

Decisive Dividend Corporation Anti-Bribery and Anti-Corruption Policy

Decisive Dividend Corporation, together with its subsidiaries (hereinafter referred to as “Decisive” or the “Company”), is committed to conducting its business in accordance with all applicable laws, rules and regulations and the highest ethical standards as embodied in the Code of Ethics wherever it operates. We take a zero-tolerance approach to bribery and corruption and as such, are committed to implementing and enforcing effective systems to counter bribery and corruption. Employees, officers, directors, agents, consultants, and contractors of the Company (“Representatives”) that fail to comply with this Policy, whether intentionally or not, may face disciplinary action, which may include termination of employment or contract, as applicable, and/or criminal charges.

You must notify your immediate supervisor / manager or the Company Compliance Manager (identified in section 10) as soon as possible if you believe or suspect that a conflict with or breach of this Policy has occurred, or may occur in the future.

1. Purpose

The purpose of this Policy is to provide a procedure to ensure the Company and the Representatives, in discharging their duties on behalf of the Company, conduct business in an honest and ethical manner, reflecting the highest standards of integrity and compliance with all applicable laws, rules and regulations, including Canada’s *Corruption of Foreign Public Officials Act* (the “CFPOA”) *Criminal Code* (the “Criminal Code”), the U.S. *Foreign Corrupt Practices Act* (the “FCPA”), and any foreign anti-bribery or anti-corruption laws that may be applicable. This Policy supplements the Code of Ethics and all applicable laws and provides guidelines for compliance with the CFPOA, the Criminal Code, FCPA, and Company policies applicable to the Company’s operations world-wide.

2. Applicability

This Policy applies to all Representatives and reflects the standards to which the Company expects its Representatives to adhere to when acting on its behalf. This Policy is intended to supplement all applicable laws, rules, and other Company policies. It is not intended to supersede any local laws. Where ambiguity or uncertainty exists, please contact the Chair of the Audit Committee of Decisive Dividend Corporation.

3. Definitions

For the purposes of this Policy, the following definitions apply:

“bribery” or “improper payment activity” means the offer, promise, or payment of cash, loans, gifts, or even excessive entertainment, or an inducement of any kind, including a reward, advantage or benefit, offered or given to a person in a position of power to influence that person’s views or conduct or to obtain an improper advantage; and

“corruption” means the misuse of public power or entrusted power for private gain.

Bribery and corruption can take many forms, including the provision, promise or acceptance of:

- cash payments or bribes;
- facilitation payments;
- kickbacks;
- political contributions;
- charitable contributions; or
- gifts, hospitality, travel, and reimbursement of expenses.

A further discussion of such incidents is set out below.

4. Your Responsibilities

In order to adhere to the Company's commitment to conduct its business in an honest and ethical manner, reflecting the highest standards of integrity and in compliance with all relevant laws and regulations, including anti-bribery/corruption laws in Canada, the United States and other applicable jurisdictions, no Representative, when acting on behalf of the Company, shall offer, solicit, promise, give or accept any bribe or other improper payment to or from any domestic or foreign government official or person doing business in the private sector. Schedule "A" to this Policy provides a non-comprehensive list of prohibited activities that must be reported if observed.

In addition, before entering into any contract or business arrangement with any third party (such as a supplier or customer) or entering into any contract for the acquisition of or merger with any other corporation (a "target"), the Company shall conduct sufficient due diligence to ensure such entity is not engaging in bribery or corruption. The Company will not engage any third party or purchase or merge with any target that it knows or reasonably suspects is engaging in bribery or corruption. Local management will be responsible for conducting appropriate due diligence, which, as set out above, shall be undertaken before any third party is engaged or any target is acquired or merged with. Some high-risk transactions will require further due diligence which may require investigation from external third parties.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all Representatives. All Representatives are required to avoid any activity that might lead to, or suggest, a breach of this Policy.

All Representatives must ensure that they read, understand and comply with this Policy.

5. Record Keeping and Audits

The Company shall keep financial records and have appropriate internal controls and approval processes in place which will evidence the business reason for making payments to third parties. Representatives must ensure that all expense claims relating to gifts or expenses incurred to third parties are submitted in accordance with the Expenses Policy and specifically record the reason for the expenditure. Recording any expense in any way which would conceal its true nature is

not permitted. All accounts, invoices, memoranda and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments. No Representative shall accept any material gift or benefit without management approval.

6. Monitoring and Review

The Company's Controls and Risk Department will monitor the effectiveness and review the implementation of this Policy regularly, considering its suitability, adequacy and effectiveness. Any improvements identified will be made as soon as possible. Internal control systems and procedures will be subject to regular audits to provide assurance that they are effective in countering bribery and corruption. All Representatives are responsible for the success of this Policy and should ensure that they report any breach or suspected breach of this Policy in accordance with section 8 hereof.

Audits of the Company's sites, operating units, and contractors may be conducted periodically to ensure that the requirements of this Policy and its applicable procedures and guidelines are being met. Audits may be conducted internally by the Company or externally by retained third parties. Audit documentation shall include performance improvement action plans.

This Policy does not form part of any Representative's employment contract, consulting contract or contract of engagement, as applicable, and it may be amended at any time.

7. Training

Training on this Policy forms part of the induction process for all new employees, officers and directors of the Company. In addition, all employees, officers and directors of the Company will be asked to formally accept conformance to this Policy upon their engagement. All Representatives shall be provided with or directed to a copy of this Policy.

8. Raising a Concern

You are encouraged to raise concerns to your immediate supervisor / manager or the Chair of the Audit Committee of Decisive Dividend Corporation about any issue or suspicion of breach of this Policy at the earliest possible stage. The identity of any person raising a concern will be treated on a confidential basis to the extent possible, and only revealed on a need to know basis or as required by law or court order.

If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries or concerns, these should be raised with your immediate supervisor / manager or the Chair of the Audit Committee of Decisive Dividend Corporation.

It is important that you tell your immediate supervisor / manager or the Chair of the Audit Committee of Decisive Dividend Corporation as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

We are committed to ensuring no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offence has taken place, or may take place in the future.

If a person who is a supervisor / manager is notified or consulted by, or receives a query from, a Representative regarding an issue or suspicion of breach of this Policy, such supervisor / manager must in turn promptly advise and co-ordinate a response with the Chair of the Audit Committee of Decisive Dividend Corporation.

9. Discipline

Any Representative who violates the terms of this Policy may be subject to disciplinary action. Any Representative who has direct knowledge of potential violations of this Policy but fails to report such potential violations in accordance with this Policy will be subject to disciplinary action. Any Representative who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action. Disciplinary action may include termination of employment, contract and/or criminal charges.

10. Company Compliance Manager – Contact Information

The individual responsible for compliance with this Policy may be contacted via phone or email as noted:

Michael Conway

Chair of the Audit Committee of Decisive Dividend Corporation

Telephone: 1-416-476-9540

Email: mtjconway@gmail.com

11. References

The CFPOA can be found at: <http://laws-lois.justice.gc.ca/eng/acts/c-45.2/index.html>

The FCPA can be found at: <http://www.justice.gov/criminal/fraud/fcpa/>

The Criminal Code can be found at: <http://laws-lois.justice.gc.ca/eng/acts/C-46/>

Schedule A - Examples of Incidents to be Reported

Cash Payments or Bribes

Representatives shall not bribe any public official anywhere in the world. Public officials include those in government departments, but also employees of government owned or controlled commercial enterprises, international organizations, political parties and political candidates. Provisioning of money or anything else of value, no matter how small, to any public official for the purpose of influencing them in their official capacity is prohibited.

Facilitation Payments

Facilitation payments (also known as “grease payments”) are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action (e.g. payment to speed up customs clearance), and not to obtain or retain business. Facilitation payments tend to be demanded by low level officials to obtain a level of service which one would not normally be entitled to.

Representatives shall not make any facilitation payments, or any payment which might be interpreted as a facilitation payment, unless otherwise permitted under applicable laws. If you are unsure whether certain payments represent facilitation payments, please contact the Company Compliance Manager.

Kickbacks

Kickbacks are the return of a sum already paid or due under a contract as a reward for the awarding of business. Representatives shall not receive or provide for any kickbacks.

Political Contributions

Representatives may make donations in support of political parties or candidates, in certain circumstances where it is not given, or perceived to be given, to gain an improper business advantage. Where uncertainty exists, please contact the individual at the Company who is responsible for compliance with this Policy. Notwithstanding the foregoing, Representatives shall not make any political donation on behalf of the Company.

Charitable Contributions

Charitable support and donations are acceptable (and encouraged), whether of in-kind services, knowledge, time, or direct financial contributions. However, Representatives must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. Representatives shall only make charitable donations that are legal and ethical under applicable laws. Representatives shall not make or offer to make a donation without immediate supervisor / manager approval.

Gifts, Hospitality, Travel, and Reimbursement of Expenses

Gifts, hospitality, and travel expenses are acceptable if they are reasonable and proportionate. Examples of gifts and hospitality include the receipt or offer of gifts, meals or tokens of appreciation and gratitude, invitations to events, functions, or other social gatherings, in connection with matters related to our business. These activities are acceptable provided they fall within reasonable bounds of value and occurrence.

How do you know if an offered or received gift or hospitality is acceptable? Ask yourself the following:

- What is the intent – is it to build a relationship or is it something else?
- How would it look if these details were on the front of a newspaper?
- What if the situation were reversed – would there be a double standard?

If you are unsure if you should accept something of value – ask your immediate supervisor / manager. If your immediate supervisor / manager is participating, seek a higher-level authority. If you prefer, contact the Company Compliance Manager.

We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift is reasonable and justifiable. The intention behind the gift should always be considered. Within these parameters, local management may define specific guidelines and policies to reflect local professional and industry standards.

All travel expenses and their reimbursement must follow a controlled process whereby the appropriate level of approval is obtained prior to reimbursement. All such expenses must be supported by a business need and original receipts.