



CODE OF CONDUCT

Purpose

8common desires to be a good corporate citizen and appropriately balance, protect and preserve all stakeholders' interests. 8common strives to ensure and maintain a high standard of integrity of its directors, senior managers and employees to ensure all business affairs are conducted fairly, honestly and in compliance with all relevant legislation.

Policy

Good corporate governance requires integrity in systems and people. Investor confidence can be enhanced through the establishment of a Code of Conduct which provides guidance for directors, senior management and employees of the company on practices necessary to maintain the company's integrity. It will also provide a guide to the responsibility and accountability of individuals for reporting and investigating reports of unethical practices. It is critical that the Board, senior managers and all employees demonstrate through words and actions absolute commitment to this Code.

Code of Conduct

Directors, senior managers and all employees will:

- be honest and ethical in all their actions and relationships and act in the best interests of the company as a whole;
- observe the rule and intent of all relevant governmental laws, regulatory and professional rules and guidelines;
- maintain an appropriate level of confidentiality at all times with respect to company, employees and business associates information;
- act fairly and honestly and be accountable in all dealings with internal and external parties;
- avoid situations in which individual personal interest may conflict with the interests of the company and communicate any real or potential conflict of interest to the Board;
- accurately maintain all records of the company, in accordance with applicable procedures and accounting standards and that financial information is complete, fair, timely and understandable;
- maintain systems of sound internal controls and procedures, and act in a manner to protect the company's assets, appropriately manage risk and ensure financial information is complete and accurate;

- uphold the company's values and principles as reflected in this Code, the company's policies and charters;
- not make improper use of information acquired as a director, senior manager or employee;
- use the powers of their office for proper purposes;
- report any unethical or unlawful behaviour and actively promote ethical behaviour whilst protecting those who report violations in good faith.