

AUSA CODE OF BUSINESS CONDUCT & ETHICS

I. INTRODUCTION

AUSA (the “Company”) requires the highest standards of professional and ethical conduct from our directors, officers and employees. Our reputation among our shareholders for honesty and integrity is key to the success of our business. No employee will be permitted to achieve results through violations of laws or regulations, or through unscrupulous dealings. Although customs and standards of ethics may vary in different business environments, honesty and integrity must always characterize our business activity.

This Code of Business Conduct and Ethics (the “Code”) reflects our commitment to a culture of honesty, integrity and accountability and outlines the basic principles and policies with which all directors, officers and employees are expected to comply. The Code applies to all directors, officers and employees of the Company and, if any, its subsidiaries (who are referred to collectively as “Company Personnel”).

In addition to following this Code in all aspects of our business activities, we seek guidance in any case where there is a question about compliance with both the letter and spirit of our policies and applicable laws. This Code sets forth general principles and does not supersede the specific policies and procedures that are covered in specific policies statements and is supplemental to any additional requirements and responsibilities that may be set out in individual employment or consulting agreements. References in this Code to the Company mean the Company or any of its subsidiaries. Violation of these policies may result in disciplinary actions up to and including discharge from the Company.

The cooperation of every Company Personnel is necessary to the continued success of our business and the cultivation and maintenance of our reputation as a good corporate citizen.

II. CONFLICTS OF INTEREST

A conflict of interest occurs when a Company Personnel’s private interest interferes, or appears to interfere, in any way with the interests of the Company. A conflict of interest situation can arise when a Company Personnel takes actions or has interests that may make it difficult to perform his or her work effectively. Company Personnel must avoid situations involving a conflict or the potential for a conflict between their personal interests and the interests of the Company. The following are examples of conflicts that may arise in the course of carrying out the Company’s business:

Outside Business Interests. Subject to the terms of any agreement with the Company, Company Personnel are free to take on employment and other activities outside of their work responsibilities with the Company. However, in doing so, Company Personnel must ensure that any “outside” activities do not present a real or perceived conflict with the interests of the Company or with their duties as Company Personnel.

Outside Directorships. Company Personnel are free to take on directorships, however, Company Personnel must be aware of any potential for conflicts with the interests of the Company.

Financial Interests in Suppliers, Contractors or Competitors. Any proposed affiliation between Company Personnel and any entity that has a relationship with the Company is subject to review by the Board of Directors.

Outside Personal Loan or Guarantee from the Company. Company Personnel should not accept, whether directly or indirectly, any loan or guarantee of obligations from the Company for personal benefit. For greater certainty, this restriction does not apply to express or implied indemnities provided to Company Personnel under contract or by statute.

Giving and Receiving Gifts. Company Personnel and family members are prohibited from soliciting or receiving any gift, loan, reward or benefit from a supplier or customer in exchange for any decision, act or omission by any Company Personnel in the course of carrying out their functions. The giving and receiving of modest gifts or entertainment as part of normal business courtesy and hospitality is permitted.

The above list is not exhaustive and it is not always easy to determine whether a conflict of interest exists, so any potential conflicts of interests must be reported immediately to senior management. Activities that could give rise to conflicts of interest are prohibited unless specifically approved in advance by the Board of Directors.

III. CORPORATE OPPORTUNITIES

Company Personnel are prohibited from taking for themselves personal opportunities that arise through the use of corporate property, information or position and from using corporate property, information or position for personal gain. Company Personnel are also prohibited from competing with the Company.

IV. CONFIDENTIALITY

Company Personnel must maintain the confidentiality of information entrusted to them by the Company or that otherwise comes into their possession in the course of their employment, except when disclosure is authorized or legally mandated. The obligation to preserve confidential information continues even after Company Personnel leave the Company

Confidential information includes all non-public information and information that suppliers and customers have entrusted to us.

V. PROTECTION AND PROPER USE OF COMPANY ASSETS

Company Personnel should endeavour to protect the Company's assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on the Company's profitability. Any suspected incidents of fraud or theft should be immediately reported for investigation.

Assets of the Company, such as funds, products or computers, may only be used for legitimate business purposes or other purposes approved by management. Assets of the Company may never be used for illegal purposes.

The obligation to protect assets of the Company includes proprietary and confidential information. Proprietary information includes any information that is not generally known to the public or would be helpful to our competitors. Examples of proprietary information are intellectual property, merger and acquisition plans and prospects, business and marketing plans and employee information. The obligation to preserve proprietary information continues after Company Personnel leave the Company.

VI. INSIDER TRADING

Insider trading is unethical and illegal. Company Personnel are prohibited from trading or encouraging others to trade in the securities of the Company where the person trading is in possession of material non-public information concerning the Company. It is also illegal to “tip” or pass on inside information to any other person who might make an investment decision based on that information or pass the information on further. The Company has a Disclosure, Confidentiality and Insider Trading Policy, which sets forth your obligations in respect of trading in the Company’s securities.

VII. FAIR DEALING

Company Personnel should endeavour to deal fairly with the Company’s customers, suppliers, competitors and employees. No Company Personnel should take unfair advantage of anyone through illegal conduct, manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice.

VIII. COMPLIANCE WITH LAWS, RULES AND REGULATIONS

Compliance with both the letter and spirit of all laws, rules and regulations applicable to our business is critical to our reputation and continued success. All Company Personnel, contractors and consultants must respect and obey the laws of the cities, provinces and countries in which we operate and avoid even the appearance of impropriety.

IX. COMPLIANCE WITH HEALTH AND SAFETY LAWS

The Company is sensitive to the environmental, health and safety consequences of its operations. Accordingly, the Company is in strict compliance with all applicable environmental laws and regulations. If any Company Personnel has any doubt as to the applicability or meaning of a particular environmental, health or safety regulation, he or she should discuss the matter with a member of the Company’s senior management.

X. DISCRIMINATION AND HARASSMENT

We value the diversity of our Company Personnel and are committed to providing equal opportunity in all aspects of employment. Abusive, harassing or offensive conduct is unacceptable, whether verbal,

physical or visual. Examples include derogatory comments based on racial or ethnic characteristics and unwelcome sexual advances. Company Personnel are encouraged to speak out when a co-worker's conduct makes them uncomfortable, and to report harassment when it occurs.

XI. SAFETY AND HEALTH

We are all responsible for maintaining a safe workplace by following safety and health rules and practices. The Company is committed to keeping its workplaces free from hazards. Company Personnel are encouraged to report any accidents, injuries, unsafe equipment, practices or conditions immediately to a supervisor or other designated person. Threats or acts of violence or physical intimidation are prohibited.

In order to protect the safety of all Company Personnel, the environment and third parties, Company Personnel must report to work free from the influence of any substance that could prevent them from conducting work activities safely and effectively.

XII. ACCURACY OF COMPANY RECORDS AND REPORTING

Honest and accurate recording and reporting of information is critical to our ability to make responsible business decisions. The Company's accounting records are relied upon to produce reports for the Company's management, shareholders, creditors, governmental agencies and others. Our financial statements and the books and records on which they are based must accurately reflect all corporate transactions and conform to all legal and accounting requirements and our system of internal controls.

Company Personnel have a responsibility to ensure that the Company's accounting records do not contain any false or intentionally misleading entries. We do not permit intentional misclassification of transactions as to accounts, departments or accounting periods. All transactions must be supported by accurate documentation in reasonable detail and recorded in the proper account and in the proper accounting period.

Business records and communications often become public through legal or regulatory investigations or the media. Company Personnel are instructed to avoid exaggeration, derogatory remarks, legal conclusions or inappropriate characterizations of people and companies. This applies to communications of all kinds, including email and informal notes or interoffice memos.

XIII. USE OF E-MAIL AND INTERNET SERVICES

E-mail systems and Internet services are provided to help us do work. Incidental and occasional personal use is permitted, but never for personal gain or any improper purpose. Company 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, ethnic or racial slurs, or any other message that could be viewed as harassment.

All Company Personnel messages (including voice mail) and computer information are considered property of the Company and you should not have any expectation of privacy. Unless prohibited by law, the Company reserves the right to access all e-mail communication and disclose this information as necessary for business purposes.

XIV. POLITICAL ACTIVITIES AND CONTRIBUTIONS

We respect and support the right of our Company Personnel to participate in political activities. However, these activities should not be conducted on Company time or involve the use of any Company resources. Company Personnel will not be reimbursed for personal political contributions.

We may occasionally express our views on local and national issues that affect our operations. In such cases, Company funds and resources may be used, but only when permitted by law and by our strict Company guidelines. The Company may also make limited contributions to political parties or candidates in jurisdictions where it is legal and customary to do so. The Company may pay related administrative and solicitation costs for political action committees formed in accordance with applicable laws and regulations. No Company Personnel may make or commit to political contributions on behalf of the Company without the approval of the Chief Executive Officer and Chief Financial Officer.

XV. ILLICIT PAYMENTS

Unlawful or unethical behaviour in the Company's workforce is not tolerated, including soliciting, accepting, or paying bribes or other illicit payments for any purpose. Situations where judgment might be influenced or appears to be influenced by improper considerations must be avoided. Payment or acceptance of any "kickbacks" from a contractor or other external party is prohibited.

XVI. PAYMENTS TO OFFICIALS

Company Personnel must comply with all laws prohibiting improper payments to officials. Although certain types of "facilitation" payments may not be illegal, the Company's policy is to avoid such payments. If any employee finds that adherence to the Company's policy would cause a substantial, adverse effect on operations, that fact should be reported to the Company's senior management which will determine whether an exception may lawfully be authorized. If the facilitating payment is made, such payment must be properly entered and identified on the books of the Company and all appropriate disclosures made.

XVII. REPORTING OF ANY ILLEGAL OR UNETHICAL BEHAVIOUR

We have a strong commitment to conduct our business in a lawful and ethical manner. Company Personnel are encouraged to talk to supervisors, managers or other appropriate personnel when in doubt about the best course of action in a particular situation and to report violations of laws, rules,

regulations or this Code. We prohibit retaliatory action against any Company Personnel who, in good faith, reports a possible violation. It is unacceptable to file a report knowing it to be false.

XVIII. DIRECTORS ROLE IN THE CODE OF BUSINESS CONDUCT AND ETHICS

To the extent that management is unable to make a determination as to whether a breach of this Code has taken place, the Board of Directors will review any alleged breach of the Code to determine if a breach has occurred

Any waiver of this Code for executive officers or directors will be made only by the Board of Directors or a committee appointed by the Board of Directors. Conduct by a director or executive officer which constitutes a material departure from this Code may be promptly disclosed if required by law or stock exchange regulation.

XIX. COMPLIANCE PROCEDURES

This Code cannot, and is not intended to, address all of the situations encountered by Company Personnel. There will be occasions where circumstances are not covered by any policy or procedure and Company Personnel may need to rely on their judgment to determine the appropriate course of action. In those circumstances, Company Personnel are encouraged to use their common sense, and to contact their supervisor or manager for guidance.

AUSA

(the "Company")

CODE OF ETHICS FOR SENIOR OFFICERS AND DIRECTORS

I. INTRODUCTION

This Code of Ethics for Senior Officers and Directors (the "Code") is applicable to all senior officers and directors of the Company, and, if any, its subsidiaries (senior officers are referred collectively as "Senior Officers" and directors are referred collectively as "Directors"). The Code of Business Conduct and Ethics also applies to the Senior Officers and Directors.

While we expect honest and ethical conduct in all aspects of Company business from all employees, we expect the highest possible standards from our Senior Officers and Directors who set an example for other employees and we expect them to foster a culture of transparency, integrity and honesty.

II. CONFLICTS OF INTEREST

A conflict of interest occurs when your private interests interfere, or appears to interfere, in any way, with the interests of the Company as a whole. A conflict situation can arise when you take action or have interests that may make it difficult for you to perform your work effectively. Conflicts of interest

also arise when you, or a member of your family, receives improper personal benefits as a result of your position in the Company. Loans to, or guarantees of obligations of, any employees, officers, directors or any of their family members are likely to pose conflicts of interest, as are transactions of any kind between the Company and any other organization in which you or any member of your family have an interest

Engaging in any conduct that represents a conflict of interest are prohibited.

As a Senior Officer of the Company, it is imperative that you avoid any investment, interest or association which interferes, might interfere, or might be thought to interfere, with your independent exercise of judgment in the Company's best interest. Any potential conflicts of interests must be reported immediately to the Company's Chief Executive Officer.

III. ACCURATE PERIODIC REPORTS

Full, fair, accurate, timely and understandable disclosure in our periodic reports is required by securities regulators and essential to the success of our business. Senior Officers and Directors must exercise the highest standard of care in preparing such reports in accordance with the guidelines set forth below.

All Company accounting records, as well as reports produced from those records, must be kept and presented in accordance with the laws of each applicable jurisdiction.

All records must fairly and accurately reflect the transactions or occurrences to which they relate.

All records must fairly and accurately reflect in reasonable detail the Company's assets, liabilities, revenues, and expenses.

The Company's accounting records must not contain any false or intentionally misleading entries.

No transactions will be intentionally misclassified as to accounts, departments or accounting periods.

All transactions must be supported by accurate documentation in reasonable detail and recorded in the proper account and in the proper accounting period.

No information will be concealed from the internal auditors or the independent auditors.

Compliance with Generally Accepted Accounting Principles and the Company's system of internal accounting controls is required at all times.

IV. COMPLIANCE WITH LAWS

Senior Officers and Directors are expected to comply with both the letter and spirit of all applicable governmental rules and regulations. If they fail to comply with this Code, the Code of Business Conduct and Ethics and applicable laws they will be subject to disciplinary measures, up to and including discharge from the Company.

This Code of Business Conduct and Ethics was adopted by the Board effective, 2018.