



Code of Conduct and Treatment of Others Policy

Purpose

At Universal , our values and standards have formed the basis of our success. They inspire trust and confidence on the part of our customers, employees, suppliers, community, and investors all of whom are essential to our business. These values create a sense of pride and a desire in each employee to achieve great things at Universal .

This Code of Conduct represents a commitment to doing what is right. By your continued employment with the Company, you are agreeing to uphold this commitment. The Code of Conduct is designed to help achieve that goal. This document illustrates how our values are applied through standards of conduct with each of our key partners: customers, employees, suppliers, community and investors.

Applicability

This Code of Conduct and all relevant corporate policies apply to everyone who conducts business on behalf of Universal including employees, executive officers, members of the Board of Directors, agents, consultants, contractors and others, when dealing with Universal matters. Should any special situation warrant a waiver of the Company's standards, such waiver must itself be legal and approved by an executive officer with appropriate authority or by the Board of Directors.

Accountability

Each of us is responsible for adhering to the values and standards set forth in this Code and for raising questions if we are uncertain as to whether or not the standards are being met. Our lives have many activities outside of our employment with the Company that may cause a conflict of interest. A conflict of interest arises when an employee's personal, social, financial or political activities have the potential of interfering with their loyalty and objectivity to the Company. Violations of the Code may result in a variety of corrective actions, and in some cases, may results in disciplinary action up to and including termination of employment.



Availability

We believe that everyone who has an interest in our business is entitled to know our business practices. This document is available to the public and can be accessed via our web site at www.universalsilencer.com.

Resources

This booklet serves as a guide to our standards and is not intended to be a comprehensive description of the Company's policies and standards. More information on a number of issues may be obtained by referring to the relevant corporate policies including the Employee Handbook. These policies may be accessed internally via Sharepoint or by contacting the Human Resources Department (HR).

If your questions are not fully addressed by these resources, your next step should be to discuss your questions with your manager. Other resources are also available – including specialists in the legal area, finance and human resource departments.

Determination Point

Determination points are a set of criteria you can use to help determine the appropriate course of action. Ask yourself:

- Is the action legal?
- Is it professional?
- Does it comply with the letter and spirit of our standards and policies?
- How would it look in the newspaper?
- Would it appear to be improper or make you feel embarrassed?
- Would your action create an unfavorable impression of you or Universal to others?

If you are unsure about what to do, contact your manager or the resources listed in the Additional Assistance section.



Relationships with our Customers

Universal is a customer driven business. We compete fairly and honestly, relying on the merits of our products and services. We are committed to meeting our customer's quality, delivery and customized solutions requirements with responsive service and support. Our principles of fair competition require that we do not share price or quote information with competitors. This may include pricing policies, discounts, and warranties.

Relationships with our Colleagues

We treat each individually fairly, and recruit, select, train and compensate based on merit, experience and other work-related criteria. Differences in backgrounds, experiences, perspective and skills are a fundamental strength of our global company. We seek to provide a work environment that will attract and retain highly talented people and help them achieve their full potential. Each employee is responsible for creating a climate of trust, safety and respect. We respect the privacy and dignity of our fellow colleagues and safeguard the confidentiality of their personal information and records, and use it only for legitimate business purposes.

Our operations are conducted with the highest regard for the safety and health of our employees. Every employee is responsible for complying with safety rules and regulations and taking the necessary precautions to protect themselves and their colleagues. We must report all accidents and take action to correct unsafe practices or conditions. Protecting the safety of our employees is a priority to us.

The company strives to maintain an environment free of harassment, where all employees are respected. Workplace harassment is defined as any action that inappropriately or unreasonably creates an intimidating, hostile, or offensive work environment. This includes, but is not limited to, disparaging comments based on race, gender, religion or nationality. Sexual harassment is a form of workplace harassment of a sexual nature that affects the dignity of employees at work. Examples of sexual harassment include, but are not limited to, demanding sexual considerations in exchange for job benefits, threatening or taking adverse employment actions if favors are not granted or unwelcome physical contact.

If you feel you have been harassed, inform the offender that the action is unwelcome. If you are not comfortable with a direct approach or if it fails to correct the problem, discuss the matter with your supervisor or HR.



Relationships with our Community and Society

Universal believes that an essential component of its corporate responsibility is to support the community. We endeavor to serve our local communities through four giving venues; corporate sponsorship giving program, educational scholarship program, employee matching gift program, and employee volunteerism program. As a company, and through partnerships with local organizations, we hope to address some of the challenges faced by the diverse needs of people in the communities in which we operate through our *Universal Gives* policy.

Relationships with our Investors

We have a responsibility to our investors to make decisions on the basis of the Company's best interest. A potential conflict of interest arises when we become involved, directly or indirectly, in outside activities that could impair, or be perceived to impair, our business judgment. Certain employees, including directors, officers, executives and other designated employees must file an annual declaration and disclosure describing any potential conflicts of interest.

Protecting information about the Company is also important. This includes securing sensitive information and documents in locked files, securing laptop computers while at home and while traveling, and exercising caution when using cell phones, speakerphones and other forms of electronic communications (i.e. email, messaging, etc.).

We also have an obligation to fairly disclose our financial situation to our investors. Internal procedures have been developed to ensure accuracy, and external auditors are engaged to perform annual audits.

Relationships with our Suppliers

Goods and services are selected on the basis of price, quality, delivery, service, and reputation. Other factors, such as business practices and environmental concerns, also may be taken into consideration. We treat our suppliers with fairness and integrity. Respecting contract terms and conditions, honoring our commitments, paying timely, and protecting the confidential and proprietary information of our suppliers is our standard business practice.



Additional Assistance

We hire employees with sound character and judgment, who we trust will act responsibly. However, there may be an occasion when we need to raise concerns regarding behavior that we believe violates Universal's values and standards. If you observe such behavior, you have an obligation to discuss it with the appropriate parties. Doing so will provide the Company with an opportunity to correct the problem. There are a variety of channels through which you may raise your concerns.

Colleague - You may go directly to the specific colleague, who may not realize that the action or behavior was offensive.

Supervisor or Manager – You should begin by consulting the person to whom you report or at your location and best understands your area of responsibility.

Human Resources - For issues arising with your supervisor or manager, you should contact your local Human Resources representative.

Chief Financial Officer – Concerns regarding financial issues can be addressed to the Chief Financial Officer.

President – Matters or concerns regarding executive officers or highly confidential subjects may be addressed to the President.

The Company takes all reports of misconduct seriously and we will confidentially investigate all alleged misconduct to determine if any law, policy or procedure has been violated. We reserve the right to discipline anyone who knowingly makes a false accusation or has acted improperly.