

**Wellmade Flooring Inc.
Code of Conduct and Ethics**

**For EMPLOYEES, OFFICERS *And*
DIRECTORS**

OBJECTIVE

Dear Wellmade employees, officers, and directors:

This document outlines the standards of ethical behavior Wellmade expects of you. Throughout this document, we will abbreviate these standards as the “Code.”

You should keep in mind these important considerations when reading this Code.

- You should follow this Code in letter and in spirit.
- You should follow this Code along with any applicable laws, regulations and other Wellmade policies and procedures.
- The Code applies to employees, officers and directors regardless of location or position.
- You must report any violation of this Code to Senior Management and or Wellmade Directors
- If you do not comply with the provisions of this Code and other Wellmade policies and procedures, you could be disciplined or fired. You could also face criminal penalties and civil liabilities for violating the standards outlined in this Code.

Integrity and a high standard of ethics are fundamental to our beliefs.

Wellmade is committed to doing what is right and deterring wrongdoing, and we expect you to uphold these beliefs, as well. If you have questions concerning the proper course of action, please consult your immediate supervisor, your human resources representative, the Vice President-Internal Audit or the Company's General Counsel for direction.

Amendments and Waivers

Only Wellmade's Directors may amend this Code. Only the Directors may waive a part of the Code for any senior financial officer, executive officer or director.

REPORTING VIOLATIONS

You must report any violation of this Code, Wellmade policy or legal requirement. In reporting suspected violations, we encourage you first to contact your immediate supervisor. If you are not comfortable doing so, you may contact your human resources representative.

Wellmade strives to create an environment where employees feel free to call attention to legal or policy violations. We will investigate reported concerns impartially. Wellmade will not permit any retaliation against you for reporting suspected violations in good faith.

FAIR AND HONEST DEALING

You must deal fairly and honestly with Wellmade's employees, customers, suppliers and competitors. You must behave in an ethical manner and not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair business practice.

You must respect the integrity of persons and firms with whom Wellmade deals. You must limit the fees and commissions paid to agents and other representatives to amounts that are consistent with proper business conduct. You cannot make a payment to any employee, agent or representative of a third party with or through whom Wellmade does business without full, documented disclosure to all parties.

COMPLIANCE WITH LAWS, RULES AND REGULATIONS

Wellmade strives to ensure all activity on its behalf is in compliance with applicable laws, rules and regulations. You must comply with all applicable laws, rules and regulations, whether or not specifically addressed in this Code. Please contact Wellmade's Senior Management for additional guidance or if you have questions.

Antitrust Laws

You must comply with applicable antitrust and similar laws that regulate competition in the countries in which we operate. These laws prohibit:

Agreements to fix prices, bid rigging, market allocation and collusion (including price sharing) with competitors.

Boycotts, certain exclusive dealing arrangements and price discrimination agreements; and

Unfair trade practices, including bribery, misappropriation of trade secrets, deception, intimidation and similar unfair practices.

Environmental Laws

Wellmade complies with all applicable environmental laws, rules and regulations. You must strive to utilize resources appropriately and efficiently and dispose of all waste in accordance with applicable laws, rules and regulations.

Employment Laws

Wellmade believes the fair and equitable treatment of employees, customers, suppliers and other persons is critical to fulfilling its vision and goals. Wellmade conducts its business without regard to race, color, religion, gender, ethnic origin, age, disability or any other classification prohibited by law, and will otherwise comply with employment laws. Wellmade will not tolerate any form of harassment or discrimination against anyone on the basis of any classification prohibited by law. Wellmade will investigate allegations of harassment or discrimination in accordance with applicable laws and human resources policies.

Anti-Bribery Laws / Foreign Corrupt Practices Act

The Foreign Corrupt Practices Act, regulations of the Organization for Economic Cooperation and Development (“OECD”), and other bribery laws prohibit bribery or unlawful payments to foreign government officials or employees for the purpose of influencing decisions or obtaining or retaining business. These laws prohibit directly (or indirectly through an agent) making such payments. These laws impose criminal penalties, including fines and prison sentences, on corporations and employees who violate the law. It is also illegal to bribe government officials of your own country. Accordingly, you may not make any unlawful payments to or for the benefit of any government official or employee. Relations with government representatives, even where personal friendships may be involved, must be in good taste and such that full public disclosure would in no way damage Wellmade’s reputation. You are required to comply these laws and you should seek the advice of the Company’s Senior Management and General Counsel if you have any questions on this topic.

Integrity of Records and Compliance with Accounting Principles

Wellmade and the law require the preparation and maintenance of accurate and reliable business records. You must prepare all reports, books and records of Wellmade with care and honesty.

CONFLICTS OF INTEREST

Wellmade requires you to avoid any relationship, activity, or ownership that might create a conflict between your personal interest and Wellmade's interest. A "conflict of interest" occurs when your private interest interferes in any way, or even appears to interfere, with the interests of Wellmade. A conflict of interest can arise when you take actions or have interests that may interfere with your ability to perform your job objectively and effectively. Conflicts of interest also arise when you, or a member of your family, receive improper personal benefits as a result of your position with Wellmade.

You owe a duty of undivided and unqualified loyalty to Wellmade. You may not use your position improperly to profit personally or to assist others in profiting at Wellmade's expense. Wellmade expects you to avoid situations that might influence your actions or prejudice your judgment in handling Wellmade business. You must not become obligated in any way to representatives of firms with which you deal and must not show any preference to third parties based on self or family interest.

While not all inclusive, the following will serve as a guide to the types of activities that might cause conflicts of interest:

Outside Financial Interests

- Owning a substantial financial interest in any company that is a competitor of Wellmade or which does or seeks to do business with Wellmade. If you have any interest in such a company, you must inform the Company's Senior Management.
- Conducting business, not on Wellmade's behalf, with any Wellmade vendor, supplier, contractor, agency, or any of their employees, officers or directors.
- Representing Wellmade in any transaction in which you or a family member, have a substantial personal interest.
- Disclosing or using confidential, inside or proprietary information of or about Wellmade (including Wellmade's name, trademarks, patents and other intellectual property), for your or a family member's profit or advantage.
- Competing with Wellmade in the purchase, sale or ownership of property or services or business investment opportunities.

Gifts

You may not solicit gifts, trips, cash or other incentives from vendors and suppliers. You may not accept gifts or incentives that could influence, or reasonably appear to influence, your decision making, and you can never accept cash or cash equivalents. This policy also prohibits the payment or receipt of bribes, kickbacks or illegal payments of cash. You may not receive commission, fee, or payment of any sort from a vendor in connection with your work for Wellmade. You may attend business lunches, dinners, and similar outings (sporting events, golf outings, theater, shows, etc.) when conducted in the normal course of business if attending would not influence or be expected to influence your business judgment.

Loans

You may not lend to, borrow from or guarantee any obligation of any customer, supplier, contractor or any person connected with the same.

Services for Competitors/Vendors

You may not perform work or render services for any competitor of Wellmade or for any organization that does business or seeks to do business with Wellmade, outside of the normal course of your employment with Wellmade, without the approval of the Company's Chief Financial or CEO. You cannot serve as a director, officer, or consultant of that organization, or permit your name to be used in a way that would suggest a business connection with that organization, without the approval of the Company's Chief Financial Officer or CEO.

PROTECTION AND PROPER USE OF COMPANY ASSETS

You must strive to preserve and protect Wellmade's assets and resources and to ensure their efficient use.

Personal Use of Corporate Assets

You should use Wellmade's property for legitimate business purposes and conduct Wellmade's business in a way that furthers Wellmade's interests rather than your personal interest. You may not use or take Wellmade's equipment, supplies, materials or services, except in the normal course of your employment, without approval of your supervisor.

CONFIDENTIAL AND PROPRIETARY INFORMATION

Confidential information includes all non-public information that might be of use to competitors or harmful to Wellmade or its customers, if disclosed. Wellmade owns all information, in any form (including electronic information), that is created or used in support of its activities. This information is a valuable asset and Wellmade expects you to protect it from unauthorized disclosure. This information includes Wellmade customer, supplier, business partner and employee data. Federal and state law may restrict the use of this information and may penalize you if you use or disclose it. You should protect information pertaining to Wellmade's competitive position, business strategies and information relating to negotiations with employees or third parties and share it only with employees who need to know it in order to perform their job.

You must maintain the confidentiality of information entrusted to you by Wellmade, its customers, vendors or consultants, except when disclosure is authorized or legally required. You must take all reasonable efforts to safeguard confidential information that is in your possession against inadvertent disclosure and must comply with any non-disclosure obligations imposed on Wellmade.

Intellectual Property and Proprietary Information

You must carefully maintain and manage the intellectual property rights of Wellmade, including patents, trademarks, copyrights, licenses and trade secrets, to preserve and protect their value. In addition, you must respect the intellectual property rights of others. If you violate other's intellectual property rights, you and Wellmade could face substantial liability, including criminal penalties. Intellectual property that you create during the course of your employment belongs to Wellmade. You must share any innovations or inventions you create with your supervisor so that Wellmade can take steps to protect these valuable assets.

SUPPLEMENTAL STANDARDS FOR SENIOR FINANCIAL OFFICERS

The Board of Directors of Wellmade has established certain additional ethical standards for its principal executive officer and senior financial officers. These officers include the President and Chief Executive Officer, and the Chief Financial Officer. The principal executive officer and all senior financial officers of Wellmade must comply with these standards in addition to all of the other standards contained in this Code.