

MM-EYE LTD CODE OF ETHICS

It is the policy of MM-Eye Ltd to provide our Code of Ethics and Business Conduct, which will serve 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 behaviour 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 suppliers. We gain credibility by adhering to our commitments, displaying honesty and integrity and reaching company goals through honourable 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 MM-Eye Ltd? Will it help create a working environment in which MM-Eye Ltd can 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. MM-Eye Ltd 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. We cannot afford to let anyone’s talents go to waste.

MM-Eye Ltd is an equal employment employer and is committed to providing a workplace that is free of discrimination of all types from abusive, offensive or harassing behaviour. Any employee who feels harassed or discriminated against should report the incident to a director of the board.

Create a Culture of Open and Honest Communication

At MM-Eye Ltd everyone should feel comfortable to speak their mind, particularly with respect to ethics concerns. Our board of directors 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.

MM-Eye Ltd will investigate all reported instances of questionable or unethical behaviour. In every instance where improper behaviour 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.

Set Tone at the Top

The board of directors has the added responsibility for demonstrating, through their actions, the importance of this Code. In any business, ethical behaviour does not simply happen; it is the product of clear and direct communication of behavioural expectations demonstrated by example. Again, ultimately, our actions are what matters.

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

Uphold the Law

MM-Eye Ltd's commitment to integrity begins with complying with laws, rules and regulations where we do business. Each of us must have an understanding of the company policies, laws, rules and regulations that apply to our specific roles. If we are unsure of whether a contemplated action is permitted by law or MM-Eye Ltd policy, we should seek the advice of a board director. 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 will sell MM-Eye Ltd services based on their merit, superior quality, 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 purchase of goods or services for MM-Eye Ltd or the sales of its products or services

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.

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 MM-Eye Ltd may conflict with our own personal or family interests. We owe a duty to MM-Eye Ltd to advance its legitimate interests when the opportunity to do so

arises. We must never use MM-Eye Ltd property or information for personal gain or personally take for ourselves any opportunity that is discovered through our position with MM-Eye Ltd.

Here are some other ways in which conflicts of interest could arise:

- Being employed (you or a close family member) by, or acting as a consultant to, a competitor or potential competitor, supplier or contractor, regardless of the nature of the employment, while you are employed with MM-Eye Ltd.
- Serving as a board member for an outside commercial company or organization.
- Owning or having a substantial interest in a competitor, supplier or contractor.
- Having a personal interest, financial interest or potential gain in any MM-Eye Ltd transaction.
- Placing company business with a firm owned or controlled by a MM-Eye Ltd employee or his or her family.
- Accepting gifts, discounts, favours or services from a customer/potential customer, competitor or supplier, unless equally available to all MM-Eye Ltd employees.

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 board director. Before engaging in any activity, transaction or relationship that might give rise to a conflict of interest, employees must seek review from a board director.

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 staff, with any responsibility for the preparation for such reports, including drafting, reviewing and signing or certifying the information contained therein.

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.

Corporate Recordkeeping

We create, retain and dispose of our company records as part of our normal course of business in compliance with all MM-Eye Ltd policies and guidelines, as well as 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 MM-Eye Ltd's and other applicable accounting principles.

We must not improperly influence, manipulate or mislead any unauthorized audit, nor interfere with any auditor engaged to perform an internal independent audit of MM-Eye Ltd books, records, processes or internal controls.

Accountability

Each of us is responsible for knowing and adhering to the values and standards set forth in this Code and for raising questions if we are uncertain about company policy. If we are concerned whether the standards are being met or are aware of violations of the Code, we must contact a director of the board.

MM-Eye Ltd takes seriously the standards set forth in the Code, and violations are cause for disciplinary action up to and including termination of employment.

Confidential and Proprietary Information

Integral to MM-Eye Ltd's business success is our protection of confidential company information, as well as nonpublic information entrusted to us by employees, customers and other business partners. Confidential and proprietary information includes such things as pricing and financial data, customer names/addresses or nonpublic information about other companies, including current or potential supplier and vendors. We will not disclose confidential and nonpublic information without a valid business purpose and proper authorization.

Use of Company Resources

Company resources, including time, material, equipment and information, are provided for company business use. Nonetheless, occasional personal use is permissible as long as it does not affect job performance or cause a disruption to the workplace.

In order to protect the interests of the MM-Eye Ltd network and our fellow employees, MM-Eye Ltd reserves the right to monitor or review all data and information contained on an employee's company-issued computer or electronic device, the use of the Internet. We will not tolerate the use of company resources to create, access, store, print, solicit or send any materials that are harassing, threatening, abusive, sexually explicit or otherwise offensive or inappropriate.

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 MM-Eye Ltd guiding principles, Code of Conduct and company policies?
- Have I been asked to misrepresent information or deviate from normal procedure?
- Would I feel comfortable describing my decision at a staff 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?

Material Breaches to Our Code of Ethics Policy:

In the case of a material breach to our Code of Ethics Policy, the following actions will be taken:

- Reported breaches will be investigated promptly via an independent party
- Employees will be dismissed or disciplined if found in breach
- Contracts with business partners in breach will be terminated

The undersigned acknowledges receipt of MM-Eye Ltd's Code of Ethics.

Signature _____

Print Name _____

Date _____