

RDARS INC.
(the “Corporation”)

CODE OF BUSINESS CONDUCT AND ETHICS

This Code of Business Conduct and Ethics (the “Code”) was adopted by the board of directors of the Corporation on August 25, 2022 with an effective date of August 25, 2022.

The objective of this Code is to provide guidelines for maintaining the integrity, reputation, honesty, objectivity and impartiality of the Corporation, its subsidiaries and affiliates (collectively, the “RDARS Entities”). This Code covers a wide range of business practices and procedures. It does not cover every issue that may arise, but sets out basic principles to guide all directors, managers, advisors, officers and employees of the RDARS Entities (collectively, “RDARS Personnel” or “you”). All RDARS Personnel must conduct themselves accordingly and seek to avoid even the appearance of improper behaviour. This Code and specific related policies and guidelines (including the Corporation’s Insider Trading Policy) put in place from time to time by the RDARS Entities will govern your employment or other relationship with the RDARS Entities.

If a law conflicts with a policy in this Code, RDARS Personnel must comply with the law. If a local custom or policy conflicts with this Code, RDARS Personnel must comply with this Code. If you have any questions about these conflicts, you should ask an officer of the Corporation how to handle the situation. **Any questions regarding this Code should be addressed to the Corporate Secretary of the Corporation.**

RDARS Personnel who violate the standards in this Code will be subject to disciplinary action, up to and including termination of their employment or other relationship with the RDARS Entities. If you are in a situation that you believe may violate or lead to a violation of this Code, follow the guidelines described below under “Compliance Procedures”.

1. The Code

A. Compliance with Laws, Rules and Regulations (including Insider Trading Laws)

Obeying the law, both in letter and in spirit, is the foundation on which the RDARS Entities’ ethical standards are built and is critical to our reputation and continued success. All RDARS Personnel must respect and obey the laws of the various jurisdictions in which the RDARS Entities operate and avoid even the appearance of impropriety. Although not all RDARS Personnel are expected to know the details of these laws, it is important to know enough to determine when to seek advice from senior management or other appropriate personnel. The Corporation’s Corporate Secretary is available to assist in determining applicable legal requirements and to seek the advice of legal counsel where appropriate.

RDARS Personnel must cooperate fully with those (including the Chief Executive Officer and Corporate Secretary) responsible for preparing reports filed with the securities regulatory authorities and all other materials that are made available to the investing public to ensure those persons are aware in a timely manner of all information that is required to be disclosed. RDARS

Personnel should also cooperate fully with the independent auditors in their audits and in assisting in the preparation of financial disclosure.

B. Conflicts of Interest

RDARS Personnel are required to act with honesty and integrity and to avoid or fully disclose any interest, relationship or activity that may be harmful or detrimental to the Corporation's best interests or that may give rise to real, potential or the appearance of a conflict of interest with the interests of any of the RDARS Entities.

A “**conflict of interest**” exists when a person's private interests interfere in any way with the interests of the Corporation. A conflict of interest can arise when RDARS Personnel take actions or have interests that may make it difficult for them to perform their work for the Corporation objectively and effectively. Conflicts of interest also may arise when RDARS Personnel or members of their families receive improper personal benefits as a result of their positions with an RDARS Entity.

Conflicts of interest are prohibited as a matter of policy, except as may be approved by the board of directors of the Corporation, excluding any interested directors. Conflicts of interest may not always be clear-cut. If you have a question, you should consult with your supervisor or department head. Any RDARS Personnel who become aware of a conflict or a potential conflict should bring it to the attention of a supervisor and consult the procedures described below under “Compliance Procedures”.

C. Confidentiality

RDARS Personnel must maintain the confidentiality of confidential information entrusted to them by any RDARS Entity and persons with whom the RDARS Entities do business, except when disclosure is required by laws or regulations. Confidential information includes all non-public information that might be of use to competitors or harmful to any RDARS Entity or the person to whom it relates if disclosed. The obligation to preserve the confidentiality of confidential information continues even after RDARS Personnel cease to have a relationship with any of the RDARS Entities.

RDARS Personnel who have access to confidential information are not permitted to use or share that information for trading purposes or for any other purpose except in the conduct of the RDARS Entities' business. All RDARS Personnel should read and abide by the Corporation's Disclosure and Confidential Information Policy.

D. Corporate Opportunities

RDARS Personnel are prohibited from taking for themselves personally opportunities that are discovered through the use of corporate property, information or positions without the consent of the Corporation's board of directors and from using corporate property, information or positions for improper personal gain. No RDARS Personnel may compete with any of the RDARS Entities directly or indirectly. RDARS Personnel owe a duty to each RDARS Entity to advance its legitimate interests when the opportunity to do so arises.

E. Protection and Proper Use of RDARS Entity Assets

All RDARS Personnel should endeavour to protect the assets of the RDARS Entities and ensure their efficient use. Theft, carelessness and waste have a direct impact on the profitability of the RDARS Entities. Any suspected incident of fraud or theft should be reported immediately to the Corporate Secretary of the Corporation for investigation.

The obligation of RDARS Personnel to protect the assets of the RDARS Entities includes the RDARS Entities' proprietary information. Proprietary information includes any information that is not known generally to the public or would be helpful to competitors of any of the RDARS Entities. Examples of proprietary information include intellectual property (such as trade secrets, patents, trademarks and copyrights), business, marketing and service plans, designs, databases, salary information and any unpublished financial data and reports. Unauthorized use or distribution of this information would violate the policies of the RDARS Entities and could be illegal and result in civil or criminal penalties.

The obligation to preserve the confidentiality of proprietary information continues even after RDARS Personnel cease to have a relationship with any of the RDARS Entities.

The assets of the RDARS Entities may never be used for illegal purposes.

F. Competition and Fair Dealing

The RDARS Entities seek to excel and to outperform any competitors fairly and honestly through superior performance and not through unethical or illegal business practices. Taking proprietary information without the owner's consent, inducing disclosure of that information by past or present employees of other persons or using that information is prohibited. RDARS Personnel should respect the rights of, and deal fairly with, the RDARS Entities' competitors and persons with whom the RDARS Entities have a business relationship. No RDARS Personnel should take unfair advantage of anyone through illegal conduct, manipulation, concealment, abuse of proprietary information, misrepresentation of material facts or any other intentional unfair-dealing practice. Nor should any RDARS Personnel act in a manner that may be anti-competitive under anti-trust laws. The Corporation's Corporate Secretary is available to assist RDARS Personnel in determining the application of those laws and to seek the advice of legal counsel where appropriate.

G. Gifts and Entertainment

Business gifts and entertainment are customary courtesies designed to build goodwill and constructive relationships among business partners. These courtesies may include such things as meals and beverages, tickets to sporting or cultural events, discounts not available to the general public, accommodation and other merchandise or services. In some cultures, they play an important role in business relationships. However, a problem may arise when these courtesies compromise, or appear to compromise, a RDARS Entity's ability to make fair and objective business decisions or to gain an unfair advantage.

Offering or receiving any gift, gratuity or entertainment that might be perceived to unfairly influence a business relationship should be avoided. These guidelines apply at all times and do not change during traditional gift-giving seasons.

No gift or entertainment should ever be offered, given, provided, authorized or accepted by any RDARS Personnel or their family members unless it is not a cash gift, is consistent with customary business practices, is not excessive in value, cannot be construed as a bribe or payoff and does not violate any laws. If a disinterested third party would be likely to believe that the gift affected your judgment, then it must not be offered, given, provided, authorized or accepted. All business dealings must be on arm's-length terms and free from any favourable treatment resulting from the personal interests of RDARS Personnel.

Strict rules apply when a RDARS Entity does business with governmental agencies and officials (as discussed in more detail below). RDARS Personnel should discuss with their supervisor or department head any gifts or proposed gifts about which they have any questions.

H. Payments to Government Personnel

All RDARS Personnel must comply with all laws prohibiting improper payments to domestic and foreign officials. Other governments have laws regarding business gifts that may be accepted by government personnel. The promise, offer or delivery to an official or employee of various governments of a gift, favour or other gratuity in violation of these laws would not only violate the RDARS Entities' policies but could also be a criminal offence. Illegal payments should not be made to government officials of any country. The Corporation's Corporate Secretary can provide guidance to RDARS Personnel in this area and to seek the advice of legal counsel where appropriate.

I. Lobbying

Any contact with government personnel for the purpose of influencing legislation or rule making, including such activity in connection with marketing or procurement matters, is considered lobbying. You are responsible for knowing and adhering to all relevant lobbying laws and associated gift laws, if applicable and for compliance with all reporting requirements. You must obtain the prior approval of the Corporate Secretary to lobby or authorize anyone else (for example, a consultant or agent) to lobby on behalf of any RDARS Entity, except when lobbying involves only normal marketing activities and not influencing legislation or rule making.

J. Discrimination and Harassment

The diversity of RDARS Personnel is a tremendous asset. The RDARS Entities are firmly committed to providing equal opportunity in all aspects of employment and will not tolerate any illegal discrimination or harassment of any kind. Examples include derogatory comments based on racial or ethnic characteristics and unwelcome sexual advances. Violence and threatening behavior are not permitted. RDARS Personnel are encouraged to speak with their supervisor or the Corporate Secretary of the Corporation when a co-worker's conduct makes them uncomfortable and to report harassment when it occurs.

K. Health and Safety

The RDARS Entities strive to provide all RDARS Personnel with a safe and healthy work environment. All RDARS Personnel have the responsibility for maintaining a safe and healthy workplace by following safety and health rules and practices and reporting accidents, injuries and unsafe equipment, practices or conditions to a supervisor or department head. Being under the influence, and in the possession, of illegal drugs in the workplace will not be tolerated. RDARS Personnel should report to work in condition to perform their duties, free from the influence of illegal drugs or alcohol.

L. Accuracy of Records and Reporting

The RDARS Entities require honest and accurate recording and reporting of information of the Corporation to make responsible business decisions. The Corporation's accounting records are relied upon to produce reports for management, directors, managers, securityholders, governmental agencies and persons with whom the Corporation does business. All of the Corporation's financial statements and the books, records and accounts on which they are based must appropriately reflect the Corporation's activities and conform to applicable legal, accounting and auditing requirements and to the Corporation's system of internal controls. Unrecorded or "off the books" funds or assets should not be maintained unless required by applicable law or regulation.

All RDARS Personnel have a responsibility, within the scope of their positions, to ensure that the Corporation's accounting records do not contain any false or intentionally misleading entries. The Corporation does not permit intentional misclassification of transactions as to accounts, departments or accounting records. All transactions must be supported by accurate documentation in reasonable detail and recorded in the proper accounts and in the proper accounting period.

RDARS Personnel's business expense accounts must be documented and recorded accurately. If RDARS Personnel are not sure whether a certain expense is legitimate, a supervisor or department head can provide advice. General rules and guidelines are available from the Corporation's Corporate Secretary.

Business records and communications often become public through legal or regulatory proceedings or the media. RDARS Personnel should avoid exaggeration, derogatory remarks, guesswork or inappropriate characterizations that can be misunderstood. This requirement applies equally to communications of all kinds, including e-mail, informal notes, internal memos and formal reports.

M. Use of E-mail and Internet Services

E-mail and internet services are provided to assist RDARS Personnel in carrying out their work. Incidental and occasional personal use is permitted, but never for personal gain or any improper purpose. RDARS Personnel may not access, send or download any information that could be insulting or offensive to another person, such as sexually explicit messages, cartoons, jokes, unwelcome propositions, derogatory messages based on racial or ethnic characteristics, or any

other message that could reasonably be viewed as harassment. Flooding the RDARS Entities' system with junk mail and trivia hampers the ability of the system to handle legitimate business and is prohibited.

Messages (including voice-mail) and computer information sent, received or created by RDARS Personnel are considered property of the RDARS Entities and RDARS Personnel should recognize that these messages and information are not "private". Unless prohibited by law, the RDARS Entities reserve the right to access and disclose those messages and information as necessary for business purposes. RDARS Personnel should use good judgment and not access, send messages or store any information that they would not want to be seen or heard by others.

2. Waivers of the Code

Any waiver of this Code for directors or officers may be made only by the directors of the Corporation (or a committee of the board of directors of the Corporation to whom that authority has been delegated) and will be promptly disclosed as required by law or stock exchange regulation.

3. Reporting and Illegal or Unethical Behaviour

Each of the RDARS Entities has a strong commitment to the conduct of its business in a lawful and ethical manner. RDARS Personnel are encouraged to talk to supervisors, managers or other appropriate personnel about observed illegal or unethical behaviour and when in doubt about the best course of action in a particular situation. It is the policy of the RDARS Entities not to allow retaliation for reports of misconduct by others made in good faith. It is, at the same time, unacceptable to file a report knowing that it is false. All RDARS Personnel are expected to cooperate in internal investigations of misconduct.

4. Compliance Procedures

All RDARS Personnel must work to ensure prompt and consistent action against violations of this Code. However, in some situations it is difficult to know right from wrong. Since we cannot anticipate every situation that will arise, it is important that the RDARS Entities have a way to approach a new question or problem. These are the steps to keep in mind:

- Make sure you have all the facts. In order to reach the right solutions, we must be as fully informed as possible.
- Ask yourself: What specifically am I being asked to do? Does it seem unethical or improper? This will help you to focus on the specific question you are faced with and the alternatives you have. Use your judgement and common sense – if something seems like it might possibly be unethical or improper, it probably is.
- Clarify your responsibility and role. In most situations, there is shared responsibility. Are your colleagues informed? It may help to get others involved and discuss the problem.

- Discuss the problem with your manager. This is the basic guidance for all situations. In many cases, your manager will be more knowledgeable about the question and will appreciate being brought into the decision-making process. Remember that it is your manager's responsibility to help solve problems.
- Seek help from internal resources. In the rare case where it may not be appropriate to discuss an issue with your manager, or where you do not feel comfortable approaching your manager with your question, discuss it with the Corporation's Chief Financial Officer.
- You may report ethical violations without fear of retaliation. If your situation requires that your identity be kept secret, your anonymity will be protected to the extent possible. The RDARS Entities do not permit retaliation of any kind against employees for good faith reports of ethical violations.
- Always ask first, act later: If you are unsure of what to do in any situation, seek guidance before you act.