

## LOOKSMART, LTD. FINANCE CODE OF PROFESSIONAL CONDUCT

Looksmart Finance's mission includes promotion of professional conduct in the practice of financial management. Looksmart's Chief Executive Officer (CEO) and Chief Financial Officer (CFO), Corporate Controller and other employees in the finance organization hold an important and elevated role in corporate governance in that they are uniquely capable and empowered to ensure that all stakeholders' interests are appropriately balanced, protected and preserved. This Finance Code of Professional Conduct embodies principles to which we are expected to adhere and advocate. These tenets for ethical business conduct encompass rules regarding both individual and peer responsibilities, as well as responsibilities to Looksmart employees, the public and other stakeholders. The CEO, CFO and Finance organization employees are expected to abide by this Code as well as all applicable Looksmart business conduct standards and policies or guidelines in Looksmart's employee handbook relating to areas covered by this Code. Any violations of the Looksmart Finance Code of Professional Conduct may result in disciplinary action, up to and including termination of employment.

All employees covered by this Finance Code of Professional Conduct will:

- Act with honesty and integrity, avoiding actual or apparent conflicts of interest in their personal and professional relationships.
- Provide stakeholders with information that is accurate, complete, objective, fair, relevant, timely and understandable, including in our filings with and other submissions to the U.S. Securities and Exchange Commission.
- Comply with rules and regulations of federal, state, provincial, 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 professional skills important and relevant to stakeholder'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, control and stewardship over all Looksmart's assets and resources that are employed or entrusted to us.
- Not unduly or fraudulently influence, coerce, manipulate, or mislead any authorized audit or interfere with any auditor engaged in the performance of an internal or independent audit of Looksmart's financial statements or accounting books and records.

If you are aware of any suspected known violations of this Finance Code of Professional Conduct or the Code of Business Conduct and Ethics or other Looksmart policies or guidelines, you have a duty to promptly report such concerns either to your manager, another responsible member of management, a Human Resources representative or to the 24-hour hotline (866-377-7743). The procedures to be followed for such a report are outlined in the Code of Business Conduct.

If you have a concern about a questionable accounting or auditing matter and wish to submit the concern confidentially or anonymously, you may do so by logging onto [www.reportanissue.com](http://www.reportanissue.com) or by calling the 24-hour hotline at 1-866-377-7743.

Looksmart will handle all inquiries discretely and make every effort to maintain, within the limits allowed by law, the confidentiality of anyone requesting guidance or reporting questionable behavior and/or a compliance concern.