

Ethics Policy

L2 Business Consulting Limited is committed to being a transparent business and to maintaining the highest standards of integrity, behaviour and business practice at all times. Our stated values drive our operating principles which are fundamental to how we act as a corporate body and as individuals:

- Safety is our First Priority
- Respect for Individuals
- Protection of the Environment
- Excellence in Project Delivery
- Social Responsibility
- Personal Integrity and Accountability

L2 supports the international commitments for the protection and defence of human rights of the United Nations and the International Labour Organization and reaffirms its adherence to the 10 principles of the UN Global Compact. This includes the elimination of all forms of compulsory labour and to ensuring slavery and human trafficking does not take place in any part of our business or supply chain.

L2 recognises that workforce diversity is an essential ingredient to delivering value to our clients and our own internal community. We work with individuals of different backgrounds, experiences, cultures, religions, ages, varying levels of ability, races, ethnicities, sexual orientations, world views and genders. L2 does not tolerate discrimination, harassment or offensive behaviour on the basis of any of these characteristics. All employees are expected to apply the same internal policy of respect when interacting with clients, suppliers or other stakeholders, displaying honesty, integrity and fairness at all times.

A fundamental part of our activities is the health, safety and welfare of our employees, suppliers, clients and other stakeholders together with the protection of the environment, hence we will always adopt a conservative, risk-based approach to our decision making and ensure we always place these health, safety, welfare and protection of the environment before any other priorities

L2 requires full, fair, accurate, timely and understandable recording and reporting of all Company information. Employees must act in a manner that ensures all Company records and data are maintained in sufficient detail and conforming to L2 IMS, legal and client requirements. Employees must safeguard the L2 and client confidential information and refuse any improper access to such information in line with our Security Policy.

When Employees have a personal interest in a matter or business dealing, their judgment or actions may be influenced to obtain personal gain at the expense of L2 or our clients. Each Employee is expected to avoid any investment, interest or association that interferes or appears to interfere with exercising independent judgment. An Employee may not use L2 or client property, information or position for personal gain.

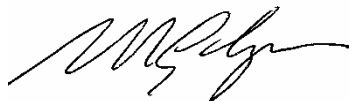
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The sale of our services, and its purchase of goods and services from others must always be free from the perception that favourable treatment was sought, received or given in exchange for the furnishing or receipt of business courtesies. Employees will neither give nor accept business courtesies that constitute, or could be reasonably perceived as constituting, unfair business inducements or that would violate law, regulation or policies of L2 or customer, or could cause embarrassment to or reflect negatively on the L2's reputation.

The normal exchanges of small business gifts (such as pens, diaries, calendars) and normal business lunches/dinners are acceptable provided the value and frequency is reasonable. Such courtesies must not be so frequent as to create a pattern or the appearance of a pattern of accepting gifts or entertainment for either party.

If an L2 employee is faced with an ethical dilemma, their responsibility is to bring it forward to management and seek resolution. Employees should be alert and sensitive to situations that could result in illegal, unethical or improper action. If an Employee is unsure or unclear how to handle a situation they must obtain guidance from management before acting.

This Ethics Policy will be reviewed on an on-going basis by the Board of Directors to ensure that it remains appropriate to our activities and shall apply to all activities we undertake. It shall be communicated and apply to all personnel, suppliers and stakeholders.

A handwritten signature in black ink, appearing to read 'M Lyons', is positioned above the printed name.

MARK LYONS
MANAGING DIRECTOR

Rev: B; May 2017