

Spirit Finance Code of Professional Conduct

Spirit's Chief Executive Officer (CEO), Chief Financial Officer (CFO), Corporate Controller, and employees of 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 provides principles which are expected to be adhered to and advocated. These principles of ethical business conduct encompass rules regarding individual and peer responsibilities, as well as responsibilities to Spirit employees, the public, and other stakeholders. The CEO, CFO, Corporate Controller, and all Finance employees are expected to abide by this Code. This Code is complementary, and does not replace responsibilities all employees have as outlined in existing Spirit Code of Conduct and Code Ethics and Business Conduct procedures. Any violations of this Code may result in disciplinary action, up to and including termination of employment.

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

- Act with honesty and integrity, avoiding actual or apparent conflicts of interest in personal and professional relationships.
- Provide stakeholders with information that is accurate, full, objective, fair, relevant, timely and understandable, including information in our filings with the U.S. Securities and Exchange Commission and in other public communications.
- 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.
- Not use confidential information acquired in the course of one's work for personal advantage.
- Share knowledge and maintain skills important and relevant to stakeholders' needs.
- Proactively promote and be an example of ethical behavior as a responsible partner among peers, in the work environment and the community.
- Exercise responsible use, control, and stewardship over all Spirit assets and resources that are employed by or entrusted to us.
- Not coerce, manipulate, mislead, or unduly influence any authorized audit or interfere with any auditor engaged in the performance of an internal or independent audit of Spirit's system of internal controls, financial statements, or accounting books and records.
- Promptly report known or suspected violations of this Code in accordance with OP10-484, Code of Ethics and Business Conduct.

**Your Personal Commitment to the
Spirit Finance Code of Professional Conduct**

I acknowledge that I have received and read the Spirit Finance Code of Professional Conduct and understand my obligations as an employee to comply with the Code.

Please sign here: _____ Bems: _____ Date: _____

Please print your name: _____