



## **Code of Business Conduct and Ethics**

### **3D Signatures Inc. ("3D" or the "Company")**

3D Signatures Inc. strives to adhere to the highest ethical standards in all of its business activities. It is expected that every director, officer, employee or consultant ("Representative") of 3D and its subsidiaries and affiliates be a representative of 3D's values, be committed to perpetuating the letter and spirit of this Code of Business Conduct & Ethics ("Code") in conducting 3D's business and avoid any action that might expose 3D to potential embarrassment or liability.

3D has earned a well-deserved reputation for honesty, integrity and maintaining a high standard of business conduct and accountability in achieving success in its business. We aspire to create a 'best in class' business organization by developing the best service to customers, empowering our employees, focusing on continuing improvement opportunities, and achieving long-term value and profitable growth for the benefit of our stakeholders.

This Code does not specifically address every potential form of unacceptable conduct, and it is expected that Representatives will exercise good judgment in compliance with the principles set out in this Code. Each Representative has a duty to:

- assure compliance with laws and regulations that govern 3D's business activities,
- maintain a corporate climate in which the integrity and dignity of each individual is valued,
- foster a standard of conduct that reflects positively on 3D, and
- protect 3D from unnecessary exposure to financial loss.

3D believes in dealing openly and honestly with all of its stakeholders, and a concern for 'what is right' must underlie all business decisions.

It is important that 3D be made aware of circumstances that may indicate possible violations of law or this Code. 3D and applicable law prohibit any form of retaliation for raising concerns or reporting possible misconduct in good faith or for assisting in the investigation of possible misconduct. Any violations of this Code must be promptly reported to the Representative's supervisor or Chief Financial Officer as set out below under "Questions and Reporting". Any Representative may submit a complaint regarding a suspected violation of the Code without fear of dismissal or retaliation,

through the Whistleblower Policy and Procedures, of which services as a supplement to this Code.

## **Policy**

A concern for what is right should underlie all business decisions and, regardless of location or business unit, at 3D we require all Representatives to:

- comply with all aspects of this Code;
- maintain an environment of honesty, trust, and integrity;
- obey all applicable laws, regulations, and professional standards that govern our business;
- safeguard our ethics and never compromise or alter them for any reason;
- recognize and value high ethical standards; and
- report any unethical or illegal behaviour.

Each Representative must deal fairly with 3D's customers, suppliers, partners, service providers, competitors, employees and anyone else with whom he or she has contact in the course of performing his or her job. It is essential that all Representatives follow 3D's established policies, procedures and internal controls. Any exception to established policies, procedures and internal controls is prohibited, unless appropriately authorized in advance (as set out below under "Exceptions and Changes").

With this in mind, 3D has established the following guiding principles which all Representatives must adhere to:

## **Compliance with the Law**

In addition to the laws imposed by statute, the law also imposes a duty upon 3D to honour agreements, whether in writing or not, and to act reasonably and in a manner that will not cause harm to others. Representatives shall diligently ensure that their conduct is not and cannot be interpreted as being a contravention of the letter and spirit of laws governing the affairs of 3D in any jurisdiction where it carries on business.

Ignorance of the law will not excuse a party who contravenes a law. Representatives are responsible to keep informed of laws which may affect those affairs of 3D which are under his or her control, or seek the advice of 3D's Chief Financial Officer when uncertain about how to proceed.

## **Employee Relations**

3D's continued success is dependent on our valued Representatives, the work they perform, the ideas they contribute, and the ability, creativity and initiative they bring to

the organization. 3D is committed to maintaining a positive work environment. In working together, Representatives shall treat each other with respect, dignity, honesty and fairness. 3D believes in providing opportunity for employees to be fully challenged, develop their skills and abilities, and reach their career goals.

In all matters, including hiring, supervision, compensation, promotion and termination, no person shall be discriminated against because of race, religious beliefs, gender, sexual orientation, physical or mental disability, ancestry or place of origin.

### **Health, Safety and the Environment**

3D is committed to safe and healthful working conditions for all Representatives and third parties, and to conducting its activities in an environmentally responsible manner. Representatives should seek to improve operations to avoid injury or sickness to persons and damage to property and the environment, and give due regard to all applicable safety standards, regulatory requirements, technical and conventional standards and restraints. All conditions, situations or accidents which give rise to health, safety or environmental concerns must be immediately reported to the appropriate internal authority overseeing health, safety or environmental concerns within 3D.

### **Accounting and Financial Reporting**

Every Representative is required to follow prescribed accounting standards, accounting controls, audit practices and financial reporting procedures.

Accurate, timely and reliable books of account and records, reflecting and describing, in reasonable detail, all of its corporate transactions, are essential for effective management to ensure 3D meets its business, legal and financial obligations. Data must not be falsified or altered in any way to conceal or distort assets, liabilities, revenues, expenses or the nature of the activity. Representatives should ensure all business transactions are properly authorized and that transactions be completely and accurately accounted for, recorded, and supported by accurate documentation in reasonable detail.

In accordance with 3D's disclosure obligations, all financial communications and reports must contain full, fair, accurate, timely and understandable disclosure and be delivered in a manner that facilitates the highest degree of clarity of content and meaning consistent with 3D's *Corporate Disclosure and Trading Policy*, so that readers and users will be able to quickly and accurately determine their significance and consequence.

No information may be concealed from 3D's external auditors, Board of Directors or the Audit Committee of the Board of Directors. Any suspected violation relating to accounting or financial reporting matters should be reported in accordance with 3D's *Whistleblower Policy and Procedures*.

## **Conflict of Interest**

Representatives must avoid interests or relationships where their personal interests may possibly corrupt their judgement or motivation in acting in the best interests of 3D. Representatives shall not use their status with 3D to obtain personal gain from those doing or seeking to do business with 3D. Each Representative shall act in such a manner that his or her conduct will bear the closest scrutiny should circumstances demand that it be examined; if it seems like a conflict of interest, it probably is.

Where a conflict of interest situation may exist or be perceived to exist, the Representative may be put in a compromising position or his or her judgement or objectivity may be questioned, a Representative is expected to remove him or herself from the conflict and report it to a supervisor or resolve such a conflict in 3D's favour. 3D wants to ensure that all Representatives are, and are perceived to be, free to act in the best interests of 3D. Immediate and full disclosure to managers or supervisors by Representatives of areas of potential conflict of interest will allow appropriate steps to be taken to protect the individual from these situations.

It is also 3D's policy to deal fairly and lawfully with all customers, suppliers and independent contractors purchasing or furnishing goods or services. Representatives shall always seek to obtain goods and services on a competitive basis at the best value considering price, quality, reliability, availability and delivery.

***For example: Representatives who hold outside employment or participate in charitable, educational, cultural, political and not-for-profit organizations should ensure that such employment or participation does not adversely affect their job performance at 3D or result in the creation of a conflicting interest.***

## **Gifts, Benefits and Entertainment**

Representatives shall not accept gratuities or favours of any sort having more than a nominal value from any person, organization or group that does, or is seeking to do, business with 3D or any of its affiliates or from a competitor of 3D or any of its affiliates. Likewise, no Representative shall offer or provide, either personally or on behalf of 3D, any excessive gifts, entertainment or payments of any amount of money, either directly or indirectly, to any supplier, customer, sub-contractor, or competitor of 3D.

## **Political Contributions and Government Relations**

The direct or indirect use of 3D's funds, goods or services as contributions to political parties, campaigns or candidates for election to any level of government requires approval of the President and CEO of 3D, and must be disclosed to the Board of

Directors. Generally, 3D does not make or reimburse individuals for contributions except when public policy issues have the potential to impact 3D's business.

3D, as an entity offering services within a regulated industry, must be especially sensitive to the interaction with public officials, foreign and domestic. All interaction and communications between Representatives and public officials are to be conducted in the highest ethical manner, and must not compromise the integrity or reputation of any public official, 3D, its affiliates or its Representatives.

### **Confidential Information**

In the course of their service with 3D, Representatives may have access to information that is confidential, privileged, of value to competitors of 3D or might be damaging to 3D if improperly disclosed.

3D respects privileged customer and employee related information, and therefore all Representatives must protect the confidentiality of such information. If there is any doubt as to what can or cannot be discussed outside of 3D, Representatives should error on the side of discretion and not communicate any information. Representatives should also consult 3D's *Corporate Disclosure and Trading Policy*.

The use or disclosure of confidential information must be for company purposes only and not for personal benefit or the benefit of others. This applies to disclosure of confidential information concerning 3D or its business activities as well as information with respect to companies having business dealings with 3D. To preserve confidentiality, disclosure and discussion of confidential information should be limited to those individuals who need to know the information.

Representatives shall not use material, non-public information, before it is publicly disclosed, for their own financial gain or for that of their associates or tip any other person about such information. All individuals who come into possession of inside information should be mindful of 3D's *Corporate Disclosure and Trading Policy*. Representatives are obligated to preserve the confidentiality of information entrusted to them even after they leave 3D, except when disclosure is authorized or legally mandated.

### **Community Relations**

In its business, 3D and its Representatives come in contact with members of the business and investment community, including community groups and representatives of the media. 3D strives to maintain its good reputation in the community and therefore needs to ensure that individuals speaking on behalf of 3D recognize and deal with sensitive issues in an appropriate manner and consistent with 3D's *Corporate Disclosure and Trading Policy*. Enquiries related to matters of a sensitive nature should be directed

to the Chief Financial Officer or another member of Executive Management. The Chief Financial Officer shall then refer the matter to the President and Chief Executive Officer where appropriate.

### **Company Property and Opportunities**

All Representatives are responsible for protecting 3D's assets, and managers are responsible for establishing and maintaining appropriate internal controls to safeguard 3D's assets against loss from unauthorized use or disposition. Activity outside of incidental personal use of 3D's property, including investment and other business opportunities, is not permitted without specific authorization.

All inventions, discoveries and copyrights made by Representatives during or as a result of their employment or contractual relations with 3D (where company time, equipment, resources or pertinent information has been used for personal gain) are the property of 3D unless a written release is obtained from the President and Chief Executive Officer.

3D and its Representatives shall honour the proprietary rights of others as expressed in patents, copyrights, trademarks and industrial design.

### **Responsibility**

Each Representative has a duty to avoid circumstances that would violate the letter or spirit of this Code, and it is essential that all Representatives follow established policies, procedures and internal controls. It is the responsibility of every Representative to bring to the attention of 3D's senior management any knowledge of a situation which might adversely affect 3D's reputation. All Representatives are encouraged to report, verbally, or in writing any behaviour of other Representatives which they reasonably believe is illegal or unethical.

Unscrupulous dealings, non-compliance with this Code or the law, or other dishonest or unethical business practices are forbidden and may result in disciplinary action, including termination from employment or termination of contractual relations and, if warranted, legal proceedings. Effective remedial action will be commensurate with the severity of the violation, and, if determined appropriate, a matter may be referred to the appropriate authorities.

### **Questions & Reporting**

If an employee or independent contractor has any question of appropriateness in a particular situation, areas of conflict or disagreement with any aspect of this Code, the matter should be discussed with the employee's or contractor's respective supervisor. There may be situations in which it is impractical or inappropriate for an employee to

bring the matter to his or her supervisor. In these instances, employees should seek the advice of the Chief Financial Officer.

In view of the ever-increasing complexity of laws affecting business activity, if a director or officer has any question of appropriateness in a particular situation, areas of conflict or disagreement with any aspect of this Code, the matter should be discussed with the President and Chief Executive Officer or Chairman of 3D's Board of Directors.

It is essential that all Representatives understand and be responsible for abiding by this Code. Any suspected violations of this Code must be reported directly to the Representative's supervisor or 3D's Chief Financial Officer or in accordance with 3D's *Whistleblower Policy and Procedures*. Reporting may be made anonymously. Any complaints submitted will be promptly and thoroughly investigated.

3D strictly prohibits and does not tolerate unlawful retaliation against any Representative. Representatives shall be protected from retaliation, including any threats or form of discipline, reprisal, intimidation or other form of retaliation for participating in any activity protected by law. No adverse action will be taken against any individual for making a complaint or disclosing information in good faith, and any Representative who retaliates in any way against an individual who in good faith reports any violation or suspected violation of this Code will be subject to disciplinary action.

### **Exceptions and Changes**

In very limited circumstances, exceptions may be made under this Code. Any exception proposed to be made under this Code shall be presented by the President and Chief Executive Officer or Chief Financial Officer to the Board of Directors for its approval.

Any amendment to this Code must be in writing, approved by the Board of Directors and the Chief Executive Officer of 3D, and will be disclosed as required by applicable laws and regulations or listing standards.

### **ACKNOWLEDGMENT OF RECEIPT AND REVIEW**

**To be signed and returned to the Chief Financial Officer of 3D Signatures Inc.**

I, \_\_\_\_\_, acknowledge that I have received and read a copy of the 3D Signature Inc. Code of Ethics and Business Conduct. I understand that it is my responsibility to be familiar with the contents of the Code and I agree to comply with the policies and procedures set out in the Code.

I understand that I should approach the Chief Financial Officer if I have any questions about the Code generally or any questions about reporting a suspected conflict of interest or other violation of the Code.

*Signature* \_\_\_\_\_

*Name* \_\_\_\_\_

*Date* \_\_\_\_\_