

## LIMURA'S CODE OF CONDUCT

Limura's Code of Conduct (the Code) establishes the standards and a set of guidelines for how those working with and for Limura should interact with customers, colleagues, investors, and business partners. In the Code Limura has applied internationally recognized standards.

All Limura employees and consultants are responsible for compliance with the Code. Any violation of the Code or other corporate policies may result in disciplinary action and in serious breaches dismissal from employment at the Company.

### **CONFLICT OF INTERESTS:**

Employees with integrity do not use their positions in a company, or knowledge obtained through it, to obtain benefits which properly belong to the company or the public it serves. All ethical employees avoid conflicts of interest.

Our employees & consultants have the right to engage in outside activities, which can be proper and desirable so long as these activities do not impair or interfere with the performance of their duties to the Company or their ability to act in the Company's best interests. This means that our Associates must avoid situations that present a potential or actual "conflict of interest" between their personal interests and the Company's interest. Conflicts of interest may arise when our employees or consultants or a member of their immediate family takes an action or has an outside interest, responsibility or obligation that may make it difficult for the employee to perform the responsibilities of his or her position objectively, effectively, and in the Company's best interests.

All situations are different and in evaluating their own situation, they will have to consider many factors. For example conflicts arise where an employee or member of their immediate family:

- engages in activities that conflict with the Company's interests;
- uses or discloses corporate trade secrets, or confidential or other proprietary information, to benefit themselves or others or for any purpose other than the conduct of authorized activities in furtherance of the Company's interests;
- disparages Limura, its products, services or personnel;
- solicits anything of value from customers, suppliers or others dealing with Limura, in return for engaging in business with that person;
- accepts, directly or indirectly, from customers, suppliers or others dealing with Limura, any kind of gift or other personal, unearned benefits as a result of his or her

position in Limura (other than non-monetary items of nominal intrinsic value not exceeding \$200), except with the approval of their supervisor;

- has a direct or indirect financial interest in any of our competitors, customers, suppliers or others dealing with Limura, unless given written approval;
- has a consulting, managerial or employment relationship in any capacity with, or performs services or other work for, any organization that might compete with Limura, purchase goods or services from or supply goods or services to Limura, or otherwise deals with Limura, unless given written approval;
- when employed by Limura on a full-time, salaried basis, has a consulting, managerial or employment relationship in any capacity with, or performs services or other work for, any other organization, unless such employment is fully disclosed to us and the employee is given written approval;
- uses assets and or resources of Limura for personal use or to support any other organization, unless the employee is given written approval;
- influences, in a manner unfavourable to Limura, negotiations or transactions between Limura and its suppliers, contractors, customers, or other outside parties, because of personal, commercial, or financial interest in the outcome of the negotiations.

For purposes of the foregoing, an “immediate family member” includes the spouse, parents, stepparents, children, stepchildren, siblings, mothers- and fathers-in-law, sons- and daughters-in-law, brothers- and sisters-in-law, and any person (other than a tenant or employee) sharing the household of an employee.

Our employees are expected to devote their full time and attention to our business during regular working hours and for whatever additional time may be required. Outside business activities can easily create conflicts of interest or diminish productivity and effectiveness. For these reasons, our employees should avoid outside business activities that divert their time and talents from the Company’s business.

Though we encourage professional activities and community involvement, special care must be taken not to compromise duties owed to Limura. Employees are expected to disclose the nature of any non-Company activity for which compensation is regularly received or any non-profit activities that are expected to impact the amount of time that can be spent on Limura’s work.

Employees must obtain approval from the Compliance Officer before agreeing to serve on the board of directors or similar body of any for-profit enterprise, any government agency or any non- profit enterprise or association relating to the industries in which we supply to, purchase from, or participate.

Subject to the limitations imposed by this Code, each employee is free to engage in outside activities that do not interfere with the performance of his or her responsibilities or otherwise conflict with the Company's interests. Where activities may be of a controversial or sensitive nature, employees are expected to seek the guidance of their supervisor before engaging in such activities. No employee may use his or her position or title or any of our equipment, supplies or facilities in connection with outside activities or contribute corporate funds to such activity; nor may any employee do anything that might infer sponsorship or support by Limura of such activity, unless such use has been approved in writing by the Compliance Officer.

Employees and their families are prohibited from requesting, accepting or offering any form of kickback, bribe, rebate, or other improper payment or gratuity in connection with any corporate expenditure or sale of goods or services. If approached with such an offer, the employee's supervisor and the Compliance Officer should be contacted immediately. These prohibitions do not cover the payment of normal and reasonable business courtesies, such as business dinners and small gifts that are not intended to influence any decision to grant, obtain or retain business.

No employee may accept loans or guarantees of obligations (except from banks or other entities that provide such services in the normal course and at arms' length) from any individual, organization or entity doing or seeking to do business with Limura. Any offer of such a loan should be reported to their supervisor.

Any material transaction or relationship that reasonably could be expected to give rise to a conflict of interest should be reported promptly to the employee's supervisor and the Compliance Officer. The Compliance Officer may notify the Board of Directors as he or she deems appropriate. Actual or potential conflicts of interest involving a director, executive officer or the Compliance Officer should be disclosed directly to the Chairman of the Board of Directors.

## **COMPLIANCE WITH LAWS, RULES & REGULATIONS**

We seek to conduct our business in compliance with applicable laws, rules and regulations. No employee shall engage in any unlawful activity in conducting Limura's business or in performing his or her day-to-day duties; nor shall any employee instruct others to do so.

Legal compliance is not always intuitive. To comply with the law, Associates must learn enough about the national, state and local laws that affect us, to spot potential issues and to obtain proper guidance on the right way to proceed. This means, for example, that Associates whose day-to-day work is directly affected by particular laws have a responsibility to understand them well enough to recognize potential problem areas and to know when and where to seek advice. When there is any doubt as to the lawfulness of any proposed activity, advice should be sought from the Associate's

supervisor or, if the supervisor is unable to resolve a question or they are uncomfortable doing that, from the Compliance Officer.

Certain legal obligations and policies that are particularly important to our business and reputation are summarized below. Further information on any of these matters may be obtained from the Compliance Officer.

### **THE RIGHT USE OF LIMURA’S ASSETS**

Loss, theft and misuse of Limura’s assets have a direct impact on our business and our profitability. Associates are expected to protect Limura’s assets that are entrusted to them and to protect our assets in general. Associates are also expected to take steps to ensure that Limura’s assets are used only for legitimate business purposes.

### **CORPORATE RESPONSIBILITIES**

Associates owe a duty to Limura to advance the Company’s legitimate business interests when the opportunity to do so arises. In doing so, each Associate is prohibited from:

- diverting to themselves or to others any opportunities that are discovered through the use of our property or information or as a result of his or her position with Limura;
- using our property or information or his or her position for improper personal gain;
- competing with Limura; or
- participating in an initial public offering or otherwise accepting special investment opportunities from a supplier, vendor (including banks or financial advisers), or customer with whom, to the Associate’s knowledge, Limura is doing business or that, to the Associate’s knowledge, is seeking to sell products or services to Limura, without first disclosing the opportunity to his or her supervisor and the Compliance Officer.

### **CONFIDENTIALITY**

Handle Information with Care. Confidential information generated and gathered legitimately by Limura plays a vital role in the daily course of our business, prospects and ability to compete. “Confidential information” includes all non-public information that might be of use to competitors or harmful to Limura or our customers if disclosed, and includes personal information about our Associates, customers and other individuals and information that may be entrusted to us by third parties in connection with our commercial dealings or otherwise. Be careful when sharing information in writing, including emails, or when talking outside the office in person and especially when on a cell phone. Associates may not disclose or distribute our confidential

information, except when disclosure is authorized by Limura or required by applicable law, rule or regulation or pursuant to an applicable legal proceeding. If an Associate receives a governmental request to provide information, he or she should contact the Compliance Officer to determine the best way to comply with the request. If an Associate needs to send confidential information outside of the Company, make certain there is a confidentiality agreement with the person receiving the information. Likewise, where we have entered into agreements with third parties imposing obligations of confidentiality upon us or our representatives, Associates must comply with the obligations imposed upon us and our Associates in such agreements. Associates must return all of the Company's confidential and/or proprietary information in their possession when they cease to be employed by the Company.

Associates who become aware, or are an unintended recipient, of improper or unauthorized use or disclosure of confidential information of the Company, or confidential information of any third party including Associates, customers or other individuals that is in the possession of the Company, must immediately report the event to their supervisor so that appropriate action may be taken. This would include unauthorized disclosure of sensitive confidential information, including personal information about Associates, to other Associates. Associates who become aware they have improperly received such information should not view such information, should immediately safeguard such information from further unauthorized use or disclosure, and should immediately inform the Compliance Officer regarding the unauthorized disclosure.

## **PRIVACY/PRIVACY LAWS**

We are committed to the privacy of our Associates and our customers. From time to time, the operation of our business requires that we collect, use and sometimes share personal information about our Associates, customers and other individuals. The use and handling of this information about individuals is subject to privacy laws of various countries. Those laws dictate how the information may be used or disclosed, how individuals must be informed about the use of information about them and what security measures must be in place to protect that information.

We are committed to properly collecting such personal information, adequately protecting it and using it only as permitted. We recognize that misuse of personal information will do severe damage to the trust and confidence of the public.

All of our Associates are expected to similarly respect and protect the privacy of the personal information that we collect. When dealing with personal information, Associates must:

- limit the personal information collected and retained;

- use personal information only for authorized and legitimate business purposes;
- Properly secure all personal information;
- always use personal information in accordance with privacy preferences of the individuals involved—only sharing personal information as permitted;
- take appropriate steps to ensure that any proper recipients of the data protect it appropriately and do not misuse it;
- advise the Compliance Officer promptly if an Associate knows or suspects any inappropriate use of personal information;

Any doubts about the use, protection, sharing or any other aspect of information specific to individuals, should be raised with an Associate’s supervisor or the Compliance officer and resolved fully prior to using, sharing or modifying any protection of that personal information.

#### **EMAIL, INTERNET, SOCIAL MEDIA AND COMPUTER SYSTEMS**

Limura respects and supports each Associate’s right to participate in the wide variety of email, internet and social media communications that exist. We embrace the benefits of email, social media and electronic communication and encourage our Associates to participate on their own time as they feel comfortable. When at work, limited use of social media and/or personal email on Company equipment is acceptable so long as proper judgment is taken into account and it does not interfere with the performance of the Associate’s duties. It is not the Company’s intention to unnecessarily restrict an Associate’s ability to have a personal online presence or mandate what can and cannot be said. In doing so, however, all Associates must remember that Limura policies apply to all forms of written and verbal communication and it is imperative that these policies such as those alluded to in this Code, and the Internet Access, Email and Social Media Acceptable Use Policy and Non-Harassment Policy be kept in mind when participating in the vast world of email and social media. Care also should be taken to avoid any discussion of Company confidential information, including confidential business plans, internal business information, and confidential information provided by business partners. If Associates have questions with regard to what is or is not appropriate to discuss, post, email, or distribute they should feel free to discuss the issue with their manager.

Limura will not tolerate the use or distribution of pornographic, racist, sexist or otherwise offensive materials on Company property, or the use of Company personal computers or other equipment to obtain or view such materials. This includes the use of Company computers, email, or other resources outside of Company premises. All Associates must promptly contact an appropriate supervisor, the Human Resource

Department or the Compliance Officer about the existence of offensive materials on our systems or premises so that appropriate action may be taken.

### **FAIR DEALING AND COMPETITION**

Competing vigorously, yet lawfully, with competitors and establishing advantageous, but fair, business relationships with customers and suppliers is a part of the foundation for long-term success. But unlawful and unethical conduct, which may lead to short-term gains, may damage a company's reputation and long-term business prospects. Accordingly, it is our policy that Associates must endeavour to deal ethically and lawfully with our customers, suppliers, competitors and other Associates in all business dealings on behalf of the Company and must avoid all actions that could be construed as being anti-competitive, monopolistic, or otherwise contrary to international, national, or local laws governing competitive practices in the marketplace. When conducting business on behalf of Limura, all Associates must:-

- Not discuss pricing, production or markets with competitors;
- Not share confidential information of Limura which could be used for anticompetitive purposes;
- Not mandate resale prices with customers or suppliers without prior consultation with the Compliance Officer;
- Not engage in price-fixing schemes, bid-rigging arrangements, or division of customers or geographic regions;
- Never make false statements concerning a competitor or its products;
- Never steal confidential information or misuse confidential information for anticompetitive purposes; and
- Never pay bribes or kickbacks.

### **SECURITIES**

When conducting Limura's business, Associates may become aware of material, non-public information about Limura or a third party with which Limura does business. Associates (or any immediate family members as defined under "conflicts of interest") may not engage in transactions involving Company securities, or the securities of any third party with which our Company does business, while in possession of this information.

Examples of material non-public information may include:

- Earnings estimates;
- Significant business investments;



- Mergers, acquisitions, dispositions and other developments;
- Government investigations; and
- Expansion or curtailment of operations.

In addition, Associates may not give material non-public information concerning Limura, or any third party with which we do business, to others who may trade on the basis of that information.

## **COMMUNICATIONS WITH MEDIA AND THE PUBLIC**

We are committed to providing full, fair and accurate disclosure in all public communications and in compliance with all applicable law, regulations and rules. In addition we have special responsibilities for ensuring that all public communications are made through proper channels and in accordance with applicable laws and rules. Consistent with this commitment and our policies regarding Securities (see above), Associates are not authorized to communicate with, or answer questions from, the media, analysts, investors or any other members of the public, except as may be required in an emergency situation involving possible risk to public health and safety and as may otherwise be required pursuant to an established Company plan or procedure. If an Associate should receive such an inquiry, they must record the name of the person and immediately notify their supervisor or, if their supervisor or their supervisor is not available, they should notify the Compliance Officer.

## **ANTI-BRIBERY COMPLIANCE**

Limura does not tolerate any form of bribery or corruption. Associates must not offer, pay, make, seek or accept a personal payment, gift or favour in return for favourable treatment or to gain any business advantage. Associates must follow the anti-bribery and corruption laws to which the Associate and Limura are subject, remembering that US anti-bribery and corruption laws (the Foreign Corrupt Practices Act (the “FCPA”) and the United Kingdom Bribery Act (the “UK Bribery Act”) (collectively, “Anti-Bribery Laws”) apply wherever the Associate is operating. Associates who engage in unapproved or prohibited conduct in violation of the Anti-Bribery Laws may be subject to disciplinary action, up to and including termination, legal proceedings and possibly imprisonment, if they are involved in bribery and corruption. Associates must ensure that the people who work for and with them understand bribery and corruption is unacceptable.

## **EXPORT AND IMPORT LAWS**

It is Limura’s policy to comply with the export and import control laws and regulations of the all countries in which Limura does business. To ensure compliance with applicable trade control laws, Limura maintains a comprehensive set of compliance



policies and procedures including: Office of Foreign Assets Control (OFAC) Process Guidelines, Records Retention Policy, Trade Controls Policy and Antitrust Policy.

The Trade Controls Policy covers the export, re-export, transfer of goods, products, materials, services or technologies to or from any country in the world where Limura does business.

Therefore, before engaging in international trade of any kind with any customer, supplier or third party all Limura Associates must:

- confirm export classification and licensing requirements;
- adhere to ALL import and custom laws and regulations;
- Not engage in business transactions which involve prohibited end-uses for products;
- Not engage in business transactions with any countries or individuals that are prohibited, debarred, or denied based on current sanctions (country-based and list-based); and
- follow the Limura screening process (as outlined in the OFAC Process Guideline) for each new customer/vendor/employee and, on a monthly, recurring basis, screen all current and existing customers/vendors/employees through the system;

## **POLITICAL CONTRIBUTIONS AND ACTIVITIES**

No direct or indirect political contribution (including the use of Company property, equipment, funds or other assets) of any kind may be made in the name of Limura, or by using Company funds, unless the Compliance Officer has certified in writing that such political contribution complies with applicable law. When such permission is given, such contributions shall be by check to the order of the political candidate or party involved, or by such other means as will readily enable us to verify, at any given time, the amount and origin of the contribution.

## **SUBPOENAS AND GOVERNMENT OBLIGATIONS**

As a general matter, it is our policy to cooperate in any government investigations and inquiries. All subpoenas, information document requests, or other inquiries should be referred immediately to the Compliance Officer. All Associates are expected to adhere to the requirements of any document and electronic data hold notification or memorandum that are issued, including with regard to the need to preserve copies of information that are not stored on Limura property or which are held on personal computers or other electronic devices. Also see the Section on Record Retention in this Code.

## **RELATIONSHIPS WITH GOVERNMENTS**

We believe it is important, in connection with any government grants, loans or other programs, to avoid or minimize commitments that might unduly restrict the flexibility of our operations.

We do everything we can to be aware of, and comply with, the law in locations where we do business. In many countries, it is a crime to knowingly make a false statement to the government, to make a fraudulent claim for payment from the government and to make or use a false record to receive payment from the government. It is our policy to make all required disclosures accurately to the government, and in such a fashion that it does not leave a misleading impression, whether by omission of material facts or otherwise.

## **GIFTS, GRATUITIES AND OTHER PAYMENTS**

We hold our Associates to high business standards in all negotiations, and desire to make business decisions with honesty and integrity based on objective factors such as price, quality, quantity, value, service and the ability to carry through on commitments. This means that our Associates when dealing with customers, suppliers or any other party should:

- Not make promises they are unable to keep;
- limit customer entertainment to what is reasonable and necessary to facilitate business discussions;
- refrain from directly or indirectly, offering benefits or rewards to customers, to obtain or retain business, in violation of laws, regulations, and responsible business practices; and
- not accept gratuities such as gifts entertainment, money, loans, vacations or hotel accommodations from suppliers or potential suppliers except promotional items of nominal value or moderately scaled entertainment within the limits of prudence, refrain from accepting gifts from, or offering gifts to customers (other than non-monetary items of nominal intrinsic value not exceeding \$200), except with the approval of the Associate's supervisor or in accordance with an approved marketing or sales program.

## **RELATIONSHIPS WITH SUPPLIERS, AGENTS AND REPRESENTATIVES**

Our relationship with each of our suppliers, agents or representatives must be clearly defined and meet high ethical standards. In some instances, we engage the services of agents and representatives to assist us in marketing our products and securing and conducting our business. Such arrangements are covered by written contracts. To ensure compliance with Limura's standards, all suppliers, agents or representatives

providing goods or services to Limura must be provided with Limura’s Supplier and Code of Conduct and its Anti-Bribery and Corruption Policy.

Our management is guided by the following guidelines: compensation of suppliers, agents and representatives is commensurate with activities undertaken; dealings with suppliers, agents and representatives are open and transparent between the parties with regard to the existence, performance and payment for such services; contracts appointing suppliers, agents or representatives are officially documented in our records; and compensation is openly and transparently paid and recorded in accordance with legal requirements and ethical business practices.

### **MONEY LAUNDERING PREVENTION**

All the countries around the world have adopted anti-money laundering laws that prohibit transactions that involve funds derived from illegal activities, including transactions designed to conceal or promote illegal activity. We will not accept or make payments with funds known to be derived from illegal activities and will conduct business only with reputable parties that are involved in legitimate business activities and whose funds are sourced from legitimate activities. We also comply with all “Know Your Customer” laws that may be applicable to our commercial dealings.

### **ACCURACY OF RECORDS**

The integrity, reliability and accuracy in all material respects of our books, records and financial statements are fundamental to our continued and future business success. No Associate may cause Limura to enter into a transaction with the intent to document or record it in a deceptive, incomplete or unlawful manner. In addition, no Associate may create any false or artificial documentation or book entry for any transaction entered into by Limura.

### **ACCOUNTING PRACTICES, BOOKS & RECORDS AND RECORD RETENTION**

It is our policy to fully and fairly disclose our financial condition in compliance with applicable accounting principles, laws, rules and regulations and to make full, fair, accurate, timely and understandable disclosure to our investors. Honest and accurate recording and reporting of information is critical to our ability to make responsible business decisions. Our accounting records are relied upon to produce reports for our management, rating agencies, investors, creditors, governmental agencies and others. Our financial statements and the books and records on which they are based must accurately reflect all corporate transactions and conform to all legal and accounting requirements and our system of internal controls.

All Associates – and, in particular, the board of directors have a responsibility to ensure that our accounting records do not contain any false, intentionally misleading or

materially incomplete entries. We do not permit intentional misclassification of transactions as to accounts, departments or accounting periods and, in particular:

- All accounting records, as well as reports produced from those records, are to be kept and presented in accordance with the laws of each applicable jurisdiction;
- All records are to fairly and accurately reflect the transactions or occurrences to which they relate;
- All records are to fairly and accurately reflect in reasonable detail our assets, liabilities, revenues and expenses;
- No accounting records are to contain any intentionally false or misleading entries;
- No transactions are to be misclassified as to accounts, departments or accounting periods;
- All transactions are to be supported by accurate documentation in reasonable detail and recorded in the proper account and in the proper accounting period;
- All accounting records are to comply with generally accepted accounting principles; and
- Our system of internal accounting controls, including compensation controls, is required to be followed at all times.

Any effort to mislead or coerce the independent auditors or a member of internal audit staff concerning issues related to audit, accounting or financial disclosure has serious legal consequences for the perpetrator, including criminal sanctions, and for the Company, and is strictly prohibited. If an Associate becomes aware of any violation of this policy, including by other Associates, they must report the matter immediately to the Compliance Officer.

Consistent with the reporting and recordkeeping commitments discussed above and elsewhere in this Code, all Associates should accurately, truthfully and completely in terms of all relevant detail complete all records used to determine compensation or expense reimbursement. This includes, among other items, reporting of hours worked (including overtime) and otherwise compensable activities, personal and vacation days and reimbursable expenses (including travel and meals).

Compliance with our Records Retention Policy is mandatory. Destroying or altering a document with the intent to impair the document's integrity or availability for use in any potential official proceeding is a crime. Destruction of corporate records may only take place in compliance with the Records Retention Policy. All Associates are expected to adhere fully to the requirements of any document and electronic data hold notification or memorandum that are issued, including with regard to the need to

preserve copies of information that are not stored on Limura property or which are held on personal computers or other electronic devices. Documents relevant to any pending, threatened, or anticipated litigation, investigation, or audit shall not be destroyed for any reason. Any belief that our records are being improperly altered or destroyed should be reported to a responsible supervisor, the appropriate internal authority or the Compliance Officer.

## **LIMURA COMPANY AND AROUND THE WORLD**

As a good corporate citizen throughout the world, our policies take into account the social aims and economic priorities of each country in which we do business. We abide by all laws and cooperate with national and local governments, particularly with regard to the development of local industry, creation of employment, including the promotion of local personnel, transfer of technology, improvement of standards and environmental protection, and maintenance of good labour relations.

We directly, and through our Associates, add to the well-being of the towns, cities, and regions where we have manufacturing facilities, research and development laboratories, or sales and corporate offices.

We contribute to a community's standard of living by cooperating with organizations and individuals who make an effort to enhance the standing of their community, financially supporting worthwhile community programs in such areas as social welfare, health education, sports, arts, culture, and recreation, encouraging Associates to take an interest in local public affairs, charitable organizations, and other community projects, keeping in mind the long-term interests of the community when selecting sites for new facilities, and expressing our point of view on local and national issues that have a bearing on our operations.

## **MAINTAINING A SAFE, HEALTHY AND AFFIRMATIVE WORKPLACE**

We are an equal opportunity employer and base our recruitment, employment, development and promotion decisions solely on a person's ability and potential in relation to the needs of the job. We comply with local, state and federal employment laws. We make reasonable, job-related accommodations for any qualified Associate with a disability when notified by the Associate that he or she needs an accommodation.

We are committed to a workplace that is free from sexual, racial, or other unlawful harassment, and from threats or acts of violence or physical intimidation. Abusive, harassing or other offensive conduct is unacceptable, whether verbal, physical, psychological or visual. Any person who believes that he or she has been harassed or threatened with or subjected to physical or psychological violence in or related to the workplace should report the incident to an appropriate supervisor or Human Resources

or the Compliance Officer, who will arrange for it to be investigated. All efforts will be made to handle the investigation confidentially.

We are committed to providing a drug-free work environment. The illegal possession, distribution, or use of any controlled substances on Company premises or at Company functions is strictly prohibited. Similarly, reporting to work under the influence of any illegal drug or alcohol, the abuse of alcohol, drugs or medications in the workplace, or reporting to work under the influence of prescribed medications that could impair an Associate's ability to perform his or her duties in a safe manner is not in our best interest and violates this Code.

We are committed to providing a safe, injury-free and healthful workplace for all Associates. We believe all accidents are preventable. We will comply with workplace safety and health regulations and improve workplace safety through our commitment to continuous improvement. All Associates have a personal responsibility to work safely; failure to follow workplace safety rules and/or use required safety equipment and devices puts us at risk for injury or the injury of another Associate and violates this Code. All accidents, injuries, or concerns about unsafe equipment, practices, conditions or other potential hazards should be immediately reported to an appropriate supervisor or the Compliance Officer.

#### **ROMANTIC/SEXUAL RELATIONSHIPS IN THE WORK PLACE**

As a general rule, we consider a consensual relationship between co-workers outside the workplace to be a private matter between the parties involved. But these relationships, especially those between parties of unequal rank in our Company, can lead to a variety of difficulties in the workplace, including possible sexual harassment claims. Thus, we reserve the right, with or without the consent of the parties, to transfer either or both parties to new work assignments which do not require that they work together. Also, any consensual relationship that occurs between people who are in a direct manager/subordinate relationship should be notified to the Human Resources Department.

#### **STRENGTH THROUGH DIVERSITY**

It is our practice to employ people on the basis of their ability to do the work assigned, without taking into consideration sex, sexual orientation, age, marital status, race, religion, political beliefs, ethnic background, country of origin, language, or handicaps that are not job-related.

#### **MONITORING COMPLIANCE AND DISCIPLINARY ACTION**

Our management, under the supervision of our Board of Directors, shall take reasonable steps from time to time to (i) monitor compliance with the Code, including the establishment of monitoring systems that are reasonably designed to investigate

and detect conduct in violation of the Code, and (ii) when appropriate, impose and enforce appropriate disciplinary measures for violations of the Code.

Disciplinary measures for violations of the Code may include, but are not limited to, counselling, oral or written reprimands, warnings, probation or suspension with or without pay, demotions, and reduction in salary, termination of employment or service and restitution.

Our management shall periodically report to the Board of Directors on these compliance efforts including, without limitation, periodic reporting of alleged violations of the Code and the actions taken with respect to any such violation.

## **REPORTING CONCERNS/RECEIVING ADVICE**

### Communication Channels

*Be Proactive:* Every Associate is expected to act proactively by asking questions, seeking guidance and reporting suspected violations of the Code and other policies and procedures of the Company as well as any violation or suspected violation of applicable law, rule or regulation arising in the conduct of our business or occurring on our property. If an Associate believes that actions have taken place, may be taking place, or may be about to take place that violate or would violate the Code, he or she is obligated to bring the matter promptly to the attention of a supervisor, or, if uncomfortable doing that, with the Compliance Officer.

*Seek Guidance:* The best starting point for an Associate seeking advice on ethics-related issues or reporting potential violations of the Code will usually be his or her supervisor. If the conduct in question involves the Associate's supervisor, if they have reported the conduct in question to their supervisor and do not believe that he or she has dealt with it properly, or if the Associate does not feel the matter can be discussed with his or her supervisor, the matter should be raised with the Compliance Officer.

*Communication Alternatives:* Associates should communicate first with their supervisor or, if they are uncomfortable doing that, with the Compliance Officer. Communications made in writing (by mail) may be made anonymously. Anonymity cannot be maintained for email communications.

*Reporting Accounting and Similar Concerns:* Any concerns or questions regarding potential violations of the Code, any other company policy or procedure or applicable law, rules or regulations involving accounting, internal accounting controls or auditing matters should be directed to the Compliance Officer.

## **ANONYMITY; RETALIATION**

If an Associate wishes to remain anonymous, he or she may do so, and we will use reasonable efforts to protect the confidentiality of the reporting person, subject to



applicable law, rule or regulation or to any applicable legal proceedings, which might require the reporting of confidential information to the government. In the event the report is made anonymously, however, we may not have sufficient information to look into or otherwise investigate or evaluate the allegations. Associates who, acting in good faith, report suspected misconduct are entitled to protection from retaliation for having made a Complaint or disclosed information relating to a Complaint in good faith. Investigation Participants are also entitled to protection from retaliation for having participated in an investigation. The Company shall not discharge, demote, suspend, threaten, harass or in any manner discriminate against an Associate or an Investigation Participant in the terms and conditions of employment based upon any lawful actions of such person with respect to the good faith reporting of a Complaint, participation in an investigation or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002. An Investigation Participant's and an Associate's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the Complaint or an ensuing investigation.

#### **WAIVERS AND AMENDMENTS**

No waiver of any provisions of the Code for the benefit of an executive officer (which includes, without limitation, for purposes of this Code, Limura's Chief Executive Officer) shall be effective unless approved by the Chairman of the Board or a committee of the Board of Directors established for this purpose.

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