



PLANATE MANAGEMENT GROUP
CODE OF BUSINESS CONDUCT

2017 Edition

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Welcome to Planate Management Group

This Code of Business Conduct of Planate Management Group LLC (hereinafter referred to as 'Planate') is a guide for every Company Director, Employee, Contractor and Legal Agent in applying legal and ethical practices to their everyday work. The Code describes not only our standards of integrity but also some of the specific principles and areas of the law that are most likely to affect business of Planate. General ethical principles of our activities are outlined in a separate Ethics Program.

While the Code is designed to address ethical and legal issues of various scopes, there may be instances where you have a question regarding a certain situation. If that occurs, you should contact the Director, Employee or Contractor designated by the Director to oversee compliance with the Code of Business Conduct.

Conducting our business with ethics and integrity is a key priority for Planate. In following our Code of Business Conduct, Planate cannot in anyway accept, condone or tolerate any instance of unethical or illegal behavior. Your adherence to this Code of Business Conduct is mandatory.

Planate Employees and Contractors remain our greatest asset. The support, dedication and hard work each of you contribute, is appreciated. Your commitment to Planate core values of ethics and integrity, and your duty to abide by them, is the foundation of our Company's continued success.

The Planate Management Team

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"General Policy Regarding Laws and Business Conduct"	Date: September 1, 2013
	Index Number: 3-0001

PURPOSE

This Code of Business Conduct contains the specific Corporate Policies adopted by Planate Management Group (hereinafter "Planate" or "Company") that relate to the legal and ethical standards of conduct of Directors, Employees, Contractors, and Legal Agents of Planate. The Corporate Policies listed in the index set forth in Corporate Policy 3-0000 constitute the Code of Business Conduct and govern the conduct of business by the Company. The Code of Business Conduct establishes a common set of ethical standards and legal principles that the Company expects all Directors, Employees, Contractors, and Legal Agents to exhibit when dealing with clients, the community and each other. The Company also expects that Third Parties will also ascribe to these same ethical standards. Corporate Policies Nos. 3-0005 and 3-0007 of the Code of Business Conduct specifically address the policies and procedures that must be observed by Third Parties. The Company will not condone any illegal or unethical actions.

The purpose of this General Policy Regarding Laws and Business Conduct is to provide a general statement regarding the Company's requirements as to the legal and ethical nature of conduct of the Company's Directors, Employees, Contractors, and Legal Agents and to provide for the administration of the Company's Code of Business Conduct.

Moreover, this Code of Business Conduct applies to the Company's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions. The Company believes that this Code of Business Conduct exceeds the requirements of the definition of a "Code of Ethics" as set forth in the regulations of the United States Securities and Exchange Commission ("SEC") issued pursuant to Section 406 of the Sarbanes-Oxley Act of 2002. However, for purposes of clarity and to ensure compliance with Section 406, this Code of Business Conduct as it applies to these listed officers is designed to deter wrongdoing and promote:

1. Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
2. 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;
3. Compliance with applicable governmental laws, rules and regulations;

4. The prompt internal reporting of violations of the Code of Business Conduct to an appropriate person or persons identified in the Code of Business Conduct; and
5. Accountability for adherence to the Code of Business Conduct.

DEFINITIONS

As used in the Code of Business Conduct:

"Business Unit" means any given business unit, division or operating segment as may be established by the Company.

"Code of Business Conduct" or "CBC" means Planate Code of Business Conduct.

"Company" or "Planate" means *Planate Management Group LLC*, its Business Units, subsidiaries, affiliates, and successors.

"Director" means Manager of the Company as defined in the Company Operating Agreement.

"Employee" means any employee or officer of the Company, including the Company's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions.

"Contractor" means any contractor or officer of the Company, including the Company's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions.

"High Level Personnel" means individuals who have substantial control over the Company or who have a substantial role in policy-making within the Company, including Directors, executive officers and individuals in charge of a major business or functional unit of the Company, such as sales, administration or finance.

"Laws" means laws, rules and regulations of governmental agencies and authorities.

"Legal Agent" means any individual or entity acting on behalf of the Company with authority to bind the Company. An example of a legal agent is a person or entity that receives a formal delegation of a power of attorney from the Company.

"Third Party" means any individual not employed by or entity not owned, even in part, by the Company, retained by the Company to provide services or engage in business activities on behalf of the Company and whose activities are wholly or partly outside the United States, including but not limited to commercial agents, sponsors, advisors, consultants, contractors, subcontractors, and other service providers.

POLICY

A. Overview of the code of Business Conduct

The Company's Code of Business Conduct is comprised of seventeen Corporate Policies. These are:

- 30001 General Policy Regarding Laws and Business Conduct
- 30002 Progressive Discipline

- 30003 Problem Resolution
- 30004 Violence in the Workplace
- 30005 Equal Employment Opportunity
- 30006 Conflicts of Interest
- 30007 Internal Accounting Controls, Procedures and Records
- 30008 Anti-Corruption Ethics Policy
- 30009 Use and Public Disclosure of Material Nonpublic Information
- 30010 Information of a Confidential or Proprietary Nature
- 30011 Salary Confidentiality Policy
- 30012 Export Control Policy
- 30013 Reporting Obligations and Investigations
- 30014 Antitrust and Competition Laws
- 30015 Policy on Combating Trafficking in Persons
- 30016 Health, Safety and Environment
- 30017 Drug-Free Workplace
- 30018 Fraud
- 30019 Harassment
- 30020 United States Federal Government Contracting

Additional Corporate Policies relating to these subject areas are referenced within each respective Code of Business Conduct Policy.

B. Standards of Conduct

It is the Company's policy to observe and comply with all Laws applicable to it or the conduct of its business wherever located. In some situations, the applicable Laws of the United States may conflict with the applicable Laws of another country. In such cases the Company will endeavor to resolve such conflict following the guidance of its Law Department. Where such a conflict cannot be resolved, the applicable Laws of the United States will be observed and complied with by the Company.

The Code of Business Conduct sets forth specific Corporate Policies governing the conduct of the business of the Company. These policies were developed and are intended to be applied in good faith with reasonable business judgment to enable the Company to achieve its operating and financial goals in compliance with all applicable Laws.

It is the personal responsibility of each Director, Employee, Contractor, and Legal Agent to adhere to the standards and restrictions applicable to his or her assigned duties and responsibilities, whether imposed by applicable Laws or the Code of Business Conduct. Each Director, Employee, Contractor, and Legal Agent must avoid any activities which would involve the Company in any practice that is not in compliance with the Code of Business Conduct. Any Director, Employee, Contractor or Legal Agent who does not adhere to such

standards and restrictions is acting outside the scope of his or her employment, responsibilities or agency.

Beyond legal compliance, all Director, Employees, Contractors, and Legal Agents are expected to observe high standards of business and personal ethics in the discharge of their assigned duties and responsibilities. This requires the practice of fair dealing, honesty and integrity by Director, Employees, and Legal Agents in every aspect of dealing with Company Employees, the public, the business community, shareholders, customers, suppliers, competitors and governmental and regulatory authorities. Director and Employees when acting on behalf of the Company shall not take unfair advantage through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or other unfair-dealing practices.

IT IS THE POLICY OF THE COMPANY NOT TO DISCRIMINATE AGAINST EMPLOYEES, CONTRACTORS, SHAREHOLDERS, DIRECTORS, CUSTOMERS OR SUPPLIERS ON ACCOUNT OF RACE, COLOR, AGE, SEX, RELIGION, NATIONAL ORIGIN, DISABILITY, VETERAN'S STATUS, GENETIC INFORMATION, SEXUAL ORIENTATION OR GENDER IDENTITY OR EXPRESSION EXCEPT AS MAY BE REQUIRED BY APPLICABLE LAW. ALL OF SUCH PERSONS SHALL BE TREATED WITH DIGNITY AND RESPECT AND THEY SHALL NOT BE UNREASONABLY INTERFERED WITH IN THE CONDUCT OF THEIR DUTIES AND RESPONSIBILITIES.

C. Administration of Code of Business Conduct

The Code of Business Conduct of the Company shall be administered as follows:

1. Scope of Code of Business Conduct

The employee and contractors designated by the Directors shall, periodically, in light of the experience of the Company, review the Code of Business Conduct, and when necessary or desirable, make recommendations to the Director: **(i)** to ensure its continued conformance to applicable Laws; **(ii)** to ensure that it meets or exceeds industry standards; and **(iii)** to ensure that any weaknesses revealed through monitoring, auditing and reporting systems are eliminated or corrected.

2. Allocations of Responsibility

The Director shall be responsible for the administration of the Code of Business Conduct. The Director shall establish such procedures as it shall deem necessary or desirable in order to discharge this responsibility. Such procedures shall provide for obtaining advice of legal counsel where appropriate. In discharging these responsibilities, the Director may delegate authority to such committees, officers and other Employees and may engage such consultants, experts and advisors as it shall deem necessary or desirable.

3. Delegation of Substantial Authority

No Director, Employee or Contractor of the Company shall delegate substantial authority to any individual whom such Director or Employee knows, or through the exercise of due diligence should know, has engaged in illegal activities or other misconduct inconsistent with an effective compliance and ethics program.

- a. For this purpose, persons with "substantial authority" include (i) High Level Personnel, (ii) individuals who exercise substantial supervisory authority, such as a plant manager or a sales manager, and (iii) any other individuals who, although not a part of the Company's management, nevertheless exercise substantial discretion when acting within the scope of their authority (for example, an individual with authority to negotiate or set price levels or an individual authorized to negotiate or approve significant contracts).
- b. The Director of the Company, in administering the Code of Business Conduct, shall consider, adopt and promulgate guidelines for background checks on individuals who are being delegated substantial authority.

4. Communication of Policies

To ensure the continued dissemination and communication of the Code of Business Conduct, the Director of the Company shall take, or cause to be taken, reasonable steps to communicate effectively the standards and procedures included in the Code of Business Conduct to Directors, Employees, Contractors and Legal Agents. The Company shall communicate periodically and in a practical manner our standards and procedures and other aspects of our policies and internal control system, by conducting effective training programs and otherwise disseminating information appropriate to each individual's respective roles and responsibilities with the Company. The training conducted under the Code of Business Conduct shall be provided to Company's principals and Employees, and as appropriate, Planate Legal Agents and Contractors.

5. Monitoring and Auditing

The Director through a designated employee or contractor shall take reasonable steps to monitor and audit compliance with the Code of Business Conduct, including the establishment of systems that are reasonably designed to detect conduct in violation of the Code of Business Conduct by Director, Employees, Contractors and Legal Agents.

- a. To the extent so directed by the Director, the information developed by the Company's independent accountants in performing their engagement by the Company and by its internal auditors in the performance of their assigned

- b. responsibilities shall be made available to the Director in its capacity as administrator of the Code of Business Conduct as a means of monitoring and auditing compliance with the Code of Business Conduct.
- c. To the extent so directed by the Director, the results of the periodic health, safety and environmental audits, anti-corruption audits and export administration audits of the Company's facilities shall be made available to the Director in its capacity as the administrator of the Code of Business Conduct as a means to monitor and audit compliance with the Code of Business Conduct.

The Company shall perform annual reviews of business practices, procedures, policies, and internal controls for compliance with the Code of Business Conduct and the Ethics Program and conduct and the special requirements of Government contracting, including:

- a. Monitoring and auditing to detect criminal conduct;
- b. Evaluation of the effectiveness of the Code of Business Conduct and the Ethics Program and internal control system (based on the number of reported and discovered violations); and
- c. Assessment of the risk of criminal conduct, with appropriate steps to design, implement, or modify the Code of Business Conduct and the Ethics Program and the internal control system as necessary to reduce the risk of criminal conduct identified through this process.

6. Reporting

The designated employee or contractor shall report to the Director, at least once each year, regarding the general effectiveness of the Code of Business Conduct. Any such report will also be provided to the Company's principal executive responsible for internal audit. The designated employee or contractor shall report to the Director at least once each year regarding the environmental, health and safety performance of the Company as it relates to the Code of Business Conduct.

7. Reporting Systems

Director, Employees, Contractors, and Legal Agents are both encouraged and obligated to promptly report any violations of the Code of Business Conduct. The Director shall establish a reporting system that will allow violations of the Code of Business Conduct to be reported and acted upon by Director, Employees, Contractors, and Legal Agents of the Company with sufficient authority to deal objectively with the reported matters. The existence and nature of the reporting system shall be communicated to all Employees, Contractors, and to the extent appropriate, to Legal Agents. The reporting system shall include an ethics hotline and/or other means of contacting the Director directly, which shall allow anonymous

reporting. If in doubt about the person to contact, reports should be made to the President (chris.decker@planate.net), ethics hotline, or specially designated employee or contractor. It shall be a violation of this Corporate Policy to intimidate or impose any form of retribution on any Employee, Contractor or Legal Agent who utilizes such reporting system in good faith to report suspected violations (except that appropriate action may be taken against such Employee, Contractor or Legal Agent if such individual is one of the wrongdoers).

8. Investigation of Violations.

If, through operation of the Company's compliance monitoring and auditing systems or its violation reporting systems or otherwise, the Company receives information regarding an alleged violation of the Code of Business Conduct, the person or persons authorized by the President to investigate alleged violations of the Code of Business Conduct shall, as appropriate, in accordance with procedures established by the Director:

- a. Evaluate such information as to gravity and credibility;
- b. Initiate an informal inquiry or a formal investigation with respect thereto;
- c. Prepare a report of the results of such inquiry or investigation, including recommendations as to the disposition of such matter;
- d. Make the results of such inquiry or investigation available to the Director for action (including disciplinary action by the Director); and
- e. Recommend changes in the Code of Business Conduct necessary or desirable to prevent further similar violations.

The Company may disclose the results of investigations to law enforcement agencies. In accordance with provisions of Federal Acquisition Regulations, whenever, in connection with the award, performance, or closeout of any Government contract performed by the Company or a subcontractor of the Company, the Company shall obtain credible evidence that a principal, Director, Employee, Legal Agent, or Contractor of the Company has committed a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 U.S.C. or a violation of the civil False Claims Act (31 U.S.C. 3729-3733), the Company, through an employee or contractor designated by the Director, shall ensure an immediate disclosure of such evidence, in writing, to the respective agency Office of Inspector General, with a copy to the Contracting Officer.

If a violation relates to more than one Government contract, the Company may make the disclosure to the agency Office of Inspector General and Contracting Officer responsible for the largest dollar value contract impacted by the violation.

If the violation relates to an order against a Government-wide acquisition contract, a multi-agency contract, a multiple-award schedule contract such as the Federal Supply Schedule, or any other procurement instrument intended for use by multiple agencies, the Company shall notify the Office of Inspector General of the ordering agency and the Inspector General of the agency responsible for the basic contract, and the respective agencies' contracting officers.

The disclosure requirements for each individual contract shall continue until at least 3 years after final payment on the contract.

9. Disciplinary Measures

Director, Employees, Contractors, and Legal Agents will be held accountable for failure to adhere to the Company's Code of Business Conduct. The Company shall promptly and consistently enforce its Code of Business Conduct through appropriate means of discipline. Pursuant to procedures adopted by him/her, the Director or their designee shall determine whether violations of the Code of Business Conduct have occurred. If the violation involves a Company Employee, Contractor, or Legal Agent, the Director or his/her designee shall determine the disciplinary or other measures to be taken against such Employee, Contractor or Legal Agent. If the violation involves the Director, the violation will be reported to the Advisory Board of the Company and the owners shall determine the disciplinary measures to be taken against the Director.

The disciplinary measures which may be invoked include, but are not limited to, counseling, oral or written reprimands, warnings, probation or suspension without pay, demotions, reductions in salary, termination of employment and restitution.

Persons subject to disciplinary measures shall include, in addition to the violator, others involved in the wrongdoing such as: **(i)** persons who fail to use reasonable care to detect a violation; **(ii)** persons who if requested to divulge information withhold material information regarding a violation; and **(iii)** supervisors who approve or condone the violations or attempt to retaliate against Employees, Contractors or Legal Agents for reporting violations or violators.

An individual whom due diligence would or investigation have exposed as having engaged in conduct that is in conflict with the Employee or Contractor's code of business ethics and conduct, shall not be included as a principal without consent of the Advisory Board.

10. Waivers

No waiver of the requirements of the Code of Business Conduct for the Director or executive officers of the Company can be made.

11. Documentation

Subject to the applicable document retention program, the Company shall document its compliance efforts and results to evidence its commitment to comply with the standards and procedures set forth above.

12. Advice and Assistance

When in doubt about the propriety of a particular course of action, Employees and Contractors are encouraged to contact the ethics hotline, employee, contractor or designated Director or any other person identified in this Code of Business Conduct for advice and assistance.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
“Progressive Discipline”	Date: September 1, 2013
	Index Number: 3-0002

PURPOSE

The purpose of this policy is to state Planate Management Group LLC’s position on administering equitable and consistent discipline for unsatisfactory conduct in the workplace. The best disciplinary measure is the one that does not have to be enforced.

Planate Management Group’s own best interest lies in ensuring fair treatment of all employees and in making certain that disciplinary actions are prompt, uniform, and impartial. The major purpose of any disciplinary action is to correct the problem, prevent recurrence, and prepare the employee for satisfactory service in the future.

Although employment with Planate Management Group is based on mutual consent and both the employee and Planate Management Group have the right to terminate employment at will, with or without cause or advance notice, Planate Management Group may use Progressive Discipline at its discretion.

POLICY

Disciplinary action may call for any of four steps – verbal warning, written warning, suspension with or without pay, or termination of employment – depending on the severity of the problem and the number of occurrences. There may be circumstances when one or more steps are bypassed.

Progressive discipline means that, with respect to most disciplinary problems, these steps will normally be followed: a first offense may call for a verbal warning; a next offense may be followed by a written warning; another offense may lead to a suspension; and, still another offense may then lead to termination of employment.

Planate Management Group recognizes that there are certain types of employee problems that are serious enough to justify either a suspension, or in extreme situations, termination of employment, without going through the usual progressive discipline steps.

While it is impossible to list every type of behavior that may be deemed a serious offense, the Employee Conduct and Work Rules policy includes examples of problems that may result in immediate suspension or termination of employment. However, that list is not exhaustive, and

Planate Management Group reserves the right in its sole discretion to determine which disciplinary measure to apply based on the particular circumstances.

By using progressive discipline, we hope that most employee problems can be corrected at an early stage, benefiting both the employee and Planate Management Group.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
“Problem Resolution”	Date: September 1, 2013
	Index Number: 3-0003

Planate Management Group is committed to providing the best possible working conditions for its employees. Part of this commitment is encouraging an open and frank atmosphere in which any problem, complaint, suggestion, or question receives a timely response from Planate Management Group, supervisors and management.

Planate Management Group strives to ensure fair and honest treatment of all employees. Supervisors, managers, and employees are expected to treat each other with mutual respect. Employees are encouraged to offer positive and constructive criticism.

If employees disagree with established rules of conduct, policies, or practices, they can express their concern through the problem resolution procedure. No employee will be penalized, formally or informally, for voicing a complaint with Planate Management Group in a reasonable, business-like manner, or for using the problem resolution procedure.

If a situation occurs when employees believe that a condition of employment or a decision affecting them is unjust or inequitable, they are encouraged to make use of the following steps. The employee may discontinue the procedure at any step.

1. Employee presents problem to immediate supervisor after incident occurs. If supervisor is unavailable or employee believes it would be inappropriate to contact that person, employee may present problem to Human Resource Manager or any other member of management.
2. Supervisor responds to problem during discussion or after consulting with appropriate management, when necessary. Supervisor documents discussion.
3. Employee presents problem to Human Resources Manager if problem is unresolved.
4. Human Resources Manager counsels and advises employee, assists in putting problem in writing and visits with employee’s manager(s), if necessary.
5. Not every problem can be resolved to everyone’s total satisfaction, but only through understanding and discussion of mutual problems can employees and management develop confidence in each other. This confidence is important to the operation of an efficient and harmonious work environment, and helps to ensure everyone’s job security.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Violence in the Workplace"	Date: September 1, 2013
	Index Number: 3-0004

POLICY

This policy is intended to promote a safe working environment, to provide guidance to all employees on how to prevent violent acts from occurring in the workplace, and how to properly report and respond to threat or acts of violence.

It is the policy of Planate Management Group, LLC to maintain a work environment that is free of intimidation and/or violence. Each employee is responsible for his/her behavior in the work place. All employees are expected to develop and maintain good working relationships with their co-workers (to include anyone they come in contact with in doing business). Any act of violence (physical aggression, intimidation, verbal threat or harassment) in the work place is strictly prohibited. Violation of this policy will be considered grounds for disciplinary action, up to discharge.

The term "violence" as used in this policy includes any act of physical aggression directed at another person, his/her property or Company property. The term "violence" also includes any verbal statement that could reasonably be perceived by another person as a threat that could lead to physical violence. Examples include, but are not limited to: physical assault of any kind (including sexual assault); arson; vandalism/destruction of property; stalking; verbal statement which are intended as threats or intended to intimidate another person.

To prevent work place violence from occurring, it is vitally important that all employees take responsibility for prompt reporting of any incident or potentially threatening situation. Any employee or other individual who is threatened or is a victim in the work place, must report this information to the Company. All incidents will be investigated.

6.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Equal Employment Opportunity"	Date: September 1, 2013
	Index Number: 3-0005

PURPOSE

This Policy establishes and communicates the Company's policy regarding equal employment opportunity.

POLICY

1. In its hiring and promotion policies, the Company is committed to providing equal opportunity to all qualified individuals. The Company will endeavor to create a workforce that is a reflection of the diverse population of the communities in which it operates.
2. The Company will, in all its operations and employment practices, comply with applicable Law governing equal employment opportunities to ensure that there is no unlawful discrimination against any Employee, Contractors or applicant.
3. With respect to operations governed by United States Law, this Policy relates to all phases of employment, including without limitation, recruitment, hiring, placement, promotion, transfer, compensation, benefits, training, educational, social and recreational programs and the use of Company facilities. It covers all other personnel actions in all job categories and at all levels, including employment of qualified disabled individuals, disabled veterans and protected veterans. It is intended to provide Employees and Contractors with a working environment free of discrimination, harassment, intimidation or coercion relating directly or indirectly to race, color, religion, disability, sex, sexual orientation and gender identity or expression, age, national origin, veteran's status, or genetic information.
4. Periodic reviews of personnel practices and actions are to be conducted by appropriate Employees and Contractors to ensure compliance with the Law in this vitally important area of management responsibility.
5. All Directors, members of management and other Employees and Contractors shall actively support this Corporate Policy. All actions and decisions taken by Directors,

members of management and their subordinates shall be consistent with this Corporate Policy and in furtherance of it.

PROCEDURE

An Employee or Contractor who believes she or he has been or is being subjected to discrimination should bring this matter to the attention of his or her immediate supervisor, department head and the Human Resources Department. An Employee or Contractor who believes discrimination has occurred or is occurring should report such conduct to one of the above persons or Departments regardless of the position of the offending person (e.g., manager, supervisor, fellow Employee, customer, etc.). If a complaint of discrimination is received by any manager or supervisor, the manager or supervisor shall report the complaint immediately to the Human Resources Department. Nothing in this Policy requires any Employee or Contractor complaining of discrimination to present the matter to the person who is the subject of the complaint.

All complaints of discrimination will be promptly investigated. The privacy of the persons involved will be protected, except to the extent necessary to conduct a proper investigation. If the investigation substantiates the complaint, immediate corrective action designed to stop the discrimination and prevent its recurrence will be taken.

An Employee or Contractor who believes he or she has been or is being subjected to discrimination, or who believes he or she has observed discrimination, and who reports the matter pursuant to this Policy shall not be retaliated against or adversely treated because of the making of the report.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Conflicts of Interest"	Date: September 1, 2013
	Index Number: 3-0006

PURPOSE

This Policy establishes guidelines and procedures regarding timely and proper disclosure of possible conflicts of interests which an Employee, Contractor or Director may have in connection with job duties and responsibilities in order that management may review and approve each situation as necessary to protect the best interests of the Company and its responsibilities as a public company.

POLICY

1. The company prohibits conflicts of interest unless specifically approved by the Company Director or his or her designee as provided below since Employees and Contractor have a duty to the Company to advance the Company's legitimate interests when the opportunity to do so arises.
2. The Company has always been concerned with outside business interests of its Director, Employees and Contractors that might possibly conflict with the interests of the Company. An adequate definition of what constitutes a conflict of interest is most difficult. However, the Company expects and requires its Director, Employees and Contractors to be honest and ethical in the handling of actual or apparent conflicts of interest between personal and business relationships. The minimum standard is that required by law.

There are certain situations which the Company will always consider to be conflicts of interest. These occur if the Director, Employee and Contractor, or any other person having a close personal relationship with the its Director, Employee and Contractor:

- A. Obtains a significant financial or other beneficial interest in one of the Company's suppliers, customers or competitors without first notifying the Company and obtaining written approval from the Director or his or her designee;

- B. Engages in a significant personal business transaction involving the Company for profit or gain, unless such transaction has first been approved in writing by the Director or his or her designee;
- C. Accepts money, gifts of other than nominal value, excessive hospitality, loans, guarantees of obligations or other special treatment from any supplier, customer or competitor of the Company (loans from lending institutions at prevailing interest rates are excluded);
- D. Participates in any sale, loan or gift of Company property without obtaining written approval from the Director or his or her designee;
- E. Learns of a business opportunity through association with the Company and discloses it to a third party or invests in or takes the opportunity personally without first offering it to the Company;
- F. Uses corporate property, information, or position for personal gain;
- G. Competes with the Company; or
- H. Engages a significant amount of time in an outside business or other transaction or activity that diverts attention from the execution of an Employee's and Contractor's responsibilities to the Company during normal working hours.

"Person having a close personal relationship with the Director, Employee or Contractor" refers to the Director's, Employee's and Contractor's spouse, parents, children, siblings, mothers- and fathers-in-law, sons- and daughters-in-law, brothers- and sisters-in-law, any person living in the same home with the Director, Employee, Contractor or any business associate of the Director, Employee or Contractor.

Outside directorships may create a conflict of interest situation.

The use of Company property or obtaining of Company services for personal benefit may create a conflict of interest situation.

3. As an enhanced conflict of interest provision, the Company prohibits personal loans or extensions of credit by the Company to the Director and executive officers of the Company to the extent such loans are not directly related to and in the ordinary course of the Company's business.
4. If the Director of the Company has a possible conflict of interest, the situation should be promptly and fully disclosed to the Advisory Board of the Company. If any other Employee and Contractor has a possible conflict of interest, the situation should be promptly and fully disclosed to his or her manager or supervisor. It is the responsibility of the manager or supervisor to obtain the approval of the Director or his or her designee as required by this Policy.

5. The Company shall have on file a statement of compliance from each key Employee who can direct or influence the use or disposition of any significant amount of funds or other assets of the Company. The disclosure of a financial or other beneficial interest does not mean that the Company will deem it significant or substantial enough to be prohibited. Each case will be decided on an individual basis.
6. The designated Employee will ensure that all Employees subject to this requirement submit annually a completed copy of a statement of compliance. The designated Employee or Contractor will also be responsible for notifying the Director and the Advisory Board that such statements are on file as well as for notifying the Director and the Advisory Board when significant exceptions are reported.

PROCEDURE

1. A completed statement of compliance will be obtained annually from all key Employees and Contractors subject to this requirement. In any instance where the number of key Employees and Contractor makes this requirement burdensome, statements may be obtained from key Employees and Contractors during the months which include their employment anniversary dates or on such other schedule as may be approved in writing by the Director.
2. The completed statements will, subject to the Company's policy on document retention, be retained on file in hard copy, electronic format, microfilm or other media as directed by the designated Employee or Contractor.
3. Statements of compliance will be completed by all Employees and Contractors upon becoming subject to the standard stated in Policy paragraph 5 above. Supplemental and
4. annual reports for such Employees and Contractors will be obtained as set forth in Procedure paragraph 1 above.
5. The statement of compliance selection and reporting process will be reviewed annually by the principal Audit Services executive for adequacy and compliance with this Policy.
6. Results of the reporting process and the nature of significant exceptions, if any, will be communicated annually to the Director and to the Advisory Board by the designated Employee or Contractor no later than the first Advisory Board meeting of the following year.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Internal Accounting Controls, Procedures and Records"	Date: September 1, 2013
	Index Number: 3-0007

PURPOSE

This Policy establishes guidelines and procedures related to keeping books and records that in reasonable detail accurately and fairly reflect the Company's transactions and dispositions of assets. The Company shall maintain a system of internal accounting controls to ensure reliability and adequacy of its books and records and proper recording of all transactions including dispositions of assets.

APPLICABILITY

This policy applies to all of the Company's operations, including all of the Company's joint ventures and subsidiaries that are controlled by the Company or over 50% owned by the Company. When the Company owns 50% or less of a joint venture or subsidiary, the Company is required to use its best efforts to influence, to the extent reasonable under the circumstances, its partners to maintain a system of internal accounting controls for the joint venture that is consistent with the requirements established by this policy.

POLICY

1. Authorization

The only transactions to be entered into by the Company are those which are executed in accordance with management's specific approval (as set forth in the following paragraph) or established, formalized policies and procedures.

2. Approval

No transaction will be recorded in the accounts of the Company unless it is within the scope of written policies and procedures or is specifically and formally approved by an appropriate and designated Employee. Such approval requires the determination that the transaction: (i) has been authorized in accordance with this Corporate Policy and (ii) is supported by documentary evidence to verify the validity of the transaction.

3. Accounting.

All transactions entered into by the Company will be recorded in the accounts of the Company in accordance with normal, standard procedures. Accounting records will be maintained at a reasonable level of detail in order to:

- a. Accurately and fairly reflect the transactions and dispositions of the assets of the Company; and
- b. Comply with applicable regulatory requirements, including the U. S. Foreign Corrupt Practices Act (FCPA) and other statutory requirements.

4. Reporting

All transactions that have been accounted for in accordance with this Corporate Policy will be accumulated and processed in a manner which will permit timely preparation of financial statements, reports and data for purposes of internal, public and regulatory reporting. Such statements, reports and data must be understandable and prepared in a form sufficient to reflect fully, accurately and fairly the results of transactions entered into by the Company.

5. Internal Controls

A system of internal accounting controls will be maintained that is sufficient to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles or any other criteria applicable to such statements and includes those policies and procedures that:

- a. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- b. Provide reasonable assurance that transactions are executed in accordance with management's general or specific authorization; and
- c. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets.

6. Responsibility

The implementation and maintenance of internal accounting controls, procedures and records that are adequate in all respects to satisfy the requirements of this Corporate

Policy will be the primary responsibility of the Chief Financial Officer. In addition, should the Company become an issuer according to Securities Exchange Act, the Chief Executive Officer and Chief Financial Officer are responsible for ensuring compliance with all aspects of Sections 302 and 404 of the Sarbanes-Oxley Act, which requires that management assess and report on the effectiveness of the Company's system of internal control over financial reporting at specified intervals.

7. Auditing

Compliance with the provisions and requirements of Corporate Policies will be tested and evaluated by the Company's designated Employee or Contractor in connection with the ongoing internal audit program. All control failures regarding Corporate Policies will be reported to the management and the Financial Manager/Comptroller, so that deficiencies can be corrected and compliance with the terms of Corporate Policies can be assured.

PROCEDURE

1. The Company will continuously evaluate its internal accounting controls, procedures and records to ensure compliance with the requirements of this Corporate Policy. Such evaluation will be documented in a form suitable for inspection by outside parties, such as regulatory authorities, if the need arises.
2. The Company will act to remedy any deficiency in internal accounting controls, procedures and records to ensure continuing compliance with the requirements of this Corporate Policy.
3. The audit services staff, in coordination with the Company's designated Employee or Contractor, will ascertain that its audit scope, procedures and programs are adequate: **(i)** for the purpose of testing and evaluating internal accounting controls, procedures and records; and **(ii)** for complete reporting of deficiencies in internal accounting controls, procedures and records. Such audit scope, procedures and programs will be sufficient to provide reasonable assurance regarding the Company's compliance with applicable provisions of the Sarbanes-Oxley Act, the FCPA and other statutory requirements.
4. On or before March 31 of each year, the Chief Financial Officer will prepare a written summary applicable to the preceding fiscal year that sets forth management's evaluation of the Company's internal accounting controls, procedures and records. Such summary will consider management's overall evaluation and results of audits performed during the year, internal and external. For deficiencies noted in the evaluation, remedial action in progress or contemplated will be set forth in the summary. The summary will be addressed to the Advisory Board.
5. The Company's designated Employee or Contractor will report to the Advisory Board at each full meeting of the Board on the adequacy of internal accounting controls, procedures and records, and any key matters arising since the previous meeting.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
“Anti-Corruption Ethics Policy”	Date: September 1, 2016
	Index Number: 3-0008

PURPOSE

This Policy prohibits Director, Employees, Contractors, Legal Agents, and Third Parties from making, offering or promising to make or authorizing the making of any Improper Payments, and requires that all transactions are executed, and access to assets is permitted, only in accordance with management's authorization. All Planate personnel should at all times be aware that Improper Payments are illegal and unethical. No Planate funds or assets shall be paid or transferred to suppliers or customers in the form of Improper Payments, and Director, Employees, Contractors, Legal Agents and other third persons as described below are strictly forbidden from participating in such schemes.

This policy also provides requirements related to International Business Relationships that pose potential risk under the FCPA or other applicable anti-corruption Laws due to the interactions of Employees, Director, Contractors, Legal Agents, Third Parties and Partners with Foreign Officials. This policy sets forth the circumstances that trigger the requirement of prior review and approval of an International Business Relationship in order to ensure that Planate has relationships with qualified and ethical individuals and entities.

The United States federal government, states, localities, and some other countries have enacted Laws regulating Political Contributions, Political Activities and Gifts in order to prevent improper influencing of Public Officials. Moreover, the FCPA and similar laws of other countries prohibit bribing foreign political parties, foreign political party officials, and candidates for foreign political office, among others. Political Contributions to such individuals or entities could be deemed to be improper payments under the FCPA or anti-corruption laws of other countries. Participating in Political Activities at the international, of U.S. federal, state or local level may raise legal implications and liability for Planate. For these reasons, Employees and Contractors should become familiar with relevant laws and always consult their managers before engaging in activities discussed in this Policy.

DEFINITIONS

"Business Transaction with Foreign Official" means a direct business transaction with a Foreign Official, a Close Relative of a Foreign Official or an entity in which a Foreign Official or his/her close relative holds a financial or beneficial interest.

"Close Relative of a Foreign Official" means spouses, parents, spouses' parents, grandparents, children, siblings, spouses' siblings, first cousins, and other close relationships as determined by the Director.

"FCPA" shall mean U.S. Foreign Corrupt Practices Act.

"Foreign Charitable Contribution" means any contribution to Charitable Organizations outside the United States, or to Charitable Organizations in the United States but for ultimate use outside of the United States.

"Foreign Official" means any:

- officer or employee of a non-U.S. government or public international organization, or any department or agency of such a government or organization;
- officer or employee of a non-U.S. government-owned or controlled company;
- non-U.S. political party;
- non-U.S. political party official;
- candidate for non-U.S. political office; or
- anyone acting in an official capacity on behalf of any of the foregoing (whether paid or unpaid)

Some examples of Foreign Officials include employees of national oil or other state-owned companies, members of royal families, employees of state-owned universities, employees of the World Bank or United Nations, and immigration and customs officials.

"Gift" means anything of value including meals, transportation, hospitality and entertainment, but does not mean Political Contributions.

"Improper Payment" means any of the broad range of unlawful payments of money or anything of value that are usually in the nature of kickbacks, bribes or payoffs made in order to influence favorably some decision affecting a company's business or for the personal gain of an individual. Bribes, kickbacks and payoffs include, but are not limited to gifts of other than nominal value; cash payments by Director, Employees, Legal Agents or other third persons such as commercial agents, suppliers, customers or consultants, who are reimbursed by Planate; the uncompensated use of Planate services, facilities or property except as may be authorized by Planate; and loans, loan guarantees or other extensions of credit (except from lending institutions at prevailing rates).

"International Business Relationships" mean business relationships entered into or involving activities outside of the United States.

"International Commercial Intermediary" ("ICI") means:

- i. any commercial agent, sales representative, sponsor, consultant or other Third Party retained to assist Planate in obtaining or promoting business outside the United States

regardless of how that Third Party is compensated (e.g., fixed fee, "success fee: hourly rate);

- ii. any Third Party working as a lobbyist to perform advocacy or interact with a non-U.S. government official, employee or entity on behalf of Planate.
Included in this definition of ICIs are International Commercial Agents or ICAs under Planate's prior policies.

"International Services Intermediary" ("ISI") means:

- i. any Third Party that assists Planate with obtaining a regulatory approval (such as a license, permit or customs clearance) from a non-U.S. government entity, including but not limited to customs brokers, visa expeditors, freight forwarders and importers/exporters;
- ii. any Third Party that assists Planate with the resolution of a dispute, claim or debt involving a non-U.S. government entity, including but not limited to tax and financial advisors, debt collectors, and lawyers; and
- iii. any Third Party not identified above as an ICI or included in i) or ii) above that interacts on behalf of Planate with non-U.S. government officials, employees or entities, including government-owned or controlled companies, who have some discretionary authority over a matter that could impact Planate's existing or potential business. This could include contractors, subcontractors, real estate or property agents, brokers or appraisers, travel agents, and scientific or technical consultants. This would not include Third Parties who prepare marketing studies for an international project but who will not interact with any Foreign Official on behalf of Planate.

Included in this definition of ISIs are International Non-Commercial Agents or NCAs under Planate's prior policies.

"Legal Agent" means any individual or entity acting on behalf of Planate with authority to bind Planate.

"Partner" means:

- i. any individual or entity with a financial or beneficial interest in a project-specific or permanent Joint Venture or other like equity investment with Planate that will engage in activities outside the United States and is not subject to an exception approved by the Director; or
- ii. any individual or entity in a consortium, partnership, teaming arrangement, strategic alliance, or any similar business relationship with Planate that will engage in activities outside the United States and is not subject to an exception approved by the Director.

"Political Activities" include but are not limited to:

- i. Making corporate Political Contributions, or soliciting Political Contributions from individuals, or using Planate funds or resources (such as facilities or personnel), hosting fundraisers, serving as an advisor or having a formal role in a campaign, political party or political committee, or volunteering personal services during Planate time on behalf of a candidate campaigning for public office, a political party committee or political committee;
- ii. Lobbying or seeking to influence Public Officials to take action on matters over which they have decision making authority, including attempts to influence legislation, agency

rulemaking, or awarding of government contracts. Lobbying has specific definitions within a given jurisdiction.

- iii. Seeking, accepting or holding any political office associated with the government, including any government board, commission or other similar organization.

"Political Contribution" means a monetary or in-kind contribution to a foreign or U.S. Public Official, a foreign or U.S. federal, state or local candidate, political party, political action committee, section 527 organization or 501(c)(4) organization.

"Public Official" means an elected or appointed federal, state or local government official and his or her employees.

"Third Party" means any individual not employed by or entity not owned, even in part, by Planate, retained by Planate to provide services or engage in business activities on behalf of Planate and whose activities are wholly or partly outside the United States, including but not limited to commercial agents, sponsors, advisors, consultants, contractors, subcontractors, and other service providers.

GENERAL POLICY IN RESPECT TO IMPROPER PAYMENTS, INCLUDING BRIBERY AND FACILITATION PAYMENTS

1. Planate will conduct its business in compliance with all applicable Laws and in accordance with ethical standards. Planate prohibits Director, Employees, Contractors, Legal Agents and Third Parties acting on behalf of Planate from paying, offering, promising or authorizing any Improper Payment (including bribe, kickback or other similar unlawful payment of money or anything of value, "facilitating" or expediting payments to expedite or to secure the performance of non-discretionary routine governmental action) to suppliers or customers, any public official or government employee, political party or party official, candidate for public office or other individual, in any country. This Policy does not prohibit expenditures of nominal amounts for meals and entertainment of suppliers and customers which are an ordinary and customary business expense, if they are otherwise lawful. These expenditures should be included on expense reports and approved under standard Planate procedures.
2. Planate and its Director, Employees, Contractors, Legal Agents and Third Parties acting on its behalf will not make "facilitating" or expediting payments to expedite or to secure the performance of non-discretionary routine governmental action by a Public/Foreign Official, except in accordance with FCPA and this Policy.
3. Planate prohibits Director, Employees, Contractors, Legal Agents and Third Parties below from receiving, directly or indirectly from a Third Party, anything of a significant value (other than salary, wages or other ordinary compensation paid by Planate) in connection with a transaction entered into by Planate.
4. Planate requires its Director, Employees, Contractors, Legal Agents, and Third Parties acting on behalf of Planate to comply at all times with the FCPA and other applicable anti-corruption laws.

5. The FCPA prohibits companies and individuals from corruptly offering, promising, authorizing or giving anything of value to a Foreign Official for the purpose of influencing any act or decision of such Foreign Official in his or her official capacity or in violation of his or her lawful duties in order to secure any improper advantage in order to obtain or retain business or direct business to any person.
6. Because many improper payments are made through intermediaries rather than employees of Planate that desire the business or advantage, the FCPA also prohibits the offering or paying of anything of value to any person if it is known that all or part of the payment will be offered, given or promised to a Foreign Official for the improper purposes discussed above.
7. Any payment to a Foreign Official, including excessive entertainment, travel, gifts of significant value could be considered as a payment of something of value to obtain or retain business or unduly influence some behavior in favor of Planate and therefore could be a violation of the FCPA or other applicable anti-corruption law. Accordingly, extravagant or frequent business courtesies are prohibited.
8. Business Transactions with Foreign Officials (including Close Relatives of Foreign Officials) can also pose a risk of liability under the FCPA or other applicable anti-corruption law if the Foreign Official is in a position to favorably impact Planate's business and Planate does not either pay or receive fair market value for goods or services provided or received by the Foreign Official. The Foreign Official could be a customer, landlord, or other type of vendor. Such Business Transactions with Foreign Officials must be reviewed and approved in accordance with the Code of Business Conduct in order to ensure that the transaction is permitted by all applicable law.
9. Facilitation payments are unofficial, improper, small payments made to secure or expedite the performance of a routine action to which Planate is entitled. Recognizing that facilitation payments are prohibited under the anti-bribery laws of most countries, Planate strictly forbids such payments to be made by Planate employees, agents and contractors, regardless of who proposes such payments, Foreign Official or other person.
10. If any Planate employee or contractor suspects that a proposed payment or part of the payment by Planate is intended to be used a facilitation payment, such employee must report this immediately to his/her superior and the Director. In such case the Director together with the employee's or contractor's superior will appoint a person, not involved with the payment, to conduct an investigation on the nature of the payment. In case of such investigation no such suspected facilitation payment will be made by Planate before obtaining a full explanation from the potential recipient of the payment regarding its nature, origin, composition and intended use.
11. In all cases when any payment to secure or expedite the performance of a routine action is requested and legal reasons for such payment are provided, it should be made officially, with all records provided, so that Planate may store them and account for such payments in our books and accounting records.
12. Improper Payments may result in violation of United States federal laws such as the FCPA and the anti-corruption laws of other countries, as well as domestic anti-bribery laws,

mail fraud and wire fraud statutes, and anti-racketeering statutes. If violations occur, Planate and its Director, Employees, Contractors, Legal Agents, and Third Parties may be subject to fines, imprisonment and civil litigation. Director, Employees, and Contractors who make or offer Improper Payments or engage in conduct prohibited by the FCPA or other applicable anti-corruption laws also are subject to disciplinary action by Planate, including termination.

RED FLAGS

1. All Planate personnel should be aware of bribery and corruption “red flags.” Red flags are circumstances that may indicate corruption. Although the presence of a red flag does not mean that a bribe already has been or will be paid or offered to be paid, it does require a greater level of scrutiny and the implementation of safeguards against a violation of the anti-corruption legislation.
2. The following is a non-exclusive list of some of the red flags that can arise:
 - a. Business in a country with a Corruption Perceptions Index (CPI) score at or below 49, as defined by Transparency International (www.transparency.org);
 - b. Business in an industry with a reputation for bribery or corruption;
 - c. Transaction involves a Foreign Official;
 - d. Request by the customer or business partner for an increase in price, rather than a discount, for matters unrelated to a change in contract specifications or requirements, during sale negotiations;
 - e. Request by the customer or business partner for an unusual transaction structure, inclusion of incorrect or unnecessary cost items or false documentation;
 - f. Other than as provided for in the governing contract, a request by the business partner for payment “up-front” or before completion of a project, or for an increase in compensation during the life of a project;
 - g. Unnecessary third parties or multiple business partners performing similar functions;
 - h. Demand or strong suggestion by a customer that the Planate retain a particular business partner;
 - i. Requests that payments be made in a different country to that where the business partner resides or where the business partner provides services, to a third party, to a foreign bank account, or in cash or other untraceable funds;
 - j. Requests for unusually large payments, or payments that appear excessive in relation to the service to be rendered;
 - k. Cash payments to business partners;
 - l. Requests for reimbursement of poorly documented expenses;
 - m. Incomplete or inaccurate information in required disclosures made by the business partner or requests by the business partner for false invoices or other documentation;
 - n. The business partner expresses a desire to keep its representation of Planate or the terms of its retention secret;
 - o. Refusal to certify compliance with the local anti-corruption legislation;

- p. Unreasonable refusal to provide information requested during a due diligence review process;
- q. The business partner is owned by or employs a Foreign Official; or
- r. One or more principals of the business partner are Close Relatives of a Foreign Official.

GENERAL POLICY REGARDING GIFTS, HOSPITALITY AND EXPENSES

1. Planate prohibits the offer or receipt of gifts, hospitality or expenses whenever such arrangements would be in violation of FCPA and applicable local law or could influence or reasonably be perceived to influence the outcome of business transactions.
2. Such actions may be permitted if they **(a)** comply with US and local national law; **(b)** are limited to reasonable and bona fide expenditures; **(c)** do not improperly affect, or might be perceived as improperly affecting, the recipient's independence of judgment towards the giver; **(d)** are not contrary to the known provisions of the recipient's code of conduct; **(e)** are neither offered or received too frequently nor at an inappropriate time; and are authorized by the relevant country manager.
3. In case of a slightest doubt, based on his/her best judgment the project manager/supervisor should not authorize such payments or actions.

GENERAL POLICY REGARDING CHARITY AND POLITICAL CONTRIBUTIONS

Political contributions in the United States

1. Planate will comply with applicable Laws regulating political influence and campaign contributions.
2. Planate believes strongly in the democratic political process and that its Director, Employees, Contractors, and Legal Agents should take an active interest in fostering principles of good government in the nations, states and communities in which they live. Director and Employees may spend their own time and funds supporting political candidates and issues, but they will not be reimbursed by Planate in any way for such time or their funds used for political contributions, nor may they use any Planate assets. Director, Employees, Contractors, and Legal Agents are urged to be sure that their personal political contributions and activities are in compliance with applicable Laws.
3. No Director, Employee, Contractor, Legal Agent or other third person who represents Planate in political and governmental matters shall apply any pressure, direct or implied, on any Employee that infringes upon an individual's right to decide whether, to whom and in what amount a personal political contribution is to be made or for whom to vote.
4. The Director, Employees, Contractors, Legal Agents and other third persons who represent Planate in political and governmental matters must comply with all Laws that regulate corporate participation in public affairs. Under various statutes, certain

conduct, which is permitted and encouraged for individuals, is prohibited on the part of corporations. It is Planate's policy to comply fully with these prohibitions.

5. No contribution of Planate funds, property or services can be made, or use of Planate name or logo, in support of any political candidate for elective office, or political cause or any political party or party official in the United States (either at the state or federal level) or in any other country by Planate, or in the name of Planate, except where permitted by law and in accordance with a plan approved by the Director or his or her designee.
6. When permitted by applicable Laws and authorized by the Director or his or her designee, Planate funds and facilities may be used to provide the needed administrative support for the operation of Political Action Committee(s) (PAC) or political action programs, the purposes of which include the disbursement of financial contributions made by certain Employees, Contractors, Shareholders and/or others to political parties or candidates.
7. When permitted by applicable Laws, and authorized by the Director or his or her designee, expenditures of Planate funds may be made to inform or influence the voting public on an issue of importance to the business of Planate and its shareholders.
8. To avoid any legal violations by Planate and to ensure proper regulatory disclosures are filed for Planate and/or its employees, all Political Activities on behalf of Planate require pre-approval by the Director.
9. Federal, state and local laws restrict the offering of Gifts to Public Officials. Directors, Employees, Contractors, and Legal Agents are, therefore, generally prohibited from offering anything of value to Public Officials or employees.

Charitable contributions and political contributions outside the United States

1. Depending on the circumstances, donations to charitable organizations or community organizations could be considered something of value to a Public/Foreign Official that could be an Improper Payment.
2. Planate employees or contractors responsible for arranging charitable contributions should ensure that charitable contributions and sponsorships are not used as a subterfuge for bribery, and all charitable contributions and sponsorships should be transparent and made in accordance with applicable domestic law.
3. Planate, its employees, contractors or intermediaries should not make direct or indirect contributions to political parties, Foreign Officials, candidates, organizations or individuals engaged in politics, as a subterfuge for bribery.
4. All political and charitable contributions must be cleared by the relevant project manager/supervisor in writing based on a detailed justification of making such contribution, made by the person initiating such payments and on the results of the due diligence review.
5. Planate should publicly disclose all its charitable and political contributions (unless

- secrecy or confidentiality is legally required).
6. Disbursement of charitable and political contributions should be made only from Planate bank account to the bank account of the recipient.
 7. Before disbursing any charitable or political contributions, Planate should perform a due diligence review in order to have a clear understanding of the nature of the recipient and possible use of such contributions.
 8. Such due diligence will be initiated and performed by the Risk Management Team and the respective project manager/supervisor based on the request of the Director. All information and documents for such due diligence will be collected from the respective potential recipient based on the contacts provided by the Planate employee or contractor initiating the contribution.
 9. Due diligence review will be conducted to ensure that the recipients of such contributions are **(a)** duly registered and functioning as non-profit, non-government organizations, politicians etc. under local laws **(b)** not connected through participation or management to any state or local officials or bodies (in case of charity contributions), **(c)** able to prove beyond doubt that payments made by Planate will be used for a specific lawful purpose, **(d)** in full compliance with local legislation as of the date of the due diligence, and **(e)** obliging to publicly declare received contributions by Planate.
 10. The following copies (or originals if so stated) of the following documents should be obtained from the potential recipient:
 - a. Official registration documents confirming registration and existence of the respective body or organization at the date of due diligence review;
 - b. Original declaration of the head of the body or organization that neither the body or organization nor any of its management are connected to any official authority or official (this includes ownership, participation as a member or a member of the management body, family ties etc.) – for charitable contributions;
 - c. Program or memorandum on the purpose for which the funds are being requested;
 - d. Original declaration that recipient did not breach any local laws before the date of due diligence and that the proposed contribution will fully comply with local legislation.
 - e. Original declaration that the proposed contribution fully complies with local legislation and will be publicly declared within the shortest possible time.
 - f. Original declaration that the documents related to the contribution will be kept for not less than 5 years and at any time during this period Planate will have the right to inspect (or authorize a Third Party to inspect) them.
 11. The results of the due diligence, discovered risks and recommendations should be provided in writing by the Planate Risk Management Team to the Director and the relevant project manager/supervisor.

BUSINESS PARTNERS, JOINT VENTURES, AGENTS AND SUBSIDIARIES**General Approach to Relations with Business Partners**

1. All Third Parties who may interact with Foreign Officials on behalf of Planate shall agree in writing to follow all applicable portions of this Policy.
2. Planate should avoid dealing with any ICIs, ISIs, Partners or Third Parties known or reasonably suspected to be engaging in corruption.
3. ICIs, ISIs, Partners, and Business Transactions with Foreign Officials shall be subject to careful consideration after an inquiry, appropriate under the circumstances, with respect to such parties and the proposed arrangements with such parties. No part of Planate, including subsidiaries of Planate may join in these types of International Business Relationship without prior review and approval by appropriate management of Planate as described below.
4. All prospective ICIs and Partners, except those qualifying for an exception established by the Director, must be reviewed in accordance with the Code of Business Conduct and approved by the Director.
5. No ICI, ISI or Partner may be approved unless and until a determination is made that:
(i) the proposed International Business Relationship complies with all applicable Laws; and
(ii) the review conducted is sufficient to provide Planate with a reasonable level of assurance that the ICI, ISI or Partner will not violate the FCPA or any other applicable anti-corruption law.
6. No work or service may be performed by any new ICI, ISI or Partner with which Planate wishes to join in an International Business Relationship and no promise by Planate personnel to pay for such work or service or payment may be made unless and until the proposed relationship has been approved by Planate and a written agreement has been executed by Planate and the ICI, ISI or Partner.
7. The employee designated by the Director shall ensure that all ICIs, ISIs and Partners are provided with the Code of Business Conduct at the time of execution of the agreement between Planate and the ICI, ISI or Partner. All such ICIs, ISIs or Partners receiving these documents shall be asked to sign a certification acknowledging receipt of the documents, affirming comprehension of the materials, and agreeing to comply with the Code of Business Conduct.
8. Planate should, with respect to any business partner, and to the extent that it is within its power:
9. Make clear that it expects all activities carried out on the Planate behalf to be compliant with its anti-corruption policies; and
10. Enter into a written agreement with the third party, containing provisions stipulated in par. "Contract Provisions" hereof.
11. Where Planate does not have effective control over ICIs, ISIs, Partners or Third Parties, it will through its project/country managers use its influence to encourage an

equivalent Policy in business entities in which Planate has a significant investment or with which it has significant business relationships.

12. Planate should document relevant aspects of the implementation of this Policy or equivalent by associated business entities. Planate managers responsible for relations with the respective business partners should maintain a record of the names, terms of engagement and payments to third parties retained by Planate in connection with transactions with public bodies and state or private enterprises. This record should be available for inspection by auditors and by appropriate, duly authorized governmental authorities under conditions of confidentiality.
13. Planate will monitor the execution of all contracts to which Planate is a party in order to ensure, as far as is reasonable, that there is no misconduct in their execution. We should also monitor the programs and performance of business partners as part of its regular review of our relationships with them.
14. Where appropriate Planate will endeavor to engage with local business organizations, industry groups, professional associations and civil society organizations to encourage and assist other entities to develop programs aimed at preventing misconduct.

Joint Ventures and M&A

1. Where Planate is unable to ensure that a joint venture or consortium has an anti-corruption program consistent with this, Planate should ensure that the agreement on creating such joint venture or consortium has provisions allowing Planate to require correction of deficiencies in the implementation of the joint venture's or consortium's anti-corruption program, the application of sanctions for breach of this Policy by partners in the joint venture or consortium or allowing Planate to exiting from the arrangement in cases of such breach of this Policy by other partners.
2. Prior to acquiring a new company or other entity or purchasing an equity interest in an existing company or other entity, Planate will conduct a review to the extent possible under the circumstances to determine whether there is any credible evidence that the company or other entity to be acquired has engaged or appears likely to engage in Improper Payments.

Due Diligence Reviews of ICIs, ISIs or Partners

1. Planate should conduct appropriate due diligence review on the reputation and the capacity of ICIs, ISIs or Partners exposed to corruption risks to comply with anti-corruption law in their dealings with or on behalf of Planate. Planate may freely engage with ICI, ISI or Partner if such ICI, ISI or Partner is included in the lists of local businesses approved by the relevant U.S. Embassy.
2. Due diligence review should be conducted by the Risk Management Team and project/country manager and will include **(a)** collecting and reviewing copies of business partner's corporate documents and list of owners, beneficiaries and managers, **(b)**

obtaining a declaration of full adherence to the local legislation and declaration to adhere to this Policy, **(c)** cross-checking the list of owners, beneficiaries and managers against publicly available lists of Foreign Officials and Close Relatives of Foreign Officials, and, **(d)** if deemed necessary – requesting a certificate from local authorities on past performance of the potential partner.

3. The country manager should inform the Director on any such ongoing due diligences and their results.
4. Respective Project/country managers should perform ongoing monitoring of ICIs, ISIs or Partners after Planate is engaged with them.

Contract provisions

1. Planate should include the following provisions in the contracts with ICIs, ISIs or Partners:
 - a. ICIs, ISIs or Partners should be informed of Planate anti-corruption policies and should commit not to engage in any corrupt practice;
 - b. Planate has to be entitled to request an audit of the books and accounting records by an independent auditor to verify compliance with this Policy;
 - c. ICIs, ISIs or Partners’ remuneration (if any) will generally not be paid in cash and will only be paid in **(i)** the country of incorporation of the business partner, **(ii)** the country where its headquarters are located, **(iii)** its country of residence or **(iv)** the country where the mission is executed;
2. Planate has to be entitled to suspend or terminate the relationship with ICIs, ISIs or Partners, if it has a unilateral good faith concern that ICIs, ISIs or Partners acted in violation of applicable anti-corruption law or this Policy.

INTERNAL CONTROLS AND RECORD KEEPING

1. All Planate personnel responsible for working with business partners should ensure that all transactions are accurately, transparently, and timely recorded in Planate's books and records with sufficient detail and documentation to support the transactions pursuant to Code of Business Conduct Policy 3-0004 and in accordance with the Accounting for Compliance Sensitive Payments policy, and:
 - a. all financial transactions for which such personnel is responsible are adequately identified and properly and fairly recorded in appropriate books and accounting records available for inspection by the Director, as well as by the auditors;
 - b. there are no “off the books” or secret accounts and no documents may be issued which do not fairly and accurately record the transactions to which they relate;
 - c. there is no recording of non-existent expenditures or of liabilities with incorrect identification of their objects or of unusual transactions which do not have a genuine, legitimate purpose;

- d. cash payments or payments in kind are monitored in order to avoid that they are used as substitutes for bribes; only small cash payments made from petty cash or in countries or locations where there is no working banking system should be permitted;
 - e. no bookkeeping or other relevant documents are intentionally destroyed earlier than required by law;
 - f. independent systems of auditing are in place, whether through internal or external auditors, designed to bring to light any transactions which contravene this Policy or applicable accounting rules and which provide for appropriate corrective action if the case arises;
 - g. all provisions of national tax laws and regulations are complied with, including those prohibiting the deduction of any form of bribe payment from taxable income.
2. At the initiative of the Director Planate will perform regular, independent, internal and external audits to provide an objective assurance on their design, implementation and effectiveness and to bring to light any transactions which contravene this Policy.

DETECTING AND REPORTING VIOLATIONS

1. Compliance with this Policy is mandatory and that no employee will suffer demotion, penalty or other adverse consequences for refusing to pay bribes even if it may result in Planate losing business.
2. We encourage employees and others to raise concerns and report suspicious circumstances to responsible Planate officials as early as possible. Any employee, contractor, and other person can raise concerns and report suspicious circumstances in full confidence and without risk of reprisal by contacting the Director.
3. If any such concern is voiced, the Director will appoint an internal audit of suspicious circumstances and authorize suspension of any relations or payments with/to persons suspected in being knowingly involved in such circumstances.
4. If a breach of anti-corruption legislation either by Planate personnel or by any third parties is discovered, the Director will inform the respective law enforcement authorities (including U.S. Ministry of Justice). Planate personnel should cooperate appropriately with relevant authorities in connection with bribery and corruption investigations and prosecutions.
5. Planate will take all the necessary disciplinary, administrative, financial sanctions against any persons and parties involved in breaching this Policy.

CONFLICTS OF INTEREST

1. Conflicts of interest may arise when the private interests of Planate employee or contractor or of his/her close relatives, friends or business contacts diverge from those of Planate.
2. These situations should be disclosed by such persons to Planate President immediately when they become known and, wherever possible, avoided because they can affect an individual's judgment in the performance of his/her duties and responsibilities. As a rule, no person with a conflict of interest may participate in the project where such conflict of interest exists.
3. If their contemplated activity or employment relates directly to the functions held or supervised during their tenure, former public officials shall not be hired or engaged in any capacity before 24 months have elapsed after their leaving their office. Where applicable, restrictions imposed by national legislation shall be observed.

COMMUNICATION AND TRAINING

1. All of Planate personnel should familiarize themselves with this Policy.
2. Planate personnel may seek guidance on this Policy by contacting the Planate Risk Management Team.
3. Planate should publicly disclose this Policy by putting it on the corporate site.
4. Planate is open to receiving communications from relevant interested parties with respect to this Policy (such communications should be sent to Planate Risk Management Team).
5. Managers, employees, contractors, and agents should receive specific training on FCPA, tailored to relevant needs and circumstances. Where appropriate, contractors and suppliers should receive training on FCPA.
6. FCPA training will be performed by Planate Training Officer, who will regularly report to the Director.
7. FCPA training may be requested from Planate Training Officer.
8. Training activities will be assessed annually for effectiveness.

OVERSIGHT AND REVIEW OF THE POLICY

1. The Director is responsible for seeing that this Policy is implemented effectively. Day to day operation, oversight and co-ordination of the Policy (except for FCPA training) is performed by Planate Risk Management Team, which will regularly report on his activities in this field to the Director.

2. This Policy will be reviewed by the Risk Management Team for effectiveness on the quarterly basis and, when shortcomings are identified, the Director will be notified and the appropriate corrective actions will be taken by the Planate Risk Management Team.
3. The Director will monitor this Policy and annually review its suitability, adequacy and effectiveness and initiate implementation of improvements as appropriate.
4. Any employee and contractors may suggest improvements to the Policy. Any such proposals should be sent to Planate Risk Management Team for review and implementation.
5. In each jurisdiction where Planate works, its anti-corruption practices will be adapted to local customs and regulations, size and scope of operations in the region, but in any case our standards will not be less than those set by this Policy. All adaptations will be made by Planate Risk Management Team on request of the Director.
6. The Employee or Contractor designated by the Director shall be responsible for establishing and maintaining the procedures necessary to implement this Policy.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
“Use and Public Disclosure of Material Nonpublic Information”	Date: September 1, 2013
	Index Number: 3-0009

PURPOSE

This Policy establishes guidelines for contacts with investors as well as for compliance with United States federal statutes and regulations of the Securities and Exchange Commission ("SEC") and the New York Stock Exchange ("NYSE") regarding the use and public disclosure of material nonpublic information.

DISCUSSION

The SEC, the NYSE, the United States and many other countries have developed Laws, rules and regulations regarding the use and public closure of material nonpublic information. The purpose of such regulations is to protect the interests of shareholders by providing them with prompt and complete information about significant corporate developments which might affect the value of their investments and to assure that insiders do not profit from information not available to the investing public.

These Laws, rules and regulations require the Company and its Director, Employees and Legal agents to ensure that information about the Company is not used unlawfully in connection with the purchase and sale of securities. Directors, Employees, Contractors, and Legal Agents should know that, in most cases, violation of federal securities Laws may also be a violation of state securities Laws and additional penalties may accrue under the Laws of other jurisdictions.

The Director, Employees, Contractors, and Legal Agents should pay particularly close attention to the applicable Laws against insider trading, which is trading while in the possession of material nonpublic information. The securities Laws of the United States and other countries are based on the belief that all persons trading in a company's securities should have equal access to all "material" information about that company. For example, if a person possesses material nonpublic information regarding a company or its securities, that person is prohibited from buying or selling securities of the company until the information has been closed and disseminated to the public. This is because the person knows information that will probably cause the price of the company's securities to change, and it would be unfair for the person to have an advantage over the rest of the investing public.

In general, it is a violation of United States Federal securities Laws for any person to buy or sell securities if he or she is in possession of material nonpublic information relating to those

securities. Information is "material" if it could affect a person's decision whether to buy or sell securities. Information is "nonpublic" if it has not been publicly closed. Furthermore, it is illegal for any person in possession of material nonpublic information to provide other people with such information or to recommend that they buy or sell securities. (This is called "tipping.") In such case, both the person who provides and the person who receives the information may be held liable.

A violation of the United States federal insider trading Laws can expose a person to criminal fines of up to \$5,000,000 and imprisonment for up to twenty years, in addition to civil penalties of up to three times the profits earned (or losses avoided), and injunctive actions. The securities Laws also subject controlling persons to civil penalties for illegal insider trading by Employees and Contractors. Controlling persons include the Company and may also include Director, officers and supervisory personnel. These persons may be subject to fines up to the greater of \$1,000,000 or three times the profits earned (or losses avoided) by the inside trader.

Material nonpublic information (including information about companies other than the Company obtained as a result of working for the Company) does not belong to the Director, individual Employees, Contractors or Agents who are aware of it, but instead is an asset of the Company. A person who uses such information for personal benefit or closes it to others outside the Company is acting contrary to the Company's interests and commits a fraud against members of the investing public and against the Company.

If information of a material nature regarding corporate activities, developments or discussions becomes or threatens to become known to outsiders, the Company is required to make prompt and thorough disclosure of such information to the public. The NYSE has issued guidelines stating that, "where it is possible to confine formal or informal discussions to a small group of the top management of the company or companies involved, and their individual confidential advisors where adequate security can be maintained, premature public announcement may properly be avoided." Corporate matters subject to such guidelines include negotiations leading to acquisitions and mergers, stock splits, the making of arrangements preparatory to an exchange or tender offer, changes in dividend rates or earnings, calls for redemption, new contracts, products or discoveries, and other major developments.

POLICY

1. This Policy applies to the Director, Employees, Contractors, and Legal agents of the Company without regard to nationality or country of residence. The Director, Employees,

Contractors, and Legal Agents of the Company must observe the prohibition on trading on material nonpublic information.

2. *General Disclosure Policy*

The Company will make prompt and complete disclosure of material nonpublic information to the public when and as required by Law and/or the rules of the SEC or the NYSE. Determinations regarding "materiality" involve subjective judgments; therefore, questions of materiality will be determined by the Chief Financial Officer. Any disclosures made by the Company in reports and documents filed with or submitted to the SEC and other public communications made by the Company shall be full, fair, accurate, timely and understandable.

3. *Trading While in Possession of Material Nonpublic Information*

Nondisclosure Material nonpublic information must not be disclosed to anyone other than persons within the Company whose positions require them to know the information until it has been publicly released by the Company.

Trading in Company Securities. No Director, Employees, Contractors, and Legal Agents shall place a purchase or sale order, or recommend that another person place a purchase or sale order, in the Company's securities (or related derivative securities, such as put or call options) when he or she has knowledge of material information concerning the Company that has not been disclosed to the public. The Director, any Employee, Contractor or Legal Agent who possesses material nonpublic information shall wait until the end of business on the second business day after the information has been publicly released before trading or recommending that others trade.

Speculation. The Company prohibits the Director, Employees, Contractors, and Agents from (i) speculative trading in Company securities; (ii) engaging in hedging transactions using Company securities; (iii) "short selling" Company securities; and (iv) trading derivative securities, such as put options, call options, swaps or collars related to Company securities.

Trading in Other Securities. The Company prohibits the Director, Employees, Contractors, and Agents from (i) speculative trading in Company securities; (ii) engaging in hedging transactions using Company securities; (iii) "short selling" Company securities; and (iv) trading derivative securities, such as put options, call options, swaps or collars related to Company securities.

4. *Further Restrictions for the Director, Officers and Certain Employees*

Because of their access to confidential information on a regular basis, the Director and certain designated Employees or Contractors ("Insiders") are subject to additional restrictions on trading in Company securities under this Policy. The Employees Contractors subject to this restriction shall include, among others, officers subject to Section 16 of the Securities Exchange Act of 1934 and their administrative assistants and all employees having access to the Company's internal financial statements and operating results prior to those being released to the public. The Director, or his/her designee, will maintain the list of Insiders and shall notify each of them with respect to this designation.

Pre-clearance. Except as set forth in paragraph 5 below, all Insiders must obtain prior clearance from the Director before trading in Company securities, including exercising any stock options acquired pursuant to Company benefit plans. Each proposed transaction will be evaluated to determine whether the Insider is in possession of material nonpublic information at the time of the transaction. Clearance of a transaction is valid only for a 48-hour period. If the transaction order is not placed within that 48-hour period, the Insider must not trade until he or she has requested and received clearance for the new date of the transaction.

Blackout Periods. Except as set forth below in this Policy, paragraph 5., all orders to purchase or sell Company securities, including "cashless option exercises," as well as transfers and gifts, other than charitable gifts (the details of which must be reported to the employee designated by the Director at the time of the charitable gift), are subject to the blackout periods described herein. The blackout period is in addition to the general restrictions on trading applicable to the Director and all Employees and Contractors set forth above in this Policy, paragraph 3. Approval for a trade during the blackout period will be given by the employee designated by the Director only for reasons of exceptional personal hardship and only in the event the Insider is not actually in possession of material nonpublic information.

- **Quarterly blackouts.** Because the announcement of the quarterly and annual earnings of the Company almost always has the potential to have a material effect on the market for the Company's securities, Insiders may not trade in the Company's securities during a period beginning 10 calendar days prior to the end of a fiscal quarter and ending two business days after the earnings release for that fiscal quarter or year, as the case may be. The Employee or Contractor designated by the Director will send a reminder notice to Insiders at the beginning and end of the blackout period, but this Policy is deemed to be in effect on the schedule described above even if no notice is given.
- **Other blackouts.** From time to time, situations may occur where there is information known by management that has the potential to be material when released. In any such situation, at the discretion of the Employee or Contractor designated by the Director, in consultation with the CFO, a blackout period may be imposed to be in effect for so long as deemed necessary or appropriate. To maintain confidentiality, at the discretion of the Employee or Contractor designated by the Director, the existence of the blackout period may be announced only to those who are aware of the information giving rise to the blackout. If, however, a designated Employee or Contractor requests permission to trade in the Company's securities during the blackout period, pursuant to the pre-clearance requirements of this Policy, the designated Employee or Contractor will inform the Employee or Contractor on a confidential basis of the existence of the blackout period, without disclosing the reason for the blackout. Any Employee and Contractor made aware of the existence of a blackout period pursuant to this procedure may not disclose the existence of the blackout period to any other person.

When the blackout period has concluded, the designated Employee or Contractor will notify any Employees and Contractors previously informed of the blackout period.

5. *Exceptions*

The following transactions are exempt from this Policy:

- Acquisition of restricted stock, stock options, or common stock issued pursuant to a Company benefit plan ("Plan") or the cancellation or forfeiture of stock or options pursuant to a Plan, but not the exercise of stock options or the sale of the acquired stock;
- Vesting of stock options or shares of restricted stock pursuant to a Plan and any related withholding to pay income taxes;
- Purchase of shares pursuant to the Company's Employee Stock Purchase Plan, but not the sale of the acquired shares.
- Purchase of shares pursuant to a dividend reinvestment plan offered by a broker retained by the Company to administer its Plans, provided that the election to participate or terminate participation in any such plan, or to change the level of participation, is made outside of the blackout period. The sale of the acquired shares is not exempt from this Policy.

6. *Rule 10b5-1 Trading Plans*

Rule 10b5-1 promulgated under the Securities Exchange Act of 1934 provides an affirmative defense for insider trading liability under Rule 10b5-1 for transactions made pursuant to a previously established written contract, plan or instruction to purchase or sell securities (a "10b5-1 Plan"). Directors, Employees, Contractors or Agents subject to the trading restrictions set forth in this Policy may, notwithstanding such restrictions, purchase or sell the Company's securities without regard to whether such purchase or sale is within a blackout period or whether the Director, Employee, Contractors, or Agent has material nonpublic information, if such purchase or sale is made pursuant to a 10b5-1 Plan, which is adopted and administered in compliance with the following:

- When the Director, Employee, Contractor or Agent is **(i)** not subject to a blackout period, and **(ii)** such person is not in possession of material nonpublic information, such person may enter into a 10b5-1 Plan. Subsequent modifications of such plans may only occur during periods when the requirements of **(i)** and **(ii)** above are met.
- In order to be a valid 10b5-1 Plan, the arrangement must satisfy the requirements of Rule 10b5-1, including documenting a previously established, bona fide plan that specifies the price, amount and date of trades, or provides a formula or mechanism to determine such information.
- The Director, all Employees, Contractors, and Agents who are subject to blackout periods under this Policy must obtain prior approval of a 10b5-1 Plan by the designated Employee or Contractor, who may exercise absolute discretion in approving or disapproving a 10b5-1 Plan or any modification thereto. The 10b5-1 Plan shall provide that trading shall not begin until at least 30 calendar days following its adoption by the Director, Employee, Contractor or Legal agent. Notification to the

designated Employee or Contractor, but not prior approval, is required for termination of a 10b5-1 Plan.

- Trading under 10b5-1 Plans will cease during any employee benefit plan blackout periods. The Company will provide advance written notice of any such blackout periods.

While a 10b5-1 Plan will allow the Director, Employees, Contractors or Legal Agents to purchase or sell securities even if they come into possession of material nonpublic information after implementing the plan, such persons remain obligated for transactions outside the 10b5-1 Plan to observe all other prohibitions on trading on material nonpublic information.

7. *Equal Access*

No preferential treatment will be given to any shareholder, potential investor or security analyst; therefore, the release to any such person of any material financial or operating data relating to the Company must be available to all such persons. The Company will comply with Regulation FD under the Securities Exchange Act of 1934.

8. *Forecasts*

If appropriate "safe harbor" disclosures are made in advance, revenue and profit trends may be forecasted in general terms. It is the Company's policy, however, not to make any specific public projections of future operating results unless such forecast is specifically approved by the Chief Financial Officer.

9. *Authority to Release*

No financial data regarding the Company will be released to the public except as authorized, specifically or generally, by the Chief Financial Officer.

10. *Analysts*

Due to the sensitive nature of investor relations and federal regulations relating thereto, all interviews with shareholders, potential investors and security analysts must be coordinated through the Director/Supervisor

11. *Transfers to Company*

As used in this Policy, the term "trading" and variations thereof do not include sales or other transfers of stock to the Company.

PROCEDURE

1. When leaks of material nonpublic information are suspected, rumored or discovered, such information must be reported immediately to the Employee or Contractor designated by the Director.
2. All announcements and news releases subject to statutes and regulations herein discussed must be coordinated among the Chief Financial Officer and the Director or Supervisor.

3. If the Director, Employee, Contractor or Legal Agent desiring to purchase or sell any Company securities is uncertain as to his or her responsibilities hereunder, such person should Employee designated by the Director.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Information of a Confidential or Proprietary Nature"	Date: September 1, 2013
	Index Number: 3-0010

PURPOSE

In carrying out the Company's business, the Director, Employees, Contractors, and Legal Agents often learn confidential or proprietary information about the Company, its customers, suppliers or joint venture partners. This Policy prohibits the unauthorized disclosure or use of confidential or proprietary information about the Company, its customers, suppliers or joint venture partners.

POLICY

1. No Director, Employee, Contractor or Legal Agent entrusted with or otherwise knowledgeable about information of a confidential or proprietary nature shall disclose or use that information outside the Company or for personal gain, either during or after employment or other service to the Company, without the valid and proper written Company authorization to do so given by a Manager, Employee or Contractor with the authority to release confidential or proprietary information. An unauthorized disclosure could be harmful to the Company or helpful to a competitor.
2. The Company also works with joint venture partners', suppliers' and customers' proprietary data. The protection of such data is of the highest importance and must be discharged with the greatest care for the Company to merit the continued confidence of such persons. No Director, Employee, Contractor or Legal Agent shall disclose or use confidential or proprietary information owned by someone other than the Company to nondirectors or nonemployees without Company authorization, nor shall any such person disclose the information to others unless a need-to-know basis is established.
3. Certain Employees and Contractors are required to sign at time of employment a proprietary information agreement that restricts disclosure of proprietary, trade secret and certain other information about the Company, its joint venture partners, suppliers and customers. This Policy applies to the Director, Employees, Contractors, and Legal Agents without regard to whether such agreements have been signed.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Salary Confidentiality Policy"	Date: January 2017
	Index Number: 3-0011

PURPOSE

It is the objective of this policy to establish the importance of discretion and confidentiality in terms of salary information. Salary is determined considering a large array of factors which may not be immediately apparent to every employee/contractor. As such, to minimize any feelings of confusion or doubt in regards to the application of fairness in the levels of compensation provided to our employees/contractors, the company has adopted this policy to provide clear guidelines of the expectations for confidentiality.

As the provision of competitive wages is paramount to our success, Planate Management Group strives to ensure that we provide appropriate and fair wages for our employees/contractors to retain, motivate and provide maximum benefit for our staff. As such, our wages and other forms of compensation are determined based on many factors (e.g. performance reviews, years of experience, and previous company affiliations/experience)

POLICY

All Planate Management Group salary information is confidential and should not be disclosed for any reason, other than as required for appropriate financial reporting purposes.

Planate Management Group requests that all employees and contractors keep their wages, benefits, bonuses and any other form of compensation confidential, and avoiding providing or otherwise broadcasting this information with the other company employees, or with any third-party that does not have a bona fide need to know.

Any unauthorized disclosure of confidential information by employees and contractors may impede our ability to effectively compete for talent, may create unnecessary conflict and disputes, and could lead to disciplinary action up to and including termination of employment.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Export Control Policy"	Date: September 1, 2016
	Index Number: 3-0012

PURPOSE

The purpose of this Export Control Policy is to provide guidance to Planate Directors, Employees, Contractors, and Legal Agents on the importance for U.S. export controls and to outline in brief the policies, procedures, and key administrators who are responsible for ensuring compliance with U.S. export controls laws and regulations for activities conducted by Planate.

DEFINITIONS

"EAR" means Export Administration Regulations (15 CFR 730-744)

"Empowered Official" mean Empowered Official as described in ITAR par.120.25

"ITAR" means International Traffic in Arms Regulations (22 CFR 120-130)

"ITAR/EAR Control Specialist" or "ICS" means designated employee responsible for implementing ITAR/EAR control policies

"Planate" means Planate Management Group LLC

1. The Director is Planate’s Empowered Official for export control matters and provides oversight of export regulatory compliance.
2. The Empowered Official may delegate part of his or her functions to other Planate Employees or Contractor.
3. The ICS has the authority and the responsibility to implement the procedures set forth in this Policy and should be consulted when questions related to ITAR/EAR compliance arise. The ICS is appointed by the Empowered Official and reports to him/her.
4. An export control analysis should be performed when a Planate submits a proposal, receives an award, or changes the scope of an existing project. The following red flags indicate that a project may involve ITAR/EAR control:
 - a. References to U.S. export regulations (beyond a mere statement to comply with the law)
 - b. Restrictions on publication or dissemination of the project related data
 - c. Pre-publication approval from sponsor
 - d. Indication that export control information will be provided for working on the project
 - e. Proprietary or trade secret claims on project results
 - f. Restriction of access or participation to U.S. citizens only

- g. Involvement of foreign sponsors or collaborators
- h. Travel, shipping, or work performed outside the U.S.
- i. Military applications of the project results
- j. Works conducted in high risk areas such as space physics, engineering, computing, chemistry, microbiology
- k. Works involve spacecraft systems and equipment, unmanned air vehicles, nuclear design, toxins, computers, electronics, encrypted software, lasers and sensors, chemicals, microorganisms
- l. Reference to the words “sensitive but unclassified” in the proposal or award
- m. Funding from the Department of Defense, the Department of Energy, the Army, the Air Force, the Naval Office, NASA, the National Reconnaissance Office, or other U.S. government agencies

If the initial review flags a possible export controls issue, the project will be referred to the Empowered Official for final review. Upon completing the final review, the Empowered Official and ICS will advise the respective managers concerning the export controls that apply to the project, the restrictions on access by foreign persons, and any other relevant requirements pursuant to ITAR and EAR, OFAC, and other regulations. The ICS and respective managers will also develop and implement ITAR/EAR control plan to secure the controlled technology from access by unlicensed non-U.S. citizens.

- 5. Before any individual may observe or access the controlled goods/technologies, he or she must be briefed on the procedures authorized under the ITAR/EAR Compliance Program, certify his or her agreement to comply with all security measures outlined in the ITAR/EAR Compliance Program.
- 6. If a project is export-controlled and a license is needed to involve a foreign national, only an Empowered Official may apply for an export license to allow the disclosure of information to foreign nationals. Each foreign person must be specifically licensed for each controlled project and ITAR/EAR control plan must be implemented.
- 7. Travel or transmissions to destinations outside the U.S. can also trigger the applicability of export control regulations. A license may be required depending on which items are taken, which countries are visited, or whether defense services are provided to a foreign person.
- 8. For personnel working on an ITAR controlled project, all travel to proscribed countries (section 126.1 of the ITAR) must be vetted by the Empowered Official and no technical data may be taken out of the country to these destinations. Moreover, if such personnel plans to travel to destinations not outlined in section 126.1 of the ITAR, such personnel is required to work with the Empowered Official and ICS to obtain travel authorization if the personnel travels abroad with technical data, information, software or hardware.
- 9. No ITAR data can be exported on permanent or temporary basis outside of the US without valid government authorization.
- 10. Any participant of a project intending to travel or transmit controlled data outside the

U.S. should first consult with the ICS to determine licensing requirements. All exceptions or exemptions must be documented and the record maintained for at least five years after the termination of the project or the travel return date.

11. Planate ITAR/EAR will conduct training for all personnel involved in ITAR/EAR controlled projects.
12. In order to maintain Planate's ITAR/EAR compliance program and ensure consistent adherence to U.S. export laws, the ICS may periodically conduct internal reviews of CPs and certain projects. The purpose of the reviews is to identify possible violations and/or deficiencies in training, procedures, etc., that can be rectified.
13. The ICS will conduct an annual report for all controlled areas. The Empowered Official will receive a briefing on the audit results. If a violation or non-compliance is detected, the ICS and the Empowered Official will develop a plan to follow up and implement corrective actions. After the corrective plan is implemented, the ICS will provide a report on corrective action to the Empowered Official.
14. Any individual who suspects a violation has occurred must immediately notify an Empowered Official, who will then send an initial notification about the suspected violation to the appropriate government agency. The ICS will conduct an internal review of the suspected violation by gathering information about the circumstances, personnel, items, and communications involved. Once the review is complete, the ICS and the Empowered Official will provide the government agency with the respective supplementary letter. Once the initial notification and supplementary letter have been sent, Empowered Official will follow the government agency's instructions.
15. If at any time a Planate receives a visit from an enforcement agent or receives government subpoena, the individual is required to contact the Empowered Official immediately to verify the legitimacy of the request. The individual should also contact the relevant police department to verify the identity of the agents. Number of agencies have jurisdiction over export enforcement and some of the agencies include Bureau of Industry and Security (BIS), FBI, CIA, Immigration and Customs Enforcement (ICE), Directorate of Defense Trade Controls (DDTC).
16. In recognition of the seriousness of non-compliance with export controls, Planate will address non-compliance in accordance with the Planate policies and procedures. Further, all Planate employees responsible for export controls compliance or participating in export-controlled projects must be aware of the substantial criminal and civil penalties imposed for violation of the export regulations including personal liability, monetary fines, and imprisonment.
17. No individual shall be punished solely because he or she reported what was reasonably believed to be an act of wrongdoing or export control violation. However, a Planate employee may be subject to disciplinary action if the employee knowingly fabricated, knowingly distorted, or knowingly exaggerated the report.

Planate shall establish a full ITAR/EAR Compliance Program with all the necessary procedures for working on projects involving ITAR/EAR control.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Reporting Obligations and Investigations"	Date: September 1, 2013
	Index Number: 3-0013

PURPOSE

This policy identifies and reinforces the overarching obligations the Code of Business Conduct places upon the Company's Director, Employees, Contractors, and Legal Agents to report potential violations of the Company policies contained herein. This policy also affirms the Company's dedication to the prohibition of retaliation and to conduct prompt and complete investigations.

POLICY

1. The Director, Employees, Contractors, and Legal Agents have the responsibility to read, understand, and comply with the Code of Business Conduct and to participate in any Company-mandated training relating to the Code of Business Conduct.
2. The Director, Employees, Contractors or Legal Agents who compromise or violate the provisions of the Code of Business Conduct may be subject to disciplinary action including termination and, if applicable, to criminal or civil proceedings.
3. Examples of conduct that may result in disciplinary action include violating Code of Business Conduct policy, requesting others to violate Code of Business Conduct policy, or failing to promptly report a known or suspected violation of Code of Business Conduct policy.
4. The Director, Employees, Contractors, and Legal Agents must promptly report any suspected violation of the Code of Business Conduct to an appropriate reporting outlet, which may include but is not limited to:
 - a. The ethics hotline
 - b. The Director or Supervisor
 - c. Appropriate Employee or Contractor designated by the Director or Supervisor
 - d. The Employee's Supervisor or Manager
 - e. Member of the executive senior management
5. The Company prohibits retaliation in any form for reporting, in good faith, suspected violations of the Code of Business Conduct. Disciplinary action will be taken against

anyone who retaliates directly or indirectly against any Employee or Contractor who reports actual or suspected violations. Discouraging other Employees or Contractors from making a report is prohibited and could result in disciplinary action.

6. Any Employee or Contractor who knowingly reports false or misleading information will be subject to discipline.
7. If an Employee or Contractor believes the issue reported has not been addressed, the Employee is obligated to report the concern elsewhere.
8. Any reports of Code violations made elsewhere in the Company, such as those listed in paragraph 4 c, d, and e above should subsequently be timely reported to the Code of Business Conduct department so that an investigation can be coordinated. Reports regarding alleged violations of the Code will be investigated promptly.
9. Investigations conducted by the Company will be kept confidential to the extent permitted by law and the Company's need to fully investigate the matter. However, if the Company discovers criminal or otherwise improper activity, it can report such activity to the appropriate government enforcement authorities.
10. Directors, Employees, Contractors and Legal Agents are expected to fully cooperate with any investigation conducted pursuant to a suspected violation of the Code of Business Conduct.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Antitrust and Competition Laws"	Date: September 1, 2013
	Index Number: 3-0014

PURPOSE

This Policy provides guidelines for compliance with all applicable antitrust and competition Laws.

POLICY

1. The Company will comply in all respects with applicable antitrust and competition Laws.
2. No Director, Employee, Contractor or Legal Agent of the Company shall enter into any understanding, agreement, plan or scheme, express or implied, formal or informal, with any competitor in regard to prices, terms or conditions of sale or service, production, distribution, territories or customers; nor exchange or discuss with a competitor prices, terms or conditions of sale or service, or any other competitive information; nor engage in any other conduct which violates any applicable antitrust or competition Laws. Normal subcontracting arrangements or joint proposals with competitors which are not in violation of applicable antitrust or competition Laws and which have been approved by the Director are not prohibited by this Policy. Any discussion with competitors in connection with a project in which the competitor is an alliance partner, joint venture or subcontractor must be pre-cleared and coordinated with the Director.
3. Each Director, Employee, Contractor, and Legal Agent responsible for the conduct or practices of the Company which may involve the application of the antitrust or competition Laws should consult with and be guided by the advice of the Director or an Employee designated by the Director. Any questions on matters having possible antitrust or competition implications will be referred to the Director, Employee or Contractor designated by the Director prior to taking any action with respect to such matters.
4. There shall be no exception to this Policy, nor shall it be compromised or qualified by anyone acting for or on behalf of the Company.

PROCEDURE

The Company shall establish internal procedures and controls as appropriate to implement the provisions of this Policy, including without limitation the preparation and appropriate distribution of antitrust and competition compliance training materials designed to aid the Company's Employees, Contractors, and Legal Agents in fulfilling their responsibilities in antitrust and competition matters.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Policy on Combating Trafficking in Persons"	Date: September 1, 2016
	Index Number: 3-0015

PURPOSE

Set forth is a policy of Planate on forced labor and human trafficking and the requirements of Executive Order, as well as the FAR, Ending Trafficking in Persons (48 CFR Parts 1, 2, 9, 12, 22, 42, and 52) and: Further Implementation of Trafficking in Persons Policy (48 CFR Parts 203, 204, 212, 222, and 252), which are an effort to address the crime of human trafficking by setting forth the U.S. Government’s zero tolerance policy regarding trafficking in persons, all affected employees must comply with this policy.

Text of the Executive Order is available online at <https://www.whitehouse.gov/the-press-office/2012/09/25/executive-order-strengthening-protections-against-trafficking-persons-fe>
 Text of FAR is available online at <https://www.acquisition.gov/?q=browsefar>
 Text of DFARS is available online at <http://www.acq.osd.mil/dpap/dars/dfarspgi/current/>

DEFINITIONS

“Commercial sex act” means any sex act on account of which anything of value is given to or received by any person.

“DFARS” means Defense Federal Acquisition Regulation Supplement.

“Executive Order” means Executive Order 13627 issued 9/25/2012

“FAR” means Federal Acquisition Regulation.

“Human trafficking” means the recruitment, harboring, transportation, provision or obtaining a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage or slavery and sex trafficking.

“Planate” means Planate Management Group LLC.

Terms not specifically defined herein shall have the meanings prescribed in FAR 52.222-50 (text of which is available here

https://www.acquisition.gov/far/current/html/52_222.html#wp1151848).

GENERAL POLICY ON PREVENTING AND COMBATTING HUMAN TRAFFIC

1. Planate is opposed to human trafficking and forced labor in any form. We are committed to working to mitigate the risk of human trafficking and forced labor in all aspects of our business. The U.S. Government has a zero-tolerance policy regarding any Government employees, contractor personnel and their agents engaging in any severe form of trafficking in persons, to include sex trafficking or the recruitment, harboring, transportation, provision or obtaining of a person for labor or services through the use of force, fraud, or coercion. Planate Personnel and our agents are required to comply with the provisions contained in FAR, DFARS, Executive Order and implementing regulations.
2. To the extent, the FAR, DFARS, the Executive Order and this policy differ in their requirements, the stricter requirements must be followed.
3. Pursuant to the FAR, government contractors and their employees and agents directly engaged in the performance of work on a government contract, who have “other than a minimal impact or involvement in contract performance” are prohibited from:
 - a. Engaging in severe forms (i.e., using force, fraud or coercion) of trafficking in persons during the period of performance of a contract;
 - b. Procuring commercial sex acts during the period of performance of a contract;
 - c. Using forced labor in the performance of a contract;
 - d. Destroying, concealing, confiscating, or otherwise denying access by an employee to the employee’s identity or immigration documents, such as passports or drivers’ licenses, regardless of issuing authority;
 - e. Using misleading or fraudulent recruiting practices during the recruitment of employees or offering of employment, such as failing to disclose, in a format and language accessible to the worker, basic information or making material misrepresentations during the recruitment of employees and contractors regarding the key terms and conditions of employment, including wages and fringe benefits, the location of work, the living conditions, housing and associated costs (if employer or agent provided or arranged), any significant costs to be charged to the employee or contractor, and, if applicable, the hazardous nature of the work;
 - f. Using recruiters that do not comply with the local labor laws of the country in which the recruiting takes place;
 - g. Charging employee’s recruitment fees;
 - h. Failing to provide return transportation or pay for the cost of return transportation upon the end of employment, for an employee or contractor who was not a national of the country in which the work is taking place and who was brought into that country for the purposes of working on a U.S. Government contract, subcontract or portion(s) of contracts or subcontracts performed outside the United States;
 - i. Failing to provide return transportation or pay for the costs of return transportation upon the end of employment, for an employee or contractor who is not a United States national and who was brought into the United States for the

- purpose of working on a U.S. Government contract or subcontract, if the payment of such costs is required under existing temporary worker programs or pursuant to a written agreement with the employee or contractor for portions of contracts and subcontracts performed inside the United States;
- j. Providing or arranging housing that fails to meet the host country housing and safety standards; and
 - k. If required by law or contract, failing to provide an employment contract, recruitment agreement or other required work document in writing in a language the employee or contractor understands. If the employee must relocate to perform the work, the work document shall be provided to the employee or contractor at least five days prior to the employee or contractor relocating.
4. All of the above is strictly prohibited for all Planate employees.
 5. Planate employees or contractor shall be provided with annual trainings helping them to identify and report human trafficking.
 6. Planate shall maintain Combating Trafficking in Persons Compliance Plans for all contracts that meet the criteria stipulated by FAR 52.222-50.
 7. Planate shall provide to respective agency and/or contracting officers all certificates stipulated by FAR and DFARS and shall demand full compliance to FAR, DFARS and the Executive Order from its subcontractors, agents and suppliers.
 8. Any violations of the FAR, DFARS, the Executive Order and/or this policy by Planate employees and contractors could result in disciplinary action which may include but are not limited to, an employee's or contractor's removal from the contract, reduction in benefits or termination of employment.

ROLES AND RESPONSIBILITIES

1. Planate employees and contractors are responsible for reading, understanding and complying with this policy.
2. Planate employees and contractors should consult their manager if they are uncertain whether a specific action would be in violation of the FAR, DFARS, the Executive Order and/or this policy.
3. Planate employees and contractors may report, without fear of retaliation, any activity that violates the FAR, DFARS, the Executive Order or this policy to their management, Director or to the Global Human Trafficking Hotline **1-844-888-FREE** or at help@befree.org.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Health, Safety and Environment"	Date: September 1, 2013
	Index Number: 3-0016

PURPOSE

This Policy establishes and communicates the Company's policy concerning the protection of the health and safety of the Company's Employees and other persons affected by the Company's business activities and the prevention of environmental pollution with respect to the Company's business activities and operations.

POLICY

1. The Company will comply with all applicable Laws and relevant industry standards of practice concerning protection of health and safety of its Employees and Contractors in the work place and other persons affected by its business activities and the prevention of environmental pollution. Protection of health, safety, and the prevention of pollution to the environment is a primary goal of the Company and the management of the Company shall take such actions as are reasonable and necessary to achieve such goal and carry out this Policy.
2. The Company will continuously evaluate the Health, Safety and Environmental ("HSE") aspects of its products and services. The goal will be to develop and provide products and services that have no undue environmental impact and are safe in their intended use, efficient in their consumption of energy and natural resources and can be recycled, re-used or disposed of safely.
3. The Director, Employees, Contractors and Legal Agents of the Company will conduct their duties and responsibilities in a manner which is compatible with achieving these goals and carrying out this Policy.
4. The Company believes that effective HSE management is good business. As in other areas of its business, the Company is committed to continual improvement of HSE management practices.

5. The Company will communicate and make available this Policy to its Employees, clients, contractors, suppliers, partners and customers and with the communities in which it operates in order to achieve these goals and carry out these policies.

PROCEDURE

1. This Corporate Policy shall be implemented by the Company under the oversight of the Employee or Contractor designated by the Director.
2. The Company shall establish and maintain self-assessment and audit programs sufficient to provide management of the Company and the Employee or Contractor designated by the Director with reports and other information concerning the Company's compliance with this Policy.
3. The Employee or Contractor designed by the Director shall oversee the administration of this Corporate Policy and shall make such recommendations to the Director as he or she shall deem appropriate to carry out such Policy and achieve its goals. The Employee or Contractor designated by the Director shall report to the Advisory Board at least once each year concerning the Company's compliance with this Corporate Policy and the activities administered by the designated Employee.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Drug-Free Workplace"	Date: September 1, 2013
	Index Number: 3-0017

Planate Management Group intends to help provide a safe and drug-free work environment for our clients and our employees. With this goal in mind and because of the serious drug abuse problem in today’s workplace, we are establishing the following policy for existing and future employees of Planate Management Group.

The Company explicitly prohibits:

- The use, possession, solicitation for, sale of, or being impaired or under the influence of narcotics or other illegal drugs, alcohol, or prescription medication without a prescription on Company or customer premises or while performing an assignment.
- Being impaired or under the influence of legal or illegal drugs or alcohol away from the Company or customer premises, if such impairment or influence adversely affects the employee’s work performance, the safety of the employee or of others, or puts at risk the Company’s reputation.
- Possession, use, solicitation for, or sale of legal or illegal drugs or alcohol away from the Company or customer premises, if such activity or involvement adversely affects the employee’s work performance, the safety of the employee or of others, or puts at risk the Company’s reputation.
- The presence of any detectable amount of prohibited substances in the employee’s system while at work, while on the premises of the company or its customers, or while on company business. “Prohibited substances” include illegal drugs, alcohol, or prescription drugs not taken in accordance with a prescription given to the employee.

The Company will conduct drug and/or alcohol testing under any of the following circumstances:

- REQUIREMENT OF EMPLOYMENT: All candidate must submit to and pass a 5-panel drug test.
- RANDOM TESTING: Employees may be selected at random for drug and/or alcohol testing at any interval determined by the Company.

- **FOR-CAUSE TESTING:** The Company may ask an employee to submit to a drug and/or alcohol test at any time it feels that the employee may be under the influence of drugs or alcohol, including, but not limited to, the following circumstances: evidence of drugs or alcohol on or about the employee's person or in the employee's vicinity, unusual conduct on the employee's part that suggests impairment or influence of drugs or alcohol, negative performance patterns, or excessive and unexplained absenteeism or tardiness.
- **POST-ACCIDENT TESTING:** Any employee involved in an on-the-job accident or injury under circumstances that suggest possible use or influence of drugs or alcohol in the accident or injury event may be asked to submit to a drug and/or alcohol test. "Involved in an on-the-job accident or injury" means not only the one who was or could have been injured, but also any employee who potentially contributed to the accident or injury event in any way.

If an employee is tested for drugs or alcohol outside of the employment context and the results indicate a violation of this policy, or if an employee refuses a request to submit to testing under this policy, the employee may be subject to appropriate disciplinary action, up to and possibly including discharge from employment. In such a case, the employee will be given an opportunity to explain the circumstances prior to any final employment action becoming effective.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
“Fraud”	Date: September 1, 2013
	Index Number: 3-0018

PURPOSE

This Policy establishes and communicates the Company’s policy regarding the prohibition, recognition, reporting and investigation of suspected fraud, misappropriation of funds, Company property and other similar irregularities.

DEFINITIONS

The term "Fraud" as used in this Policy includes, but is not limited to, misappropriation of funds and other irregularities including such things as any:

- dishonest or fraudulent act;
- misuse or misappropriation of funds;
- embezzlement;
- forgery or alteration of negotiable instruments such as Company checks and drafts;
- misappropriation of Company, Employee, customer, partner or supplier assets;
- conversion to personal use of cash, securities, supplies, property or any other Company asset;
- unauthorized handling or reporting of Company transactions; and
- falsification of Company records or financial statements for personal or other reasons.

The above list is not all-inclusive but is intended to be representative of situations involving fraud. Fraud may be perpetrated not only by the Director, Employees, Contractor, but by Legal Agents and other outside parties as well. All such situations require specific action by the Company.

POLICY

1. The Company prohibits all Fraud.
2. The Director, Employees, Contractors, and Legal Agents are obligated to protect the Company's assets and ensure their efficient use. The theft, carelessness and waste of Company assets by Employees and the Director are prohibited since such actions and conduct have a direct and negative impact on the Company's profitability. All Company assets shall only be used for the legitimate business purposes of the Company.
3. The responsibility for detecting Fraud in the Company is that of management. The Chief Financial Officer bears the primary responsibility.
4. Situations involving suspected Fraud shall be reported to the Chief Financial Officer or the Director. All Fraud investigations will be conducted under the authorization and direction of the Director.
5. The Employee or Contractor designated by the Director to oversee internal audit shall notify the President, the Chief Financial Officer and the Director or Supervisor of any suspected Fraud involving management or other employees or contractors who have a significant role in the Company's internal controls and shall also notify the Advisory Board if it appears that there is any substance to the alleged Fraud.
6. Fraud involving more than \$50,000 of estimated loss, and any Fraud, whether material or not, that involves management or other employees who have a significant role in the Company's internal controls, will be reported to the Advisory Board, the President and the Chief Financial Officer.
7. The Company's principal Employee or Contractor designated by the Director or Supervisor to oversee internal audit and the Chief Financial Officer will maintain close liaison with each other and will participate in joint investigations as deemed appropriate under the circumstances.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"Harassment"	Date: September 1, 2013
	Index Number: 3-0019

PURPOSE

This Policy establishes and communicates the Company's policy prohibiting harassment.

POLICY

1. The Company believes that all Employees and Contractors should be treated with dignity and respect.
2. It is the policy of the Company to provide a work environment which is free from harassment. The Company prohibits all forms of harassment of its Employees and Contractors by Directors and other Employees or Contractors, including Supervisors or other members of the management.
3. It is the responsibility of every Employee, Contractor, and Director to cooperate in reaching this goal. Harassment is considered a serious act of misconduct and may subject an Employee or Contractor to disciplinary action including immediate discharge. As used in this Policy, the term "harassment" includes sexual, racial, ethnic, and other forms of harassment, including harassment based upon disability.
4. Some examples of what may be considered harassment, depending on the facts and circumstances, include the following:
 - Verbal or Written Harassment.* For example, unwelcome or derogatory comments regarding a person's race, color, sex, religion, ancestry, ethnic heritage, mental or physical disability, age, appearance or other classification protected by Law; threats of physical harm; or the distribution, including by e-mail or other electronic media, or display in any Company work area, of written or graphic material having such effects.
 - Physical Harassment.* For example, hitting, pushing or other aggressive physical contact, touching or threats to take such action, or inappropriate gestures.
 - Sexual Harassment.* For example, unwelcome sexual conduct, whether verbal or physical, including, among other things, sexual advances, demands for sexual favors, or other verbal or physical conduct of a sexual nature, whether or not it was designed or intended to promote an intimate relationship.

Racial Harassment. For example, unwelcome or derogatory comments regarding a person's race, color, ancestry or ethnic heritage; or distribution, including e-mail or other electronic media, or display in any Company work area, of written or graphic material having such effects.

5. It is not considered harassment of any sort for supervisors and other members of management to enforce job performance and standards of conduct in a fair and consistent manner.
6. Employees and Contractors who violate this Policy against harassment will be subject to disciplinary action at the discretion of the Company, up to and including suspension and termination of employment. Supervisors and other members of management who fail to report violations by others of which they become aware, also will be subject to disciplinary action, up to and including suspension and termination of employment.

PROCEDURE

1. Any Employee or Contractors who believes she or he is being harassed should consider telling the offending party that she or he objects to that conduct. This often solves the problem. However, if an Employee is not comfortable confronting the offending party (or if the offending party's unwelcome conduct continues), the Employee or Contractor should advise his or her immediate supervisor of the offending conduct. If the Employee or Contractor is more comfortable discussing the issue with someone other than his or her immediate supervisor, or if the immediate supervisor has not taken what the Employee or Contractor regards as appropriate action to solve the problem, the Employee or Contractor should contact a Human Resources representative.
2. All such complaints will be investigated promptly and discreetly. The Company prohibits imposing adverse consequences against Employees or Contractors as a result of reporting any act of harassment, including sexual harassment.

Planate Management Group LLC and Subsidiary Companies	
Code of Business Conduct:	Corporate Policy
"United States Federal Government Contracting"	Date: September 1, 2013
	Index Number: 3-0020

PURPOSE

This Policy establishes standards, including Employee and Contractor training and nonconformance reporting guidelines, to ensure that the Company complies with federal regulations applicable to United States governmental contracts.

POLICY

1. The Company will comply with all applicable regulations applicable to United States governmental contracts.
2. All Employees and Contractors involved in the performance of work under governmental contracts are to be adequately informed and sufficiently trained in the policies and practices contained in this Code of Business Conduct and other Company policies specifically relating to government contracting. Each business unit with contracts with the United States government is responsible for ensuring that Employee or Contractor training regarding these policies is conducted and that such training is properly documented.

PROCEDURE

1. *Reporting Nonconformance*

The Company takes appropriate, timely action to correct any violations of United States governmental standards. If an Employee or Contractor has a question concerning the propriety of a transaction, the Employee or Contractors must report the transaction to his or her immediate Supervisor. If the Supervisor finds the question to have substance, the Supervisor must report the transaction to the Director or his or her designee. The Supervisor must advise the Employee or Contractor of the action the Supervisor has taken. If the Employee or Contractor disagrees with the Supervisor or if

the Employee or Contractor is not comfortable reporting the transaction to the Supervisor, the Employee or Contractor may contact the Director or his or her designee directly.

2. *Cost and Pricing Data on Proposals*

When cost and pricing data are required to be submitted in order to respond to a government solicitation, the cost and pricing data must be current, accurate and complete at the time of submission. All costs are to be properly recorded, documented and retained in compliance with United States federal procurement regulations. Each business unit doing business with the United States government must invoice the government in strict compliance with United States governmental cost principles and other United States federal regulations.

3. *Proprietary and Security Issues*

Many United States governmental projects in which the Company participates may involve classified or proprietary materials or information. In these projects, the Company will comply with all United States government security regulations in order to prevent unauthorized access, distribution or use of any classified information.

4. *Employment of Former Military, United States Department of Defense or Other Federal Employees*

The Company will comply with applicable United States federal statutes and regulations governing the employment of former United States military, Department of Defense or other federal employees. When the Company contemplates hiring a former United States governmental employee or engaging the employee as a consultant, the responsible business Unit Manager shall consult with the Law Department for guidance as to the proper lawful procedures that must be observed.

5. *Reporting to Federal Authorities*

Some federal statutes and regulations require the Company, under stated conditions, to report suspected violations of certain federal laws. It is the Company's policy to comply with any such applicable laws and regulations.

In accordance with provisions of Federal Acquisition Regulations, whenever, in connection with the award, performance, or closeout of any Government contract performed by the Company or a subcontractor of the Company, the Company shall act in accordance with par.C 8 "Investigation of Violations" of the Policy 3-00001 ("General Policy Regarding Laws and Business Conduct").