

Global Code of Ethics and Behaviour Policy

Policy Statement

CLG will conduct its business honestly and ethically wherever we operate in the world. We will constantly strive to improve the quality of our services, products and operations and create a reputation for honesty, fairness, respect, responsibility, transparency, innovation, integrity, trust and sound business judgement. No illegal or unethical conduct is in the Company's best interest. CLG will not compromise its principles for short-term advantage and expects all employees to adhere to high standards of personal integrity.

CLG will not violate or encourage others to violate laws to obtain or influence business activity. No payments shall be made or endorsed to obtain special consideration and acts of hospitality must not compromise the integrity of the recipient or the Company.

Officers, directors and employees agree to disclose unethical, dishonest, fraudulent and illegal behaviour or the violation of Company policies and procedures directly to management.

CLG places a high priority on the health, safety and wellbeing of all its employees and will show regard to individual requirements with respect to work and personal matters.

Officers, directors and employees will obey all equal employment opportunity laws and act with respect and responsibility towards others in all of their dealings.

CLG will at all times act responsibly toward and recognise its obligations to the community in which it operates. This will be reflected in active support for community activities and the utmost regard for the environmental impact of the Company's business activities.

Officers, directors and employees will seek to report all information accurately and honestly and as otherwise required by applicable reporting requirements.

Directors and employees (and their close associates) will disclose all conflicts of interest and will not enter into personal or financial activities that may cause conflict with their responsibilities to the Company or disclose to others confidential information about the business of the Company.

Officers, directors and employees of CLG will often come into contact with, or have possession of CLG property and/or sensitive information and must take appropriate steps to assure that such information is kept confidential. This information, whether it is on behalf of our Company or any of our clients or affiliates, could include strategic business plans, operating results, marketing strategies, customer lists, personnel records, upcoming acquisitions and divestitures, new investments and manufacturing costs, processing and methods. Proprietary, confidential and sensitive business information about this Company, other companies, individuals and entities should be treated with sensitivity and discretion and only disseminated on a 'need to know' basis.

Insider Trading

Misuse of material inside information in connection with trading in the Company's securities can expose an individual to civil liability and penalties under the Fair Trading Act (1999). Under the Act, directors, officers and employees in possession of material information not available to the public are 'insiders'. Spouses, friends, suppliers, brokers and others outside the Company who may have acquired the information directly or indirectly from a director, officer or employee are also 'insiders'. The Act prohibits insiders from trading in or recommending the sale or purchase of the Company's securities while such information is regarded as

'material', or if it is important enough to influence you or any other person in the purchase or sale of securities of any Company with which we do business, which could be affected by the inside information.

The following guidelines should be followed in dealing with inside information:

- Until the material information has been publicly released by the Company, an employee must not disclose it to anyone except those within the Company whose position requires use of the information.
- Employees must not buy or sell the Company's securities when they have knowledge of material information concerning the Company until it has been disclosed to the public and the public has had sufficient time to absorb the information.
- Employees shall not buy or sell securities of another corporation, the value of which is likely to be affected by an action by the Company of which the employee is aware and which has not been publicly disclosed.

Close the Loop (CLG) is also committed to ensuring a safe, supportive and productive work environment for all employees. The following are acts which the Company considers unacceptable. Employees found engaging in any of these acts will be subject to disciplinary action which may include reprimand, warning, suspension or dismissal:

- Being absent from work without a valid reason.
- Wilful damage, destruction or stealing of property belonging to the Company or other employees.
- Fighting, engaging in horseplay or disorderly conduct.
- Harassment, bullying or discriminatory behaviour.
- Coming to work under the influence of alcohol or drugs, bringing alcohol or drugs on to Company property without prior approval from the CEO.
- Intentionally giving false or misleading information to obtain leave of absence.
- Using threatening or abusive language towards other employees or discriminating against other employees in any way whatsoever.
- Wilfully or habitually violating health and safety regulations.
- Possessing firearms or weapons of any kind on Company property.
- Sexual harassment of employees or co-workers.
- Misuse of computer, unauthorised use of computer or use of computer for engaging in unacceptable acts.
- Accepting financial or other favours (including small gifts in hospitality) from suppliers or customers without the formal approval of the manager;
- Fraud, corruption, unethical or improper practices.
- Not taking proper care of, neglecting or abusing Company equipment or tools.
- Disregard to or continued non-compliance with CLG policies and procedures.

CLG requires all employees to understand and adhere to this policy whilst employed at CLG.

Violation of this Code of Ethics and Behaviour can result in discipline including possible termination.

A handwritten signature in black ink, appearing to read "M Lichtenstein".

Marc Lichtenstein

Executive Director / CFO