

VISTAREIT ONE, INC.
(formerly, Vista One, Inc.)

CODE OF BUSINESS CONDUCT & ETHICS

Business Conduct & Ethics	Directors	Senior Management	Employees
(A) Conflict of Interest	<p>The basic principle to be observed is that a director should not use his position to profit or gain some benefit or advantage for himself and/or his related interests. He should avoid situations that may compromise his impartiality. If an actual or potential conflict of interest may arise on the part of a director, he should fully and immediately disclose it and should not participate in the decision-making process.</p> <p>A director who has a continuing material conflict of interest should seriously consider resigning from his position.</p> <p>A conflict of interest shall be considered material if the director's personal or business interest is antagonistic to that of the corporation, or stands to acquire or gain financial advantage at the expense of the corporation.</p>		<p>Each employee has a responsibility to Vista One, Inc. (“the Company”) to avoid situations where a conflict of interest might occur. Employees are required to disclose to the Company any interest or benefits they have that may conflict with the business or interests of the Company.</p> <p>Employees are expected to devote their full attention to the business interests of the Company. They are prohibited from engaging in any activity that interferes with the performance of their responsibilities to the Company or is otherwise in conflict with or prejudicial to the Company.</p> <p>Employees are prohibited from accepting simultaneous employment with another company, or with a supplier, customer, or competitor, and from taking part in any activity that enhances or supports a competitor's position.</p> <p>As a general rule, employees should also avoid conducting Company business with related parties. Willful withholding of information regarding a prohibited relationship may be subject to corrective action.</p>

<p>(B) Conduct of Business and Fair Dealings</p>	<p>The Company expects all employees to exercise good judgment to ensure the safety and welfare of the Company and to maintain a cooperative, efficient, and productive work environment and business organization. These standards apply while working on company premises, at offsite locations where company business is being conducted, at company-sponsored business and social events, or at any other place where the employee is a representative of the Company.</p> <p>Employees, on behalf of the Company are prohibited to pay bribes, kickbacks or compensation to government officials, government employees, or political parties, or to business partners. Employees who make such facilitating payments or gifts of this nature will be subject to corrective action.</p>
<p>(C) Receipt of gifts from third parties</p>	<p>Under no circumstances may employees accept any offer, payment, money, gift, or anything of value from customers, vendors, consultants, etc. that is perceived as intended, directly or indirectly, to influence any business decision. Employees are required to disclose names of external parties who are engaged in these practices and to surrender to the company for proper disposition, any material object given to them arising from similar transactions.</p>
<p>(D) Compliance with Laws & Regulations</p>	<p>Directors, managers and employees shall have a working knowledge of the statutory and regulatory requirements that affect the Company, including its articles of incorporation and by-laws, the rules and regulations of the Securities and Exchange Commission (“the Commission”) and, where applicable, the requirements of relevant regulatory agencies.</p> <p>Directors, managers, and employees are expected to comply with Philippine laws, which include laws on employment, health and safety, discrimination, environment, trade practices, intellectual property, data privacy, financial reporting, bribery, corruption, and sanctions. They are required to disclose to the Company if they are formally charged with violating a law or are found guilty thereof.</p> <p>Directors, managers, and employees shall prevent the use of the facilities of the Company in furtherance of criminal and other improper illegal activities, such as but not limited to financial misreporting, money laundering, fraud, bribery, or corruption.</p>
<p>(E) Respect for Trade Secrets/Use of Non-public Information</p>	<p>A director, or any company employee, should keep secure and confidential all non-public information he may acquire or learn by reason of his position. He should not reveal confidential information to unauthorized persons without the authority of the Board.</p>
<p>(F) Use of Company Funds, Assets and Information</p>	<p>All employees are responsible for the proper use of Company assets, and must safeguard such assets against loss, damage, misuse or theft. Employees who violate this policy or who demonstrate poor judgment in the manner in which they use any Company asset may be subject to disciplinary action.</p>

	<p>Company equipment and assets are to be used for business purposes only. Employees may not use them for personal use, nor should they allow any other person to use Company assets.</p> <p>Every Company employee is personally responsible for all Company funds over which he or she exercises control. Company funds must be used only for business purposes. Every employee must take reasonable steps to ensure that the Company receives good value for Company funds spent, and must maintain accurate and timely records of each expense. Expense reports must be accurate and submitted in a timely manner. Employees must not use Company funds for any personal purpose.</p> <p>The Company furnishes employees with equipment needed to efficiently and effectively do their jobs. Employees are expected to take care of that equipment and use it responsibly only for business purposes. They must take precautions to protect it from theft or damage, just as if it were their own. If they are no longer connected with the company, the same must be immediately returned.</p>
(G) Employment & Labor Laws & Policies	<p>Have a working knowledge of the statutory and regulatory requirements that affect the corporation, including its articles of incorporation and by-laws, the rules and regulations of the Commission and, where applicable, the requirements of relevant regulatory agencies.</p>
(H) Disciplinary action	<p>The Human Resources Department (HRD) of the Company shall impose disciplinary actions on erring employees in accordance with the Company's Code of Discipline and relevant labor laws.</p>
(I) Whistle Blowing	<p>Any director, officer, manager, or employee may discuss or disclose in writing any concern on potential violation of the laws as well as the Company's policies and procedure. Any report covered by this policy may be made to the HRD, Head or to the President of the Company.</p>
(J) Conflict Resolution	<p>The Company observes an "open---door" policy, which is a voluntary process that allows any employee to talk to his/her immediate supervisor or to a higher level of management without fear of retaliation.</p>