

**BEYOND INTERNATIONAL LIMITED AND CONTROLLED
ENTITIES
ABN 65 003 174 409**

Code of Conduct

The Company has an established Code of Conduct that guides Directors, the Managing Director and other key Executives to:

- The practices necessary to maintain confidence in the Company's integrity;
- The practices necessary to take into account their legal obligations and the reasonable expectations of their shareholders; and
- The responsibility and accountability of individuals for reporting and investigating reports of unethical practices.

Key issues addressed in the Code of Conduct are:

- The responsibility to serve and protect the long-term interests of its shareholders and investors;
- Ensuring regulatory compliance including financial disclosure to shareholders and other investors;
- The responsibility to meet employment laws and regulations, and respect the privacy of employee information; and
- Ensuring the Company acts honestly and fairly in all of its dealings.

The policies and procedures relating to ethical and law abiding conduct are currently included in the employee handbook which is available to all employees. All new employees are made aware of the Code of Conduct. It is expected that senior Executives and other employees will report promptly, and in good faith, any actual or suspected violation of the standards set out in the Code of Conduct.