

NEXTECH AR SOLUTIONS CORP.
(the “Company”)

CODE OF BUSINESS ETHICS & CONDUCT

The Board of Directors of the Company has adopted the following code of Business Ethics and Conduct. This code of ethics sets out guiding principles of conduct and ethics that the Company expects of its directors, officers and employees.

1. COMPLIANCE WITH LAWS, RULES AND REGULATIONS

The Company is committed to conducting its affairs in compliance with all laws, rules and regulations applicable to the Company’s business in the countries, in which it operates.

2. CONFLICTS OF INTEREST

Any transaction in which an individual’s private interest interferes in any way or even appears to interfere with the interests of the Company as a whole is a conflict of interest reportable to the Chairman of the Audit Committee, Corporate Secretary or Board of Directors of the Company.

3. PROTECTION AND PROPER USE OF CORPORATE ASSETS

All directors, officers and employees have an obligation to protect the firm’s assets including but not limited to its proprietary information comprising of business, marketing, sales, financial, corporate development information, technical information, intellectual property and data bases.

4. CONFIDENTIALITY

Directors, officers and employees must maintain all non-public information entrusted to them by the Company except when disclosure is authorized or legally mandated.

5. FAIR DEALING

The Company believes in fair dealing with the Company’s security holders, customers, suppliers, creditors and employees and supports laws that prohibit restraints of trade, unfair practices, or abuse of economic powers.

6. REPORTING VIOLATIONS

It is the responsibility of all directors, officers or employees to report the circumstances of any actual or potential illegal or unethical behaviour by Company employees or others associated with the Company and to cooperate with any investigation by the Company.

For assistance with compliance matters or to report actual or potential compliance infractions, employees should contact the Chairman of the Audit Committee or Corporate Secretary.