

impact services
Senegal



IMPACT SERVICES

Ethics and
Professional Charter

I.INTRODUCTION



INTRODUCTION:

Impact Services Senegal (hereinafter "ISS" or the "company" or the "firm", without distinction) provides certification and regulatory services in telecommunications. Our teams have extensive knowledge of international approval procedures.

The vision of ISS is to become the leader in telecoms approvals in Africa. Our mission is to facilitate access to African markets through the comprehensive, reliable and professional management of certification applications.

The values that guide the action of ISS are:

- ✓ Customer orientation and service attitude,
- ✓ Compliance with commitments,
- ✓ Responsibility and professional integrity,
- ✓ Innovation and continuous improvement.

In addition to these fundamental values of the company's action, ISS has deemed it appropriate to approve the Ethics and Professional Charter (hereinafter, "Charter") which constitutes our code of conduct. This Charter highlights the values of the company that must guide our behaviour as professionals as well as the general rules of conduct and guidelines of action that will guide the decisions of the company.

II. OBJECTIVES OF ETHICAL STANDARDS AND PROFESSIONAL CONDUCT



OBJECTIVES OF ETHICAL STANDARDS AND PROFESSIONAL CONDUCT

The purpose of this charter is to provide an ethical guide for all Impact Services Senegal employees, workers, managers and service providers (hereinafter “people”). It determines the principles and values that govern any professional activity at Impact Service Senegal.

Also, this charter meets the requirements of both partners and society in general to work with integrity and to respect business, property and people as well as the environment.

The ISS brand is based on its ability to provide appropriate responses to these requirements. By working in compliance with this charter, we preserve the trust we have earned with all the actors who have made the success of ISS and all our partners. Its instructions help us to work in compliance with the laws and regulations in force in the countries where we work. When the rules of this charter differ from local rules because of professional practices and practices, then we are required to apply the highest standards.

A comprehensive training program is in place so that everyone can attest to having understood and adhered to our Ethical and Professional Charter.

III. FIELDS OF APPLICATION

IMPACT SERVICES



FIELD OF APPLICATION

This charter is intended for all persons who work at or on behalf of ISS. People have a duty to read, understand and respect this Charter.

This means that all employees (regardless of the nature of their employment contract) and all corporate officers and management must defend the principles and values expressed in this document.

Moreover, ISS encourages its business partners (customers, supplier contractors, joint ventures) to follow principles similar to those described in this charter.

IV. ETHICS AND PROFESSIONAL CONDUCT CHARTER



Ethics and professional conduct charter

a. Act with respect for ethics and legality

Impact Service publicly declares its absolute rejection of any illegal and/or criminal practice, expressly proclaiming that such practices are totally prohibited, without exception or limits, within the company. It therefore undertakes to develop internal regulations and procedures that contribute to compliance with the applicable legislation.

All ISS members must:

- ✓ Carry out their duties within the company in strict compliance with applicable legislation and avoiding any practice that is not ethically acceptable according to strict criteria of honesty and moral integrity.
- ✓ Own, comply with and comply with all ISS policies, procedures and regulations in their respective areas of action.
- ✓ Acts in a clear and transparent manner, ensuring that none of their actions can be interpreted as deception.

Furthermore, in line with its quality approach, the company is committed to implementing a system of constant maintenance and improvement of our procedures in order to guarantee the satisfaction of interested parties and to improve its overall performance.

b. Respect for people and firm

o People

- ✓ *A workplace without harassment or discrimination*

ISS is committed to ensuring a work environment free from any form of sexual or other harassment, whether it is harassment from one person employed to another, or from one person employed to a customer or supplier or vice versa, and is committed to ensuring that all persons are treated fairly and with dignity. Therefore, no discriminatory practices based on race, colour, sex, age, religion, ethnic or geographical origin, disability or any other illegitimate cause will be tolerated. However, the differentiation of persons according to their professional abilities or qualities required for a given position does not constitute a case of discrimination.

✓ *Respect for human rights*

ISS undertakes not only to respect the legislation in force applicable to it in all the territories in which it operates, but also to respect internationally recognized human rights, including the rights set out in the International Charter of Human Rights and the rights principles set out in the Declaration of the International Labour Organization. In addition, ISS respects the 10 principles of the Global Compact.

✓ *Conciliation of working life*

The company respects the privacy and family life of individuals and will encourage conciliation policies that allow a better possible balance between private and family life and their professional responsibilities.

✓ *Equal opportunities*

It is a basic principle for ISS to encourage and offer the same opportunities for access to employment and career promotion, by fostering a merit-based corporate culture.

○ Customers

Impact Service's policy is to provide high-quality services to corporate customers at appropriate prices and within agreed delivery deadlines.

That is why all professional relationships that are established must be based on trust and mutual respect. Under this principle, actions and decisions will be carried out in accordance with procedural requirements, standards and objective criteria, always acting with impartiality and integrity and avoiding making unjustified or arbitrary decisions that compromise equality of opportunity. All this in order to achieve the highest levels of quality, excellence in service delivery and the long-term development of relationships based on trust and mutual respect.

In contractual relations with corporate customers, transparency and adequate, truthful, timely and adequate information will be ensured.

○ Firm

✓ Respect for the environment

Respect and protection of the environment are fundamental values to which ISS adheres, which must always comply with the environmental legislation applicable in each of the countries in which it operates. It is

committed to conducting its activities in a manner that minimizes negative environmental impacts.

Hence, all people who make up ISS must respect the environment, make rational use of natural resources, making available to them all the control mechanisms to minimize the environmental impact of the different processes of the activity.

✓ *Fight against smuggling*

ISS is committed to respect current legislation and regulations on the import and export of products and to promote good practices to all.

○ Shareholders

The objective of Impact Service is the continuous and sustainable creation of value for all shareholders and the reconciliation of the interests of all shareholders.

ISS is committed to providing all necessary information to all shareholders in a transparent, complete, truthful and accurate manner, and to establishing dynamic communication tools.

The actions of the people who make up ISS will aim to protect and maximize the value of our shareholders' investments, by obtaining a reasonable return on that investment.

○ Sector

ISS undertakes to strictly respect competition law. The company also undertakes to achieve its business objectives through ethical, legitimate and legally blameless means, and to apply a fair and equitable system of competition, always in compliance with the applicable legal provisions.

ISS will not join discussions, agreements, covenants, projects or alliances, with current or potential competitors, regarding prices, commercial terms, offers, market sharing or any activity that restricts or may restrict free and open competition.

c. Health and Safety

Impact Services Senegal is committed to complying with internal health and safety regulations and protocols, ensuring that as many people as possible are protected by the company's activities.

In this regard, ISS shall carry out its activities with a view to achieving a high level of security in its processes and services, with particular attention to the protection not only of the persons who are part of society but also of its partners, suppliers, its customers and the local environment. Moreover, it shall take the preventive measures provided for by the legislation in force in each country and shall undertake to ensure that all persons who are required to perform a professional service in their workplaces do so in the best possible health.

ISS provides each person with the necessary resources and training to enable them to carry out their duties safely and in a healthy environment so that they can carry out their duties safely and in a healthy environment. For their part, all persons performing their duties on the premises of ISS (whether internal or subcontracted personnel) have an obligation to know and respect occupational health and safety rules in order to prevent and minimize occupational hazards.

Finally, the manufacture, consumption, purchase, sale, trafficking or possession of substances such as alcoholic beverages, stimulants, or other narcotics are prohibited on the company's premises.

d. Relations with administration and third parties

o Public administrations and regulatory authorities

The professional relations that ISS establishes with any public or official body, authorities or their representatives, both national and international, must be governed by the principles of mutual respect, transparency, integrity, collaboration and respect for ethics.

The company encourages maximum cooperation and diligence on the part of all persons in all inspections, requirements or interventions deemed necessary by public administrations.

ISS asserts its political neutrality and declares that it does not finance, directly or indirectly, in Senegal or abroad, political parties or its representatives or candidates. All persons willing to participate in activities of a political or public nature must do so exclusively in their personal capacity and outside working hours.

As a general rule, facilitation payments to officials and public authorities are prohibited. However, since in some jurisdictions facilitation payments may be considered legal depending on the country in which we are located, their possible implementation will be submitted to the Corporate Social Responsibility Committee beforehand.

○ Prevention of corruption and fraud

ISS strictly prohibits any conduct or practice of corruption, bribery or influence peddling towards customers, suppliers, business partners and public officials or institutions, national or international, including those related to money laundering.

Therefore, persons who make up ISS cannot offer or accept, in their relations with third parties, gifts or signs of attention that go beyond the purely symbolic setting or that could be interpreted as an attempt to unduly influence a commercial, professional or administrative relationship.

This prohibition does not include expenditure or attention marks which may be considered normal or customary on the market, at amounts which are reasonable in view of their nature, frequency and amount. In any case, they must be authorized by the supervisor.

Similarly, direct or indirect delivery of gifts, attention marks or benefits to public representatives for the purpose of influencing ISS is not permitted. It is strictly forbidden to take advantage of a personal relationship for the purpose of unduly influencing an authority or a public servant. It is forbidden not only to offer, promise or deliver something of value, but also to ask, accept or receive it in return for the performance or non-performance of any act for the benefit or advantage of a third party.

In the context of these offences, other behaviours are included such as:

- “Concealed” payments: when it is a third party who receives something of value that is actually addressed to a public servant, and the third party acts as an intermediary for that thing of value to ultimately be given to that public servant.
- Expedited Payment (Facilitation Payment): Small payments that officials may need to expedite or ensure the completion of their normal duties. These payments are common in some countries, although in general they are strictly prohibited by ISS, and therefore, in this case, their possible realization will be submitted beforehand to the Corporate Social Responsibility Committee.

Any agreement with third parties giving rise to a payment obligation must be made in writing, sufficiently describe the service in question and have

the authorization of the corresponding person, in accordance with that company's systems and procedures.

Any payment to be made by the company must be made by registered cheque or by banktransfer. Cash payments must be minimal and reduced to insignificant amounts.

Any payment, direct or indirect, of commissions or any other form of remuneration for the purpose of obtaining orders or any commercial advantage is expressly prohibited. By way of exceptions to the foregoing, payments to commercial agents or representatives of ISS shall be made in the course of carrying out the business of the company, always in accordance with the legislation in force.

○ Gifts and Personal Benefits

Under no circumstances may cash or in-kind donations, loans, individual benefits or actions of third parties, natural or legal, related to ISS activities be accepted, may lead to a loss of independence and impartiality in relations with different interest groups.

Any individually advantageous relational element, such as a non-institutional gift, commission or professional promise, should be considered as part of the gift category.

○ Conflicts of interest

Professional decisions and actions must be based on the benefit of ISS and must not be motivated by personal considerations or relationships.

Conflicts of interest arise when the personal interests of individuals who are part of ISS directly or indirectly, are contrary or conflict with the interests of the company, interfere personally in any transaction or economic operation of the company.

To this end, any person who believes that he or she may be in a conflict of interest as a result of other activities outside the company, his or her family relations, personal assets or for any other reason, shall immediately inform the Human Resources Department so that it may analyse the existence or otherwise of the conflict and, where appropriate,

exclude that person from any intervention on the matter for which there is a conflict of interest.

Any person who is a member of ISS and maintains assets relationships, directly or through a relationship with suppliers, customers and/or competitors, must inform the Human Resources Department using Appendix I.

○ Business partners

Strategic alliances allow ISS to better understand and adapt to the local market. Trading partners are selected after having carried out the corresponding due diligence as part of an objective and impartial selection process.

The persons who are part of ISS must comply with the internal regulations concerning the selection of trading partners, help them to understand the company's expectations and to act in accordance with the applicable regulations, report any suspicion, for a trading partner that does not comply with the company's standards or its contractual obligations, and cooperate in all audits and investigations in which they are involved.

○ Suppliers

Relations with ISS suppliers are based on mutual respect and equal opportunities.

Consequently, the selection processes for suppliers, contractors and collaborators and ISS will be carried out with impartiality and objectivity, for which quality criteria of cost and social responsibility must be applied, avoiding any conflict of interest or favouritism in their selection.

e. Integrity and confidentiality of information

All persons who make up ISS must act in a clear and transparent manner and ensure the reliability and rigour of financial and non-financial information, both for internal use and for those provided to the market, by providing truthful information, comprehensive, understandable and timely.

No ISS person shall knowingly provide incorrect, inaccurate or incomplete information that could mislead the recipient and/or affect the image of the company.

To this end, we describe below a specific set of rules for all persons involved

in the process of preparing ISS's financial and non-financial information:

- ✓ Act with honesty and diligence in the information development process.
- ✓ Ensure that all recorded information comes from transactions and transactions actually performed and that it was collected at the right time.
- ✓ Ensure that information is accurately recorded, accurately reflecting all transactions.
- ✓ Record and prepare information in accordance with applicable laws and regulations and, in the case of financial information, generally accepted accounting principles.
- ✓ Comply with company policies and procedures and follow an effective system of internal control.
- ✓ Update and maintain all knowledge necessary to carry out the activities developed in the information development process.
- ✓ Correct or report any error affecting the reliability of the information in order to correct it.
- ✓ If applicable, inform the line manager of any situation involving non-compliance with the rules contained herein.

Compliance with the rules described herein does not exempt compliance with the other rules contained in the Ethical Charter.

People should not misuse inside information. They must not use them for their own benefit or for the benefit of others.

Only authorized persons can have contacts with analysts and the press. Any information sent to the media, of a financial nature or of such a nature as to influence the opinion of the recipients on the value of the company, must be pre-approved by an authorized person.

f. Tax Obligations and Use of Public Funds

ISS ensures compliance with the tax and social security obligations applicable to it under the legislation in force (presentation of tax returns, payment of taxes, registration of taxable transactions, payment of social security contributions, etc.).

Consequently, it is prohibited to evade payments illegally or to obtain undue profits to the detriment of the tax authorities on behalf of the enterprise, as well as to evade the payment of social security contributions and elements of common collection, to obtain undue refunds or to benefit from undue deductions in all respects.

On the other hand, it is expressly forbidden to apply on behalf of ISS for

subsidies, deductions or aid from public administrations, distorting data or conditions of any kind for the benefit of ISS. If such an action is proposed directly by an official or a public authority, it must be rejected and immediately communicated to the superior.

ISS shall operate within a framework of transparency and truthfulness, in particular in the application, application and justification of the subsidies, in all cases provide truthful and accurate information and control the destination of the subsidy requested. It is also prohibited to direct a grant or public fund for purposes other than those for which it was granted.

g. Use of resources and assets

All persons who are part of ISS CIE have the responsibility and commitment to protect the company's assets from damage, loss, theft and abuse.

The assets made available by the company to its members must not be used for personal or extra-professional purposes and/or for activities not directly related to the interests of the company.

✓ Asset allocation

Individuals who make up ISS will need to ensure the integrity of the company's assets in the performance of their duties, in order to preserve them and not harm potential creditors.

To this end, they will protect and maintain the assets they have or have access to in the performance of their duties and use them appropriately for the purposes for which they were provided. In particular, it is forbidden to sell, transfer, assign, conceal, etc. any property belonging to ISS, in order to avoid its responsibilities towards the creditor entities.

✓ Use of electronic means

In particular, without prejudice to the other rules and prohibitions contained in the specific instructions for use of each device, persons belonging to ISS must make responsible use of the means and computer resources made available to them, in accordance with safety and efficiency criteria, excluding any illegal use, action or IT function or contrary to ISS rules or instructions.

It is also forbidden to install or use programs or applications whose use is illegal, which do not have the corresponding license of use or which may damage, destroy, alter, render useless or damage the systems of ISS or third parties.

When, in the performance of their duties, persons must have access to the application or computer system of a third party, they must comply with the

rules of use established for that purpose by that third party. Unauthorized access to external computer systems is strictly prohibited.

h. Protection of information

Persons who are members of ISS are required to respect the strict confidentiality of information obtained in the course of their professional practice, except with the consent of the persons concerned and in cases where they are bound by a legal obligation or a judicial or administrative decision. Under no circumstances may such data be processed for purposes other than those provided for by law or by contract.

The acquisition, storage, use or communication to third parties of personal data must be done in respect of the persons and in accordance with the legal provisions.

The obligation of confidentiality will remain, even if the persons cease to provide services or to be related to the company. In particular, the Board of Directors of ISS and its subsidiaries shall respect the duty of confidentiality inherent in their function, insofar as they carry out activities, functions and skills in the name, on behalf, in the name or for the benefit of the company.

With regard to personal data, ISS takes special care to guarantee the right to privacy by protecting the personal data entrusted by employees, customers, partners, suppliers, employees, entrepreneurs, institutions and the general public.

In this regard, all persons are required to respect and comply with data protection regulations and actively contribute to ensuring that personal data is not accessible to third parties.

i. Intellectual and industrial property

All persons who are members of ISS must respect and preserve intellectual and industrial property rights, whether they are their own (owned by the company or whose use has been transferred for any reason) or those of third parties.

Consequently, it is prohibited to make copies of patents, industrial designs filed and/or distinctive signs belonging to a third party, as well as to reproduce, plagiarize, distribute or publicly communicate a literary, artistic or scientific work, without the authorization of the holders of the corresponding intellectual property rights.

V. INTERPRETATION



Any doubt that may arise from the interpretation of this Ethics and Professional Conduct Charter must be resolved by the Human Resources Department of the company in question.

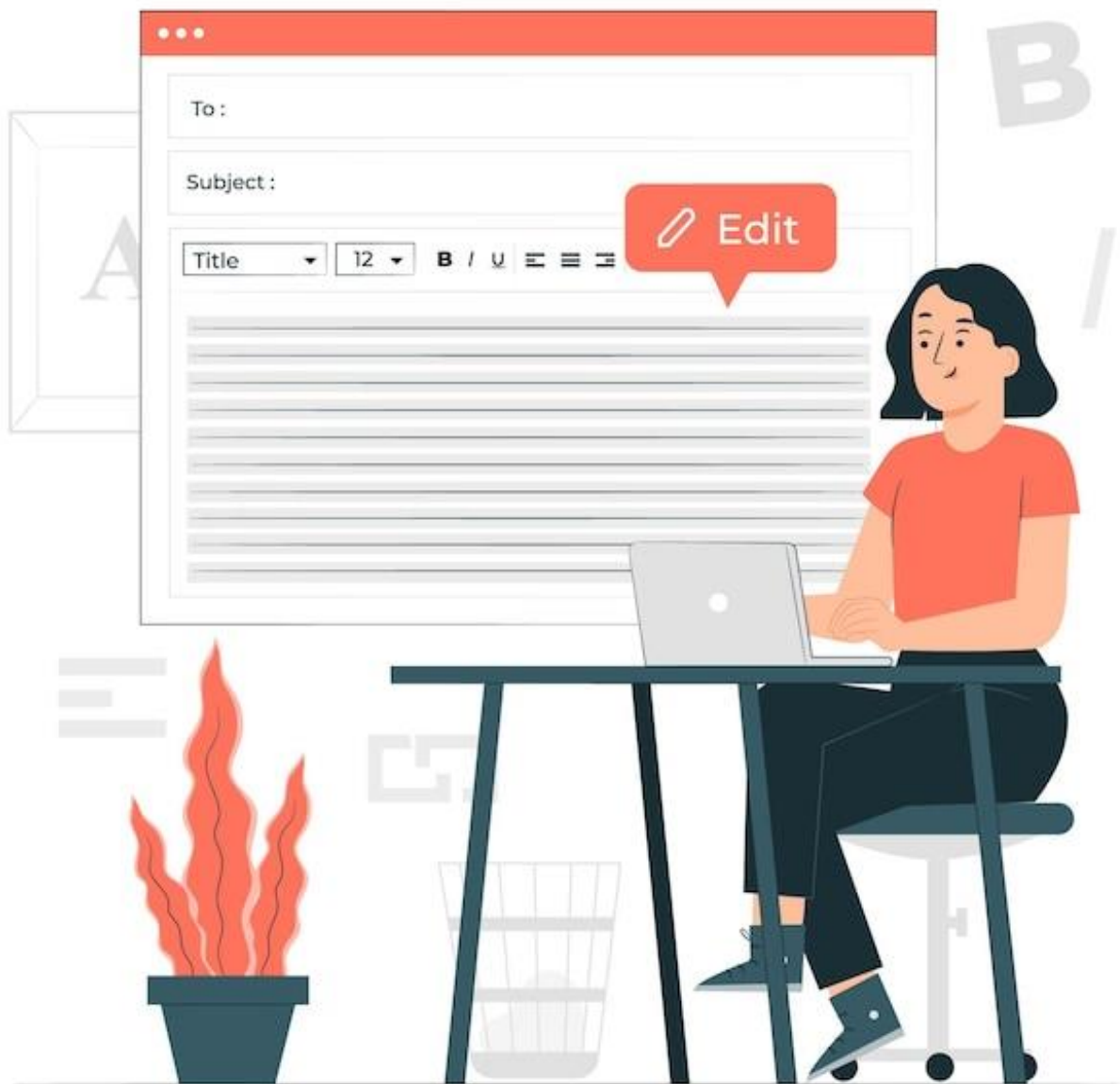
VI. NON-COMPLIANCE



No person belonging to ISS is authorized to violate the rules and provisions of this Charter even on the order of a superior. Failure to comply with its rules will result in the application of the corresponding penalties in accordance with the applicable law.

The Corporate Social Responsibility Committee, attached to the ISS Board of Directors, is responsible for ensuring the proper application of the Ethics and Professional Conduct Charter.

VII. PROCEDURE FOR MANAGING NOTIFICATIONS AND CONSULTATIONS RELATING TO IRREGULARITIES OR INFRINGEMENTS OF THE CHARTER



ISS has set up a procedure for processing notifications and consultations relating to irregularities or non-compliance with the Charter in order to encourage compliance with the rules that govern it.

ISS provides all members of the organization and its interest groups with the means to consult doubts and report irregularities or breaches of ethics, integrity or rules established in the Charter, through the following channels with their respective regulations:

- Electronic Ethics Channel: o.sow@impactservices-senegal.com

- Mail addressed to the Social Responsibility Committee at the following address: Ouakam, cite El Hadj Malick Sy villa N°273, Dakar, Senegal.

- Information and a communication channel on the company's intranet and website.

Any notification or consultation may be made anonymously and must include a description of the notification or consultation. The processing of notifications and consultations is the responsibility of the Social Responsibility Committee and will be reviewed and treated in a confidential manner. The data of any intervening person will be managed in accordance with the applicable data protection laws of the country in question.

Reprisals against those who, in good faith, have used the ethical channel to report possible irregularities will not be tolerated. The existence of the ethical channel is understood without prejudice to any other mechanism that it may be deemed appropriate to create to enable the disclosure of potentially significant irregularities.

APPENDIX1

IMPACT SERVICES SENEGAL

To the Head of Human Resources Department.

At (location), on (date)

Mr / Mrs

of Impact Services Senegal, I declare that the supplier/customer/competitor company:

I am related by the condition of (*)_____what I communicate for appropriate purposes.

(Signature)

*Owner

*Shareholder

*Relationship