



# Code of Ethics

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Our Code of Ethics and Business Conduct, serves as a guide to proper business conduct for all employees. We expect all employees to observe the highest standards of ethics and integrity in their conduct. This means following a basic code of ethical behavior that includes the following:

## **Build Trust and Credibility**

The success of our business is dependent on the trust and confidence we earn from our employees, customers and shareholders. We gain credibility by adhering to our commitments, displaying honesty and integrity and reaching company goals solely through honorable conduct. It is easy to say what we must do, but the proof is in our actions. Ultimately, we will be judged on what we do.

When considering any action, it is wise to ask: will this build trust and credibility for h2o creative? Will it help create a working environment in which h2o creative succeed over the long term? Is the commitment I am making one I can follow through with? The only way we will maximize trust and credibility is by answering “yes” to those questions and by working every day to build our trust and credibility.

## **Respect for the Individual**

We all deserve to work in an environment where we are treated with dignity and respect. h2o creative is committed to creating such an environment because it brings out the full potential in each of us, which, in turn, contributes directly to our business success.

H2o creative is an equal employment/affirmative action employer and is committed to providing a workplace that is free of discrimination of all types from abusive, offensive or harassing behavior. Any employee who feels harassed or discriminated against should report the incident to his or her manager or to human resources. Please refer to our Equal Opportunities and Anti-Harassment and Bullying policies for more information.

## **Create a Culture of Open and Honest Communication**

At h2o creative everyone should feel comfortable to speak his or her mind, particularly with respect to ethics concerns. Managers have a responsibility to create an open and supportive environment where employees feel comfortable raising such questions. We all benefit tremendously when employees exercise their power to prevent mistakes or wrongdoing by



asking the right questions at the right times.

H2o creative will investigate all reported instances of questionable or unethical behavior. In every instance where improper behavior is found to have occurred, the company will take appropriate action. We will not tolerate retaliation against employees who raise genuine ethics concerns in good faith.

Our Whistleblowing Policy provides a procedure for employees to report actions that an employee reasonably believe violates a law, or regulation or that constitutes fraudulent accounting or other practices.

### **Set Tone at the Top**

Management has the added responsibility for demonstrating, through their actions, the importance of this Code. In any business, ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modeled from the top and demonstrated by example. Again, ultimately, our actions are what matters.

To make our Code work, managers must be responsible for promptly addressing ethical questions or concerns raised by employees and for taking the appropriate steps to deal with such issues. Managers should not consider employees' ethics concerns as threats or challenges to their authority, but rather as another encouraged form of business communication. At h2o creative, we want our ethics dialogue to become a natural part of daily work.

### **Uphold the Law**

h2o creative is commitment to integrity begins with complying with laws, rules and regulations where we do business. Further, each of us must have an understanding of the company policies, laws, rules and regulations that apply to our specific roles. We are responsible for preventing violations of law and for speaking up if we see possible violations.

### **Competition**

We are dedicated to ethical, fair and vigorous competition. We sell our services based on their merit, superior quality, functionality and competitive pricing. We will make independent pricing and marketing decisions and will not improperly cooperate or coordinate our activities with our competitors. We will not offer or solicit improper payments or gratuities in connection with the sales of our services, nor will we engage or assist in unlawful boycotts of particular customers.

### **Proprietary Information**

It is important that we respect the property rights of others. We will not acquire or seek to acquire improper means of a competitor's trade secrets or other proprietary or confidential information. We will not engage in unauthorized use, copying, distribution or alteration of software or other intellectual property.



## **Selective Disclosure**

We will not selectively disclose (whether in one-on-one or small discussions, meetings, presentations, proposals or otherwise) any material nonpublic information with respect to h2o creative, its securities, business operations, plans, financial condition, results of operations or any development plan. We should be particularly vigilant when making presentations or proposals to customers to ensure that our presentations do not contain material nonpublic information.

## **Conflicts of Interest**

We must avoid any relationship or activity that might impair, or even appear to impair, our ability to make objective and fair decisions when performing our jobs. At times, we may be faced with situations where the business actions we take on behalf of h2o creative may conflict with our own personal or family interests. We owe a duty to h2o creative to advance our legitimate interests when the opportunity to do so arises. We will never use h2o creative property or information for personal gain or personally take for ourselves any opportunity that is discovered through our position with h2o creative.

Determining whether a conflict of interest exists is not always easy to do. Employees with a conflict of interest question should seek advice from a Director. Before engaging in any activity, transaction or relationship that might give rise to a conflict of interest, employees must seek review from a Director.

## **Gifts, Gratuities, and Business Courtesies**

h2o creative is committed to competing solely on a merit of our products and services. We should avoid any actions that create a perception that favorable treatment of outside entities by h2o creative was sought, received or given in exchange for personal business courtesies. Please refer to our anti-bribery policy for more information.

## **Accurate Public Disclosures**

We will make certain that all disclosures made in financial reports and public documents are full, fair, accurate, timely and understandable. This obligation applies to all employees, including all financial executives, with any responsibility for the preparation for such reports, including drafting, reviewing and signing or certifying the information contained therein. No business goal of any kind is ever an excuse for misrepresenting facts or falsifying records.

Employees should inform a Director if they learn that information in any filing or public communication was untrue or misleading at the time it was made or if subsequent information would affect a similar future filing or public communication.



## **Ethical marketing**

We believe in being authentic in our marketing and transparent about what we do and how we work. We build relationships with customers based on trust and integrity, so we believe in honest marketing – no hard sell or hidden costs.

Our marketing principles:

- no hard sell
- no hidden costs or dodgy deals – just honest, clear pricing
- no spam – we don't send unsolicited marketing emails
- no buying custom – we don't buy marketing lists

## **Corporate Recordkeeping**

We create, retain and dispose of our company records as part of our normal course of business in compliance with all regulatory and legal requirements.

All corporate records must be true, accurate and complete, and company data must be promptly and accurately entered in our books in accordance with applicable accounting principles.

We do not improperly influence, manipulate or mislead any unauthorized audit, nor interfere with any auditor engaged to perform an internal independent audit of h2o creative books, records, processes or internal controls.

## **Do the Right Thing**

Several key questions can help identify situations that may be unethical, inappropriate or illegal.

Ask yourself:

- Does what I am doing comply with the above guiding principles and associated policies?
- Have I been asked to misrepresent information or deviate from normal procedure?
- Would I feel comfortable describing my decision within a company meeting?
- How would it look if it made the headlines?
- Am I being loyal to my family, my company and myself?
- What would I tell my child to do?
- Is this the right thing to do?



## **Accountability**

All members of the h2o creative team are responsible for knowing and adhering to the values and standards set forth in this Code and for raising questions if they are uncertain about company policy. If you are concerned whether the standards are being met or are aware of violations of the Code, please contact a Director.

h2o creative takes seriously the standards set forth in the Code, and violations are cause for disciplinary action up to and including termination of employment.

In the case of a material breach to our Code of Ethics Policy, action will be taken as detailed in any associated policy. This may involve:

- Taking action in line with our discipline policy
- Reporting the breach publicly to be investigated by an independent party
- Contracts with business partners in breach will be terminated
- Improvements being made to any associated policy