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**Forward Industries, Inc.**

**CODE OF BUSINESS CONDUCT AND ETHICS**

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**FORWARD INDUSTRIES, INC.  
CODE OF BUSINESS CONDUCT AND ETHICS**

**1. INTRODUCTION**

This Code of Business Conduct and Ethics (the “Code”) of Forward Industries, Inc. and subsidiaries (the “Company”) covers a wide range of business practices and procedures. It does not cover every issue that may arise, but it sets out policies to guide all employees, officers and directors of the Company. All of the Company’s employees, officers and directors must conduct themselves according to these policies and seek to avoid even the appearance of improper behavior. This Code is intended to be a key element in the Company’s demonstration of a commitment to ethical dealing and business practices, both within the Company and in our transactions with third parties.

If a law conflicts with a policy in this Code, you must comply with the law; however, if a local custom or policy conflicts with this Code, you must comply with the Code. If you have any questions about these conflicts, you should ask your supervisor or the Chief Financial Officer how to handle the situation.

**Those who violate the policies in this Code will be subject to disciplinary action, up to and including discharge from the Company and, where appropriate, civil liability and criminal prosecution.** Suspected violations of this Code should be reported promptly to the Company’s Chief Financial Officer in accordance with the instructions contained herein. If it is believed that the Chief Financial Officer is not an appropriate person to whom to report a suspected violation, then such violation should be reported directly to the Audit Committee of the Company’s Board of Directors. *If you are in a situation that you believe may violate or lead to a violation of this Code, follow the policies described in Sections 16 and 17 of this Code.*

**2. GENERAL PRINCIPLES**

The following general principals should be adhered to by all Company employees, officers and directors at all times:

1. Always act with the highest standards of personal and professional integrity, honesty and ethical conduct: do not tolerate others who, attempt to deceive, act improperly under this Code or evade responsibility for actions. Do not allow the pressure of others, or the pressure of meeting the expectations of others, to compromise your actions.
2. Keep the Company’s shareholders’ best interests in mind at all times: do nothing that you feel would compromise those best interests.
3. Consider the legacy of your actions and the Company’s: the Company’s good name and reputation is a key asset and you must conduct yourself at all times to enhance the value of that asset.
4. Ensure full, fair, accurate, timely and understandable disclosure in the Company’s public reporting in compliance with the rules and regulations of the Securities and Exchange Commission and in other public communications made by the Company.
5. Each employee, officer and director should strive to be aware of and comply with applicable laws, rules and regulations..

6. Adherence to this Code is important. Each of the Company's employees, officers and directors is expected to be accountable for his/her actions. Reporting conduct that is violative of, or questionable under, this Code is encouraged and will be protected

### **3. COMPLIANCE WITH LAWS, RULES AND REGULATIONS**

Obeying the law, both in letter and in spirit, is one of the foundations on which this Company's ethical policies are built. All employees, officers and directors must respect and obey the laws of the cities, states and countries in which we operate.

### **4. CONFLICTS OF INTEREST**

The Company respects the rights of employees, officers and directors to manage their personal affairs and investments and does not wish to intrude upon their personal lives. At the same time, employees, officers and directors must act in the best interests of the Company and avoid situations that present a potential or actual conflict between their interests and the interests of the Company.

A "**conflict of interest**" exists when a person's private or personal interest interferes in any way with the interests of the Company. A conflict situation can arise when an employee, officer or director of the Company takes actions or has interests that may make it difficult to perform his or her Company work objectively and effectively in the Company's best interests. Put another way, a conflict of interest can arise when the individual (or his family, friends or others) stands to benefit personally in an improper manner in a transaction in which the Company is involved or to the Company's detriment. Conflicts of interest also arise when an employee, officer or director or members of his or her family, receive improper personal benefits as a result of his or her position in or with the Company. Loans to, or guarantees of obligations of, employees, officers or directors or their family members also create conflicts of interest.

Conflicts of interest are generally prohibited as a matter of Company policy. Exceptions may only be made after review and approval of specific or general categories by the Board of Directors. Conflicts of interest may not always be clear-cut, so if you have a question, you should consult with your supervisor or the Company's Chief Financial Officer or external legal counsel. Any employee, officer or director who becomes aware of a conflict or potential conflict should bring it to the attention of a supervisor, manager or other appropriate personnel or consult the policies described in Section 16 and 17 of this Code.

#### *Examples of Conflicts of Interest*

##### Outside or Additional Part-Time Work:

It is almost always a conflict of interest for a Company employee to work simultaneously for a competitor, customer or supplier. The best policy is to avoid any direct or indirect business connection with our customers, suppliers or competitors, except on our behalf. Employees may wish to take on additional part-time work with organizations that are not our competitors, customers or suppliers. While such work in itself does not constitute a conflict of interest, the second job must be strictly separated from the employee's job at the Company and must be approved in writing by the Company.

- Outside work must not be done on Company time and must not involve the use of Company equipment or supplies.

- The employee should not attempt to sell products or services from the outside employer to the Company or from the Company to the outside employer.
- Performance of the outside work must not interfere with or prevent the employee from devoting the time and effort needed to fulfill the employee's primary duties and obligations as an employee of the Company.

## **5. FEES AND HONORARIUMS**

With approval by the Chief Executive Officer, employees are allowed to serve as a director of another company, give lectures, conduct seminars or publish articles and books. A copy of such approval will be filed in the employee's personnel file. If the Chief Executive Officer wishes to serve as a director of another company or engage in such other activity, he must obtain the permission of the Board of Directors.

## **6. INSIDER TRADING**

Employees, officers and directors who have access to confidential, or non-public, information about the Company are not permitted to use or share that information for any purpose except the conduct of our business. In particular, employees, officers and directors are prohibited from using or disclosing any confidential or non-public information for stock trading purposes for their benefit or the benefit of others. To use non-public information for personal financial benefit or to "tip" others who might make an investment decision on the basis of this information is not only unethical but also illegal. You are expected to understand and comply with the Company's Insider Trading Policy, which contains more detailed policies and rules relating to transactions in the Company's securities. If you have any questions, please consult the Company's Chief Financial Officer immediately.

## **7. CORPORATE OPPORTUNITIES**

Employees, officers and directors are prohibited from taking or using for themselves personally, or for the benefit of family, friends or others, opportunities that are discovered through the use of corporate property, information or position (including opportunities by which the Company might otherwise have benefited or taken advantage). No employee, officer or director may use corporate property, information, or position for improper personal gain, and no employee, officer or director may compete with the Company directly or indirectly. Employees, officers and directors owe a duty to the Company to advance its legitimate interests when the opportunity to do so arises. In general, without the written permission of the Chief Executive Officer (or in his case, the Board of Directors), no employee, officer [or director] is permitted to own any equity interest in any competitor, customer or supplier except, in the case of public companies, such ownership that does not exceed one per cent of the relevant class of security.

## **8. COMPETITION AND FAIR DEALING**

We seek to outperform our competitors fairly and honestly. We seek competitive advantages through superior performance, never through unethical or illegal business practices. Stealing proprietary information, possessing trade secret information that was obtained without the owner's consent, or inducing such disclosures by past or present employees of other companies is prohibited. Our employees, officers and directors should endeavor to respect the rights of and deal fairly with the Company's customers, suppliers, competitors and employees. No employee, officer or director should take unfair

advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other intentional unfair-dealing practice.

## **9. GIFTS**

The receipt or giving of gifts or favors may be seen as an improper inducement to grant some concession in return to the donor. We want our customers, collaborators, vendors and suppliers to understand that their business relationship with the Company is based totally on our respective competitive abilities to meet business needs.

The purpose of business entertainment and gifts in a commercial setting is to create good will and sound working relationships, not to gain unfair advantage with customers. No gift or entertainment should ever be offered, given, provided or accepted by any Company employee, officer or director or any of their family members unless it: (1) is not a cash gift, (2) is consistent with customary business practices, (3) is not excessive in value, (4) cannot be construed as a bribe or payoff and (5) does not violate any laws or regulations or this Code. Unless it comports with these rules, employees, officers and directors and their family members should not request or accept donations or gifts from customers, collaborators, suppliers or vendors. These rules apply at all times, and do not change during traditional gift-giving seasons. If you have any question about whether a gift or proposed gift fits within these criteria, you should discuss the matter with your supervisor.

Requesting donations from suppliers, contractors or local merchants to help pay for Company social functions, Company outings, other Company events or for any other means is specifically prohibited. Solicitations of cash, merchandise or services are not allowed because they could be perceived to create obligations in order to keep, increase or obtain Company business.

## **10. RECORD-KEEPING AND QUESTIONABLE ACCOUNTING OR AUDITING MATTERS**

The Company requires honest and accurate recording and reporting of information in order to make responsible business decisions. For example, only the true and actual number of hours worked should be reported.

Many employees regularly use business expense accounts, which must be documented and recorded accurately. If you are not sure whether a certain expense or other accounting entry is legitimate, ask the Company's Chief Financial Officer. Rules, policies and procedures are available from the Accounting Department.

All of the Company's books, records, accounts and financial statements must be maintained in reasonable detail, must appropriately reflect the Company's transactions and must conform both to applicable legal and accounting requirements and to the Company's system of internal controls. Unrecorded or "off the books" funds or assets should not be maintained under any circumstances. The accurate and timely reporting of our financial results and financial condition requires that all financial information be recorded promptly and accurately, and that our systems for recording and reporting that information be properly functioning and subject to regular and thorough evaluations. While we all may not be familiar with accounting procedure, we do need to make sure that every business record is accurate, complete and reliable. All employees are responsible to report to the Company any questionable accounting or auditing matters that may come to their attention. This policy also applies to all operating reports or records prepared for internal or external purposes, such as environmental data, product test results, quality control reports, or sales projections. False, misleading or incomplete information impairs

the Company's ability to make good decisions, undermines trust in the long term, and may in some cases be illegal.

The Company has established separate procedures for reporting suspected audit and accounting irregularities directly and anonymously to the Audit Aommittee and employees are encouraged to familiarize themselves with those procedures.

Business records and communications often become public, and we should avoid exaggeration, derogatory remarks, guesswork, or inappropriate characterizations of people and companies that can be misunderstood. This applies equally to e-mail, internal memos, and formal reports. Records should always be retained or destroyed according to the Company's record retention policies. In accordance with those policies, in the event of litigation or governmental investigation please consult the Company's Chief Financial Officer prior to taking destroying or disposing of such material.

## **11. CONFIDENTIALITY**

Employees, officers and directors of the Company, must maintain the confidentiality of information entrusted to them by the Company or its customers, except when disclosure is either expressly authorized by the Company or required by law. Confidential information includes all non-public information, including information that might be of use to competitors, or harmful to the Company or its customers, if disclosed. It also includes information that suppliers and customers have entrusted to us. The Company expects that each employee, officer and director will preserve the Company's confidential information even after his or her employment or relationship with the Company ends. Termination of one's employment or director relationship with the Company does not necessarily permit the disclosure of Company confidential information, and such disclosure may result in civil liability to the individual. All employees, officers and directors must, upon termination of employment or relationship with the Company, return all confidential information to the Company, including originals and copies, whether in electronic or hard copy.

Some examples of confidential information are:

- Non-public earnings reports and other financial information.
- New product designs, new product initiatives; technical or marketing information about current or planned products and/or processes.
- Trade secrets.
- Employee salary and benefits data or medical information.
- Procurement plans, vendor lists or purchase prices.
- Cost, pricing, marketing or service strategies.
- Customer and supplier lists; proprietary know-how in addressing customer requirements.
- Information related to divestitures, mergers and acquisitions.

*All Employees, Officers and Directors of the Company Should Adhere to the following Rules:*

1. Take all reasonable steps to preserve the confidential nature of the Company's confidential information. This includes an obligation to be careful about where and how Company matters are discussed. It is inappropriate to discuss confidential matters in the presence or within hearing range of unauthorized persons, as in restaurants or on airplanes or other public places. Such information should not ordinarily be discussed outside the Company because even family and friends may inadvertently convey confidential information to others. Be careful discussing Company confidential information while on cellular telephones because of the potential risk of deliberate or inadvertent eavesdropping. Never leave confidential information unattended or in public view. Even where physically able, do not access confidential information unless you are specifically authorized to do so, and you need to do so in order to perform Company business.
2. Do not disclose confidential information to other Company personnel except on a legitimate "need to know" basis.
3. Do not disclose confidential information to any third party, except where expressly authorized by the Company. In some instances, it will be necessary to seek the approval of the Chief Financial Officer or external legal counsel prior to disclosure, to allow for implementation of agreements with third parties to safeguard the confidential information from further disclosure.
4. Do not remove confidential information from the Company's premises, or make copies of any material containing confidential information, except for legitimate Company business.
5. Do not use or disclose any Company confidential information for personal profit, or to the direct or indirect advantage of yourself or any other person.
6. Do not accept confidential information of a third party without the express approval of the Company. Obtaining confidential information from a third party without adequate legal safeguards is improper and may expose the Company to legal risks. In some circumstances, it may be necessary to enter into a written agreement with a third-party prior to obtaining confidential information. If such information is obtained, its confidentiality should be guarded as would Company confidential information.
7. No prospective employee shall be hired in order to obtain the person's specific knowledge of a former employer's confidential information, nor shall any new employee be placed in a position that would inevitably require the individual to disclose or use a former employer's confidential information. If you are thinking of offering a job to an executive of a direct competitor, the approval of the Chief Executive Officer of the Company is required before any active negotiations are undertaken.

## **12. PROTECTION AND PROPER USE OF COMPANY ASSETS**

All employees, officers and directors should endeavor to protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste have a direct impact on the Company's profitability. All Company assets should be used for legitimate business purposes only. Any suspected incident of fraud or theft should be immediately reported for investigation. Company equipment should not be used for non-Company business, though personal use incidental to legitimate Company purposes may be permitted.



The obligation of employees, officers and directors to protect the Company's assets includes its proprietary information. Proprietary information includes intellectual property such as trade secrets, patents, trademarks, and copyrights, as well as business, marketing and service plans, engineering and manufacturing ideas, designs, databases, records, salary information and any unpublished financial data and reports. Unauthorized use or distribution of this information would violate Company policy. It could also be illegal and result in civil or even criminal penalties. Employees, officers and directors who have access to proprietary and confidential information are obligated to safeguard it from unauthorized access in accordance with the Company's policy on confidential information (see Section 11 of this Code).

### **13. PAYMENTS TO GOVERNMENT PERSONNEL; POLITICAL ACTIVITIES AND CONTRIBUTIONS**

The U.S. Foreign Corrupt Practices Act prohibits giving anything of value, directly or indirectly, to officials of foreign governments or foreign political candidates in order to obtain or retain business. It is strictly prohibited to make illegal payments to government officials of any jurisdiction.

In addition, the U.S. government has a number of laws and regulations regarding business gratuities that may be accepted by U.S. government personnel. The promise, offer or delivery to an official or employee of the U.S. government of a gift, favor or other gratuity in violation of these rules would not only violate Company policy but could also be a criminal offense. State and local governments, as well as foreign governments, may have similar rules. The Company's Chief Financial Officer can provide guidance to you in this area.

The Company respects and supports the rights of employees, officers and directors to participate in political activities. However, these activities should not be conducted on Company time or involve the use of any Company resources such as telephones, computers or supplies. Employees, officers and directors will not be reimbursed for personal political contributions.

No employee, officer or director may make or commit to political contributions on behalf of the Company or in its name without approval from the Company's Chief Executive Officer.

### **14. RULES FOR PRINCIPAL EXECUTIVE, PRINCIPAL FINANCIAL AND PRINCIPAL ACCOUNTING OFFICERS OR PERSONS PERFORMING SIMILAR FUNCTIONS**

In addition to complying with all other parts of this Code, if you are the principal executive officer, the principal financial officer, the principal accounting officer or controller or persons performing similar functions (each an "Officer"), you must follow the following guidelines to deter wrongdoing and promote honest and ethical conduct and compliance with law and the rules of the Securities and Exchange Commission ("SEC"), including full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with or submits to the SEC and in other public communications made by the Company:

1. Conflicts of interest, whether actual or apparent, between personal and professional relationships of any Officer are prohibited in all cases unless a specific, case-by-case exception has been made after review and approval of specific circumstances by the Board of Directors. Prohibited conflicts of interests for an Officer include work for an outside employer, or transactions between the Company and any other enterprise in which the Officer has an interest (other than owning a de minimus amount of publicly-traded securities). Also see Section 4 of this Code for additional prohibited conflicts of interest. All transactions or

- relationships that reasonably could be expected to give rise to such a conflict must be promptly disclosed to the audit committee.
2. Carefully review drafts of reports and documents the Company is required to file with or submit to the SEC before they are filed or submitted and Company press releases or other public communications before they are released to the public, with particular focus on disclosures each Officer does not understand or agree with and on information known to the Officer that is not reflected, or is inaccurately reflected, in the report, document, press release or public communication.
  3. Meet with the, members of senior management, department heads, accounting staff and others involved in the disclosure process to discuss their comments on the draft report, document, press release or public communication.
  4. Establish, design and maintain, or cause to be established, designed and maintained, effective disclosure controls and procedures that ensure that material information is included in each report under the Securities Exchange Act of 1934, document, press release or public communication in a timely fashion.
  5. Establish, design and maintain effective internal controls over financial reporting and disseminate among the Officers any information relating to significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting that are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information and any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls over financial reporting. Any such deficiencies must be promptly analyzed, addressed and corrected and such action communicated to all relevant personnel.
  6. Consult with the audit committee on a regular basis to determine whether they have identified any changes in, or deficiencies, weaknesses or concerns with respect to, internal controls over financial reporting.
  7. When relevant, confirm that neither the Company's internal auditors nor its outside accountants are aware of any material misstatements or omissions in the draft report or document, or have any concerns about the management's discussion and analysis section of a report.
  8. Comply at all times with applicable governmental laws, rules and regulations, as well as the rules and regulations of the Nasdaq Market, and promote an atmosphere of responsibility and compliance among your staff and others within the Company.
  9. Promptly bring to the attention of audit committee matters that you feel could compromise the integrity of the Company's financial reports, disagreements on accounting matters and violations of any part of this Code.

Any waiver of this section of the Code for an Officer will be promptly disclosed as required by law or regulation of the SEC. Further, as a means of promoting accountability for adherence to these standards, each Officer must affirm, in writing, to the Board of Directors, that they have complied in all respects with these standards at least annually. Failure to provide such affirmation, or any other material breach of these standards, will be grounds for dismissal or other appropriate disciplinary actions.

**15. WAIVERS OF THE CODE OF BUSINESS CONDUCT AND ETHICS**

Any waiver of this Code for any executive officer or director may be made only by independent directors of the Board or a Board committee comprised solely of independent directors. Any executive officer or director with respect to whom a waiver from the requirements of this Code is sought may participate in the process whereby the determination whether to grant a waiver is made only to the extent of providing information establishing the basis for which the waiver is sought. Any waiver that is granted, together with the reasons for the waiver, must be promptly disclosed as required by law or regulation of the Nasdaq, including by disclosure in an appropriate Form 8-K or by publication on the Company's website, if it has determined to adopt that form of disclosure, and in any event not later than the Company's next periodic report.

**16. REPORTING ANY ILLEGAL OR UNETHICAL BEHAVIOR**

If you believe that actions have taken place, may be taking place or may be about to take place that violate or would violate this Code, you must bring the matter to the attention of the Company. You are encouraged to talk to supervisors, managers or other appropriate personnel about observed illegal or unethical behavior and when in doubt about the best course of action in a particular situation. Any supervisor or manager who receives a report of a potential violation of this Code must report it immediately to the Chief Financial Officer. If the Chief Financial Officer is suspected of being involved with such violation, it must be reported to the Audit Committee of the Board of Directors.

You are required to communicate any violations of this Code to the Chief Financial Officer, or to your supervisor or by any of the following methods (if the Chief Financial Officer or such supervisor is suspected of involvement in any such violation, it must be reported to the Audit Committee of the Board of Directors):

- In writing either by internal mail or U.S. mail
- By e-mail
- By Phone

We would prefer you identify yourself to facilitate our investigation of any report. However, you may choose to remain anonymous. We will use reasonable efforts to protect the identity of any person who reports potential misconduct. Any retaliation in a formal manner or by implied threats of job loss or demotion for reports of misconduct by others made in good faith will not be tolerated. Indeed, any employees, officers or directors who engage in retaliation are subject to discipline, up to and including termination, and in appropriate cases, civil and/or criminal liability. We will also use reasonable efforts to protect the identity of the person about or against whom an allegation is brought, unless and until it is determined that a violation has occurred. Any person involved in any investigation in any capacity of a possible misconduct must not discuss or disclose any information to anyone outside of the investigation unless required by law or when seeking his or her own legal advice, and is expected to cooperate fully in any investigation.

Any use of these reporting procedures in bad faith or in a false or frivolous manner will be considered a violation of this Code. Further, you should not use the Company's Ethics Line for personal grievances not involving this Code.

**17. COMPLIANCE PROCEDURES**

We must all 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 we 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 enable you to focus on the specific question you are faced with, and the alternatives you have. Use your judgment and common sense; if something seems 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 supervisor. This is the basic guidance for all situations. In many cases, your supervisor will be more knowledgeable about the question, and will appreciate being brought into the decision-making process. Remember that it is your supervisor's responsibility to help solve problems. If this channel of communication appears inappropriate, the matter should be addressed to the Company's Chief Financial Officer or, as appropriate, the Audit Committee of the Board of Directors.
- Seek help from Company resources. In the rare case where it may not be appropriate to discuss an issue with your supervisor, or where you do not feel comfortable approaching your supervisor with your question, discuss it locally with your office manager or your Human Resources manager.
- You may report ethical violations in confidence and without fear of retaliation. If your situation requires that your identity be kept secret, your anonymity will be protected. The Company does not permit retaliation of any kind against employees, officers and directors for good faith reports of ethical violations or questionable accounting or auditing matters.
- Always ask first, act later: If you are unsure of what to do in any situation, seek guidance before you act.

## **18. ADMINISTRATION**

**Board of Directors.** The Board of Directors will help ensure this Code is properly administered. The Board will be responsible for the annual review of the compliance procedures in place to implement this Code and will recommend clarifications or necessary amendments to this Code as necessary. Amendments to this Code shall be disclosed in the public filings of the Company, or on its website if the Company has adopted that form of disclosure, as required by law or Nasdaq Rules.

**Officers and Managers.** All officers and managers are responsible for reviewing this Code with their employees and ensuring they have signed the attached certification. Officers and managers are also responsible for the diligent review of practices and procedures in place to help ensure compliance with this Code.

**Enforcement; Determination of Violations.** The Board of Directors shall cause this Code to be enforced promptly and consistently. The Board of Directors shall also ensure protection of the rights and interests of persons reporting questionable behavior under this Code in accordance with the provisions hereof and in accordance with applicable laws. Any violation of this Code, or suspected violation of this

Code, shall be subject to procedures established by the Board of Directors for: (i) the formal submission or statement of the violation or suspected violation, (ii) the gathering of information from all relevant sources relating to such violation or suspected violation (including from sources outside the Company), (iii) the opportunity for the person suspected of violating any provision of this Code to be heard with respect to the relevant facts and circumstances, (iv) the opportunity for the person or persons having information with respect to the suspected violation of any provision of this Code to be heard with respect to the relevant facts and circumstances separately from the person suspected of violating this Code, (v) a meeting of the Board of Directors (excluding any person who may have an interest in the outcome of such determination) to determine whether or not a violation of the Code has occurred in accordance with objective standards for compliance therewith, and (vi) together with a determination of the consequences of such violation, if a violation is determined to have occurred.

**CERTIFICATION**

I hereby acknowledge that I have read the Code of Business Conduct and Ethics of Forward Industries and have become familiar with its contents and will comply with its terms. Any violations of which I am aware are noted below.

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Please describe any violations, exceptions or comments below: