



GIVEX CORP.

CODE OF BUSINESS CONDUCT AND ETHICS

(Adopted and approved by the Board of Directors on March 10, 2023)

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GIVEX CORP.

CODE OF BUSINESS CONDUCT AND ETHICS

To: All Personnel (as defined below)

This Code of Business Conduct and Ethics (the “**Code**”) applies to all directors, officers, employees (whether temporary, fixed-term, or permanent), consultants, contractors, trainees, seconded staff, home workers, casual workers, volunteers, interns, agents, sponsors, or any other person or persons working for Givex Corp., no matter where they are located in the world (“**Personnel**”), including for its subsidiaries and joint ventures, if any (together with Givex Corp., the “**Company**”).

It has always been the policy of the Company that all our activities should be conducted with the highest standards of honesty and integrity and in compliance with all legal and regulatory requirements. In varying degrees, all Personnel represent the Company in our dealings with others.

All Personnel must conduct dealings on behalf of the Company in accordance with this Code. So that there can be no doubt as to what is expected of each of us in this regard, the Board of Directors of the Company (the “**Board**”) has endorsed this Code, which is to be followed by all Personnel.

SUMMARY OF THE CODE

When acting on behalf of the Company you are expected to, among other things:

- Protect the Company’s assets and use them properly and with care for the benefit of the Company, and not for any other use.
- Use e-mail, the internet, telephone and other forms of communication provided by the Company appropriately, which means primarily for business-related purposes.
- Not speak on behalf of the Company unless authorized to do so.
- Avoid situations in which your personal interests conflict, or might conflict, with the interests of the Company.
- Obtain permission before joining the board of directors of another company or governmental organization.
- Not take personal opportunities discovered by using property of the Company, or in your role with the Company.
- Protect the confidentiality of the Company’s “non-public information”.
- Ensure that any of the Company’s books and records that you deal with in your role with the Company are complete and accurate.
- Provide accurate and fair public disclosure.
- Investigate and report any accounting, auditing or disclosure concerns.

- Be committed to the prevention of workplace discrimination and harassment.
- Be committed to ensuring the health and safety of fellow Personnel.
- Know and comply with all laws, rules and regulations applicable to your position with the Company.
- Not trade in the Company's securities or any other company's securities if you possess material information, unless such information has been disclosed by the Company through documents filed with the Company's securities regulators or otherwise.
- Deal fairly with the Company's customers, suppliers and competitors.
- Not offer gifts or other benefits to persons, including public officials and political parties that might influence or be perceived as influencing a business decision.
- Not accept excessive or lavish gifts or other benefits from persons doing or seeking to do business with the Company.
- Comply with all applicable policies of the Company.

EXPLANATION OF THE CODE

The Code prescribes the minimum moral and ethical standards of conduct required of Personnel and is designed to promote honest and ethical conduct. Violations of the Code can have severe consequences and will result in the appropriate discipline being taken, up to and including discharge where warranted by the circumstances.

An explanation of each of the rules is set forth below. If you are an employee or an officer who has questions regarding the application of any rule or about the best course of action in a particular situation, you should seek guidance from your supervisor. The Chief Executive Officer, Chief Financial Officer and directors should seek guidance from the Chair of the Board who shall consult, as appropriate, with the Chair of the Audit Committee.

A. BUSINESS ETHICS AND PRACTICES

Protecting the Company's Assets and Resources:

The Company's assets are to be used only for the purposes of fulfilling your corporate responsibilities.

The Company's assets are meant for business use and not for personal or any other use. We all have a responsibility to protect and safeguard the Company's assets from loss, theft, misuse and waste.

The Company's property should never be used for personal gain, and you should not allow the Company's property to be used for illegal activities. If you become aware of theft, misuse or waste of our assets or funds or have any questions about your proper use of them, you should speak with your supervisor. However, if you feel uncomfortable approaching your supervisor with your concern, you may make a report in accordance with the "Reports and Complaints" section of the Code.

Misappropriation of the Company's assets is a breach of your duty to the Company and may be an act of fraud against the Company. Taking property owned by the Company without permission is regarded as

theft and could result in dismissal. In addition, carelessness or waste of the Company's assets may also be a breach of your duty to the Company and could result in dismissal.

The Company's assets include, among other things, all memos, notes, lists, records, software and other documents (and copies of each of these) that you make or compile relating to the Company's business. All of these are to be delivered to the Company promptly after your employment ceases or at any time that the Company requests.

Policy Regarding E-mail, Internet, Telephones and other forms of Communication

Use the Company's various forms of communication properly and appropriately.

We provide Personnel with access to e-mail, the internet, telephones and other forms of communication for business purposes, and while we understand the need for limited and occasional use of these tools for personal purposes, this use should not be excessive or cause detriment to the Company. Internet use must be conducted in a professional manner. For example, accessing internet sites containing obscene or offensive material, or sending chain e-mails or e-mails that are derogatory or harassing to another person or group of people, is prohibited. In addition, Personnel must be vigilant to ensure that network security is maintained.

Third Party Inquiries

Do not speak on behalf of the Company unless you are authorized to do so.

The Company has professionals who are trained and qualified as spokespersons to release information to the public. When any third party, including members of the media, financial analysts or government authorities, contacts the Company to request information, the response can have far-reaching implications, including effects on the Company's stock price and ability to compete. When we provide information on the Company's operational strategies or financial results, we must ensure both that the information is accurate and that it is an appropriate time to "go public" with that information.

In addition, we must comply with the requirements of securities regulators and stock exchanges about how and when we disclose information and understand that there are strict consequences for doing so improperly.

If you receive a request for information from outside the Company, you must forward it to the Company's official spokespersons. For more information, please see the Company's **Disclosure Policy**.

Conflicts of Interest

Avoid situations in which your personal interests conflict, might conflict or might appear to conflict with the interests of the Company.

We expect that you will act honestly and ethically and in the best interests of the Company by avoiding conflicts of interest in your personal and professional relationships. While we respect your right to manage your personal affairs and investments and we do not wish to intrude on your personal life, all Personnel should place the Company's interest in any business transaction ahead of any personal interest or gain.

You may have a conflict of interest if you are involved in any activity that prevents you from performing your duties to the Company properly, or that may create a situation that would affect your judgment or ability to act in the best interests of the Company. Serving as a director of another company, even one in which the Company has an interest, or a government organization, may also create a conflict of interest, and as a result, the prior approval of the Company may be required.

Personal Opportunities

Do not take personal opportunities that are discovered through the use of property or information of the Company or in your role with the Company.

You are prohibited from taking for yourself opportunities that you discover through the use of the Company's property or information or your position with the Company; from using the Company's property or information or your position with the Company for personal gain; or from competing with the Company. All Personnel owe a duty to the Company to advance its legitimate interests when the opportunity arises.

Confidential Information

Protect the confidentiality of the Company's "non-public information".

Except where it is authorized or legally required, all directors, officers and employees must keep confidential, and not use for themselves or other persons including relatives or friends, all information concerning the Company or its business that is not generally available to the investing public.

For more information you should refer to the Company's **Disclosure Policy**.

Protect the confidentiality of "non-public information" about customers and others.

We also respect confidentiality of information regarding other companies. If you learn of confidential information about another company in the course of your position, you should protect it the same way that you would protect confidential information about the Company. Data protection and privacy laws that affect the collection, use and transfer of personal customer information are rapidly changing areas of law, and you should consult with your supervisor if you have any questions regarding appropriate uses of customer information.

Disclosure of confidential information can be harmful to the Company and could be the basis for legal action against the Company and/or Personnel responsible for the disclosure.

Accuracy of Books and Records

Ensure that any of the books and records of the Company that you deal with in your role with the Company are complete and accurate.

The books and records of the Company must reflect in reasonable detail all its transactions in a timely and accurate manner in order to, among other things, permit the preparation of accurate financial statements in accordance with generally accepted accounting principles. All assets and liabilities of the Company must be recorded as necessary to maintain accountability for them.

All business transactions must be properly authorized. All transactions must be supported by accurate documentation in reasonable detail and recorded properly. The recorded value for assets must be compared to the existing assets at reasonable intervals and appropriate action taken with respect to any differences.

No information may be concealed from the auditors, the internal audit function, the Audit Committee or the Board.

In addition, it is unlawful to fraudulently influence, coerce, manipulate or mislead any independent public or certified accountant who is auditing our financial statements.

Accounting, Auditing or Disclosure Concerns

Provide accurate and fair public disclosure.

We are required to provide full, fair, accurate, timely and understandable disclosure in reports and documents that we file with, or submit to, the applicable securities commissions (the “**Commissions**”) and other securities regulators and any stock exchanges on which the Company’s shares are listed, as well as in other public communications made by the Company. All Personnel who are responsible for the preparation of the Company’s public disclosures, or who provide information as part of the process, have a responsibility to ensure that disclosures and information are made honestly, accurately and in compliance with the Company’s disclosure controls and procedures.

We all have a responsibility to submit good faith questions and concerns regarding accounting, auditing or disclosure matters. Complaints and concerns related to such matters include, among others, actions involving:

- i. fraud or deliberate errors in the preparation, maintenance, evaluation, review or audit of any financial statement or financial record;
- ii. deficiencies in, or non-compliance with, internal accounting controls;
- iii. misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports; or
- iv. deviations from full and fair reporting of the Company’s financial condition.

B. WORK ENVIRONMENT

Discrimination and Harassment Free Environment

The Company will not tolerate workplace discrimination and harassment, and all Personnel must be committed to preventing the development of an inhospitable work environment.

All directors, officers and employees must ensure that the Company is a safe and respectful environment, free of discrimination and harassment where high value is placed on equity, fairness and dignity. All harassment, including, but not limited to, harassment on the basis of race, gender, sexual orientation, colour, national or ethnic origin, religion, marital status, family status, citizenship status, veteran status, age or disability is prohibited. Harassment generally means offensive verbal or physical conduct that singles out a person to the detriment or objection of that person. Harassment covers a wide range of conduct, from repeated direct requests of a sexual nature to insults, offensive jokes or slurs, which results in an inhospitable work environment. Harassment may occur in a variety of ways and may, in some rare circumstances, be unintentional. Regardless of intent, such conduct is not acceptable and may also constitute a violation of human rights legislation.

Personnel may not harass any Personnel, customers, vendors, suppliers, visitors or any other person on the Company’s premises or while doing its business regardless of location.

Safe Working Conditions

We are committed to ensuring the health and safety of our employees.

We all have the right to work in an environment that is safe and healthy. In this regard, we must:

- i. comply strictly with the letter and spirit of applicable occupational, health and safety laws and the public policies they represent;
- ii. follow work instructions or procedures on health and safety laws;
- iii. not engage in illegal or dangerous behaviour; and
- iv. not possess or use weapons or firearms or any type of combustible materials in the Company's facilities or at the Company-sponsored functions unless you are authorized by the Company or the law to do so.

The Company will not tolerate acts or threats of violence or acts of intimidation or hostility towards another person or group of persons. Promptly report to your supervisor or in accordance with the "Reports and Complaints" section of this Code, any accident, injury or unsafe equipment, practices or conditions, violent behaviour or weapons possession.

C. LEGAL AND REGULATORY COMPLIANCE

Compliance with Laws, Rules and Regulations

Know and comply with all applicable governmental laws, rules and regulations.

Many of the Company's activities are subject to complex and changing laws, rules and regulations. Ignorance of the law is not, in general, a defense to an action for contravention. We expect all Personnel to make every reasonable effort to become familiar with applicable governmental laws, rules and regulations affecting their activities and to exert due diligence in complying with these laws, rules and regulations and to ensure that those individuals reporting to them are also aware of these laws, rules and regulations. Our objective is to prevent willful or negligent violations of these laws, rules and regulations.

We will make information concerning applicable laws, rules and regulations available to directors, officers and employees. If you have any doubts as to the applicability of any law, you should refer the matter to your supervisor who may obtain advice from the Company's legal counsel. Directors should seek guidance from the Company's legal counsel, external counsel, or the Chair of the Board.

The Company's policy is to meet or exceed all applicable governmental requirements regarding its activities. As an employee, you must be aware of the applicable governmental requirements and report any violations thereof to your supervisors or in accordance with the "Reports and Complaints" section of this Code. Similarly, no employee, officer or director may enter into any arrangement contrary to applicable requirements or laws.

In particular, you must also fully comply with all anti-corruption and anti-bribery laws.

Securities Laws and Insider Trading

Do not trade in the Company's securities if you possess material "non-public information".

If you have material information about the Company, or a company with which the Company does business that is not known to the investing public, you should not buy or sell securities of the Company or that company, as the case may be, until after the information has become public.

Information about the Company is "material" if the information, if publicly known, would 1) be considered important by a reasonable investor in considering whether to buy, sell or hold the Company's securities; or

2) affects or would reasonably be expected to have an effect on the market price or value of any of the Company's securities.

You are also prohibited from disclosing material "non-public information" about the Company to other people, including, but not limited to, relatives or friends, who may trade on the basis of such information. Securities laws also prohibit trades made on the basis of these "tips".

For more information on insider trading, please see the Company's **Insider Trading Policy**.

Fair Dealing

Deal fairly with the Company's customers, suppliers and competition.

You must endeavour to deal fairly with securityholders, the Company's customers, suppliers, competitors and employees, and should not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair-dealing practice.

Gifts and Entertainment

You must never allow personal interests or relationships to influence your ability to make objective business decisions. For this reason, we follow strict rules relating to gifts from persons with whom we do, or may do, business. Gifts include goods, services, entertainment, hospitality, cash, cash equivalents, or any other benefit. These rules apply whether they are offered directly to Personnel, or indirectly through family members or others. While you are free to accept gifts that are not excessive in value or clearly intended to sway your business judgment, in no instances can you accept, offer or engage in activities that involve bribes or kickbacks.

D. COMPLIANCE WITH THE CODE

Each director, officer and employee of the Company will be provided with a copy of this Code (and the policies of the Company referred to herein) and will be required to complete an acknowledgement and statement of compliance.

The Code is intended to serve as a guide for your own actions and decisions and for those of your co-workers.

Reports and Complaints

Each of us is obligated to promptly report any violation of the Code, any law or any regulations to the appropriate representative of the Company.

As an employee, if you believe that a violation of the Code or any law, rule or regulation has been or is likely to be committed by you or someone else who is a representative of the Company, you have an obligation to promptly report the relevant information to your supervisor. Your supervisor will generally be in the best position to resolve the issue. However, if you feel uncomfortable approaching your supervisor with your concern, or if you have any specific or general questions, you may contact the Company's in-house legal counsel.

If you believe it is inappropriate to raise your complaint or report of a violation with your supervisor or through the Company's in-house legal counsel, you can write to the Chair of the Audit Committee.

Directors should promptly report violations to the Chair of the Board, or to the relevant committee Chair.

Directors, officers and employees can raise concerns either orally or in writing, although reports to the Chairs of the Board or of the committees can only be made in writing.

The most important thing to remember when dealing with these types of questions or concerns is: When in doubt, ask.

Treatment of Reports and Complaints

Confidentiality of reported violations will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and subject to law.

You may make a report anonymously: you should write a letter and include as many specific details as possible, including back-up documentation where feasible, in order to permit adequate investigation of the concern or conduct reported. Vague, non-specific or unsupported allegations are inherently more difficult to pursue.

The Audit Committee will receive all complaints and will make a record of its receipt, document how the situation was dealt with and draft a report. The Audit Committee will retain all such reports and will also maintain a separate log that will track the receipt, investigation and resolution of reported complaints specifically related to accounting controls, auditing and disclosure matters. Based on this log, the Audit Committee or its delegate will periodically compile a comprehensive summary of all of these types of complaints and the corrective actions taken.

Penalties for Violating the Code

We will not discharge, demote or suspend you if you, in good faith, report concerns about actual or potential violations of laws, rules or regulations, or this Code.

Retaliation is prohibited; however, the Company reserves the right to discipline you if you make an accusation without a reasonable, good faith belief in the truth and accuracy of the information or if you knowingly provide false information or make false accusations. “Good faith” does not mean that you have to be right - but it does mean that you must believe you are providing truthful information.

If you believe that you have been unfairly or unlawfully retaliated against, you may file a complaint with your supervisor. If you are a director, an executive officer or an employee and you believe your complaint concerning retaliations cannot be appropriately addressed by your supervisor, you should file a report with the Chair of the Audit Committee.

Disciplinary Action for Code Violations

We will impose discipline for each Code violation that fits the nature and particular facts of the violation.

If you fail to comply with laws or regulations governing the Company’s business, this Code or any other policy or requirement of the Company, you may be disciplined up to and including immediate termination. Where warranted, legal proceedings may also be brought against you.

Waivers

Any waiver of the Code may only be granted in writing by the Board or by the Chair of the Audit Committee and will be disclosed to shareholders to the extent required by law, regulation or stock exchange requirement.

E. LEGAL NOTICE

This Code serves as a reference to you. The Company reserves the right to modify, suspend or revoke this Code and any and all policies, procedures, and programs in whole or in part, at any time. The Company also reserves the right to interpret and amend this Code and these policies in its sole discretion as it deems appropriate. Any amendments to the Code will be disclosed and reported as required by law.

Neither this Code, these policies nor any statements made by any employee of the Company, whether oral or written, confer any rights, privileges or benefits on any employee, create an entitlement to continued employment at the Company, establish conditions of employment, or create an express or implied employment contract of any kind between employees and the Company. In addition, all employees should understand that this Code does not modify their employment relationship, whether at will or governed by a written contract.

F. CURRENCY OF THE CODE

The Code was adopted and approved by the Board of Directors on March 10, 2023.