Vista America's Finance Code of Conduct

Introduction

In this Finance Code of Conduct ("Code"), "Vista America" refers to JetSelect, LLC DBA Vista America (an Ohio limited liability company with registration number 1539947), and any of its subsidiaries and/or affiliate companies.

This Code applies to all employees, officers, directors, and contracted personnel of Vista America who are involved in Vista America's financial reporting processes (each a "Finance Employee", collectively "Finance Employees"). Vista America may from time to time designate other persons to whom this Code shall also apply.

Vista America is committed to conducting its business in an ethical, legal and socially responsible manner and to promote professional conduct in the practice of its financial management.

The Finance Employees are uniquely capable and empowered to ensure that all stakeholders' interests are appropriately balanced, protected, and preserved. This responsibility is fulfilled by observing lawful, honest, and ethical practices in the conduct of Vista America's business and its financial affairs.

The Finance Employees play an important role in Vista America's financial reporting processes and have responsibility for the accurate and reliable preparation and maintenance of Vista America's financial records and for establishing and maintaining adequate internal control over financial reporting and disclosure controls and procedures.

This Code has been implemented for the purpose of embodying principles and expectations ensuring compliance with financial reporting by the Finance Employees.

The enforcement and interpretation of this Code rests solely with Vista America. This Code only creates rights in favor of Vista America.

This Code is intended to supplement and not replace other Vista America codes of conduct, policies, rules and procedures that are applicable to the Finance Employees from time to time. If any Finance Employee has any doubt as to the policies, rules and procedures applicable in a given situation, or if any Finance Employee perceives any conflict or inconsistency between this Code and any other Vista America Code, policies, rules or procedures, then he/she should raise the issue with, and seek direction from Vista America's Compliance and Ethics Department (email: ComplianceVA@vistaamerica.com) or Vista America's Chief Financial Officer. This Code is a statement of principles and expectations for individual and business conduct. It is not intended to and does not in any way constitute a contract, an employment contract, or assurance of continued employment, and does not create any right in favor of any Vista America Finance Employee. The headings contained in this Code are for convenience only and shall not be interpreted to limit or otherwise affect the provisions of this Code.

1. Principles and Expectations

Finance Employees shall:

1. Act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing one's independent judgment to be subordinated.

2. Provide full, fair, objective, accurate, timely, relevant and understandable financial information and disclosure in reports and documents that Vista America files with the relevant regulatory authorities, or which Vista America announces in public communications (such as to regulated markets), or in any internal reporting that leads or may lead to public communications.

3. Refrain from directly or indirectly taking any action to improperly influence or coerce, manipulate, or mislead persons preparing, reviewing or auditing the financial statements of Vista America or to otherwise take any action directly or indirectly that would cause such financial statements to be incorrect or misleading.

4. Ensure that Vista America's accounts and reporting comply, in all material respects, with the generally accepted accounting principles that Vista America decides to follow from time to time.

5. Ensure that periodic financial communications and reports are delivered in a manner that facilitates the highest degree of clarity of content and meaning so that readers will accurately determine their significance and consequence.

6. Enforce all Vista America policies in relevant financial areas (such as but not limited to financial planning, analysis, tax compliance, treasury operations, etc.).

7. Ensure that all business transactions are properly authorized (in accordance with policies and delegation of authority guidelines issued by Vista America from time to time) and recorded on the relevant Vista America accounting systems and records in a complete and accurate manner and in accordance with the applicable Internal Control policies.

8. Ensure that the retention or proper disposal of Vista America financial records are in accordance with applicable legal and regulatory requirements and Vista America policies that may be issued from time to time.

9. Take all necessary action, either directly or by alerting the relevant superior (direct line Manager or the Chief Finance Officer), to resolve any control weaknesses that could materially affect the reliability of financial reporting and disclosures. In the event that the relevant superior receiving any such alert fails to take the necessary action to resolve the reported control weakness then the Finance Employee concerned shall file a report in accordance with Vista America's Speak Up Procedure for Reporting Concerns Relating to Improper Practices set out below.

10. Give external and internal auditors of Vista America full access to all information necessary for them to properly conduct any Vista America audit.

11. Not coerce, manipulate, mislead, or unduly influence any authorized audit or interfere with any auditor engaged in the performance of an internal or independent audit of Vista America's system of internal controls, financial statements, or accounting books and records.

12. Comply with all applicable national laws and regulations, and all applicable rules and directives of all relevant private and public regulatory agencies and authorities.

13. Educate and train employees forming part of the finance area that they manage, about any laws, regulations, rules, administrative procedures, and policies that affect the operation of the finance organization.

14. Give due consideration to assessing the quality of business controls, including internal financial controls, as well as to implement all necessary control improvements and modifications.

2. Reporting Procedure

Vista America is fully committed to developing a Speak up culture – Finance Employees should not be afraid to speak up if they think that something is wrong or needs to be fixed. Finance Employees should at all times feel comfortable sharing their views, asking questions, flagging anomalies, expressing concerns, or reporting perceived violations of this Code. If a Finance Employee becomes aware of any suspected or known violations of this Code, then he/she has a duty to promptly report such concerns in accordance with *Vista America's Speak Up Procedure for Reporting Concerns Relating to Improper Practices.*

3. Consequences for Non-Compliance

If a Finance Employee fails to comply with this Code, then he/she may be subject to disciplinary action that may include dismissal from employment. Disciplinary measures will depend on the circumstances of the violation and will be applied in a manner consistent with Vista America's policies. In addition, Finance Employees who violate the law during the course of their employment may also be subject to criminal and civil action.

4. Revisions

Vista America will unilaterally review this Policy on a regular basis at its absolute discretion, and will introduce revisions where necessary or appropriate. Vista America may also issue addenda, guidelines and practice memoranda from time to time to supplement this Policy.

5. Confirmation

Each Finance Employee shall periodically, whenever requested by Vista America (as a minimum once a year), individually confirm in writing, or by any electronic means introduced by Vista America from time to time, to Vista America that he/she has read this Code and agrees to comply therewith.

Document Owner

Title
Chief Financial Officer

Version Control

Date	Version	Description
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