

IGO, INC.
CODE OF BUSINESS CONDUCT AND ETHICS
Adopted July 23, 2015

I. INTRODUCTION

This Code of Business Conduct and Ethics (the “Code”) applies to all employees, directors and officers (each an “Employee” and collectively, the “Employees”) of iGo, Inc. and its subsidiaries (collectively, for purposes of this Code, the “Company”). The purpose of this Code is to provide written standards designed to:

- Promote honest and ethical conduct;
- Promote full, fair, accurate, timely, and understandable disclosure in financial reports;
- Promote compliance with applicable governmental rules and regulations;
- Promote prompt internal reporting of violations of the Code and accountability for adherence to the Code;
- Promote clear and objective standards for compliance of the Code; and
- Deter wrongdoing.

The Code is an expression of our core values and represents a framework for decision-making. To this end, Employees are responsible for understanding the Code and acting in accordance with it. The Code cannot and is not intended to cover every applicable law, rule or regulation, or provide answers to all questions that may arise; for that, we must ultimately rely on each Employee’s good sense of what is right, including a sense of when it is proper to seek guidance from others with respect to the appropriate course of conduct.

II. ENFORCEMENT OF THE CODE

The Company is responsible for enforcing this Code. To assist the Company, all Employees are required to promptly report any conduct that they reasonably believe to be illegal or inappropriate under this Code. The Corporate Secretary or General Counsel is available to answer any questions about the Code or Company compliance policies, or to discuss any concerns you may have about a possible Code violation.

The Company’s officers and directors shall promptly report any known or suspected violations of the Code to the Chairman of the Company’s Audit Committee. All other employees should feel free to speak with supervisors, managers or other appropriate personnel about known or suspected violations of the Code.

Anyone interested in communicating a concern anonymously may utilize the *Steel Partners Holdings L.P. Compliance & Ethics Hotline*. The hotline is hosted by a third party provider, EthicsPoint (also known as NAVEX Global). In the United States, Canada or Puerto Rico, the hotline can be reached by dialing 1-877-254-1690. Callers in all other countries can find country-specific dialing instructions at www.steelpartners.ethicspoint.com by choosing the relevant location from the drop-down menu.

All reports and inquiries will be handled confidentially to the greatest extent possible

under the circumstances. The Company expressly prohibits any retaliation or punishment for good faith reporting of suspected unethical or illegal conduct or for coming forward to alert the Company of any questionable situation. Any Employee who participates in any retaliation will be subject to disciplinary action, up to and including termination of employment or service.

III. ACCOUNTABILITY UNDER THE CODE

The Company takes this Code very seriously. Compliance with the Code shall be a condition of continued employment and service with the Company. In the event of a violation of this Code or other Company policy, individuals may be subject to disciplinary action up to and including termination of employment or service with the Company.

IV. COMPLIANCE WITH LAWS, RULES AND REGULATIONS

We all must obey the federal, state and local laws, rules and regulations that govern the Company's business conduct. This includes employment laws, securities laws, antitrust laws, employee health and safety laws, environmental laws, and anti-bribery laws. Some of these laws are described in more detail below.

Employment Laws

The Company is committed to a work environment in which everyone is treated fairly with dignity and respect. The Company's policy is to guarantee equal employment opportunity without discrimination or harassment on the basis of race, color, religion, age, gender, gender identity, sexual orientation, national origin, citizenship, disability, marital status, pregnancy (including unlawful discrimination on the basis of a legally protected pregnancy/maternity leave), veteran status, genetic information or any other characteristic protected by law.

All relationships among persons in the workplace should be professional and free from bias, harassment, or violence. The Company will not tolerate any discrimination, harassment, retaliation or other forms of unprofessional behavior.

Everyone is required to become familiar with, and to comply with, all Company employment-related policies and procedures as in effect from time to time.

Insider Trading

The Company does not tolerate insider trading. Insider trading means trading stocks or other securities on the basis of material or important information that has not yet been made public by the Company. It also includes sharing material non-public information with another person so they can trade, even if you do not trade yourself. Information is "material" if its disclosure would be likely to have an effect on the price of a security or if reasonable investors would want to know the information when making a decision to buy, sell or hold securities. Some examples of material, non-public information would include the following if not otherwise publicly disclosed:

- Financial results
- Business conditions or strategies

- Projections of future earnings or losses
- News of a pending or proposed merger
- Acquisitions/Divestitures
- Impending bankruptcy or financial liquidity problems
- Gain or loss of a substantial customer or supplier
- New product announcements of a significant nature
- Significant pricing changes
- Events related to the Company's securities (*i.e.* share repurchase program)

Individuals who have access to confidential information are not permitted to use or share that information for securities trading purposes or for any other purpose except the conduct of the Company's business. All non-public information about the Company should be considered confidential information.

Employees are expected to understand and comply with the Company's separate Insider Trading Policy, which contains more detailed rules and policies relating to transactions in the Company's securities. The Company's Insider Trading Policy is not set forth within this Code

Competition Laws

There are laws, both in the United States and abroad, that seek to promote free and fair competition among companies as well as to protect consumers. In the United States, the laws are generally referred to as "antitrust" laws." Generally speaking, antitrust laws may prohibit the following:

- Price Fixing. Company A and Company B agree that they will not sell their competing products below a certain price.
- Allocating Customers. Company A and Company B agree that Company A will sell only to customers east of the Mississippi and Company B will sell only to customers west of the Mississippi.
- Group Boycotts. Company A and Company B agree that they will not purchase metal that they use to manufacture their products from Steel Company C.
- Resale Price Maintenance. Company A and Customer B agree what price Customer B will re-sell Company A's product.

All Employees should be careful when communicating with a competitor as an agreement between competitors may be formed through even general or informal understandings. Indeed, illegal agreements are often proved through evidence of small talk, casual discussions and other "harmless" exchanges of business information. Employees should avoid these discussions, whether they occur in a large, formal group or in a social setting following a trade association or similar meeting. If a competitor raises a competitively sensitive topic or any other matter that you believe might violate the antitrust laws you should immediately and firmly decline to discuss it and inform the Company's General Counsel as soon as possible.

Competition laws are complex and all Employees are encouraged to contact the Corporate Secretary or General Counsel with any questions or concerns that they may have.

Employee Health and Safety Laws

The Company is committed to providing a healthy and safe work environment. To that end, the Company's policy is to comply fully with all federal, state and local health and safety laws, rules and regulations. It is everyone's responsibility to prevent accidents by maintaining a safe work environment and following safe work procedures and practices.

The Company has a commitment to its employees, customers and the community to provide a drug and alcohol-free working environment. It is Company policy to forbid the possession and use of illegal drugs or alcohol by anyone while engaged on Company business or in the workplace. The responsible use of alcohol at social events is not prohibited provided it does not affect an individual's work or interpersonal relationships.

The Company prohibits any Employee to be in possession of a weapon, explosives or firearm while on Company property or at a client's premises.

Anti-Bribery Laws

The Company prohibits Employees from offering, giving, requesting or receiving a financial or other benefit from any person or entity in return for obtaining or granting preferential treatment in some way. In addition, many countries have very strong anti-corruption laws which prohibit both public and private sector bribery. For example, in the United States it is illegal to make, or offer to make, payments or promises to a foreign official if the purpose of the payment or promise is to obtain or retain business or to direct business to any other person. In other countries, it is illegal to request or accept a personal benefit or a benefit for a third person as a condition for exerting influence on a private business activity. The following are examples of impermissible conduct:

- Accepting a payment from a vendor in exchange for directing business to the vendor.
- Offering a foreign official a trip to the United States in exchange for securing a government contract.

Business gifts, favors and entertainment are generally acceptable as long as they are: (i) not requested or solicited; (ii) non-monetary in nature; (iii) infrequent; and (iv) nominal in value. For more information, please see the Company's policy on Gifts and Entertainment.

Environmental Laws

It is the Company's policy to develop, implement and maintain environmentally responsible business practices. Accordingly, Employees are required to strictly obey all environmental laws and Company policies related to protecting the environment. For example, Employees must ensure that operations within their control meet the requirements of applicable environmental permits. Employees must also report to management any known or potential violations of any environmental permits or regulations, including, but not limited to, any spills, leaks or other unauthorized discharges.

V. CONFLICT OF INTEREST

Employees should make decisions and act in the best interest of the Company rather than for personal gain. Conflicts of interests can arise when activities outside of work, ownership interests in other companies or personal relationships interfere with – or appear to interfere with – an Employee’s ability to do his or her jobs or to make unbiased decisions on behalf of the Company. The following are examples of a conflict of interest:

- An employee’s son is hired by a vendor in exchange for the employee directing business to the vendor.
- An employee starts a company that provides similar services to similar clients as those of the Company.
- An employee conducts business on behalf of the Company with immediate family members.
- A manager provides paid consulting services on the weekend to a company customer or supplier.

No Employee shall transact business in any way with a Related Party without approval of the General Counsel and, as appropriate, the Audit Committee. For purposes of this Code, “Related Party” is defined as (i) a member of the Employee’s family, (ii) a business entity owned or controlled by the Employee or a member of the Employee’s family, or (iii) a business entity for which a member of the Employee’s family works where the family member could derive a direct or indirect financial benefit from the transaction in question.

VI. CORPORATE OPPORTUNITIES

Employees owe the Company a duty to advance the Company’s business interests. As a result, Employees are prohibited from taking personal advantage of certain business opportunities in which the Company may be interested. This “corporate opportunity doctrine” is complicated and it is not possible to clearly define all of the business opportunities which belong or could be of interest to the Company and what business opportunities may be taken advantage of personally by Employees. However, the most common types of situations falling within this corporate opportunity doctrine prohibit individuals from:

- Personally taking advantage of any business opportunity that typically would be pursued by, or would be of interest to, the Company.
- Personally taking advantage of any other business opportunity that the Company may want to take advantage of if the opportunity is discovered using Company property, business contacts or information.
- Competing with or otherwise disadvantaging the Company.

VII. CONFIDENTIALITY AND DOCUMENT RETENTION

In carrying out the Company’s business, Employees often learn confidential or proprietary information about the Company, its customers, clients, suppliers or joint venture parties. Employees must maintain the confidentiality of all information entrusted to them at all times, except when disclosure is authorized or legally mandated. Confidential or proprietary information of the Company, and of other companies, includes any non-public information that

would be harmful to the relevant company or useful or helpful to competitors if disclosed.

Employees should retain or discard Company records in accordance with the Company's record retention policies. In addition, Company legal counsel occasionally may issue notices regarding retention of records in the case of actual or threatened litigation or investigations (whether internal or external). Employees must abide by the directions contained in these notices, as failure to do so could subject the Company and Employees to serious legal risks.

VIII. FAIR DEALING

No Employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice in violation of law or contractual obligations.

IX. PROTECTION AND PROPER USE OF COMPANY ASSETS

No Employee may ever engage in fraudulent or any other dishonest conduct involving the property or assets of the Company or any third party. All Employees shall safeguard and make proper use of Company property and shall strive to protect Company property from loss, damage, misuse, theft, fraud, embezzlement and destruction. These obligations cover both tangible and intangible assets, including intellectual property, know-how, confidential or proprietary information and information systems. Finally, the Company respects third-party confidential information and intellectual property and utilizes it only after having properly secured rights to its use.

The Company's computer and network systems are important assets and should be used for appropriate business purposes only. You should not expect privacy while using Company technology resources. The Company reserves the right to monitor the use of technology assets to ensure they are being used responsibly.

X. ACCOUNTING PRACTICES

The Company's financial records are the basis for managing its business and fulfilling its obligations to various stakeholders. Therefore, any financial record must be materially accurate, comply with the Company's accounting standards as well as generally accepted accounting standards and practices, rules, regulations and controls. No Employee shall establish any undisclosed or unrecorded funds or assets for any purpose. No Employee shall make, or allow to be made, false statements or entries in any financial records.

To the extent that the matters are within the scope of one's duties, an Employee must: (i) ensure that accounting entries are promptly and accurately recorded and properly documented and that no accounting entry intentionally distorts or disguises the true nature of any business transaction; (ii) maintain books and records that fairly and accurately reflect the Company's business transactions; (iii) devise, implement and maintain sufficient internal controls to assure that financial record keeping objectives are met; and (iv) provide for the proper and prompt recording of all disbursements of funds and all receipts.

Errors or possible errors or misstatements in the Company's books and records must be

brought to the attention of an Employee's supervisor promptly upon discovery. The supervisor shall promptly inform senior management of any material error or intentional misstatement.

All Employees are expected to cooperate fully with the Company's internal auditors and outside auditors.

XI. AMENDMENT / WAIVERS

Any amendment, modification or waiver of this Code may be made only by the Board of Directors or an authorized committee of the Board and will be promptly disclosed as required by any applicable laws, rules and regulations.

XII. DISCLAIMER

The Code does not in any way constitute an employment contract or an assurance of continued employment or service with the Company. Employees are employees at will. The Code is for the sole and exclusive benefit of the Company and may not be used or relied upon by any other party.