

CONFLICT OF INTEREST POLICY

POLICY STATEMENT

The Conflict of Interest Policy enjoins employees of Atok-Big Wedge Co., Inc. and its affiliates and subsidiaries (including contractual employees, probationary employees, on-the-job trainees and consultants) to always act in the best interest of the Company consistent with sound business principles and judgement without bias or partiality.

COVERAGE

The policy requires directors, officers, employees, and consultants who find themselves in a potential or actual conflict of interest situation to promptly disclose the matter and, as applicable, seek approval from the proper authorities. Unless otherwise authorized by the Company, the person concerned is required to inhibit himself/herself from any action, transaction, discussion, evaluation, or decision involving such conflict of interest. The policy also prohibits the Company from granting personal loans to directors or officers unless allowed by applicable laws and regulations.

DEFINITION

A **conflict of interest** is a set of circumstances that creates a risk that professional judgment or actions regarding a primary interest will be unduly influenced by a secondary interest. Primary interest refers to the principal goals of the Company, such as the protection of its interests, the advancement of its financial and business performance and, the quality of service it provides to its clients. Secondary interest includes not only financial gain of an employee or group of employees, but also such motives as the desire for professional advancement and the wish to do favors for family and friends as such terms are defined in the Related Party Transactions Policy.

GUIDELINES

1. Employees are expected, at all times, to act in the best interest of the Company and to exercise sound judgment, unclouded by personal interest or divided loyalties, therefore while employed by the Company or any of its affiliates:
 - a. An employee is expected to devote his/her time, attention and skill to the affairs of the Company and to its affiliates during the usual business hours and will use his/her best endeavours to further its interest in every way.
 - b. An employee is expected to at all times to diligently, faithfully and to the best of his/her ability, perform the duties and responsibilities for which he/she has been

employed as well as abide by any additional instructions as may reasonably be requested of him/her.

- c. An employee is required to use all proper means within his/her area of control and responsibility to maintain and improve the business, and to protect and further the reputation and interest of the Company and its affiliates.
 - d. An employee is not permitted to work for, or have any interest in any other company or business, or undertake any activity which might interfere with his/her duties, or negatively affect his/her performance, or create conflict with the Company's interests.
2. Whenever a director, officer, employee or consultant of the Company find themselves in a possible or actual conflict of interest situation, they shall be required to disclose such fact to their supervisor or direct superior in order for the latter to determine the extent to which the possible or actual conflict of interest may adversely affect the Company's interests. This disclosure shall include a request for approval from the Company to engage in the subject action or activity.

The supervisor or direct superior, on his/her own, or with the help of other qualified officers of the Company, shall assess the circumstances as well as all factors involving such possible or actual conflict and fairly decide on whether to allow the same or not.

EFFECTIVITY

This policy supersedes any and all previous policies or policy directives concerning conflict of interest and is effective 30 July 2014.

END OF POLICY