



CODE OF ETHICS

Mentaru Care conducts business honestly and ethically in all areas of operation, regardless of where we function around the world. Mentaru Care will constantly improve the quality of its services, products and operations and will establish and maintain a reputation for honesty, fairness, respect, responsibility, integrity, trust and sound business judgment. Any illegal or unethical conduct on the part of officers, directors, employees or affiliates is NOT in the company's best interest, meaning Mentaru Care will not compromise its principles for short-term advantage. The ethical performance of this company is the direct result of the ethics displayed by the men and women who work for Mentaru Care. Thus, all officers, directors, employees and affiliates are expected to adhere to high standards of personal integrity. Officers, directors, and employees of Mentaru Care must never permit their personal interests to conflict, or appear to conflict, with the interests of the company, its clients or affiliates. Officers, directors and employees must be particularly careful to avoid representing Mentaru Care in any transaction with others with whom there is any outside business affiliation or relationship. Officers, directors, and employees shall avoid using their company contacts to advance their private business or personal interests at the expense of the company, its clients or affiliates.

No bribes, kickbacks or other forms of remuneration or consideration shall be given to any person or organisation in order to attract or influence business activity. Officers, directors and employees shall avoid gifts, gratuities, fees, bonuses or excessive entertainment, in order to attract or influence business activity. Officers, directors and employees of Mentaru Care will often come into contact with, or have possession of, proprietary, confidential or business-sensitive information and must take appropriate steps to assure that such information is strictly safeguarded. This information – whether it is on behalf of Mentaru Care or any of its 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, processes and methods. Proprietary, confidential and sensitive business information regarding Mentaru Care, other companies, individuals and entities should be treated with sensitivity and discretion and only be disseminated where consent has been given or authorised.

- Officers, directors and employees will seek to report all information accurately and honestly, and as otherwise required by applicable reporting requirements.
- Officers, directors and employees will refrain from gathering competitor intelligence by illegitimate means and refrain from acting on knowledge which has been gathered in such a manner. The officers, directors and employees of Mentaru Care will seek to avoid exaggerating or disparaging comparisons of the services and competence of their competitors.
- Officers, directors and employees will obey all Equal Employment Opportunity laws and act with respect and responsibility towards others in all of their dealings.
- Officers, directors and employees agree to disclose unethical, dishonest, fraudulent and illegal behavior, or the violation of company policies and procedures, directly to management