation, industry regulations and prescribed practices.
- Produce accurate and timely accounting statements and shareholder information.
- Report developments that may have a material impact on the value of the company's shares.
- Conduct business honestly, fairly and responsibly.
- Ensure that no contributions will be made to political parties.

For Our Clients We Will:

- Act justly, fairly and in the best interests of everyone.
- Render a responsible, effective and competent service.
- Constantly strive to improve the quality of our products and services.
- Build trusting relationships with them.
- Deal with complaints and enquiries in a prompt and efficient manner.
- Report accurately on our performance and prospects.
- Strive to deliver consistent performance.
- Protect the confidentiality of information in accordance with the law and prescribed practices.
- Communicate in an open, clear, timely, honest and transparent manner.

- Ensure a positive experience in doing business with us.
- Endeavour to always treat them fairly.

As Employers We Will:

- Respect the dignity of each employee.
- Act justly, fairly and impartially.
- Respect the right to freedom of association and expression.
- Keep our employees' personal details confidential.
- Respect the tradition and culture of all our employees.
- Recruit and promote employees in accordance with established labour law and practice.
- Develop skills and competencies of employees in line with the needs of the organization.
- Create an environment of continuous learning as a way of training and developing employees.
- Create new challenges and career opportunities for employees by developing the Efficient business.
- Communicate in an open, transparent, honest and timely fashion.
- Not overstate or exaggerate in any communication to employees.
- Not allow any unlawful discrimination, intimidation, victimization or harassment of employees.
- Create the climate and opportunity to report concerns and irregularities safely and without fear of retribution or victimization.
- Deal with employee complaints and enquiries promptly and efficiently.
- Maintain sound and fair labour practices and apply codes of good practice.
- Promote the principle of internal equity and take account of market trends when determining the pay levels of our employees.
- Provide a healthy and safe working environment.

As Employees We Will:

- Act in the best interests of Efficient and our clients.
- Maintain the confidentiality of clients and business partners.
- Communicate objectively, truthfully and accurately.
- Not overstate or exaggerate in any communication.
- Protect and enhance the Group's assets and businesses.
- Maintain Efficient reputation in accordance with our values.
- Respect the tradition and culture of all people.
- Not comment unfavourably on the products, management or operations of competitors.
- Take accountability for our decisions.
- Deal with complaints and enquiries promptly and efficiently.
- Produce and maintain accurate records where required.
- Embrace continuous learning as a way of working and developing ourselves.
- Acknowledge differences and work together to create solutions.
- Recognize that individual and corporate success is dependent on teamwork.
- Always conduct ourselves in a professional and courteous manner.
- Not hold a political office that would influence our normal day to day work for the company.

- Behave in a way that will result in us conducting ourselves with dignity, integrity and credibility, whether acting in a professional or personal capacity.
- Not misuse our positions and/or the purchasing power of the Group to obtain goods, materials or services for personal use or benefit on terms that are not available to the public or to all other employees.

For Our Business Partners We Will:

- Conduct our business in an ethical and professional manner.
- Uphold the letter and spirit of contracts and agreements.
- Build long term relationships based on honesty and fairness.
- Compete fairly and not engage in unlawful market conduct.
- Maintain the confidentiality of our business partners.
- Protect personal information of our partners from unauthorized use.
- Afford suppliers of goods, services and capital fair opportunity to compete for the Group's business on the grounds of capability, competitive pricing, quality and service.
- Maintain transparent sourcing- and ethical procurement practices.

In Our Interactions with The Authorities, We Will:

- Act within the spirit and the letter of the laws and regulations that govern our business.
- Recognize and discharge our responsibility to uphold all laws and regulations.
- Provide accurate information where required and justified.
- Honour our tax obligations.
- Declare all taxable benefits to which employees are entitled.
- Ensure that persons in public office are not improperly influenced.
- Ensure that no contributions are made to political parties.

Health

Providing healthy work environment is a legal and moral imperative for us and constitutes an investment in the productivity of our business.

All employees and contractors should be able to return home fit and well at the end of each shift and remain so while their working lives. Our most important focus is on eliminating health hazards at their source. We believe that investing in wellness programmes that support healthy lifestyles, and emotional resilience promotes employee engagement and productivity. We also endeavour to support employees who are managing long-term physical or psychological conditions.

We believe that long-term contractors should benefit from the same health standards as employees. We comply with all applicable health laws in addition to our own policies and requirements.

ALWAYS:

- Take personal responsibility for your own health by wearing the necessary Personal Protective Equipment (PPE) and adhering to mandated work processes.
- Take appropriate preventative measures for any infectious diseases prevalent in the area(s) where you are working.
- Proactively identify health risks and report these to your manager.

- Ensure that the correct controls are in place when undertaking daily tasks.

NEVER:

- Fail to adhere to mandatory PPE requirements.
- Ignore a failure in controls – take responsibility for reporting these and preventing harm.

Safety

We believe that all injuries are preventable, we aim for ‘zero harm’ which comes to those who work within and around our operations. We take personal responsibility to maintain a safe and secure place of work. Our operations should have fundamentally safe, well-designed and well-maintained tools /equipment, with effective safety management systems. We comply with all applicable safety laws in addition to our own policies and requirements. We ensure that all our staff are appropriately trained to manage their own safety and that safety standards consistently applied across our operations. We are rigorous in learning from incidents and in preventing recurrences. We expect our consultants, agents, contractors and suppliers to follow our policies and requirements on safety.

ALWAYS:

- Know the safety requirements and emergency procedures that apply to your work, including the Personal Protective Equipment (PPE) you must wear.
- Identify, assess and manage critical risks.
- Look out for your fellow workers and raise any potential safety issues with your team manager.
- Deal with safety issues honestly and openly.
- Report any incident, injury or illness.
- Close out and act on any learning from safety incidents.
- Stop work if you think it is unsafe.

NEVER:

- Start work you are not qualified to perform.
- Ignore a safety issue, however small it may seem.
- Turn a blind eye if safety controls are not in place, not being followed or don’t work.
- Assume someone else will report a risk or concern, safety is everyone’s personal responsibility.

The Environment

We seek to minimize our impact on the environment by integrating environmental considerations into core planning, operational and processes. We seek to adhere to legal requirements and Glow Electrical solutions standards. Our aspiration is to create innovative partnerships that generate net socio-environmental benefits.

We recognize the complex global challenge posed by electrical effects and our responsibility to take action to address its causes and protect our employees, assets and host communities against its potential impacts. We are committed to working in partnerships and consultation with all relevant stakeholders to help address the causes and impacts of electrical effects.

We aim to understand our potential electrical effect impacts and to avoid, minimize and, where necessary, offset any possibilities to damage any equipment, building and the public figure.

ALWAYS:

- Consider how your work can contribute to prevent harm to the environment.
- Identify, manage, monitor and report potential environmental risks.
- Use resources sparingly.

NEVER:

- Ignore a potential or actual environmental incident.
- Undertake work without the necessary environmental authorities.

Health and Safety Pledge

- Provide a safe working environment.
- Provide suitable and sufficient health and safety training.
- Ensure that the health and safety policy is a living document.
- Review the health and safety policy at regular intervals.
- Ensure that risk assessment is up to standard and meets all requirements of the law and that it is conducted in the correct manner before any task given has been started.

Equality

Respect the rights, culture and dignity of all individuals and adhere to the principles of equity and non-discrimination when dealing with Employees, customers, suppliers and others.

We will not tolerate any form of discrimination or harassment, in accordance with applicable human rights legislation.

We value and recognize our differences and are committed to maintaining that diversity and inclusion and to treating people fairly and respectfully, we treat everyone as we would expect to be treated ourselves. We are committed to maintaining a fair workplace free from any form of discrimination. This includes discrimination relating to age, gender, race, culture, marital status, sexual orientation and physical/mental ability.

ALWAYS:

- Treat others as you would expect to be treated yourself. Have the courage to speak up about any discrimination you might see. Base hiring on merit and performance.

NEVER:

- Discriminate against anyone because of their age, gender, race, culture, religion, marital status, sexual orientation and physical/mental ability.
- Disseminate or display materials that can reasonably be expected to cause offence because of their treatment of the above issues, for example “sexually explicit images”.

Privacy

We are all committed to protecting the privacy of Employee personal information. Employee personal information will not be collected, used or disclosed other than as authorized or as required for business reasons.

We respect the privacy of individuals and comply with all applicable laws on the collection, storage, use, retention, transfer and deletion of personal information (including sensitive personal data).

We only collect and process personal data for lawful purposes and will only keep that data for as long as it is strictly necessary considering the purpose for which the data was collected.

We only share personal data with others when there is a legitimate business or legal need to do so. We ensure that the transfer of that data complies with applicable data privacy laws and that anyone receiving personal data from us understands the importance of protecting that data. Where we work with others, such as suppliers and consultants, we make it clear the importance of our standards on data privacy.

We respect the rights each of us must review, update and correct our personal information.

ALWAYS:

- Understand what should be classified as personal data.
- Take appropriate measures to protect personal data.
- Use personal data in a way that is consistent with the purpose for which it was located.
- Seek prior guidance from legal representative where business change may affect the way in which we handle personal data.

NEVER:

- Access personal data unless you have the appropriate authorization.
- Transfer or provide access to personal data to anyone inside or outside of Glow Electrical Solutions without prior guidance from legal representative.

Labour and Human Rights

We have a fundamental commitment to respecting labour and human rights. This informs our core values. It is further expressed through our observance of core labour rights, being guided by relevant laws and regulations. We aim to identify, assess and minimize potential adverse human rights impacts that we cause or contribute to, or that are linked to our business, including our behalf, through ongoing due diligence and appropriate management. Should adverse impacts occur because of our operations, our objectives would be to ensure that these are remediated to the greatest possible extent.

We are committed to the international Labour Organization's core labour rights. Covering the right to freedom of association and collective bargaining, the right to equal remuneration for equal work, and zero tolerance approach to forced labour, child labour and unfair discrimination.

ALWAYS:

- Report any potential or suspected labour or human rights abuse in our operations or in those of a business partner.
- Undertake risk-based due diligence of higher risk business partners (such as construction contractors or security providers) to assess their approach to respecting human rights.

NEVER:

- Agree to any action likely to result in adverse impacts on the labour or human rights of fellow employees, local communities or other stakeholders.
- Neglect the rights of vulnerable and/or marginalized groups in our human rights' due diligence process; we should always ensure that their voices are heard and interests fully represented in any impact analysis or remediation process being undertaken.
- Ignore human rights abuses in suppliers, customers and other partner organizations.

Professionalism

We are all committed to supporting a safe, healthy and positive workplace for all Employees. We will not tolerate behaviour that interferes with an employee's ability to perform his or her duties.

The use or effects of alcohol or illegal drugs are not acceptable in our work environment. Responsible alcohol use may be acceptable in very limited circumstances as part of GES social or business events.

Harassment and Bullying

We value our employees and treat them with dignity, care and respect. We do not tolerate harassment or bullying in any form. This includes any action that can be considered as offensive or intimidating. We all have a right to work in an environment that is free from violence or harassment.

ALWAYS:

- Speak up if you see or experience harassment or bullying at work.
- Treat everyone with dignity, care and respect.

NEVER:

- Behave in a way that is intimidating or humiliating to others.
- Distribute or display offensive, threatening or demeaning materials.

Use of Corporate Information and Property

Do not disclose information about GES activities or our customers' activities to non-authorized Employees within the workplace, or anyone outside the workplace unless in accordance with GES's Disclosure Policy.

All information held by GES is confidential and the property of GES. This includes information relating to GES business, property, Employees, customers, partners, consultants, or others that is not generally available to the public.

In our business, we become aware of confidential information about our customers' business and personal ventures. We have a responsibility to uphold the trust of our customers. Do not discuss or disclose confidential customer information outside the workplace and ensure that uses of confidential customer information within GES are consistent with the purposes for which it was collected.

Our obligation to keep corporate information confidential continues post-employment.

For further information about the privacy of customer personal information, consult the Customer Privacy Policy or consult the Privacy and Access Officer. The Customer Privacy Policy is available on the Policies and Procedures.

Use of Registry Information

Ensure that information contained in the public registries administrated by GES is used according to the appropriate policies and laws. Do not use registry information for purposes other than conducting GES business. For further information about the use of registry information, consult the Public Registry Information Policy.

Use of Computer System and Software

Our computer systems and software form the backbone of our registry services and our operations infrastructure. Every effort should be made to protect GES's computer systems and associated software from various threats to their security such as accidental or deliberate destruction of data or equipment, interruption of service, disclosure of confidential information, theft or corruption of data. Any security concerns with respect to our systems or software, or any viruses or data network attacks, weaknesses or unexplained system changes should immediately be reported to the Manager of Facilities, Risk and Security.

Use of Corporate Property

Protect GES's physical property and revenues. Corporate property includes, but is not limited to premises, equipment, supplies, furnishings, Employee search accounts, funds, reports, records, vehicles, trade secrets, computer software, hardware and networks, internet accounts and intangible items such as the details of business application systems.

Ensure that corporate property under our control is used in accordance with GES's Acceptable use of Information Technology Policy and GES's Security Policy and is protected from use by unauthorized individuals.

Employees are responsible for ensuring that:

- GES's assets are protected and not used for personal use unless otherwise authorized.

- GES's intellectual property is subject to copyright and is not reproduced, distributed or altered without authorization.
- as far as practicable, contracts are put in writing; and
- Unless otherwise authorized GES's name or purchasing power is not used to obtain personal benefits, discounts or rebates.

ALWAYS:

- Prevent non-authorized personnel from accessing our facilities, information, data or other assets.
- Comply with the Business Integrity Policy when making our property available to third parties.

NEVER:

- Use Glow Electrical Solutions assets and resources for personal gain.
- Ignore security threats to assets.
- Offer the of Glow Electrical solutions property to influence a third party in connection with Glow Electrical Solutions business or offer something as a political donation.

Proper Reporting of Financial Records

You are accountable for any corporate funds over which you have control. Follow the set procedures for handling, recording and protecting funds. When spending GES funds, ensure that GES receives good value for the expenditure. Do not use GES funds for personal benefit.

Compliance with the International Financial Reporting Standards and internal controls is always expected, and GES's books of account, reports, records and other documents must accurately account for and report all assets, liabilities and transactions affecting GES.

We must:

- Maintain accurate and reliable records relating to business, customers and Employees to meet our legal and financial obligations and in accordance with our accounting and business practices.
- Not intentionally cause GES's books or records to be incorrect or misleading in any way and relevant information should never be omitted, deleted or concealed.
- Not create or participate in the creation of any record intended to conceal anything that is improper.
- Properly and promptly record all disbursements of funds.
- Cooperate and ensure full disclosure in communications with both internal and external auditors and with the Chief Financial Officer and his group.
- Promptly disclose knowledge of any untruthful or inaccurate statements or records whether intentionally or unintentionally made.
- Promptly bring to the attention of your manager any transactions that did not seem to have a legitimate commercial purpose.
- Information must only be destroyed in accordance with approved retention schedules and procedures.

Data Accuracy

We all take part in the recording of financial and non-financial information. We create many records on a daily to annual basis; these include customer contracts, timesheets and expense reports as well as submissions to regulatory agencies and contributions to annual reporting. Telephone records and emails can also be considered as business records.

Our stakeholders rely on the accuracy, completeness, timeliness, transparency and honesty of our records, reports and disclosures. All business records and information we create, in whatever form, must reflect the true nature of transactions and events. We must be open and honest about our recording and reporting of information and be clear about both positive and negative reports.

ALWAYS:

- Make sure that all transactions and disclosures are properly authorized = recorded and reported.

NEVER:

- Create false reports or records or try to disguise what really happened.
- Destroy records unless authorized to do so.

Communicating Externally

Our communication, both written and verbal, should be clear, accurate, consistent and responsible.

Communication with the media and external stakeholders, external speeches and presentations should be seen as opportunities that can, when properly managed and executed, protect and enhance Glow Electrical Solutions reputation.

Any employee using social media that mentions anything in connection with Glow Electrical solutions should always remember that they are a brand ambassador and should always strive to maintain the reputation of Glow Electrical Solutions by upholding its values.

Should anyone wish to comment personally on issues directly to Glow Electrical Solutions, they should always use their real name, be transparent about their affiliation to Glow Electrical Solutions, and make it clear that their opinions are their own and not made on behalf of Glow Electrical Solutions.

ALWAYS:

- Consult early with corporate relations before making any communication that could affect Glow Electrical Solutions.
- Provide advance notice to corporate relations of activity likely to cause media and other external stakeholders' interest.

NEVER:

- Speak to the media without first consulting with the corporate relations team

- Publicise personal grievances through social media.
- Disclose externally Glow Electrical Solution's commercially sensitive information without prior legal and corporate relations approval.

Conflict of Interest

We must not engage in any activities which could give rise to, or could be perceived to give rise to, a conflict of interest. As Employees, managers, executives and members of the Board of Directors, our business loyalty rests in placing GES's interests, including those of its customers and shareholders, before our personal interests.

A "conflict of interest" arises in a situation where your personal activities, interests or dealings may, potentially or be perceived to:

- impair your ability to perform your duties as an GES Employee.
- have a negative impact on GES's reputation; or
- result in a personal gain or advantage due to your position in GES

We must not use our position to influence or bypass GES procedures for personal gain nor for the personal gain of a family member, friend, colleague or anyone else.

Conflicts of interest negatively impact both you and GES.

Whether or not an actual or potential conflict of interest exists depends upon the facts of each case. If you become aware that a conflict of interest might exist, seek clarification and guidance before proceeding or, if the activity has commenced, immediately cease the activity and disclose it in writing to the Vice President, Corporate Affairs and General Counsel as soon as possible.

The examples cited in this Code are not an exhaustive list of all potential conflicts of interest. Use your discretion and be sure to feel comfortable in every situation you encounter.

Remember that when in doubt as to whether you are in a conflict-of-interest situation, disclosure is the best policy. If you have any questions about conflicts of interest, please contact the Vice President, Corporate Affairs and General Counsel.

There are many ways that conflicts of interest could arise.

For example, if you:

- Are a board member of another organisation outside work.
- Have a material interest in a private company which is related to your work.
- Have another job outside Glow Electrical Solutions.
- Have an intimate relationship with another employee at work who can influence your salary, rating or promotion.
- Have an intimate relationship with a representative of a business partner or competitor of Glow Electric Solutions.

ALWAYS:

- Think about whether anyone might think you have a conflict of interest.

- Discuss any possible conflict with your line manager or Human Resources as early as you can and be open and transparent about the situation.
- Follow the policies and procedures that have been established for recording and managing conflicts of interest.

NEVER:

- Hide or fail to disclose any actual or possible conflict of interest.

External Business Involvement

You may take outside employment, directorships or volunteer positions or engage in outside business or other activities unless such activities:

- create a real, potential or perceived conflict with GES's interests.
- interfere with the performance of your duties or which adversely affects your performance at work; intrude on the time, attention and energies normally applied to GES; or
- Are forbidden by law or involve any unethical or immoral conduct.

You may not receive a financial benefit from an individual or organization doing business with GES when you are able to influence GES's decisions pertaining to that individual or organization.

Do not provide preferential treatment on any GES business matter or transaction to family members, friends or any organizations with which you may be perceived to have a connection. Ensure that you disclose any circumstances that may be an actual, potential or perceived conflict.

Unless otherwise authorized, Employees must not:

- Either directly, or indirectly, through immediate families, have a financial or other interest in any concern doing business with GES or otherwise derive any benefit from a business transaction (other than employment or use of the registry services as a customer) with GES.
- Contract with or render services to GES outside of or in addition to regular employment.
- Participate in any outside activity which competes directly or indirectly with GES, act in the capacity of a director, officer, partner, consultant, employee or agent for any supplier, contractor, subcontractor, customer or competitor of GES.
- Enter business relationships on behalf of GES with relatives, close friends or any company controlled by such persons.
- Convey to others or use for your benefit, non-public information acquired during your employment.
- Sell to or buy anything from GES; and
- Appropriate to yourself or others any business opportunity in which GES would be interested.

Involvement in Political Activity

You may participate in the political process at any level of government providing that your involvement does not interfere with your work or the effectiveness of your position. Ensure that any political activity does not place you in a conflict-of-interest situation with GES.

Gifts, Entertainment and Hospitality

Gifts or benefits of any kind must not be given or received by an Employee or their immediate family, when it might be perceived that an obligation is created, or a favour is expected. The giving and receiving of gifts and promotional items of modest value is acceptable as is reasonable entertainment, if within the limits of responsible and generally accepted business practices.

Never solicit or accept a personal benefit as a condition of performing your duties.

If participating in a community, charitable or business event on behalf of GES, you may be eligible for prizes of nominal value.

Our relationships with suppliers, customers and business partners including governmental and other public bodies, are conducted based on objective factors and are not influenced by the offer or acceptance of gifts or the provision or receipt of entertainment or hospitality. Our policies are not intended to prevent the establishment and building of legitimate business relationships.

However, inappropriate (i.e. excessive or lavish) gifts, entertainment and hospitality can be seen to unfairly gain business advantage and can amount to illegal bribe. Gifts, entertainment or hospitality offered or provided to government or public officials carry a heightened risk of perceived bribery and always require careful, prior consultation with the ethical business conduct team.

ALWAYS:

- Follow the policies and procedure that have been established for considering the appropriateness, the registration and approval of gifts, entertainment or hospitality (given or received).
- Report conduct (including requests for facilitation payments) that may be perceived as an attempt to bribe.
- Remember that gifts, entertainment and hospitality involving government or public officials carry a heightened risk of perceived bribery.

NEVER:

- Offer gifts, entertainment or hospitality to gain a business advantage.
- Provide gifts, entertainment or hospitality from your own money to avoid having to register them at work.
- Offer gifts, entertainment or hospitality which are lavish, inappropriate or in cash.
- Accept gifts that may create a sense of obligation, may create a conflict of interest, or be perceived to influence your (business) judgement.

Suppliers, Customers and Other Business Partners

We are careful and fair about how we select and use suppliers, customers and other business partners.

We work with suppliers and partners who share our commitments to safety, integrity and human rights to the principle set out in our code.

We follow established procedures that enable us to assess and mitigate risks of improper influence or contact arising out of our interactions with third parties. Our financial performance, profitability and reputation can be damaged by the actions of suppliers, advisers, agents and contractors, and in certain circumstances, Glow Electrical Solutions may be held responsible for their actions. It is never acceptable for any third party to carry out an act of Glow Electrical Solution's behalf which, where it's done by Glow Electrical Solutions directly, would constitute a breach of the law or this code and our policies.

We seek to provide sustainable, responsible local procurement that positively contributes to a resilient supply chain and the economic and social development of the communities in which we operate.

ALWAYS:

- Comply with procurement and supplier management procedures relevant to your role.
- Treat suppliers and customers in an honest, respectful and responsible way.
- Participate in training and education to understand how improper contact could arise.
- Adhere to the Business Integrity Policy and performance standards when involved in procurement processes.

NEVER:

- Encourage a supplier to do something in connection with its business dealings with Glow Electrical Solutions in which would breach our code or the law.
- Accept anything that exceeds mandated policy limits from a supplier or potential supplier without seeking prior guidance.
- Provide any supplier or potential supplier with unfair or improper advantage.

Bribery

We stand against corruption. Bribes and other corrupt payments are unethical, contrary to our values and illegal. We will neither give nor accept bribes nor permit others to do so in our name, either in our dealings with public officials, the communities in which we operate or with suppliers and customers.

Our employees are required to comply with our business integrity policy. We are committed to taking appropriate steps to ensure that our business partners also understand and comply with our business integrity policy when doing business with us or on our behalf.

ALWAYS:

- Know who you are doing business with.

- Abide by the business integrity policy and performance standards.
- Contact your business unit or corporate function code of conduct programme manager, or the ethical business conduct team, if a third part attempts to improperly influence you, or if that could be the perception.
- Attend business integrity training if nominated to do so – it is designed to help you manage bribery and corruption risk.

NEVER:

- Offer or accept bribes, kickbacks, any improper payments or other advantage to or from third parties, including facilitation payments.

Reporting and Investigations

The Vice President, Corporate Affairs and General Counsel (“VP Corporate Affairs”), and Vice President Finance & Technology and Chief Financial Officer (“VP Finance & Technology”) are responsible for jointly leading all internal investigations into real or suspected unethical conduct or violation of the Code at GES except those involving the President and CEO, members of the Executive or members of the GES Board of Directors.

Upon completion of the investigation the VP Corporate Affairs and the VP Finance & Technology will provide a report of the findings to the President and CEO and the Governance and Nominating Committee for appropriate action. The Governance and Nominating Committee will provide a report to the Board of Directors annually.

Findings related to an investigation that is financial in nature will also be reported to the Audit Committee.

When making a report you should try to include or be able to provide the following: the details of the situation, the person(s) involved, how frequent the unethical conduct or violation of Code has occurred or is still occurring, any other avenues that you may have taken to try and rectify the problem, and your contact information (if you are comfortable in providing this).

If you are aware of real or suspected unethical conduct or a violation of the Code, you have a responsibility to report and you have several options for reporting the occurrence:

- Talk to your manager. If you feel comfortable making a report to your manager or another manager/director this is always an option. Managers must involve the VP Corporate Affairs or the VP Finance & Technology in all reports of unethical conduct or violation of the Code at GES.
- Make a report to the VP Corporate Affairs or the VP Finance & Technology. If you suspect or know of unethical conduct or violation of the Code at GES you may submit a report to either of these people in person, by email, telephone or anonymously in writing.
- Make an anonymous report to Clearview. Clearview is a third-party reporting agency used to make anonymous reports of unethical conduct or violation of the Code. If for any reason you feel uncomfortable making a direct report to someone at GES you can contact the 24/7 anonymous hotline or use the online form to make a report. Your identity will be protected, and the unethical conduct or violation of the Code can still be investigated and dealt with.

After you have made a report of unethical conduct or violation of the Code, Clearview will relay your report to the VP Corporate Affairs and the VP Finance & Technology.

Note: Reports of unethical conduct or violations of the Code involving the President and CEO, members of the Executive or the GES Board will be relayed by the VP Corporate Affairs and/or the VP Finance & Technology to the persons identified in the reporting structure below for investigation and handling.

If you are making a report that involves either the VP Finance & Technology or the VP Corporate Affairs, you may select the “sensitive report” option when making a report to Clearview and your submission will be redirected to the President and CEO and the Assistant General Counsel for handling and investigation according to the procedures listed below. Make a report that involves the President and CEO, Members of the Executive or Members of the GES Board of Directors.

A report of actual or potential unethical conduct or violation of the Code by the President and CEO, a member of GES’s Executive or member of GES’s Board of Director’s should be reported and handled as follows:

- Unethical conduct or violation of the Code by an Executive member is to be reported to the President and CEO who will lead the investigation. Upon completion of the investigation the President and CEO will provide a report of the findings to the Governance and Nominating Committee for appropriate action. The President and CEO will also provide an annual update to the Governance and Nominating Committee on the number and nature of any reports made or investigations conducted as well as any actions taken involving members of the Executive. If a report is made on anything that could have a significant or material impact on GES, the President and CEO will promptly advise the Governance and Nominating Committee.
- Unethical conduct or violation of the Code by the President and CEO is to be reported to the Chair of the Governance and Nominating Committee who will lead the investigation. Upon completion of the investigation the Chair will report the findings to the Governance and Nominating Committee. The Chair will also promptly advise the Board of any report that could have a significant or material impact on GES involving the President and CEO.
- Unethical conduct or violation of the Code by a member of the Board, including the Chair, is to be reported to the Chair of the Governance and Nominating Committee who will lead the investigation. Upon completion of the investigation the Chair will report the findings to the Governance and Nominating Committee.
- Unethical conduct or violation of the Code by the Chair of the Governance and Nominating Committee of the Board of Directors is to be reported to the Chair of the Board of Directors who will lead the investigation. Upon completion of the investigation the Chair will report the findings to the Governance and Nominating Committee.

Protection from Relation

GES Employees who report unethical conduct or violation of the Code in accordance with the Code are protected from reprisal. Any reprisal or attempted reprisal against an Employee who makes a report in accordance with the Code is in breach of the Code of Business Conduct.

GES Employees who feel that they have been discriminated against because of reporting unethical conduct or violation of the Code should report the discriminatory actions directly to the President and CEO of GES.

Business Ethical Principle

Operating at the highest ethical standards is key to any company's reputation. Any misconduct would affect its long-term business success and its position on the market. GES has started in its Code of Ethics the ethical principles have voluntarily chosen to abide by.

For this Policy, they can be summarized as follows:

- **Integrity** – respect of fair competition rules and prohibition of undue influence in all our business dealings.
- **Transparency** – openness about decisions and activities within the framework of this Policy. To the extent allowed by our confidential rules.
- **Honesty** – truthfulness and accuracy of records, whether financial or else. In addition to the above business ethics principles, the following are underlying fundamentals
- **Responsibility** – clear allocation of roles and responsibilities through adequate procedures.
- **Traceability** – ensuring key decision processes and decisions themselves within the framework of this Policy is properly recorded

Business Ethics Program

Paying close attention to all phases of business, when operating through business partners, is the best way of fulfilling our business ethics obligations. This program is structured on THREE phases as follows:

- **PREVENT** – to prevent the risk of noncompliance with our business ethics obligations. This is achieved through appropriate risk assessment, adequate group procedures, tools and relevant communication and training.
- **DETECT** – to detect any failure to implement our procedures or any breach of our business ethics. This is achieved through effectiveness and efficiency monitoring of our business ethics program, regular audits and analysis of allegations raised, if any.
- **RESPOND** – to effectively respond to any identified weakness of procedures or any violation of business ethics. This will be achieved by improvement of our business ethics program and remedial actions which will be defined.

PREVENT

- **Risk Assessment** constitutes the basis for the implementation of our Business Ethics program by helping us focusing on high compliance risk situations and setting priorities. It also helps planning allocation of appropriate and adequate resources and processes to manage identified compliance risks.

Compliance risks are analysed by considering causes and sources of non-compliance and the severity of their consequences (potential impacts), as well as the likelihood that non-compliance and associated consequences can occur (probability of occurrence).

The compliance risks are reassessed on an ongoing basis so that any changes in our activities or significant external changes (such as financial and economic circumstances, market conditions, changes in the regulatory environment etc.) are properly captured.

- **Adequate Group Procedures**, contractual arrangements with Business advisers – to support its future business development and assist its marketing and sales activities. GES may engage business advisers. They bring their knowledge of the territory where we intend to do business, the customer, the users, the local industries or of any other subject of interest or value to support GES activities. They can give guidance and advice on development of business opportunities, strategy to adopt on a commercial campaign, our industrial aims and other GES business dealings.
- **Supply chain**, GES sees opportunities to work with subcontractors and key suppliers, very often on a long duration relationship. Their performance is a critical part of our own performance. The selection of these subcontractors and key suppliers must comply with GES rules. Local added value may also be part of selection criteria.

In addition, GES must also pay particular attention to the business ethical conduct of these subcontractors and key suppliers in order that GES only deals with those having appropriate business ethics principles.

Detailed methodology shall be defined accordingly, such as guidelines enabling procurement to establish and implement the necessary arrangements.

- **Conflicts of Interest**, the code of ethics requires that all employees avoid conflicts of interest between their obligations to GES and their personal affairs.

Nevertheless, potential situations of conflicts of interest cannot all be addressed in a simple way and must be resolved to remain workable and not conflict with other rights. Therefore, clear guidance must be given on:

- How to disclose, resolve or remove a conflict of interest, and
 - Conditions of recording of such situations.
- **Tools**, to help employees fully understand and apply these Policy and Procedures, specific tools are at their disposal where appropriate, such as templates, guidelines, booklets, etc.
- **Communication and Training**, the business ethics policy is communicated to all GES employees, including executives and managers.

To support continuous awareness and ensure common compliance culture throughout the group, key information relating to business ethics and compliance is directly

available to all GES employees in our domestic locations. Additional communication is made via GES other communication channels when deemed appropriate.

DETECT

- **Business Ethics Program Monitoring**, adequacy, implementation and effectiveness of the business ethics program, and of the business ethics policy and procedures, are regularly assessed via internal reviews organized on specific topics as per necessity. Such reviews are led by the business ethics organization and include various attendees depending on the topic dealt with.
- **Audits**, as for all GES processes, the group internal audit ensures an efficient and regular control of the ethics policy and procedures and proposes potential process upgrades to address possible weaknesses. Specific audits can also be requested to be performed at any time by the Board of Directors. Such request shall be approved in accordance with GES relevant procedures.
- **Allegations**, similarly, one channel for detecting any breach of our business ethics principles or consequently any weakness in our business ethics program is allegation, regardless of how they are raised. Any such allegations shall be dealt with in accordance with the dedicated group process and appropriate actions undertaken depending on the outcomes.

RESPOND

- **Evaluation, maintenance and continual improvement**, any breaches or weaknesses highlighted thanks to the detection phase, whether reported, detected, or reasonably suspected, shall be appropriately analysed. Appropriate corrective and/or preventive actions shall then be undertaken, thus enabling to improve our business ethics program and preventing repetition of failure. Finally, the business ethics policy and procedures will be regularly updated. The GES shall validate any update of the business ethics policy and procedures.
- **Non-compliance with this Policy**, adherence to the business ethics policy and procedures is mandatory and critical to GES's reputation, future business success and sustainability. Breaches will not be tolerated.

Any failure to comply with the business ethics policy and procedure will lead to appropriate disciplinary actions, which may include termination of employment, in accordance with applicable laws and regulations and GES human resource policies.

Fundamental Code of Ethics

- Hold paramount the safety, health, and welfare of the public, environment, employees and contractors.
- Perform services only in areas of their competence.
- Issue public statements only in an objective and truthful manner.
- Act for each employer or client as faithful agents or trustees.
- Avoid deceptive acts.
- Conduct ourselves honourably, responsibly, ethically, and lawfully to enhance the honour, reputation, and usefulness of the profession.

Client and Employer Relation

- Treatment should be fair, impartial and reasonable in rendering professional service to clients, employers and contractors regarding contracts or other agreement.
- The employer should be vigilant in guarding against conditions that may be dangerous or threatening to life, health, or property on work for which he will be responsible or otherwise bring such conditions to the attention of those responsible.
- The employer should present clearly the known possible consequences or limitations of the work for which he will be responsible.
- The employer should honestly advise his clients or employer to engage the services of other experts and specialists and should cooperate with them in the interest of his client. Relations with fellow workers.
- The employer and employees shall endeavour to protect the profession collectively individually against misinterpretation or criticism.
- Workmates shall always strive to give credit to others when its due to encourage a workplace that is goal orientated and that promotes teamwork.

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- The employer and employees shall always protect their work and avoid direct and indirect misbehaviour in terms of compensation or bidding.
- Both parties should all the time feel welcomed to bring up concerns in terms of unethical behaviour and unprofessional practices.

Health and Safety Procedures

- Health and safety procedures are measures put into place to protect all employees and the environment while ensuring customer satisfaction.
- On roads – all the employers and employees will obey all road rules and ensure that seatbelts are always fastened.
- Upon arrival on work premises – all employees and employer will sign in and out to ensure that no man is left behinds as we are all our brothers and sisters' keeper.
- Risk assessment – this document shall be completed prior to conducting work duties on site, this document shall be explained to each employee and anyone who may be on site to outline all the risks and potential hazards to be identified. This is for preventative measures.
- PPE – protective equipment shall be always worn according to the environment protective requirements and risk assessment.

Working Policy

- The safety of each employee and the employer always comes first.
- PPE is to be issued to each personnel on site and all visitors will be required to have PPE so to ensure their safety.
- Each person will complete and sign the risk assessment before work commences after it has been clearly explained as an acknowledgement to the risks and the preventative measures being taken.
- Both the employer and the employee have the right to reuse work if they feel the working conditions are not satisfactory or that their health and safety will be compromised.
- Upon completion of the daily task, or departure each person will be required to sign the risk assessment to show that they have left the premises.

Value Systems

Values are the unethical beliefs that form the foundation for ethical behaviour i.e. practices that are viewed by our society as correct behaviour. As an engineer, you should acknowledge the fundamental importance of the following values both for yourself and profession.

1. Quality of life – people being satisfied with their whole life experience.

2. Health, human potential, empowerment, growth and excellence – people being healthy, aware of the fullness of their potential, recognize their power to bring that potential into being, growing into it, living it, and generally doing the best they can with it, individually and collectively.

3. Freedom and Responsibility – people being free and responsible in choosing how they will live their lives. **4. Justice** – people living lives whose results are fair and right for everyone.

5. Dignity, integrity, worth and fundamental rights of individuals, organizations, communities, societies, and other human systems.

6. All-win attitude and cooperation – people caring about one another and about working together to achieve results that work for everyone, individually and collectively.

7. Authenticity and openness in relationships.

8. Effectiveness, efficiency and alignment – people achieving the maximum of desired results, at minimum cost, in ways that coordinate their individual energies and purpose with those of the system-as-a-whole, the subsystems of which they are parts, and the larger system of which their system part.

9. Holistic, systemic view and affected parties' orientation – understanding human behaviour from the perspective of whole system(s) that influence and are influenced by the behaviour, recognizing the interests that different people have in the system's results and valuing those interests fairly and justly.

Professional Ethics

In life our behaviour is governed by different norm systems. Norms dictate what we Ought and ought not to do. The norm systems governing the behaviour of a professional are:

- **Individual morality:** Refers to individual values of a specific person and what they believe to be right. Individual morality is influenced by how a person was raised. It is their personal value system. The sanction for disobeying one's individual morality is a guilty conscience.
- **Positive morality:** This set of norms represents what is considered "right" in society at a particular time. The sanction for failure to obey positive morality is social sanction.
- **Law:** it protects society and prevent anarchy by regulating behaviour.
- **Professional Ethics:** They are a group of people who earn a living by undertaking a common activity and who regulate most of this themselves. Firstly, they must form a constitute e.g. SAIMechE, and secondly, they must publish a professional code of rules or an unethical code of conduct. This code must be in line with the law and is often more restrictive than the law