



# G.E.M. Environmental NFP

## Code of Conduct

Our Code of Conduct is designed to provide guidance for conducting business according to the highest ethical standards and is based on our shared values. Think of our Code as a guide that can help us make sound decisions in complex situations involving our Organization and our business. When questions arise, we can refer to this Code and rely on our internal expertise to answer questions and confront issues together. In order to foster strong relationships and act with character, we must conduct all Organization business in accordance with our Code and internal policies as well as all applicable laws and regulations. Our Code helps us to uphold our values by providing guidance and instruction on how to identify and deal with ethical issues when they arise. Our Code also provides clear mechanisms for reporting unethical conduct without fear of retaliation or retribution. We All Follow Our Code!

Our Code and all related Organization policies apply to everyone at all levels of the Organization, including but not limited to: Officers, Directors, Internal Employees, Contract Employees, Consultants, members of the Board of Directors, interns, and Volunteers. Additionally, we expect that our suppliers, vendors, sub-vendors, affiliates, and business partners will follow these principles.

**Throughout this Policy, the term “employee(s)” includes all internal employees as well as all contract employees, consultants, interns, volunteers, representatives, and/or other temporary workers.**

### The Code and the Laws

We are committed to acting within the laws and regulations in every community we operate in—and as a regional Organization, the laws and regulations of more than one state may apply to the work we do. Wherever we are located, we must understand and follow the laws and regulations that apply to the work we do. We must always abide by the applicable laws in the jurisdictions where we do business.

Since no single document can address all possible situations that could present an ethical dilemma, we must all use good judgment to decide the most appropriate way to conduct ourselves. If you find yourself in a situation where you are unsure whether a decision or action is the appropriate one, try to answer the following questions:

- 1. IS THIS THE RIGHT THING TO DO?**
- 2. DOES IT FOLLOW OUR CODE AND ALL OTHER ORGANIZATION POLICIES?**
- 3. AM I BEING RESPECTFUL, HONEST AND FAIR?**
- 4. AFTER MY DECISION IS MADE, HOW WILL OTHERS VIEW MY ACTIONS?**
- 5. IF MY DECISION WERE REPORTED IN THE MEDIA, HOW WOULD I OR OUR THE ORGANIZATION BE PERCEIVED?**

## OUR RESPONSIBILITIES

### Asking Questions and Reporting Concerns

This Code, along with our Organization policies and applicable laws and regulations, forms the backbone of our responsibilities to each other, our community, clients, donors, and beneficiaries.

A question or concern may arise that requires clarification, or you may be confronted with a situation of which our Organization should be aware. Our Organization values are honesty, integrity and respect, so we should always speak up to ask questions or report issues with appropriate urgency.

### Who to Contact

If you become aware of a situation that may violate our Code, Organization policy, or the law, you should report it to one of the contacts listed below. When we speak up to report perceived wrongdoing, it allows our Organization to investigate potential problems, implement solutions, and prevent future issues that could damage our reputation and harm others.

To make a report, you may contact **any** of the following resources:

- Your Supervisor, Manager, Department Leader, an Officer, or Director
- A Human Resources Representative
- The Diversity Officer  
Alejandro “Chino” Martinez  
[chino@gemenvironmental.org](mailto:chino@gemenvironmental.org)

When a report or inquiry is made, the Organization will respond promptly and appropriately where all reports and inquiries will be treated confidentially to the extent possible.

Our Organization ensures that all investigations are conducted in a consistent, comprehensive and confidential manner (to the extent possible) that complies with applicable laws. When an investigation is necessary, the Organization will take appropriate corrective or disciplinary action in accordance with local laws, internal policies, and procedures. In appropriate situations, you may be updated on the actions taken to resolve your report.

### Our Commitment to Non-Retaliation

We believe that building relationships based on trust is a valuable way to strengthen our Organization. One way we show this is through our commitment to non-retaliation. No one will ever face an adverse employment action for reporting a suspected violation of our Code, Organization policy or the law, or participating in an investigation, in each case in good faith. Acting in “good faith” means that you come forward with all relevant information, without malice or ill intent, and that you believe you are giving a sincere, complete and accurate report.

Anyone who does take retaliatory action against another employee will be subject to disciplinary action, up to and including termination. Similarly, our Organization will not allow malicious or false reports to be made without consequences. Anyone making a malicious or false report will also be subject to disciplinary action, up to and including termination.

## WHAT WE EXPECT OF OUR LEADERS

We expect our leaders to provide direction and leadership by demonstrating how to conduct business ethically and with good judgment. We expect leaders to foster environments in which we can build trust with each other, and we depend on our managers to be an invaluable sounding board for our questions and concerns.

If you are a Leader, make sure you:

- Communicate and demonstrate the spirit of our Code to those who report to you.
- Take an active role in assuring that your subordinates have the training they need to work ethically and effectively.
- Create an environment where your subordinates feel comfortable asking questions and raising concerns.
- Respond quickly and effectively to concerns that are reported to you and seek answers to questions you cannot answer yourself.
- Take prompt remedial action when mistakes or misconduct occur.

Leaders must make every effort to protect employees against retaliation and should be prepared to address or escalate issues through Human Resources or the Legal Department (if applicable).

## OUR COMMITMENT TO EACH OTHER

### **Equal Opportunities, Diversity and Inclusion**

We all share a passion to succeed that extends across all borders and characteristics. Our donors, clients, affiliates, host facilities, colleagues, and beneficiaries all come from a wide variety of backgrounds and cultures, but because the strong relationships we build are based on trust and mutual respect, we never allow our differences to divide us. Sharing a diversity of opinions and ideas helps us perform at our optimal level to meet and exceed our community's needs, which in turn, makes us a better, stronger Organization.

To this end, we each contribute daily to maintaining an inclusive work environment that fosters respect for all of our employees, donors, clients, affiliates, host facilities, colleagues, and beneficiaries, and one that reflects the diversity of our community. Our Organization provides equal employment opportunities, meaning that we do not make employment-related decisions or discriminate against anyone on the basis of race, color, religion, gender, age, veteran status, national origin, genetic origin, sexual orientation or any other characteristic protected by applicable law. This approach applies to everything we do, including: hiring, promotions, benefits, terminations, recruiting, compensation, and/or corrective action. For further information regarding our equal employment policies, you may also consult your supervisor, an appropriate manager, Organization officer, Director, or contact your Human Resources Representative or the Legal Department (if applicable).

### **Preventing Harassment**

We always strive to create a positive and productive work environment for each other and we strive to maintain an environment where everyone is treated with respect and dignity. This means we must not engage in behavior that

could be viewed as harassing or hostile to our fellow employees. Such behavior includes disparaging or inappropriate remarks, gestures, or conduct relating to a person's:

- Race, color, or national origin
- Gender
- Genetic origin
- Sexual orientation
- Religion
- Age
- Disability
- Veteran status
- Other characteristics protected by applicable law

Harassment can be sexual or non-sexual in nature. Sexual harassment includes conduct such as unwanted advances, inappropriate sexual jokes, sexually suggestive comments, inappropriate touching, requests for sexual favors and inappropriate comments about another's appearance. Non-sexual harassment may include offensive comments, jokes or pictures related to the topics listed above. Use of the Organization's network, system or any electronic device (personal or Organization-issued) to harass another person is also strictly prohibited and is also covered in the Organization Property section of this Code.

We must always promptly report any harassing behavior we observe or experience to a Supervisor, Manager, or Director, or another contact in the "Who to Contact" instructions of this Code. For further information about preventing harassment, you may also contact your Human Resources Representative or the Legal Department (if applicable).

## **Workplace Safety**

### *Health and safety*

Each employee is an important part of our team, so our Organization is committed to ensuring a safe working environment. We do our part by complying with all applicable health and safety rules and regulations as well as all posted safety procedures. If you know of or suspect any unsafe situations or conditions at your worksite, you should immediately alert your Supervisor or Manager of the situation. Additionally, if you suffer any injuries, illness, or experience any accidents in the workplace, you must report that information to your Supervisor or Manager immediately to ensure adequate reporting to the Organization's Worker's Compensation insurance agent.

### *Substance abuse*

Substance abuse limits our ability to work safely, effectively, and productively. Our Organization has a zero-tolerance policy with regard to substance abuse and we are committed to keeping the workplace free from drugs and alcohol. We may never work while under the influence of alcohol, illegal drugs, or misused prescription/over-

the-counter medications. For further information on the Organization's substance abuse policies, you may also consult your supervisor or manager.

#### *Violence and crisis management*

As part of maintaining a positive, productive, and safe work environment, we must never engage in or tolerate any form of violence. This includes any threats, intimidation, or acts of violence; whether physical, verbal, written or electronic in delivery. If you know of a situation in which workplace violence has happened, has been threatened, or insinuated, you should immediately report your concerns to your Supervisor, Manager, a Human Resources Representative, or the Diversity Officer. If you believe someone is in immediate danger, contact the local authorities immediately.

## **Privacy, Confidentiality and Information Security**

#### *Protection of personal information*

Our Organization is committed to protecting the privacy of personal information, which we achieve by following our written policies and guidelines for collecting, storing, and using such information. When taking any of these actions, remember the importance our Organization places in trust and honesty, and make sure you understand all applicable privacy and data protection laws. Some examples of the personal information that our Organization maintains include:

- Medical information
- Contact information
- Employment history
- Marital status
- Government-issued identification numbers
- Reference letters

We must also take care to share such information only with those who have a business need to know it.

#### *Compliance with labor and employment laws*

We Believe our Organization's Mission is a noble cause and we want everyone associated with our Organization to be treated with fairness and decency. These values support our commitment to comply with all applicable employment laws, including, but not limited to, those governing wages and hours. Our Organization strives to ensure that all of our employees are compensated fairly, accurately and lawfully. It is our shared responsibility to ensure that all laws and regulations that govern our business are carefully observed and any questions or concerns about these topics properly addressed.

Labor and employment laws and rules can be complex, and if you should have any questions about their applicability, you should contact your Supervisor, Manager, a Human Resources Representative, an Organization Officer, or Director. Always remember that we must not retaliate against any fellow employee who asks questions or attempts to invoke his or her rights under applicable employment laws and regulations.

We must also ensure that working conditions, both internally, and at the worksites we place contract employees, satisfy applicable legal standards and reflect our values. Under no circumstances will any of our Organization hire

individuals who are under the legal age for employment in the jurisdiction where they will be working, or who are otherwise not legally eligible to work. Furthermore, we do not allow the exploitation of any fellow employees, including paying wages below the applicable minimum wage, engaging in forced labor, or any other unsafe or unfair working conditions, other than through legal employment rules directed by the Department of Labor. It is our responsibility to know our customers' worksites so that we are able to spot these types of issues and report them to the appropriate party.

Employment forms and required labor documents can be found on the Secure Member's Login Page of the Organizations webpage at <https://www.gemenvironmental.org/#login>

## **INTEGRITY FOR OUR ORGANIZATION**

### Conflicts of Interest

The Organization's Conflict of Interest Policy can be found in Article 9 of the Organization's Bylaws

One way we can demonstrate our good character is in how we handle situations in which our own personal interests conflict with the interests of the Organization, our customers, or business partners. These situations are called "conflicts of interest," and could include but are not limited to the following:

- Owning a material financial interest (defined as greater than 1% of an Organization's outstanding stock) in our Organization's competitors.
- Hiring a member of your family who would report to you.
- Accepting gifts from an Organization vendor, sub-vendor, supplier, customer, affiliate, business partner.

These and other common conflicts of interest are explained in more detail in the following sections.

### *Disclosure and resolution process*

Regardless of the specifics, if a conflict or potential conflict arises, you must disclose it promptly to your Manager or Supervisor and seek to resolve it immediately. Your Manager or Supervisor will be responsible for determining an appropriate course of action and arriving at a decision after consulting with higher levels of leadership, if necessary.

**All conflicts and appearances of conflicts must go through this disclosure and resolution process.**

### *Giving and accepting gifts or entertainment*

Small gifts, business lunches or dinners, and other common, nominal courtesies can help to strengthen the relationships we maintain with our external and internal customers. Although such courtesies are an important tool for building relationships, we must also be forthright in our business relationships so that they do not become conflicts of interest by improperly influencing any business decision. At risk is the possibility to have what is intended to be a courtesy could become an obligation, or even a bribe. When you are determining whether a gift, meal, or entertainment is reasonable, ask yourself these questions:

- Have you frequently received gifts or entertainment from this outside party, customer, vendor, sub-vendor, supplier or partner?
- Is it worth more than \$100?
- Is it solicited?

- Does the gift include cash or cash equivalents (such as gift cards)?
- Do you have an existing business relationship?
- Is this in violation of any applicable laws or regulations?

If your answer to each of these questions is “no,” then the gift or entertainment is probably acceptable.

If you answer “yes” to any of these questions, then you must contact your Supervisor, a Manager, or an Organization officer for guidance. There may be limited circumstances in which refusing or returning a gift would be impractical or culturally insensitive.

When accepting or providing meals or entertainment, we must ensure that the purpose of the meal or entertainment is directly related to the business relationship between our Organization and the other individual or Organization involved. For example, if a vendor offers to take you to dinner, to a seminar, or an event, it should be related to our mutual business relationship and the vendor’s representative must be present.

The key thing to remember is that gifts and entertainment must never influence or even appear to influence a business decision. The way we interact with our business partners shows others the type of Organization we are, so it is important to always use our best judgment.

#### *Travel expenses*

Situations in which one of our business partners offers to pay for our travel expenses, or asks for our Organization to provide their travel expenses, can also create a conflict. If you are unsure about whether you should provide or accept any travel-related expenses, please contact an appropriate Organization Officer with access to legal counsel. For information regarding Organization reimbursement of travel expenses, please refer to the *Employee Travel & Expense Reimbursement Policies* in the Accounting Policy and Procedure Manual.

#### *Working with family and friends*

In order to avoid the possibility of favoritism, we should never be in a position where individuals who have a personal relationship are also in a reporting relationship. Specifically, we may not work directly for, supervise or make employment decisions about a family member. These personal relationships include your immediate family members (such as your spouse, children, stepchildren, parents, stepparents, siblings, in-laws, and/ or any other members of your household) as well as romantic relationships.

If you have a family member or friend who is interested in employment with our Organization and you would normally be involved in the hiring decision, you should disclose the situation to your Manager or Supervisor and remove yourself from the hiring process.

#### *Outside employment*

We share a commitment to each other and our Organization to properly carry out our duties to the best of our abilities. To this end, if you undertake any form of employment outside our Organization while still working for us, such as freelance work or a second job, make sure that these activities do not compromise the quality of your work for our Organization. Also, remember that you should not use Organization time or resources to perform outside work.

If you choose to undertake outside employment, remember that you may not work for any of our Organization’s competitors, vendors, sub-vendors, suppliers, or other business partners. Nor should any outside employment, paid

or not, ever imply sponsorship or endorsement by our Organization or otherwise risk placing our Organization in a bad light.

#### *Financial interest in other businesses*

We must be careful about situations in which we may have a financial interest in a business or another organization that competes or does business with our Organization. This applies if the financial interest is:

- Owned by you, your spouse, or any member of your immediate family.
- Direct or indirect (such as investing in a mutual fund or being the beneficiary of a trust).
- Due to being an investor, lender, employee, or other service provider of the other business/ organization.
- In one of our Organization's competitors, customers or suppliers, especially if you, or employees who report to you, are responsible for negotiating or managing the business relationship.

If you have a financial interest that fits this description, you must have approval from your Supervisor or Manager in accordance with the *Conflict of Interest policy* in Organization's bylaws. Furthermore, nothing in this Code is intended to prevent you from owning, as an investment, 1% or less of a publicly-traded class of equity securities issued by any competitor, customer, or supplier.

#### **Organization Property**

We have a shared responsibility to protect the assets of our Organization and make sure they are used properly. We must only use Organization or client property/ assets for legitimate business purposes.

#### *Physical property and facilities*

Just as we are honest and respectful in our relationships with coworkers, customers and other stakeholders, we are equally respectful when protecting our Organization's physical assets. We must always protect our Organization's physical assets, including but not limited to our facilities, equipment, computers, mobile devices, and funds from theft, misappropriation and damage. We must only use Organization assets for legitimate Organization business purposes and never for prohibited conduct such as sending harassing or inappropriate messages, or to do work for an outside party.

#### *Confidential and proprietary information*

Our obligation to be honest and loyal to the Organization and each other means safeguarding the Organization's confidential and proprietary information. This includes any information that could be of use to competitors or could bring harm to our Organization if disclosed to a third party; such as customer and pricing information or corporate strategies such as acquisitions. Such information should never be shared with outside parties unless we are legally obligated to disclose it, or the distribution has been authorized by our appropriate Organization Officers/ Directors.

Additionally, we must not disclose such information to our fellow employees unless they have a business need to know it or have been authorized for access. Remember that our shared obligation to protect our Organization's confidential information continues even after employment with the Organization ends.

If you discover or suspect that our confidential information is being used or disclosed without authorization, you should notify an Organization officer or manager of the situation immediately. We are responsible for recovering any Organization confidential information when possible and preventing further unauthorized use or disclosure.

### *Intellectual property*

We must protect our Organization's valuable intellectual property (IP), including any copyrights, patents, trademarks, service marks, trade secrets, design rights, logos, brands, know-how, and/or other similar property. These properties are important business tools and their use, treatment, and safeguarding must be thoughtful. To the extent permitted by law, the rights to all intellectual property are assigned to our Organization and are the property of our Organization. This is true of any such materials we create on our Organization's time and expense or within the scope of the duties we perform for our Organization. Any works, inventions or developments we create during the course of our employment should be promptly disclosed to the Organization in order to obtain legal protection over them. Please contact an Organization Officer with access to Legal Counsel if you have any questions regarding intellectual property.

### **Organization Computer Systems and Electronics**

#### *Appropriate use*

Our Organization gives us access to various electronic assets in order to do our work efficiently, effectively and successfully. It is important to remember, though, that these assets are Organization property, and should only be used to conduct Organization business. This includes

- Desktop, laptop, tablet Computers, Smart phones, and mobile devices
- Email, internet access, and network resources
- Software
- External drives such as flash drives
- Printers, copiers, and fax machines

Although some personal use is permitted, we should never let personal matters interfere with our job duties. A few examples of acceptable personal use may include:

- Scheduling an appointment or repairman
- Taking a call from your child's school or day care
- Coordinating schedules with a family member
- Shopping online during your lunch hour
- Briefly checking a personal email or a social media site while on break or while at lunch

#### *Safeguarding of information*

We all have to take responsibility for keeping Organization and client information secure. When using electronic resources such as Organization laptops or desktops, always ensure these resources are secure and that access to the data contained within these resources is password protected or otherwise physically protected at all times. Please refer to the Information Security Program policies for more information. If you believe an electronic resource has been compromised, stolen or misused, contact your supervisor, a manager, or officer.

## Social Media

Social media can be a powerful and creative tool for us to use responsibly for both personal and professional development. The Organization's primary concern is that our use of any social media should be respectful and professional and promote the Organization and our core values. We may access social media using Organization electronic resources, but the Organization reserves the right to monitor, restrict and access any such use.

In order to use social media responsibly, always maintain a respectful and professional demeanor, and do not speak as an agent or representative of the Organization unless authorized in advance to do so. Should you encounter negative messages or requests for official Organization participation in any social media, refer these issues directly to the Public Relations Department.

Many of the principles in this Code also apply to our use of social media. For example, we must be careful never to distribute confidential or proprietary Organization information through social media, and we should never use social media to engage in inappropriate behavior of any kind. We should also never allow our use of social media to conflict with our responsibilities to the Organization, or our ability to complete our regular work duties. If you have further questions about this topic, please consult your Supervisor, Manager or an Organization officer/ director.

## **RESPECT FOR AND OUR COMMITMENT TO OUR BUSINESS PARTNERS**

### Providing World Class Customer Service

Our Organization's reputation rests on the high quality of the services we provide, the manner in which we conduct ourselves, and the relationships we cultivate. In order to keep our standards high, we must each comply with all Organization procedures and embrace our core values. By recruiting and placing the most talented and qualified people, we help our affiliates, business partners, and customers achieve their goals and contribute to creating successful communities worldwide. Similarly, because we value the dignity of work, our Organization strives to provide the best possible opportunities and experience for its employees.

We further provide quality services to our customers by taking great care in recruiting our employees, contractors, interns, consultants and selecting our affiliates, suppliers, vendors and other partners with whom we do business. We aim for everyone who is associated with the Organization to match our high standards of ethical business conduct.

For these reasons, we conduct due diligence on potential affiliates, suppliers, vendors, sub-vendors, and other business partners, whom we select on the basis of objective criteria. Purchasing decisions should never be compromised by personal relationships or inappropriate gifts, favors, entertainment, or other potential conflicts of interest. For the sake of our customers and our Organization's reputation, we firmly hold our suppliers and vendors accountable for assuring the quality of the goods and services they provide us.

### Fair Dealing

We have a responsibility to our affiliates, partners, customers and fellow employees to always conduct our business fairly, with honesty and integrity. We must cultivate and maintain mutual trust and respect with all our those we are involved with and we will never participate in unfair business practices. We must always act in good faith when we work with our business partners, to include fully disclosing relevant information, keeping our promises, and carrying out contracts in the manner that both parties have agreed upon.

This means we will never:

- Use deceptive advertising or marketing activities
- Misrepresent our services or prices
- Agree to anti-competitive practices with our competitors

When dealing with any third-party data, we must be as careful with their confidential and proprietary information as we are with our own. We must never misuse, divulge, or act carelessly with any information provided to us through relationships with our affiliates, partners, suppliers, vendors, sub-vendors, customers, employees, contract employees, or consultants.

#### Government Partners

Working with the government includes special considerations—including additional rules for interacting with government employees and representatives—that we must be aware of and strictly adhere to. If you work with government employees or representatives, you must familiarize yourself with the additional policies and practices necessary to perform your duties before engaging in any work with the government.

#### Fair Competition

We choose to beat our competitors by providing world class service and outworking them. Our work ethic is the bedrock of our Organization and we work hard to ensure that our customers receive superior service at a fair price. Laws regarding competition can be complex, but there are some basic ways we can avoid restricting competition and help keep the marketplace open and honest.

#### *Prohibited agreements with competitors*

We cannot enter into any formal or informal agreements with our competitors that may restrain free and open trade. Agreements that seek to fix prices, rig bids, or which divide and allocate markets or customers are illegal. We must also be careful not to share our confidential or proprietary information with our competitors as it could lead to prices or practices that adversely affect our customers. If we find ourselves in a situation where one or more competitors wish to discuss any of these topics, we must immediately end the conversation and report such activity to an Organization Officer/Director.

#### *Handling competitive information*

While we have an obligation to compete vigorously with our competitors, we do so honestly, and we never obtain, nor try to obtain, our competitor's non-public, confidential or proprietary information. While we can use publicly available information, we never use deception, such as posing as a potential customer, to obtain non-public information from our competitors. Information such as pricing, internal customer lists, or marketing strategies is not typically publicly available, and we should not try to seek it out. Similarly, we cannot ask other third parties to disclose such information about our competitors to us.

#### *Teaming agreements and joint ventures*

When we discuss teaming with other organizations, particularly organizations that are otherwise competitors, we must be very careful not to share information or enter into formal or informal agreements that would adversely

affect our customers or violate the law. Before you discuss teaming or joint ventures with another business or organization, consult with your Supervisor, Manager, or an appropriate Organization Officer.

## **INTEGRITY IN THE GLOBAL COMMUNITY**

### **Anti-Corruption**

We are committed to succeeding through the quality of our people and our services, never through bribery or other corrupt practices. Anti-corruption laws apply to all of our business activities and all of our employees, contractors, interns, consultants, volunteers, or affiliates. Even the appearance of improper payments—regardless of their intent—can lead to legal or reputational complications for our Organization.

We must take special care to know and follow the anti-bribery laws that apply to the various locations where we do business. In particular, we should be aware of the U.S. Foreign Corrupt Practices Act (FCPA). In general, these acts prohibit bribery of foreign government officials or commercial partners. Be aware that these laws can apply outside the borders of the U.S.

Additionally, we may not engage in “commercial bribery.” We must never work with third parties who divert funds for any corrupt practices, such as bribery, kickbacks or improper payments. We can be held responsible for the actions of our business partners, and we seek to work only with partners who follow ethical standards like our own.

Because these laws and issues are complex, please seek guidance from an Organization Officer with access to legal counsel.

### **Anti-Corruption Definitions**

- A “bribe” is anything of value, including but not limited to, money, gifts, favors, in-kind use of Organization resources or entertainment that may be viewed as an effort to influence the other party’s actions or decisions, an attempt to obtain or retain business or an effort to acquire an improper advantage.
- A “kickback” is an arrangement to return a sum of money in exchange for making or arranging business transactions.
- “Commercial bribery” refers to any attempt to bribe our affiliates, customers, partners, suppliers or anyone working on their behalf (“commercial partners”), with intent to influence their decision making.

### *Relationships with public officials*

Because of the risk involved, we must be cautious and transparent in our relationships with government officials. Providing gifts and entertainment, no matter how minor, can have a significant impact. If you have any questions regarding relationships with public officials, please contact an Organization Officer.

### *Facilitating payments*

We also do not provide any payments, even small payments, to officials for routine government actions. These payments are intended to expedite or secure the performance of routine governmental actions from these officials. These routine actions may include:

- Issuing licenses, permits, or contracts
- Obtaining utility services
- Issuing work permits

- Providing police or fire protection

Our Organization does not condone these payments under any circumstances. If you have any questions about whether something may be considered a facilitating payment, please contact an Organization Officer.

## HONESTY AND TRANSPARENCY FOR REPORTING PURPOSES

### Accurate Books and Records

Each of us plays a role in assuring the integrity of our Organization's business records. Regardless of whether your job includes financial duties, we all contribute to records of some kind. The Organization relies on these books and records to be accurate and reliable in order to make sound business decisions as well as to comply with the many local, national, and/or international laws that require us to keep accurate and transparent records. Examples of these records may include (but are not limited to) the following:

- Invoices and statements
- Expense receipts/ proof of purchase for any and all expenses
- Expense reports
- Billing, payroll, and timekeeping
- Tax, bank, and financial reports
- Employment records
- Reports to government agencies and other public reports

We must prepare these and all other records with a level of care and honesty that is consistent with our core values. Make sure you know and follow the Organization procedures for recording time, funds, and other assets.

We are also committed to never taking part in unethical record-keeping activities, which may include:

- Making false statements (whether verbal or written)
- Inaccurately recording or reporting time worked
- Recording false quality or safety information
- Altering sales, customer, billing or pay information
- Overstating or understating assets or liabilities
- Hiding or incorrectly accounting for Organization funds

Our Organization depends on us to consistently follow our internal procedures and prepare all client invoicing accurately, ensuring they reflect the work performed and the appropriate fee for that work.

Further, we must always ensure that we provide accurate, actual costs, particularly when submitting information to our government customers or contractors. Our records must also accurately reflect all services performed, payments received, and expenses incurred.

Should we determine that there are inaccuracies or errors, we must promptly correct them; however, in order to alter any Organization record we must always obtain proper authorization and notify appropriate Organization personnel, such as the accounting department and/or the Treasurer.

*Record retention*

We also have a responsibility to follow our internal procedures as written in the Accounting Policy and Procedure Manual — as well as applicable laws—when storing, maintaining, and discarding paper and electronic business records. We must each know and follow the appropriate schedule for the documents we maintain.

We may not tamper with or manipulate records, or destroy them prior to their destruction dates. The procedure for determining document expiration dates, as well as procedures for storing, maintaining, and discarding all records are described in the Accounting Policy and Procedure Manual. If you have questions about matters related to records retention, please consult with your Supervisor, your Manager, or an Organization Officer/ Director.

*Responding to audits, investigations and inquiries*

From time to time, we may be asked to collect or retrieve documents and other data for internal and external audits, internal or external investigations, and other more informal inquiries. Once we determine that the requestor has the appropriate authority to request this information, it is our duty to promptly and completely provide all the data that is requested.

If a customer or affiliate requests information, we must confirm that the signed contract allows us to release the information. Even if it does, we should also check with a Legal, Compliance, or HR Representative to make sure we are in compliance with ever-changing data privacy laws before sending any information to the customer. If you ever have any question regarding a customer request, please contact an Organization Officer with access to legal counsel.

If you know about or suspect any violations of our Code or policies involving accounting, internal controls, auditing matters or records, please immediately report your concerns to an appropriate Supervisor, Manager, or Organization Officer.

**Handling Inside Information**

While our Organization is not publicly traded and has no stock holders, many of our affiliates, business partners, and customers are, so we must be careful of how we handle their inside information. Information is considered “inside” when it is both material (meaning that it would influence the decisions of a reasonable investor) and has not been released to the public. We may not buy or sell any Organization’s stock based on inside information. Doing so is considered “insider trading,” and is illegal. “Tipping,” which is giving advice to others based on inside information, is also not permitted. We must protect this information just as we protect any of our confidential and proprietary information.

The securities laws that relate to these matters are complex, so please contact an Officer with access to legal counsel if you have questions related to insider trading. Those of us with access to material, non-public information should take particular care to seek clarification whenever questions arise.

***Insider trading:***

Trading on information that is not available to the general public and that would reasonably influence an investing decision. Common examples include:

- Changes in executive management

- Financial reports that have not yet been publicly released
- Mergers and acquisitions

***Tipping:***

Providing inside information to another person.

***Money laundering:***

The process by which persons or groups try to conceal illegal funds, or otherwise try to make the sources of their illicit funds look legitimate.

We can all help to keep our Organization from becoming inadvertently involved in money laundering by performing careful due diligence on any potential business partners. Look out for red flags that may signal money laundering activities. For example, ensure that the parties you are doing business with and their management maintain an identifiable physical presence, are engaged in legitimate business and have proper compliance processes in place. If you need more information about how to identify money laundering, you should consult the Accounting Department.

## **PARTICIPATING IN OUR COMMUNITY**

*Political and Charitable Contributions*

When we do engage in political activity, it must always be clear that we do so in a personal capacity and not on behalf of the Organization. Remember that we should never make political contributions with the intention of receiving favorable government treatment for our Organization, and keep in mind that any political activity that could seem to be an endorsement by our Organization is against IRS regulations and will put our tax exemption in jeopardy. As a rule, we never provide contributions to a political campaign, movement, or position in our Organization's name, and we never seek reimbursement for personal political contributions.

*Community Outreach*

Similarly, we are encouraged to strengthen our communities by supporting the charitable efforts of our choice. As with political causes, we should limit these activities to our personal time and money.

Our Organization believes that community involvement is an important piece of personal development and gives individuals the opportunity to promote awareness and understanding within their community. The charities and groups we support, both financially, and/ or through our volunteer efforts include, but are not limited to Organizations with educational, environmental, and community initiatives. If you have a cause you would like the Organization to support, please speak with an appropriate Manager, Officer, or Director to facilitate your request.

*Responding to Media Inquiries*

In order for our Organization to participate in our community as a good corporate citizen and to cultivate strong community relationships, it is important that we speak with a single, consistent voice that provides an accurate and honest picture of our Organization. To achieve these things, only those who have been designated to communicate on our Organization's behalf should make public statements about our Organization or our programs. The rest of us should make sure that any media inquiries are directed to the right people. If a member of the media contacts you, please refer him or her to the Public Relations Coordinator or an appropriate Organization Officer.

Similarly, if anyone requesting financial information contacts you, please refer the request to the Accounting Department or the Treasurer.

#### *Environmental Sustainability*

We are committed to being good stewards of the environment, and the Organization has and will continue to put sustainable practices in place. We strive to be good global citizens and as such, we will try to maximize the efficient use of natural resources in our corporate workplaces and reduce our environmental footprint through efforts such as:

- Recycling and using recycled materials
- Using low VOC paint
- Using no or low chemical cleaners in our offices during the non-cold/flu season
- Installing smart lighting systems or energy efficient light bulbs
- Installing energy efficient HVAC equipment and performing regular maintenance to ensure proper function

Our Organization encourages participation in environmental programs that occur at both the corporate and local/satellite offices.

### **OUR COMPLIANCE & ETHICS PROGRAM**

#### *Administration*

Our Code is administered by our Corporate Officers and the Board of Directors, who are responsible for keeping this Code and our policies and procedures up to date as well as providing training on the Code and other ethics and compliance topics. Organization Officers and Directors available to answer any questions or concerns you may have about our Code and policies.

#### *Internal Investigations and Legal Proceedings*

From time to time, the Organization will need to initiate internal investigations. The Organization has an established procedure for such investigations and it is our duty to assist the Organization in conducting them. The Organization will also, from time to time, be involved in legal proceedings that will also require our cooperation. If you have made a report that is related to an ongoing investigation, or you are contacted by the Organization to provide information, you must cooperate fully and provide complete and truthful information.

#### *Training*

The Organization provides training to employees on many of the topics discussed in this Code. We all have a duty to complete mandated and regular training and to be familiar with this Code and any applicable policies or procedures. Should you feel you need more guidance or have questions or concerns about applicable training on these matters, please contact an appropriate Organization Officer.

### **GOVERNMENT PROCUREMENT CODE**

#### ***I. Introduction and Purpose***

2 CFR § 200.320 - Methods of procurement to be followed.

This Code of Conduct and Ethics Applicable to United States Federal Government Procurement Activities (“Government Procurement Code”) is intended to reinforce and supplement other GEM policies and procedures and to implement procedures for our employees who conduct business with the United States federal government, as a result of its contracts with the federal government, the Organization is subject to a variety of unique laws and regulations that govern conduct between the Organization and government employees and representatives. In keeping with its Code of Conduct and Business Ethics, *the Organization has a “no tolerance” policy for violation of these laws and regulations*, many of which can expose the Organization and its individual employee(s) to criminal, civil, and/or administrative sanctions. This Government Procurement Code should be examined carefully by all employees who participate, directly or indirectly, in the Organization’s efforts to obtain and administer government contracts. This Government Procurement Code is not intended to cover every requirement that you may encounter in connection with the award or performance of a federal government contract, but knowledge of its contents will help ensure that neither you nor the Organization engages in unacceptable conduct

***II. Policies and Practices***

**A. Conflicts of Interest**

1. Personal Conflicts of Interest/Former Government Employees

Former federal employees are subject to various restrictions concerning efforts to influence government decision-making. Former employees are permanently barred from appearing before a government agency on matters in which they personally participated or had a direct and substantial interest while employed by the government. Lesser two-year and one-year restrictions pertain to representation in connection with other matters or activities. These rules are complex, and the interpretations can vary between agencies. While primarily aimed at the former government employee, these limitations are relevant for contractors when they (1) contemplate hiring former federal employees with specialized knowledge of an agency or program or (2) employ a former federal employee.

This document focuses primarily on the **federal** contracting process. Most state and local governments, however, have loosely modeled their contracting methods and procurement procedures on those followed by the federal government.

Accordingly, Organization employees considering contacting a current or former government employee, regardless of seniority, about employment with the Organization should seek guidance from an Organization Officer with access to legal counsel. In addition, for those Organization employees who are former government employees, we require that they seek advice from an Organization Officer with access to legal counsel before taking on any assignment related to their former agency, or tasks that relate to any matters that they know or should have known were pending under their official responsibility during their last year of federal employment.

2. Organizational Conflicts of Interest

Organizational conflicts of interest (“OCI”) arise when work performed by a contractor’s business unit under a government contract creates the potential for an unfair competitive advantage or may impair the business unit’s objectivity in performing another government contract.

One type of OCI problem arises when one business unit of a contractor provides technical or consulting services on a program for which an affiliated business unit submits a proposal to supply goods/services under the same program. Another type of problem arises when the contractor itself develops the specifications and statement of work for a

procurement, and later submits a proposal under the procurement. Similarly, when a contractor in one capacity legitimately obtains access to proprietary information, it and its affiliated businesses may be disqualified from further participation in later stages of the procurement involving that information.

Absent advance review and approval from the Legal Department, the Organization does not participate in procurements for which it or any of its business units or affiliates participated in the development of the solicitation or other procurement document.

## **B. Integrity Issues**

### **1. Procurement Integrity**

Every federal procurement is subject to the Procurement Integrity Act requirements set forth in FAR 3.104. Those rules dictate the appropriate bounds of interaction with federal employees in the context of a procurement and must be familiar to all Organization employees involved in the federal government procurement process.

#### **a. Prohibition on Obtaining Procurement Information**

The Procurement Integrity Act prohibits contractors from knowingly obtaining contractor bid or proposal information or source selection information before the award of a federal agency procurement contract or subcontract to which the information relates. Contractor bid or proposal information means the type of information the Organization would not want its competitors to obtain (*i.e.*, pricing information, proprietary processes and techniques, or any information marked with a legend prohibiting disclosure outside the government). Source selection information means information the government develops or relies upon internally to conduct a procurement (*i.e.*, source selection plans, ranking of offerors, information marked “Source Selection Information”). Significant civil fines and criminal penalties, including imprisonment for up to five years, may apply to violators. The government can also take administrative actions, such as cancel or rescind a contract or reduce the contract price.

The Organization does not solicit or otherwise attempt to obtain such information prior to the award of a federal procurement contract or subcontract. In the event you become aware that such information is obtained, inadvertently or otherwise, your responsibility is to stop reading the information as quickly as possible, quarantine the information immediately, and promptly notify an appropriate Organization Officer with access to legal counsel.

#### **b. Prohibition on Contacting Current Government Employees Regarding**

##### **Non-Federal Employment**

The Procurement Integrity rules also prohibit communication regarding non-federal employment between an offeror in a procurement for a contract in excess of \$100,000 and a current government employee participating personally and substantially in that procurement. Personal and substantial participation has been interpreted broadly, so this rule may apply to more government employees than you anticipate. In part because of this prohibition, Organization employees considering contacting a current or former government employee regarding employment (as an employee or consultant) should seek guidance from an Organization Officer with access to legal counsel.

### **2. Prohibition Against Gratuities**

Federal statutes and regulations preclude federal employees from accepting certain gifts, gratuities or things of value from contractors. The standard “Gratuities” clause authorizes a contracting officer to terminate a contract if the agency determines that: (i) a gratuity was offered to, and/or accepted by, a government official; and (ii) the

gratuity was intended “to obtain a contract or favorable treatment under a contract.” Under the clause, the government is allowed to treat the termination as a breach and seek damages accordingly. Criminal charges may also be brought against violators.

The Organization expects its employees to understand and abide by these restrictions, and, importantly, identify and comply with gift requirements set forth below that are *more restrictive* than the parallel restrictions in the Organization’s Code of Business Conduct and Ethics. The anti-gratuity rules are a good example of the contrast between commercial and government sales practices, and an area that must be understood and monitored carefully.

“Gift” is anything of monetary value, including:

The following items, among certain others, are *not* defined as “gifts”:

- modest items of food and refreshment (such as soft drinks, coffee, and donuts) offered other than as part of a meal
- favorable rates/discounts available to the public or all Government employees
- greeting cards and items with little intrinsic value (such as plaques, certificates, and trophies)

*Exceptions:* The following items, among certain others, are exceptions to the general rule prohibiting gifts to federal employees:

- Non-cash gifts of **\$20** or less, not to exceed **\$50** annually from any one person/ organization (*e.g.*, book, CD, golf balls, mousepad, magazine subscription)
- Gifts based on personal relationship unrelated to business dealings
- Free attendance, under certain conditions (*e.g.*, tradeshows), at widely attended gatherings and other events

However, *notwithstanding the above exceptions*, a federal employee may not:

- accept a gift in return for being influenced
- coerce the offering of a gift
- accept a gift where the timing and nature of the gift would cause a reasonable person to question the employee’s impartiality in a pending matter

No Organization employee shall give, offer, or discuss offering a business courtesy, regardless of value, to a government employee or representative.

- gratuity
- favor
- discount
- entertainment
- loan
- forbearance

- training
- local travel
- hospitality
- lodging
- transportation
- meals

### 3. Prohibition Against Kickbacks

The Anti-Kickback Act prohibits the giving or receiving of a kickback for the purpose of improperly obtaining or rewarding favorable treatment in connection with a prime or subcontract. The inclusion of the cost of a kickback in the price of a contract is also a violation. “Favorable treatment” is broadly defined. For example, a kickback resulting in the award of a subcontract, as well as granting unwarranted waivers of deadlines or acceptance of non-conforming services, all fall within the “favorable treatment” covered by the Act. Both civil and criminal penalties are provided by the Act.

The anti-kickback regulations require a contractor or subcontractor with a prime or subcontract exceeding \$100,000 to have in place and follow “reasonable procedures designed to prevent and detect possible violations” of the Act. The regulations further require the contractor or subcontractor to report possible violations to the appropriate agency’s Inspector General and to cooperate in any investigation. The contracting officer also can order the refund of a portion of the contract or subcontract price affected by the kickback.

The Organization strictly forbids conduct that presents even the appearance of a kickback or bribe.

### 4. Lobbying Restrictions

The requirements of the 1989 Byrd Amendment preclude recipients of federal contracts, subcontracts, or financial assistance agreements exceeding \$100,000 from using appropriated funds to influence a Member of Congress or an officer or employee of Congress regarding the award of a contract, grant, cooperative agreement or loan. In effect, the Congress does not want tax money intended to purchase goods or services being used to influence the award of future contracts or subcontracts.

The statute and regulations also require that, to the extent non-appropriated funds (*i.e.*, dollars obtained through commercial business) are used for such activities, the contractor or subcontractor must disclose to whom such funds will be paid, and the amounts. Finally, offerors are required to certify their compliance with these requirements as a condition of the award of contracts. The restrictions do not apply to reasonable amounts paid to Organization employees for lobbying activities, or to employees or consultants providing technical or professional services in preparing bids or proposals.

The Act and implementing clauses require contractors or subcontractors to monitor carefully the expenditure of lobbying funds -- particularly by outside consultants -- and ensure that they are not included in overhead pools used to compute contract prices. For this reason, the Organization requires that all lobbying activities and related expenditures be pre-approved by an Organization Officer with access to legal counsel.

### 5. Contingent Fees

Companies often employ an agent or consultant to assist in obtaining commercial business. Using an agent to obtain government business, however, is a riskier proposition. It is a long-standing public policy of the federal government to prohibit a contractor from entering into a contingent fee agreement to obtain government contracts. For all government contracts exceeding \$100,000, the Organization is required to warrant that it has *not* employed or retained any person or selling agency to solicit or obtain the contract under a contingent fee agreement.

An *exception* exists to that prohibition for any contingent fee agreement made with a “bona fide agency,” or an established commercial or selling agency maintained by the contractor to obtain business. However, the application of the exception is highly complicated at best. The Organization requires that an appropriate Organizational Officer pre-approve any effort to retain an employee or consultant to facilitate government business. Similarly, if you are approached regarding entering into a contingent fee arrangement with a person or agency, contact an Organization Officer with access to legal counsel immediately.

#### 6. Truth in Negotiations Act

The Truth in Negotiations Act, also known as TINA, requires contractors in certain situations to submit “cost or pricing data” and to certify – subject to civil and criminal penalties – that the data is current, accurate, and complete. The term “cost or pricing data” is broadly defined in the regulations and essentially provides the Government with complete transparency regarding the components of a contractor’s pricing, including direct costs, indirect costs, and profit. Specifically, the FAR defines “cost or pricing data” as all facts that, as of the date of price agreement, “prudent buyers and sellers would reasonably expect to affect price negotiations significantly.”

Importantly, TINA only applies to contracts and modifications valued at \$650,000 or more. Also, TINA exempts from its coverage a contract of *any* dollar amount where:

(1) the agency **is acquiring a “commercial item”** as defined in the FAR, (2) the price is set by law or regulation, (3) the price agreed upon is based on adequate price competition, or (4) the agency grants a waiver.

In general, the Organization is exempt from the requirements of TINA because our contracts and subcontracts are “commercial item” contracts and/or are fixed-priced contracts where the price agreed upon is based on adequate price competition. Because our services are generally commercial items, our accounting and cost control systems are **not** TINA compliant.

Therefore, employees must be certain **not** to certify TINA compliance if asked to do so. In addition, employees should not provide “cost or pricing data” to customers, either commercial or government. Any questions or uncertainties regarding this issue should be immediately raised to the appropriate manager or an Organization Officer with access to legal counsel.

#### 7. False Claims and Statements

Liability for false claims arises from knowingly making or causing to be made a false or fraudulent claim for payment or approval to an agency of the United States. The Civil and Criminal False Claims Acts are frequently used to prosecute companies and individuals for knowing submission of false or fraudulent claims for payment under a Federal government contract.

Under the Civil False Claims Act, a claim is made “knowingly” when a person acts:

- with actual knowledge of the falsity of the information;
- in deliberate ignorance of the truth or falsity of the information; or

- in reckless disregard of the truth or falsity of the information.

Employees who submit invoices, claims, and other requests for payment to government agencies and commercial customers must make certain that the invoices, claims, and their supporting documentation reflect accurate and truthful information. Failure to comply with this fundamental obligation may result in criminal and civil liability for both the Organization and the employee(s) involved. It may also result in a breach of contract or termination for default action against the Organization. Furthermore, the Organization's reputation could be damaged and our ability to win new contracts and stay financially healthy could be adversely affected. Because of the potentially severe consequences of making untruthful or inaccurate statements to our customers, the Organization will take appropriate disciplinary action against any employee who fails to comply with this requirement.

All Organization employees should adopt a proactive approach to potential problems involving false claims. Address them and, as necessary, contact your supervisor or an appropriate Organization Officer.

#### 8. Accurate Cost Recording

It is essential when working on Government contracts to accurately record all costs. Invoices, financial statements, accounting records, and time sheets must be complete and reflect actual costs. This means that:

- you must not create or help create inaccurate or misleading records (financial statements, time sheets, etc.);
- employees who complete time sheets or time cards must make certain to report all hours correctly;
- records must accurately reflect the recipient of all payments; and
- expenses, including personal expense reports, must reflect the true nature of the expense.

Where mistakes occur, they should be promptly corrected. However, Organization records must not be altered without proper authorization, and you must keep all Organization records according to applicable laws and Organization policy.

#### 9. Special Antitrust Considerations – Teaming Agreements & Joint Ventures

Teaming agreements and joint ventures are permissible and commonly used in major government procurements. Nonetheless, these business arrangements warrant particular attention when used in the context of federal procurement.

*First*, government agencies often encourage companies to enter into such arrangements in the belief that they will result in better overall proposals. Such encouragement from a procuring agency, however, does *not* remove these arrangements from the operation of the normal antitrust rules. Accordingly, rules related to collusive pricing, bid rigging, market allocation, boycotts, and trade association activity, among others, are enforced.

*Second*, the government must be notified in the proposal of the existence of such arrangements, as well as the parties' relationships to one another. If the arrangement is agreed upon after award, the government must be informed before it takes effect. The government has been known to require the dissolution of such arrangements where they are deemed to violate antitrust laws.

All teaming agreements or joint ventures the Organization is contemplating entering into must be reviewed and approved in advance by an appropriate Organization Officer with access to legal counsel.

#### 10. Suspended and Debarred Contractors

The Organization does not conduct business with any contractor or subcontractor who has been suspended or debarred from doing business with the federal government.

#### **C. Export Regulations**

The export of defense items, defense services, related data, and certain commercial nonmilitary (*i.e.*, “dual use”) items are subject to various complex federal statutes and regulations. The term “export” is defined very broadly to include any transfer (whether physically or by control or ownership) of an “item” out of the United States and/or to a foreign person or entity. This definition includes the transfer of defense *services* and data, even if just by visual presentation, to any foreign person, whether in the United States or abroad. The Organization complies strictly with all registration and licensing requirements applicable to the exportation of its goods and services.

#### **D. Certifications**

The Organization only provides complete, accurate, and truthful information to its customers. Accordingly, the Organization:

- (i) does not make false statements, oral or written;
- (ii) submits only independent bid and proposal pricing information; and
- (iii) ensures the completeness and accuracy of all submissions to government for payment or approval.

The Organization’s Executive Director, an Organization Officer assigned as the Government Contracts Administrator, or other temporarily assigned designee in the absence of the previously listed Officers, are the only individuals who are authorized to certify to the government or approve pricing information on behalf of the Organization.

#### **E. Record Retention and Audit Responsibility**

The government generally requires contractors and subcontractors to maintain books and records pertaining to a contract or subcontract for three years after final payment. Unless you are advised otherwise by the Legal Department, you shall keep all records and documents for this period in a secure and accessible location (regardless of media related to any government contract or subcontract performed by the Organization).

In addition, the government frequently conducts audits and investigations as a way to address procurement fraud. If you are approached by an investigator or a government auditor for any reason, you must contact an Organization Officer with access to legal counsel immediately. Moreover, you shall not alter, destroy or conceal any documents relating to an investigation, or take any action that could hinder an investigation. Violations of these laws are punishable by fines and/or up to 20 years’ imprisonment.