

# Imergent, Inc. (“Imergent”)

## Code of Ethics for the Company’s Chief Executive Officer and Employees of the Company’s Finance Department

The Company’s Chief Executive Officer and employees in the Company’s finance department hold an important and elevated role in corporate governance in that they are uniquely capable and empowered to ensure that all shareholders’ interests are appropriately protected and preserved. This Code provides principles to which the Chief Executive Officer and Finance Department employees are expected to adhere and advocate. It embodies rules regarding individual and peer responsibilities, as well as responsibilities to other employees, the public and other shareholders. Employees are required to abide by this Code as well as any other applicable Imergent policies or guidelines in the employee handbook relating to the areas covered by this Code of Ethics.

The Company’s Chief Executive Officer and all members of the Company’s Finance Department will:

- Act with honesty and integrity, avoiding actual or apparent conflicts of interest in personal and professional relationships.
- Provide information that is accurate, complete, objective, relevant, timely and understandable to ensure full, fair, accurate, timely, and understandable disclosure in reports and documents that Imergent files with, or submits to, government agencies and in other public communications.
- Comply with rules and regulations of federal, state, and local governments, and other appropriate private and public regulatory agencies.
- Act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing one’s independent judgment to be subordinated.
- Respect the confidentiality of information acquired in the course of one’s work except when authorized or otherwise legally obligated to disclose. Confidential information acquired in the course of one’s work will not be used for personal advantage.
- Share knowledge and maintain skills important and relevant to shareholder’s needs.
- Proactively promote and be an example of ethical behavior as a responsible partner among peers, in the work environment and the community.
- Achieve responsible use of and control over all assets and resources employed or entrusted.
- Promptly report to the Chairman of the Disclosure Committee and/or the Chairman of the Audit Committee any conduct that the individual believes to be a violation of law or business ethics or of any provision of this Code of Ethics, including any transaction or relationship that reasonably could be expected to give rise to such a violation.

Violations of this Code of Ethics, including failures to report potential violations by others, will be viewed as a severe disciplinary matter that may result in personnel action, including termination of employment. If you believe that a violation of this Code of Ethics has occurred, please contact Imergent’s Chairman of the Disclosure Committee at [jkorn@imergentinc.com](mailto:jkorn@imergentinc.com). You may also contact the Chairman of the Audit Committee of the Board of Directors at [rkamm@imergentinc.com](mailto:rkamm@imergentinc.com). It is against Imergent policy to retaliate against any employee for good faith reporting of violations of this Code.