

LVG Code of Professional Conduct

The LVG Code of Professional Conduct is binding for all Leverage employees.

Leverage employees agree to:

1. Engage in and promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

2. Avoid conflicts of interest

Independence, integrity and transparency of our services are the foundation of our customers' trust in us.

3. Take all reasonable measures to protect the confidentiality of non-public information about the Company and its subsidiaries and their customers obtained or created in connection with employee activities and to prevent the unauthorized disclosure of information unless required by applicable law or regulation.

4. Zero tolerance of corruption

Corruption distorts competition with the business world and causes damage to both individuals and society. Corruption can also result in actions being made under criminal and civil law for Leverage employees as well as for Leverage. This could include anything from a prison sentence to fines. Corruption is strictly prohibited in all countries in which Leverage operates, and any violations of such are therefore not in the "beneficial interest of the company." This continues to apply to all employees, regardless of their nationality.

5. Produce full, fair, accurate, timely and understandable disclosure in reports and documents that the Company or its subsidiaries file with.

6. Promptly report any possible violation of this Code to the Company's ISC Committee.

Covered Employees understand that they will be held accountable for their adherence to this Code. Failure to observe the terms of this Code may result in disciplinary action, up to and including termination of employment. Violations of this Code may also constitute violations of law and may result in civil and criminal penalties to the Covered Employee, his or her supervisor(s) and/or the Company.

If you have any questions regarding the best course of action in a particular situation, you should promptly contact the ISC Committee. You may choose to remain

anonymous by reporting any possible violation of this Code by sending a letter to the ISC Committee. If you are uncomfortable contacting the ISC Committee, and/or if you wish to express concerns relating to questionable accounting or related matters, you may report such concerns to the president of the ISC Committee or General Manager.

It is the Company's policy to encourage the communication of bona fide concerns relating to the lawful and ethical conduct of business, including accounting, internal control and auditing matters. It is also the Company's policy to protect those who communicate bona fide concerns from any retaliation or discrimination for such reporting, and no retribution or discrimination against any individual who communicates bona fide concerns will be permitted.