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Code of Conduct

1) Purpose

The purpose of the Code of Conduct is to establish the Katch Kan Group of Companies terms and conditions of employment for its employees, contractors and Consultants (collectively “employees”).

Please read this Code of Conduct carefully and familiarize yourself with its provisions. Making the right choice is not always easy, and no written document can address every situation that you may face. Therefore, you should seek specific guidance whenever a situation arises that may not be clearly covered by this Code. This Code of Conduct does not modify any employee's at-will status.

Many of the policies addressed are based on laws and regulations. Others are based on business and ethical principles. Others restate basic work rules and principles contained in the Employee Handbook.

2) Authority & Accountability

Employees are responsible for acting in accordance and within the Code of Conduct. They are obligated to answer for the responsibility that has been entrusted to them and are responsible for the decisions they make. This responsibility includes acts of commission and acts of omission. Acting outside of the Code of Conduct may result in unintentional liabilities and you may be held personally liable.

Employees should be aware of the limitations on their authority to act on behalf of Katch Kan and should not take any action that exceeds those limits. Employees must not sign any document on behalf of Katch Kan, or in any other way represent or exercise authority on behalf of Katch Kan, unless specifically authorized to do so by the CEO. Employees have no authority to alter in any significant way the structure or business model used in the departments they are responsible for.

3) Probation Period: Three (3) months

4) Corporate Officers' Independent Authority Financial Limit: \$1,500.00

Authority to sign a Contract or approve an invoice is dependent on its total value. "Contract" means any written agreement, contract (including any renewal, extension or amendment of an existing contract), subcontract, letter of intent, memorandum of understanding, memorandum of agreement, legal actions, memorandum of settlement, minutes of settlement, employment contract, lease, license, purchase requisition/order, deed, transfer, instrument, assignment, obligation, certificate or other document, the provisions of which may be binding upon Katch Kan.

Prior to presenting a Contract for signature by the appropriate signing officer(s), the following requirements must be met:

- The CFO must review the insurance terms of the Contract.
- The business terms of the Contract must be reviewed and approved by the Executive Group.
- The Contract must be reviewed by the Legal Department.
- The term of the Contract, including renewals and extensions, should be less than five (5) years in total, unless approved by the President.

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5) Corporate Officers Leadership Responsibilities

Authority and Responsibility can be delegated, but Accountability cannot. The accountability for the results and manner in which responsibilities and authority are discharged remains with the individual to whom the responsibility and authority was originally conferred. Employees shall acquire appropriate knowledge of the company and legal requirements relating to their duties sufficient to enable them to perform their obligations diligently.

Employees are responsible for complying with both the letter and spirit of applicable laws and regulations.

Employees are expected to act fairly and honestly when conducting business on behalf of Katch Kan and to maintain Katch Kans' high ethical standards.

Employees are responsible for adhering to the Code and to all additional company policies. Employees are responsible for knowing all applicable Katch Kan policies and for complying with them.

Managers are responsible for ensuring that their employees are aware that Katch Kans' basic operating principle is to conduct business in accordance with the highest level of integrity and ethical standards.

6) Books, Records, Accounting & Financial Reporting

The integrity of the corporate accounting books and records is essential. Corporations are required to keep books, records and accounts that, in reasonable detail, accurately and fairly reflect business transactions and the acquisitions and dispositions of its assets and liabilities.

Katch Kan has established internal accounting controls, disclosure controls and record keeping policies in order to meet both its legal requirements and its business needs. All employees are required to maintain and adhere to these controls and policies.

All transactions must be properly authorized and approved in accordance with established policies and procedures. All receipts and expenditures incurred on behalf of Katch Kan, including personal expense reports, must be supported by documents that accurately and properly describe such entries. Employees responsible for approving expenditures or for keeping any books, records and accounts should not approve or record any expenditures or entries without proper supporting documents.

Individuals with financial signing authority cannot approve a transaction that personally benefits them, including their own reimbursement expense claim or the reimbursement expense claim of an individual to whom they report.

Employees are responsible for accurately and timely reporting any business expenses they may incur. No false or misleading entries shall be made in any of company books, records or accounts for any reason, including but not limited to submitting a false personal expense statement or any claim for reimbursement of a non-business personal expense, or falsifying any employee benefit information or claim. No undisclosed or unrecorded funds or assets shall be established or maintained for any purpose.

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No Employees or other persons acting under their direction shall intentionally take any action to fraudulently influence, coerce, manipulate or mislead any independent or certified public accountant engaged in performing an audit of Katch Kans' financial statements for the purpose of rendering such financial statements materially misleading. No person covered by this Code shall intentionally make any false or misleading statements to an accountant in connection with any audit or examination of Katch Kan financial statements. All information prepared and published in connection with Katch Kan public reporting pursuant to requirements of the Securities and Exchange Commission or any other regulatory agency shall be complete, not misleading, and fair and accurate to the best of your knowledge at the time you prepare or approve such information for inclusion in such filings.

7) Compliance with Laws

Katch Kan conducts business on a global basis. All employees are expected to comply with all applicable laws and regulations in every jurisdiction where Katch Kan conducts business. However, if any provisions conflict with local law of any jurisdiction in which the company operates, Katch Kan may issue supplemental policies in those jurisdictions. While the law prescribes a minimum standard of conduct, this Scope may require conduct that exceeds legal standards.

8) Antitrust & Trade Regulation

Laws against unfair competition, also known as antitrust, monopoly or fair trade laws are designed to protect the competitive marketplace. Typically, it is illegal to agree with competitors to do any of the following:

- fix prices, terms or conditions;
- divide or allocate customers, markets or territories;
- refuse to do business with particular sources; or
- exchange or discuss nonpublic sales or other information.

Improper agreements include not only specific commitments, whether oral or written, but also informal understandings. Employees should never discuss with competitors, even casually, any of the prohibited activities described above or other matters that might be interpreted as an effort to improperly restrict or limit competition. Trade regulation laws also prohibit engaging in false or deceptive advertising or other unlawful or unethical trade practices.

9) Bribery & Anti-Corruption

All employees are prohibited from engaging in bribery and corruption practices. A bribe is an illegal payment from one party to another, usually in return for a legal or financial favor. The purpose of bribery and anti-corruption laws is to prevent companies and individuals from gaining an unfair business advantage and from undermining the rule of law. Some countries also define facilitation payments as bribes and prohibit such payments. Bribes that take the form of kickbacks to insurance or securities customers are also known as rebating, and can result in disciplinary actions by regulatory authorities. Bribery is typically considered illegal and can be punishable by jail time or fines to the company and the persons involved.

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10) Reporting Illegal or Unethical Behavior

All employees are responsible for keeping their immediate supervisor fully informed of all matters relating to Katch Kan affairs and business activities so that senior management is fully informed of all such matters on a timely basis. All employees are responsible for reporting, in accordance with Katch Kan policies, any activity by a colleague, guest, vendor or supplier that appears to violate applicable laws, rules, regulations or this Code. Employees are required to co-operate with internal investigators and attorneys.

Fraud can significantly affect the reputation and success of the company. All employees are required to report any known or suspected criminal and other fraudulent activity involving Katch Kan or its employees. Any suspicious activity or behavior, including concerns regarding questionable accounting or auditing matters, violations of laws, rules, regulations or this Code, must be reported. Reporting such activities will not subject an employee to disciplinary action; however, knowingly not reporting such inappropriate activities or submitting a knowingly false report will subject an employee to disciplinary action, which could result in termination.

11) Work Environment & Conduct

Katch Kan requires that all employees treat one another with dignity and respect and in a manner that complies with this Code and all applicable policies, laws and regulations. All members of management will be held accountable for the effective administration of these policies.

12) Diversity & Equal Employment Opportunity

It is Katch Kans' policy to be an equal opportunity employer. All terms and conditions of employment including, but not limited to hiring, training, promotions, compensation benefits, transfers and other personnel actions will be made without regard to actual or perceived religion, color, race, sex, national origin, age, disability, marital status, citizenship, veteran status, sexual orientation and any other classifications protected by federal, state or local law, rule, regulation or ordinance. Katch Kan will not allow any form of retaliation against individuals who raise issues of equal employment opportunity. To ensure Katch Kans' workplace is free of artificial barriers, violation of this policy will lead to disciplinary action, which may include discharge.

13) Harassment

It is Katch Kans' policy to prohibit intentional and unintentional harassment of any individual by another person on the basis of any protected classification including, but not limited to, religion, color, race, sex, national origin, age, disability, marital status, citizenship, veteran status or sexual orientation, and any other classifications protected by federal, state or local law, rule, regulation or ordinance. Every report of perceived harassment will be fully investigated, and corrective action will be taken where appropriate. Violation of this policy will result in disciplinary action, which may include discharge. Employees who make complaints in bad faith or fail to cooperate in an investigation may be subject to disciplinary action, which may include discharge.

14) Sexual Harassment

It is Katch Kans' policy to prohibit harassment of one employee by another employee, manager, or even customers, on the basis of sex (or because of any other personal characteristic, such as religion, color, race, sex, national origin, age, disability, marital status, citizenship, veteran status or sexual orientation and any other classifications protected by federal, state or local law, rule regulation or ordinance). Every report of actual or perceived harassment will be investigated and

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corrective action will be taken where appropriate. Violations of this policy will not be permitted and will result in disciplinary action, which may include discharge.

15) Workplace Violence

Katch Kan is strongly committed to providing a safe workplace. The purpose of this policy is to minimize the risk of personal injury to employees and damage to Katch Kan and personal property. Katch Kan does not expect staff to become experts in psychology or to physically subdue a threatening, violent or potentially violent individual. Katch Kan does, however, expect and encourage staff to exercise reasonable judgment in identifying potentially dangerous situations.

16) Prohibited Conduct

Threats, threatening language or any other acts of aggression or violence made toward or by any employee WILL NOT BE TOLERATED. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking or any other hostile, aggressive, injurious and/or destructive action undertaken for the purpose of domination or intimidation. Weapons are prohibited on Katch Kan premises.

17) Environment, Health & Safety

Employees are responsible for understanding of and compliance to environmental laws, standards, requirements and policies.

Employees must ensure that their staff adopt safe work practices and minimize the risk of injury to employees. All employees are required to abide by all safety procedures and to take the necessary precautions to protect themselves and their co-workers. This includes reporting to work free from the influence of alcohol or any illegal or controlled substance (except medically prescribed drugs) that could prevent one from conducting work activities safely and effectively. Employees are required to immediately report accidents and unsafe practices or conditions to their immediate supervisor.

18) Conflicts of Interest

A "conflict of interest" occurs when personal private interest interferes in any way with the interests of the company. A conflict situation may arise when a person takes actions or has interests that make it difficult to perform his or her work objectively and effectively. Conflicts of interest may also arise when a person or a member of his or her immediate family receives improper personal benefits as a result of his or her position with the company. Loans to, or guarantees of obligations of, such persons are of special concern. Employees are expected to avoid all situations that create a material conflict between their self-interest and their duties and responsibilities to Katch Kan.

19) Safeguarding Confidential Information

Non-public information regarding Katch Kan and its businesses, guests, employees and suppliers must be kept confidential and should not be disclosed without proper authorization. As an employee, you may be trusted with confidential information. Confidential information may only be used for the business purpose intended; confidential information is not to be shared with anyone outside of Katch Kan, including family and friends, or with other employees who do not "need to know" this information to carry out their duties. All staff are required to sign a confidentiality agreement, which, even if their employment with Katch Kan ends, binds them to an obligation to

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keep all non-public information confidential, to the extent permitted by law. Documents containing confidential information must be kept in a safe, secure place in a Katch Kan facility.

20) Communications with Media & Public

Katch Kan is a private company and, as such, subscribes to legal requirements and best practices relative to public disclosure and external communications. The CEO must approve press releases, public statements and marketing materials (including those on-line) produced on behalf of Katch Kan prior to their release. Katch Kan has specific guidelines regarding contact with print and broadcast media. All interviews or requests to access Katch Kan facilities must be approved by the CEO.

21) Corporate Opportunities

Employees owe a duty to Katch Kan to advance its business interests when the opportunity to do so arises and are prohibited from:

- taking for themselves personally opportunities that are discovered through the use of corporate property, information or position;
- using corporate property or information for personal gain; and
- (iii) competing with Katch Kan during employment or within the prescribed period after employment with Katch Kan ends.

22) Business Opportunities

Business opportunities that are actively solicited by, or offered to, Katch Kan, or that were pursued by any Employees using Katch Kan funds, facilities or personnel, belong to Katch Kan. All staff are prohibited from taking for their own benefit, or helping others take for their benefit, a business opportunity that belongs to Katch Kan unless that opportunity is first offered to Katch Kan and declined, and if their involvement would not pose a conflict. A business opportunity may include a loan, lease, investment or other transaction. No staff should use Katch Kans' name or any of its property or resources to enhance their own, or any other person's, economic interest in personal transactions or outside relationships. All staff should not engage in self-dealing with Katch Kan, or engage in a business that competes with, or is a supplier to Katch Kan, unless specifically authorized by the CEO.

23) General

Employees should not solicit, accept or retain any material personal benefit from any client, customer, supplier, vendor or any other firm or individual doing or seeking to do business with Katch Kan. A personal benefit may include a gift, gratuity, favor, service, loan, commission, fee or compensation or anything of monetary values, except as otherwise permitted by this Code.

24) Gifts, Meals & Entertainment

The companys' general rule is employees are not allowed to accept gifts of cash or cash equivalents or discounts and rebates on goods or services, unless they are available on the same terms to the general public. However, commensurate with the position, employees may accept benefits that fall within one of the following categories, provided there is no intent to influence or reward the employee in connection with any business or any transaction with Katch Kan, and if the frequency and value of such personal benefits from one source are not excessive or unreasonable:

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- gifts of a reasonable value that are related to commonly recognized holidays or occasions, such as a promotion, business closing, wedding, birth of a child or religious holiday or ceremony;
- normal business courtesies, such as a golf game, attendance at an athletic event or the theater, etc., involving no more than ordinary amenities;
- paid trips or guest accommodations that involve formal representation of Katch Kan (provided prior written approval is obtained from the CEO), or which can be or are reciprocated on a personal basis;
- advertising or promotional material of a reasonable value;
- civic, charitable, educational, religious or professional organization awards, having a customary or reasonable value, for recognition of service and accomplishments; and
- meals, refreshments and or entertainment, provided there is a demonstrable business purpose and at a level of expense that would be reimbursable by Katch Kan as a reasonable business expense.

25) Outside Activities

Unless appropriately authorized and disclosed, employees are not allowed to engage in outside activities, accept outside employment or perform outside services for compensation, including fees received as a consultant, lecturer or author, if the activity may subject Katch Kan to criticism or reflect adversely on Katch Kan, constitute a conflict of interest, encroach upon working time, or interfere with your regular duties at Katch Kan.

26) Testimony, Speaking Engagements & Publications

The CEO must approve, in advance, public testimony before any court or judicial body (notwithstanding a subpoena has been issued), legislative body or governmental agency, or other outside speaking engagements, industry conferences or publications relating or referring to the business of Katch Kan.

27) Civic & Charitable Activities

Katch Kan encourages employees to participate in charitable activities. If service as a director or trustee of a nonprofit organization will involve significant time away from Katch Kan, or might otherwise interfere with efficient performance of an employee's normal duties, prior approval by the CEO must be obtained. If an employee does business with the nonprofit sector, he or she should be aware of the potential for conflicts of interest from such service as a director or trustee.

28) Outside Employment & Consulting

If any employee's service as a director, officer, owner or partner of any business will involve significant time away from Katch Kan or might otherwise interfere with efficient performance of the employee's normal duties, then prior approval by the CEO is required. Subject to the general limitations on outside activities, employees may obtain other secondary employment if they comply with Katch Kan policies, procedures and practices on outside employment.

29) Political Activities

No employee may use Katch Kan property, equipment, funds or other assets to make a contribution to a political candidate or a political party, including direct contributions to a campaign or non-

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financial support to a political candidate, such as use of corporate facilities, equipment or resources, without the approval of the CEO.

30) Fair Dealing

Employees are required to deal fairly with Katch Kan guests, employees, suppliers and competitors. Additionally, taking unfair advantage of another through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing practices will not be permitted.

Employees must disclose prior to the time of hire the existence of any employment agreement, non-compete or non-solicitation agreement, confidentiality agreement or similar agreement that in any way restricts or prohibits the performance of any duties or responsibilities of their positions with Katch Kan. Copies of such agreements must be provided to Katch Kan to permit evaluation of the agreement and the potential impact on the employee's position. In no event shall an employee use any trade secrets, proprietary information or other similar properly, acquired in the course of his or her employment with another employer, in the performance of his or her duties for or on behalf of Katch Kan.

31) Protection Of Assets & Proper Use Of Katch Kan Property

All employees are required to protect company assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on the company's profitability. All company assets are to be used solely for legitimate business purposes, to meet company business needs and achieve business goals. Employees are responsible for the protection of assets and ensuring their efficient use, and for ensuring the safe and careful operation and maintenance of all equipment. All work product that is developed within the Code of Conduct with Katch Kan is the sole and exclusive property of Katch Kan and shall be deemed to be a work made for hire, whether or not the work product was developed at company facilities, on company time or using company resources. Other than in the normal course, no workplace or business records may be destroyed without the permission of the CEO.

32) Use of Computer Systems, E-Mail & the Internet

All software, hardware and network systems of the company and all e-mail and other messaging systems, whether used for internal or external communications, are the property of Katch Kan and are intended for business purposes. Personal use is to be kept to a minimum. Similarly, Internet access using company resources and Internet connections are intended for business purposes or other appropriately authorized activities. E-mail and other electronic data created, sent or stored on company property (including data accessed, copied or printed from the Internet) belongs to Katch Kan. Although email looks different than traditional paper communications, it is treated in most jurisdictions as a legal document to the same extent as a memorandum, letter or handwritten note. E-mail and any other electronic transmission of information should be created, drafted and sent with the same level of prudence and professionalism as any other communication. All transmissions of confidential, privileged or restricted material (whether by document, e-mail, fax, other electronic transmission or via the Internet) should be plainly marked as such. All employees should have no expectation of privacy when using Katch Kan electronic mail or other messaging systems or the Katch Kan Internet connection.

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33) Suppliers

Contracts and commitments should be awarded to suppliers of goods or services without favoritism of any kind and strictly on the basis of merit and on an arms-length, negotiated, third party basis.

34) Supplemental Policies

The provisions of the Code cannot include all situations or events likely to occur in the conduct of Katch Kan business. Therefore, Katch Kan reserves the right to issue additional policy statements from time to time, either to address topics not covered in the Code or to provide greater detail on topics already covered by the Code.

35) Enforcement of the Code of Conduct

Enforcement consequences may vary, depending on the nature, severity, and willfulness of the violation. Enforcement consequences may include:

- Warnings for inadvertent or non-intentional acts that do not materially harm the company, and
- Enforcement action in response to serious violations, may include demotion, compensation reduction, or termination of employment; legal action to recover damages incurred by the company; and/or reporting of illegal conduct to appropriate government agencies.

36) Compliance to the Code of Conduct

It is the duty and obligation of every employee to comply with this Code of Conduct and he/she shall acknowledge and affirm ongoing compliance with the Code on an annual basis. Any violation of the Code shall be reported to the CEO. This Code of Conduct shall be posted on the website of the Company.

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