



CODE OF BUSINESS CONDUCT AND ETHICS

I. GENERAL

This Code of Business Conduct and Ethics addresses ILA's strong commitment to ethical and professional conduct. This code describes the ethical standard that ILA expects from employees and all of those who represent us.

II. INTEGRITY

Individually and collectively, our personal integrity supports the honest use of time, funds and property in ethical dealings with co-workers and others. Business needs must take priority in the allocation of our time at work. We consciously apply high standards of courtesy, professionalism and honesty in our interaction with customers, shareholders, co-workers and the community.

III. CONFIDENTIALITY AND PRIVACY

Non-public and personal information regarding the Corporation and its stakeholders is confidential. All information should be treated as confidential unless it is made public. Employees may be entrusted with such information and such confidential or personal information is only to be used for the business purpose intended and not for the benefit of any other person than ILA. Violation of such confidentiality will lead to dismissal with cause. All employees remain under an obligation to keep all information confidential even after employment ends.

IV. PROTECTION AND PROPER USE OF CORPORATE ASSETS

The use and resulting benefit of all Corporation assets must be strictly limited to legitimate business purposes. No employee may use corporate property, information or position for personal gain, nor compete with the Corporation while working for the Corporation.

V. RESPECT FOR HUMAN RIGHTS

We will strive towards providing our employees with a workplace free from discrimination or harassment. In particular, we believe that our employees should enjoy equal employment opportunities without discrimination based on race, national or ethnic origin, colour, religion, sex, age, marital status, sexual orientation or any other personal characteristic protected by the law.

VI. FAIR DEALING

No employee may take unfair advantage of anyone, including the Corporation's customers, suppliers, competitors and employees. Additionally, no one may take advantage of another through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practices.