

SIO2 MEDICAL PRODUCTS, INC.

July 27, 2017

BUSINESS
CODE OF
CONDUCT

INTRODUCTION

SiO₂ Medical Products, Inc. (“SMP” or the “Company”) values its employees as stewards of the business. Upholding SMP’s reputation is every employee’s responsibility. As a company, SMP is committed to the highest ethical standards in all our activities, and to comply with all applicable laws and regulations. SMP provides the Business Code of Conduct (the “Code”) to all its employees, officers, and directors to help all of us make ethical, honest, and lawful decisions. You must follow the Code at all times, whether in interactions with fellow employees, during interactions with customers, competitors, and regulators, and sometimes during certain non-work related activities as well. Making it easier for you to make the right decisions not only allows SMP to live up to its values as an ethical company, but also allows each of us to spend more time focused on our areas of responsibility to support the ultimate mission of our company.

SMP understands that not every decision is black and white. The key to compliance with the Code is exercising good judgment. You do this by following the spirit of the Code and the law, and doing the “right” thing even when the Code and/or law are not specific. When you are faced with a situation where you must determine the right thing to do, you should ask the following questions:

- Am I following the spirit, as well as the letter, of any law or SMP policy?
- Would I want my actions reported in the news?
- Will there be any direct or indirect negative consequences for SMP?

If you encounter a circumstance in which you are not sure of the right thing to do, additional resources are available to you. Please feel free to ask your manager or SMP’s General Counsel for guidance. We are committed to assisting you in maintaining a culture of the highest ethical standards at SMP. Indeed, managers are expected to take necessary actions to ensure that employees understand and comply with the Code, and for creating an environment where all employees feel comfortable asking questions and raising issues. Managers are obligated to contact the General Counsel regarding any possible or potential violations of the Code of which they become aware. No one has the authority to order another employee to act contrary to the Code.

Who Must Follow the Business Code of Conduct?

The Code applies to every SMP employee, including officers and directors. Compliance with the Code is mandatory.

SMP’s Expectations

Under the Code, SMP’s corporate policies, and the law, SMP expects you to:

- Follow the standards in the Code and comply with all laws and regulations.
- Use sound judgment. If the Code and applicable law do not directly answer your question, consider the spirit of the Code and those laws, as well as the potential community response to your actions.
- Report any possible violations of the Code, other SMP policies, or legal or regulatory requirements to SMP’s General Counsel at the phone numbers and/or addresses set forth on page 10 of the Code.
- Raise your hand. If you are unclear how to handle a situation, discuss with your manager or SMP’s General Counsel.

Retaliation is Prohibited

SMP will not retaliate – and will not tolerate retaliation – against you if you report what you believe, in good faith, to be truthful information concerning a possible violation of the Code, another SMP corporate policy, or the law. Indeed, we encourage you to report any potential concerns to any of the individuals listed on page 13 so that the situation can be appropriately and promptly addressed. Any SMP employee who engages in retaliation will be disciplined and/or terminated from employment with SMP.

STANDARDS OF CONDUCT**Compliance with Rules, Laws, and Regulations**

SMP is committed to compliance with both the letter and spirit of the laws and regulations of the cities, states, and countries in which it operates. You must comply with all applicable laws, rules, and regulations in your employment or your service with SMP. These may include, for example, labor and employment, environmental, antitrust, securities, and anti-corruption laws. You may not violate, or instruct another person to violate, any of the rules, laws, or regulations that apply to SMP and its employees. If you violate these laws or regulations while employed or engaged by SMP, you risk individual indictment, prosecution and penalties, civil actions and penalties, and also subject SMP to similar risks. You may also be subject to disciplinary action, including termination of employment, service or affiliation with SMP.

As a company involved in designing, developing, manufacturing, and supplying injectable drug delivery systems, SMP and its employees must also adhere to regulations for medical products, including regulations implemented by the Food and Drug Administration (FDA) and other similar regulatory agencies. Employees are responsible for maintaining our high quality standards in order to ensure our Quality Management System is in compliance with and stays certified to design, develop, manufacture, and supply our products.

Conflicts of Interest

A conflict of interest presents itself when your personal interests conflict, or even appear to conflict, with SMP's interests. You owe a duty to SMP: (1) not to compromise SMP's interests, and (2) to act in the best interests of SMP. SMP recognizes that its employees are involved in activities outside of SMP; however, you must ensure that these activities do not conflict with your duties as employees or SMP's interests, or negatively affect SMP's reputation.

Conflicts of interest take many forms, and you should avoid situations in which your personal, family, or financial interests conflict, or appear to conflict, with SMP's interests. Conflicts of interest include situations involving you, your family, and/or others with whom you have a personal relationship, or entities associated with you or such persons.

Examples of potential conflicts of interest include:

- Taking, for your own benefit, opportunities discovered while employed with or engaged by SMP that you have reason to know would benefit SMP
- Using SMP's property for your own personal benefit
- Engaging in activities that interfere with your loyalty to SMP or your ability to perform SMP duties or responsibilities effectively
- Working simultaneously for a competitor, customer, or supplier while employed or engaged by SMP
- You or a family member, or an entity associated with you or a family member, have a financial interest in a customer, supplier, or competitor
- You or a family member, or an entity associated with you or a family member, acquire an interest in property in which SMP has, or may have, a legitimate interest
- You or a family member, or an entity associated with you or a family member, receive a loan or guarantee of a loan from a customer, supplier, or competitor
- Sharing or using SMP's confidential information for your own personal or business purposes
- Making gifts, payments, or providing special favors to customers, suppliers, or competitors with a value significant enough to cause the customer, supplier, or competitor to make a purchase, or take or forego other action which is beneficial to SMP and which the customer, supplier, or competitor would not otherwise have taken
- Being given the right to buy stock in other companies or receiving cash or other payments in return for promoting the services of a SMP advisor or supplier

Special rules apply to transactions between the Company and certain related parties. Specifically, transactions between the Company and related parties are prohibited, except with approval of non-conflicted members of our Board of Directors. Related parties include SMP executive officers, directors (including director nominees) and beneficial owners of more than 5% of SMP securities, and immediate family members of each of the foregoing. In addition, related parties include any entity that any of the foregoing persons, whether directly or indirectly, controls or can significantly influence the management or operating policies of to the extent that the entity might be prevented from fully pursuing its own separate interests.

SMP does not prohibit dating among SMP employees, nor does it prohibit relatives from working together within, for or on behalf of the company. However, if a potentially conflicting relationship, romantic or otherwise, involves two employees in a direct reporting relationship, in the same chain of command, or otherwise creates an actual or apparent conflict of interest, the employees must disclose the relationship to their manager. Upon learning of any potential conflict, SMP may reassign at least one of the individuals to a different position or role within the company. In any event, where your significant other, relative, or any other potentially conflicted person is within your chain of command, you must recuse yourself from any decision-making concerning the person's compensation, promotion, discipline or termination and must refrain from participating in his/her performance review.

SMP understands that conflicts are not always clear or apparent, however, it is important and required that they be reported. If you become aware of a conflict, or what you believe to be a conflict or potential conflict, including relationships (family, financial or other) that could lead to a conflict of interest, or have questions or concerns, you must promptly inform your manager or the General Counsel. Conflict of interest issues related to a member of SMP's Board of Directors are subject to additional considerations and reporting obligations, and will be addressed by non-conflicted members of SMP's Board of Directors.

Protection and Proper Use of SMP's Assets

All employees must protect SMP's assets and ensure that they are used properly. Both tangible and intangible assets should only be used for SMP's legitimate business purposes and only by those authorized to do so. Altering, destroying, stealing, using, disclosing, wasting or distributing any of SMP's assets without written authorization violates the Code.

Examples of tangible assets include cash, inventory, and equipment. Intangible assets include intellectual property (such as trade secrets, patents, trademarks, and copyrights), business and marketing plans, engineering and manufacturing ideas, customer and supplier/vendor information, designs, and drawings, records, salary information, and unpublished financial information.

Corporate Opportunities

All employees owe a duty to SMP to act in furtherance of the Company's interests. You must not advance your personal interests by exploiting SMP's (or its customers') property, assets, technology, contacts, information, or employment status for personal gain or to cause detriment to SMP or its customers. Similarly, an opportunity presented to the company to further SMP's interests should not be redirected for personal benefit and employees may not compete with SMP.

Intellectual Property and other Proprietary and Confidential Information

SMP is dedicated to protecting its intellectual property (patents, copyrights, trademarks, and trade secrets), confidential information, and other proprietary information and that of the third parties with whom the company does business. Most of what you produce in connection with your job is proprietary information including, for example, business and marketing plans, business trends and projections, engineering and manufacturing ideas, designs, and drawings, records, strategic plans, salary information, employee information, undisclosed mergers, acquisitions or other material business

information, customer and supplier/vendor information, and unpublished financial information. You should be aware that all intellectual property you conceive or develop during your employment at SMP, related to the business and/or industry of SMP, is the property of the company. SMP's intellectual property and other proprietary information constitute some of SMP's most valuable assets. As an employee of SMP, you may only use SMP's intellectual property in the conduct of your responsibilities for SMP, acting in good faith on its behalf.

We each have the responsibility to maintain the confidentiality of all proprietary information, except where authorized to disclose such information in connection with a legitimate business purpose. This duty of confidentiality extends to your external communications. You may not disclose non-public information to family members or friends, and you must be cautious when speaking in public places (airports, restaurants, restrooms and other public places), about work-related information to avoid unintentional disclosures. If you are unsure whether information is public or non-public in nature, please contact our General Counsel.

Please keep in mind that your confidentiality obligations extend beyond your employment or service with SMP. If you are switching employment – either joining or leaving SMP – confidential information gathered at the respective employer must stay confidential to that employer and may not be shared with others outside of that employment. SMP seeks to compete fairly. Even if you have confidential information from a prior employer that could be helpful to SMP, you may not use or share any such confidential information in connection with your work for SMP.

SMP respects the proprietary rights of our competitors, suppliers, and others with whom we do business. You must never copy, display or distribute proprietary materials of third parties without an appropriate license. For example, in no event should you load or use, on any SMP computer, any software, third-party content, or database without receiving prior written permission to do so. Please work with SMP's lawyers to document and confirm license rights. If you inadvertently obtain proprietary information of a third party without authorization, please immediately contact our General Counsel.

Electronic Communication and Social Media

SMP provides computers, mobile devices, telephones, and network access to certain employees in order to facilitate achievement of SMP's business objectives. You may not use e-mail, the Internet, or voicemail for any illegal purpose or in any manner contrary to SMP's policies or the standards embodied in the Code. Use of SMP devices to view websites or send messages that contain language, images or sounds that are harassing, discriminatory, sexually explicit, or threatening is prohibited.

All messages sent or received with devices used for SMP business are SMP's property. Therefore, SMP may review your emails and text messages as well as your Internet usage, and may reprint, publish, or retain any information created, sent, or contained in any of its devices and/or email systems. If you connect to SMP's network with your personal mobile device or a device provided by SMP, SMP may wipe clean your device without warning, including if it is lost. It is your responsibility to back-up your device. Incidental personal use of your SMP devices is permitted as long as it does not interfere with your work for SMP, does not involve a prohibited activity, does not inhibit system operations or expose SMP to unacceptable security risks, and does not harm SMP's reputation.

SMP understands and respects that many of our employees engage in social media as part of their regular social interactions and for networking and research purposes. Employees must be careful, if referencing SMP or your role with the company on social media or otherwise, that you do not give the impression that you speak for or on behalf of SMP. Only specific, designated representatives may speak on behalf of the company. Furthermore, employees using social media may not disclose or otherwise reference any SMP confidential or proprietary information on any public social media site.

Public Disclosures

Promptly responding to media and investor inquiries with accurate and consistent information is critical to our success and to our compliance with laws and regulations. SMP's policy is to disclose material information to the public only in accordance with our internal disclosure procedures, which are designed to timely disclose accurate information broadly to the public in a non-selective manner. Only certain individuals are authorized to make or approve public statements made on behalf of SMP. Inquiries or requests for statements from the media (newspaper, magazine, television, Internet or radio reporter), must be immediately directed without comment to SMP's General Counsel.

Inquiries from market analysts or investors must be directed to SMP's Chief Financial Officer. Government or regulatory inquiries or requests must be directed to SMP's General Counsel.

Securities Laws, Insider Trading, and Buying and Selling Stock

Employees are prohibited under both federal law and company policy from purchasing or selling securities (such as stock) of our customers, suppliers, partners, or other publicly traded companies, directly or indirectly, while in possession of material non-public information concerning such company. Generally, material information is that which could reasonably be expected to affect the investment decisions of an investor or the market price or value of the stock.

You should refrain from trading in the stock of publicly held companies, such as existing or potential customers or suppliers, on the basis of material confidential information obtained in the course of your employment or your service as an employee, director or officer. It is also illegal to recommend a stock to (i.e., "tip") someone else – for example, a friend or family member – on the basis of such information. Even an unintentional disclosure of confidential information during a casual conversation could violate the law and have significant legal ramifications.

This is a complex and highly regulated area of law with significant potential consequences for violations. If you have a question concerning the appropriateness or legality of a particular securities transaction, please consult with our General Counsel.

Accuracy of Books, Records, and Reporting

Keeping accurate, complete, and timely books and records is critical to fulfilling our legal, regulatory, financial, and business obligations. You must never make any false entry – whether through alteration or deliberate omission – in any books or records. For example, all accounts payable, invoices, technical and product information, inventory and expense reports, clinical and Good Manufacturing Practices documentation, and similar records must be accurate, complete and timely. You must not misstate facts, omit material information, or alter records in any way to mislead others, and you must not assist others in doing so. If you learn or suspect that one of your colleagues may be falsifying records – even if it is your superior – you must report that information to your manager (if your manager is not the person you suspect), our Controller, Chief Financial Officer, and/or General Counsel. You must also notify your manager, our Controller, Chief Financial Officer, and/or General Counsel of any unusual or non-routine transactions so that we can evaluate such transactions, confirm their legitimacy and determine appropriate accounting treatment and disclosure.

From time to time you may be called upon to help ensure that disclosures made in reports and documents that SMP files with or submits to regulators or governmental authorities, or in other public communications, are accurate, complete, and timely.

Managers and officers also have additional responsibilities regarding the accuracy of SMP's books, records, and reporting, as reflected in the section, "Managers and Officers" below.

Workplace Environment

SMP seeks to provide a welcoming, supportive and respectful workplace environment where employees can thrive personally and professionally. We encourage you to share your thoughts on how to improve the workplace. We will not retaliate against you nor tolerate retaliation against you if you raise an issue or concern in good faith.

Equal Opportunities: SMP's policy is to provide equal opportunities in all aspects of employment and its business to all employees and prospective employees, regardless of race, color, national origin and ancestry, religion, gender, gender identity, citizenship status, disability, veteran status, military eligibility, age, pregnancy, marital status, or sexual orientation, or any other classification protected by applicable law. As we strive to be innovative leaders in our business industries, we believe that drawing on the diverse perspectives of our workforce will help to induce collaboration and innovation.

Workplace Violence: Violence, threats of violence, intimidation, and other hostile conduct are prohibited and will not be tolerated at SMP. Those who engage in workplace violence may be removed from the premises and may be subject to disciplinary action, including termination of employment or service and criminal penalties.

Harassment: Harassment will not be tolerated at SMP, whether sexual harassment or harassment based on race, religion, gender identity, sexual orientation, or any other protected characteristic. Both verbal and non-verbal forms of harassment are prohibited.

Substance Abuse: Reporting to work or working while under the influence of drugs or alcohol or while impaired by prescription medication is prohibited.

Health and Safety and the Environment: SMP is committed to complying with all applicable health and safety and environmental laws and regulations. In order to protect your own safety and that of your Resources.

Managers and Officers

In addition to the standards of conduct set forth above, managers and officers have certain additional responsibilities to help ensure compliance with the Code and other SMP policies, including:

- Setting an ethical example
- Communicating and implementing the Code
- Helping to resolve employee questions regarding the Code
- Creating a work environment in which everyone feels comfortable to discuss ethical matters
- Evaluating employee conduct under the Code
- Reporting concerns or violations of the Code
- Seeking guidance for your own questions or concerns
- Otherwise ensuring compliance

Officers and employees with financial reporting responsibilities have special ethical obligations to promote SMP's values and ethical culture, because of their positions at SMP and their responsibility for the full, fair, accurate, timely and understandable reporting of our financial results and condition. In addition to compliance with the Code, our Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, Controller, and other officers and employees involved with SMP's financial reports or reporting process, are responsible for the following:

- Taking all steps that are necessary or advisable to ensure that all disclosures made in reports and documents that are filed with or submitted to regulators or governmental authorities, and all disclosures made in other public communications made by SMP, are full, fair, accurate, timely, and understandable.

- Establishing and maintaining adequate internal control over financial reporting to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements in accordance with generally accepted accounting principles; ensuring that SMP makes and keeps books, records, and accounts, which, in reasonable detail, accurately and fairly reflect the transactions and dispositions of SMP's assets.
- Devising and maintaining a system of internal accounting controls to provide reasonable assurance that transactions and expenditures are executed appropriately and in accordance with management's authorization, and that unauthorized use or disposition of assets is prevented or timely detected.

Violations of these special ethical guidelines for officers and employees with financial reporting responsibilities are serious and could result in severe disciplinary actions, which may include termination of employment. If you believe that a violation of these special ethical guidelines has occurred, please contact the General Counsel.

The CEO and SMP's other officers, with the oversight of our Board of Directors, are responsible for ensuring that the Code is effectively communicated to all employees. Our senior management has ultimate accountability with respect to the overall implementation of and successful compliance with the Code. Day-to-day compliance issues are the responsibility of SMP's managers. The General Counsel and Chief Operating Officer will assist the CEO with communicating and training on the Code, addressing reported violations of the Code, and overall compliance with the Code. No employee, officer or director has the authority to order another employee to act in violation of the Code.

Integrity in External Dealings Gifts and Entertainment

Providing and accepting gifts, entertainment, and other business courtesies to or from an existing and/or prospective SMP customer, consultant, vendor, or supplier, or a competitor, can create the appearance of a conflict of interest, especially if the value of the gift or entertainment is significant. You may never accept cash or cash equivalents (including gift cards and/or securities) from an existing or prospective customer, consultant, vendor, or supplier.

Generally, acceptance of inexpensive non-cash gifts is permissible (typically with a value of less than \$50). In addition, infrequent and moderate business meals and entertainment can be appropriate aspects of business relationships, provided that they are not excessive, are not intended to obtain special or favored treatment, are legal in the applicable location and under the circumstances when given, and do not create the appearance of impropriety. Gifts and entertainment may never be provided to government officials without written pre-approval from our General Counsel. If you have any questions about whether giving or receiving a gift or entertainment is excessive, you must consult with our General Counsel.

Bribery, Corruption, and the FCPA

The offering of money, gifts, favors, or anything else of value to assist in obtaining or retaining business, procuring any other unfair advantage, or rewarding any act, is prohibited by law and the Code. SMP will not tolerate any form of bribery in any business transaction, whether made directly by a SMP employee or indirectly through a third party. This is true regardless of the form of bribery including, for example, through cash, gifts, entertainment, kickbacks, commissions, rebates, discounts, and unlawful payments.

The US Foreign Corrupt Practices Act (FCPA) and similar laws around the world prohibit bribing foreign officials for their assistance in obtaining or maintaining business. A "bribe" includes anything of value. Any gift or entertainment to a government official is prohibited, unless prior written authorization is obtained from our General Counsel.

Violating this section of the Code would not only subject SMP to potentially significant liability but could expose you to significant criminal and civil liability personally as well.

Outside Business Activities and Investments

While working for SMP, employees may be permitted to engage in outside business activities, including investments and employment. However, there are limits on some of these activities.

For example, any outside employment must be approved in writing by your SMP manager. Moreover, outside business activities should not encroach on the time and attention you devote to your employment, or adversely affect the quality or quantity of your work. In addition, outside business activities may not adversely affect SMP or present a conflict of interest or potential for a conflict. For example, you may not engage in business with or undertake investments in entities or individuals that do business with SMP or compete with SMP, or that would be harmful to SMP (other than passive investments of up to 3% of the outstanding shares of publicly traded companies). These restrictions also apply to your family members.

Fair Dealing, Anti-Trust and Trade Regulation Law

Fair dealing involves conducting SMP's business with integrity. SMP's business transactions should be based on transparent factors, such as the product, price, quality, and terms of the deal. Such interactions should also respect confidentiality between the parties.

Under federal and state laws, SMP is prohibited from engaging in unfair methods of competition, and unfair or deceptive acts and practices. You should endeavor to deal honestly with SMP's customers, suppliers, vendors, competitors, employees, and the public.

You may not:

- Take unfair advantage of anyone through manipulation, concealment, or the abuse of privileged confidential information
- Misrepresent information
- Induce business via bribery or payoffs
- Engage in bribery or theft of information
- Make false claims about competitors
- Mislabeled products
- Discuss pricing with competitors or in a manner suggestive of collusion or market fixing
- Engage in any other unfair dealing

The prohibited practices listed above not only apply to our interactions with competitors, but also with other third-parties with which SMP deals.

SMP adheres to "anti-trust" or "unfair competition" laws, which address and prohibit unlawful methods of competition, practices that would restrain trade, and methods that reduce competition. SMP prohibits you from discussing or entering into any agreement with a competitor to fix prices, divide up markets, exclusively deal (except by exclusive supply agreement), limit output, drive competitors out of business, or engage in boycotts.

Violation of the Code or applicable laws or regulations could result in disciplinary action, civil liability, and/or criminal liability against you and/or against SMP.

Environmental Health

SMP strives to conduct business in an environmentally responsible manner, and our policy is to comply with all environmental laws and regulations. We expect all employees to report workplace injuries or illnesses, any discharge into the environment and any situation creating a risk of injury or discharge. In addition to SMP's operations and

facilities that aim to reduce any environmental impact, SMP urges you to recycle and make other environmentally conscious choices daily so that SMP can reduce any environmental impact.

Import and Export

Export laws control where and to whom SMP can send its products. If you are involved in sending or making SMP's products or technical data available internationally – or to non-U.S. nationals in the U.S. – whether physically or through email or other electronic transfer – work with your manager and the General Counsel to ensure that the transaction complies with applicable laws. Failing to comply with the law can subject both SMP and you to significant civil and criminal penalties, and could lead to revocation of the company's ability to export its products. In addition, you must also adhere to laws related to the import of technology and products. Any imports must be correctly classified, valued, and tracked to their country of origin.

All employees who are involved in the import or export of merchandise, services or technologies (including technical data) must comply with all applicable laws and regulations with regard to economic sanctions or export and import controls, as well as with all guidelines and processes having to do with their business activity.

Government and Regulatory Inquiries and Investigations

SMP's policy is to cooperate fully with government and regulatory inquiries and investigations.

Political Activity

Various laws restrict SMP from using SMP funds, assets, services, or facilities on behalf of a political party or candidate. You may not engage in any political activity (such as running for public office, serving as an elected official, or campaigning for a political candidate) using company time or resources. Also, you may not make any payments of company funds to any political party, candidate, or campaign unless permitted under applicable law and approved in writing in advance by the General Counsel. Of course, you may participate in political activities on an individual basis, with your own money and on your own time.

Conflict Minerals & TSE/BSE Policy

SMP recognizes that product traceability is an important requirement for our customers. To meet this requirement, we actively engage our suppliers to provide source and processing information for raw materials used in manufacturing and for materials purchased for resale. In an effort to reduce trade in certain minerals and metals that have been used to finance or benefit armed groups committing violent acts in the Democratic Republic of the Congo, the U.S. Securities & Exchange Commission ("SEC") adopted a final rule requiring all publicly traded companies to disclose and report on the presence of specific "conflict minerals" in products they manufacture or contract to manufacture. Under this rule, conflict minerals are defined as tantalum, tin, tungsten, and gold. Our goal is to work within our suppliers to determine that all products we manufacture or contract to manufacture are "conflict free," that is, that they either do not contain tin, tantalum, tungsten, or gold, or if they do, that these metals come from non-conflict sources, as identified in the SEC's conflict minerals rule.

Statements to confirm that a product is "free of TSE/BSE" are not scientifically possible; consequently, SMP cannot guarantee that our products are free of TSE or BSE materials. SMP has taken measures outlined by the note for guidance EMEA/410/01 Rev. 02, classifying tissues by their potential risk of TSE/BSE infection. Thus, it is ensured that raw materials for the production of food and pharmaceuticals supplied by SMP are manufactured from ingredients with a low risk of TSE/BSE. Additionally, we will provide data that allow our customers to evaluate and minimize risk when using our products in their production processes. We encourage customers with TSE/BSE compliance requirements to contact us within 1 year of purchase to increase the opportunity for obtaining the needed information.

In order to assist our customers and potential customers that are subject to these requirements, SMP is committed to: (i) full compliance with the SEC's Conflict Minerals rule and the ethical sourcing of all of our products; and (ii) working to ensure that our raw materials present a low risk of TSE/BSE. While recognizing that the global supply chain tracing of these materials is complex, SMP will continue to improve its processes for ensuring compliance of its products.

Reporting Concerns and Receiving Advice

If you know of or suspect a violation of applicable laws or regulations, the Code, or SMP's policies, you have an obligation to immediately report it to your manager and/or SMP's General Counsel. If you have any concerns regarding the company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any potential fraud or questionable accounting or auditing matters, you may also contact the Chief Financial Officer.

Contact the General Counsel at: Jaimin.shah@sio2med.com or: SiO ₂ Medical Product, Inc. Attention: General Counsel 2570 Boulevard of the Generals, Suite 215, Norristown, Pennsylvania 19403, U.S.A. Main: 610-635-1202 Direct: 334-321-4073	Contact the Chief Financial Officer at: bob.thompson@sio2med.com or: SiO ₂ Medical Product, Inc. Attention: Chief Financial Officer 2250 Riley Street Auburn, Alabama 36832, U.S.A. Main: 334-321-5000 Direct: 334-321-5027
---	--

Managers are required to report to the General Counsel and/or Chief Compliance Officer any time they receive a report of a concern about our compliance with laws, the Code or other Company policy, any notice of any suspected wrongdoing by any company employee, officer or director, any complaint or concern about the company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

Any employee who reports a violation will be treated with dignity and respect and will not be subjected to any form of discipline or retaliation for reporting truthfully and in good faith. Each report will be given serious and thoughtful consideration and promptly investigated. SMP understands that prompt reporting through a safe process, such as the SMP reporting process described in this Code, benefits the company and promotes compliance with laws and with the highest ethical standards to which SMP is committed. Retaliation against anyone who provides information or otherwise assists in an investigation or proceeding regarding any conduct that the individual believes in good faith constitutes a violation of applicable laws or regulations, the Code, or SMP's related policies is prohibited and will, in itself, be treated as a violation of the Code.

Waivers and Amendment

SMP reserves the right to waive the application of the Code and to amend the Code in its application to employees.

Any substantive amendment or waiver of the Code applicable to or directed at executive officers or directors may be made only after approval of the Board of Directors upon a recommendation from the General Counsel. Written approval of the General Counsel is required for any other waiver of the Code. Any waiver of this Code or any change to the Code that applies to executive officers or directors also will be disclosed as required by applicable laws and regulations.