



**CODE OF ETHICS AND
STANDARDS OF BUSINESS
CONDUCT**

NAVILLUS TILE, INC.



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Introduction

This Code of Ethics and Standards of Business Conduct (the “Code”) summarizes our expectations for how the directors, officers, employees, and agents of Navillus Tile, Inc., d/b/a Navillus Contracting (“Navillus” and/or the “Company”) will conduct business. This Code is intended to promote the ethical conduct of all Company business and to deter and prevent wrongdoing.

- Ethical conduct and compliance with all applicable laws and regulations in conducting our business makes good business sense. Doing so garners goodwill, and maintains the trust and confidence of customers, including public agencies, regulators, and other key stakeholders.
- Beyond mere compliance with the law, all owners, principals, directors, officers, employees, affiliates and agents of Company are expected to conduct business with honesty and integrity in every aspect of dealing with others (including owners, principals, employees, subcontractors, affiliates and agents of Company, as well as the public, the business community, customers, suppliers and governmental and regulatory authorities.
- Although the Code cannot address each of the numerous ethical and legal issues that may arise, it is intended to serve as a source of guiding principles. If you have any question or doubt about whether your past or intended activities violate this Code, you must bring those questions to the attention of Navillus’ General Counsel before continuing or further pursuing those actions. When possible, Company should obtain copies of its clients’ codes of conduct to insure consistency with external expectations. The Code will be monitored as appropriate.
- All officers, directors and employees of Navillus and its affiliates and agents are required to follow the Code at all times. In addition, officers, directors and employees of the Company are required to provide annually a statement in writing (see Appendix A-1) stating that they have read and understand the Code, that they agree to comply with the principles set forth in the Code, and that they understand that violations of the Code may result in immediate disciplinary action, up to and including termination from employment.

General Policy Regarding Laws and Business Conduct

Navillus expects and requires that all owners, principals, directors, officers, employees, and agents comply with both the letter and spirit of all laws, rules, and regulations applicable to the business. You are expected to use sound judgment and common sense to comply with all applicable laws, rules, and regulations.

If you become aware of the violation of any law, rule, or regulation by the Company, whether by its officers, employees, directors, or any third-party doing business on behalf of the Company, it is your responsibility to promptly report the matter immediately. The identity of anyone who reports such a suspected violation in good faith will be kept confidential to the greatest extent practicable. Retaliation for making such a report is strictly prohibited.



In addition, the Company expects and requires that its owners, principals, employees, agents, subcontractors, and vendors will strictly adhere to this general policy, and to all of the specific policies set forth in the Code, during performance of their duties on behalf of Company. Those who do not will be subject to dismissal or other disciplinary action.

Standards of Conduct

All owners, principals, directors, officers, employees and agents of Navillus are expected to act in accordance with the Code in all of their internal and external business dealings and to avoid improprieties and circumstances that conflict with the Company's policies. Employees should strive at all times to avoid even the appearance of impropriety in the discharge of their duties.

Equal Employment Opportunity

It is the policy of Navillus to ensure equal employment opportunity in recruitment, hiring, compensation, benefits, promotion, leave of absence, termination and all other terms and conditions of employment to all employees without discrimination or harassment on the basis of race, color, religion, sex, gender, age, national origin, creed, disability, pregnancy, sexual orientation, gender identity or expression, marital or civil partnership/union status, familial status, genetic information, predisposition or carrier status, military or veteran status, domestic violence victim status, arrest or conviction record to extent required by applicable law, alienage or citizenship status, unemployment status, sexual violence or stalking victim status, caregiver status, credit history, or any other characteristic protected by law.

All applicants and employees are entitled to be free from discrimination because of such individual's legally protected status or because of such applicant's or employee's relationship or association with an individual in a legally protected group, and Navillus strictly prohibits such discrimination. Navillus expects all employees to share in its commitment to equal employment opportunity and will not tolerate any acts of unlawful discrimination in the workplace.

Harassment

Navillus considers harassment in all forms to be a serious offense and strives to keep its workplace free from all forms of harassment.

The following are examples of conduct that might be considered harassment; however, it is not designed or intended to limit the Company's authority to discipline or take remedial action for workplace conduct deemed unacceptable, regardless of whether that conduct is found to be discriminatory or harassing:

- ethnic slurs;
- racist or sexually offensive jokes;
- pornographic e-mail;
- unwelcome touching;



- display of offensive pictures;
- epithets, slurs or negative stereotyping;
- threatening, intimidating or hostile acts;
- denigrating jokes and display or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including through posting on walls, email, text message, instant messenger, social media, or other electronic communication); or
- any other verbal or physical conduct that has the purpose or effect of creating an intimidating, hostile, or offensive work environment.

Harassment on the basis of any other protected characteristic is also strictly prohibited. Under this policy, harassment is verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, age, national origin, creed, disability, pregnancy, marital or civil partnership/union status, familial status, genetic information, predisposition or carrier status, military or veteran status, domestic violence victim status, arrest or conviction record to extent required by applicable law, alienage or citizenship status, unemployment status, sexual violence or stalking victim status, caregiver status, credit history, or any other characteristic protected by law or that of his/her relatives, friends or associates, and that: (i) has the purpose or effect of creating an intimidating, hostile or offensive work environment; (ii) has the purpose or effect of unreasonably interfering with an individual's work performance; or (iii) otherwise adversely affects an individual's employment opportunities.

Navillus recognizes that employees come from a wide variety of backgrounds and with a wide range of personal values and behavioral preferences. Therefore, Navillus prohibits harassment of any kind, regardless of an employee's level of seniority, length of employment at Navillus, or value in other respects to Navillus, regardless of whether the person engaging in the conduct intends any harm by this behavior, and regardless of whether the behavior is or was considered acceptable in other workplaces, cultures, or settings in which the person engaging in the behavior has lived or worked.

Sexual Harassment

Sexual harassment is a form of sex discrimination that violates the Company's Code and is unlawful under federal and state statutes. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and all other verbal or physical conduct of a sexual nature when:

- i. Submission to such conduct is made, either explicitly or implicitly, a term or condition of an individual's employment or academic status;
- ii. Submission to, or rejection of, such conduct by an individual is used as a basis for employment or academic decisions affecting such individual;
- iii. Such conduct has the purpose or effect of unreasonably interfering with an individual's work or academic performance or creating an intimidating, hostile or offensive environment in which to work or learn.



A copy of Navillus' full Sexual Harassment Policy is attached as Appendix A-2.

Promoting Diversity and Inclusion

Navillus values and promotes diversity and inclusion in its workplace. Diversity refers not only to race and gender, but also to an array of human differences, including culture, socio-economic background, experience, background and perspective that exist in the workforce and the wider community.

Health, Safety, and the Environment

Navillus considers its most important resource to be its workforce – in particular, our skilled laborers at each of our construction sites. For this reason, Navillus has developed a comprehensive safety program to protect its workers from on-the-job hazards and to ensure their well-being at all times which of all Navillus' owners, principals, directors, officers, employees and agents are expected to adhere to at all times. A copy of Navillus' Safety Program can be obtained from any member of the Navillus field team.

Navillus believes that it is vitally important to protect the health and safety of its owners, principals, employees and agents and all others directly affected by Company's business activities, as well as the public at large. The Company also believes that it is crucial to conduct its business operations in a manner that protects the environment. Navillus complies with all applicable laws and relevant industry standards of practice concerning environmental protection and protection of safety and health in the workplace. Keeping abreast of changes in OSHA regulations, local regulations, and executive orders is also important. Information regarding changes in the law or its interpretation will be distributed as it becomes available. OSHA publications, safety posters, safety literature or any other safety-related items will also be made available by Navillus' leadership.

To assure these goals are met, each owner, principal, employee and agent of the Company has the obligation to conduct his or her duties and responsibilities in a manner that is compatible with ensuring health, safety and protection of the environment. The Company and its owners, principals, employees and agents are committed to working with each other and the contractors, suppliers, customers, and the communities in which they operate in order to achieve these goals and to carry out these policies.

Drugs and Alcohol

Employees are prohibited from reporting to work under the influence of alcohol or drugs, other than prescription drugs. If the employee is taking prescription drugs, the employee may be required to present to Navillus a statement from the prescribing physician that the prescription drug will not impair the employee's work performance.

Navillus may ask an employee to submit to a drug and/or alcohol test at any time that based on reasonable cause 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 or unusual conduct on the employee's part that suggests impairment or influence of drugs or alcohol.

In the interest of the safety and health of its employees, Navillus reserves the right to inspect and search, at random, unannounced times, all packages, boxes, clothing or any personal belongings carried on or off company property.



Navillus strictly prohibits the use, possession and/or sale of illegal drugs, drug paraphernalia or unsanctioned use of alcohol by all employees, including employees driving company vehicles and employees on any construction site where the company is performing work. Navillus will cooperate fully with public authorities in the prosecution of anyone in violation of said prohibition. Information concerning drug and/or alcohol test results and information concerning violations of this policy will be treated as confidential information. Such information will be released only to management representatives who have a need to know. This information will also be provided to any federal and/or state agencies where required by law or regulation.

Use of Company Resources

Navillus resources, including time, material, equipment and information, are provided for company business use. Nonetheless, occasional personal use is permissible as long as it does not affect job performance or cause a disruption to the workplace. Employees and those who represent Navillus are trusted to behave responsibly and use good judgment to conserve company resources. Managers are responsible for the resources assigned to their departments and are empowered to resolve issues concerning their proper use.

- Generally, company equipment such as computers, copiers and fax machines will not be used in the conduct of an outside business or in support of any religious, political or other outside daily activity.
- Solicitation of Company employees by non-employees is prohibited at all times.
- Solicitation by an employee of another employee is prohibited, while either the person doing the soliciting or the person be solicited is on working time and or Company property.
- Distribution of materials by employees in work areas or on working time is prohibited.
- In order to protect the interests of Navillus and all of Navillus' employees, Navillus reserves the right to monitor or review all data and information contained on an employee's company-issued computer or electronic device, the use of the Internet. We will not tolerate the use of company resources to create, access, store, print, solicit or send any materials that are harassing, threatening, abusive, sexually explicit or otherwise offensive or inappropriate.

Use and Disclosure of Confidential/Proprietary Information

In the course of their work, the owners, principals, directors, officers, employees and agents of Navillus may learn confidential and proprietary information about such matters as how Navillus conducts business and how Navillus markets its services. Those individuals may learn confidential and proprietary information about Navillus' customers, subcontractors and suppliers. The protection of the secrecy of this information is extremely important to maintain the continued confidence of those with whom we do business. Unauthorized disclosure of confidential or proprietary information could cause economic harm to Navillus and damage to Navillus' reputation for integrity.

No owner, principal, director, officer, employee or agent of Navillus who becomes aware of confidential or proprietary information of Navillus shall disclose that information to anyone who is not an owner, principal, director, officer, employee or agent of Navillus without written authorization to do so from an owner or officer. This prohibition applies to owners, principals, directors, officers, employees and agents of Company both during and after the time of their employment by or association with Company.



Conflicts of Interest

Navillus is committed to avoiding conflicts of interest and maintaining its client interactions in a fully transparent manner. Accordingly, Navillus shall inform its clients of any apparent conflict of interest, including if an employee or agent of the client has an interest in, or any kind of economic ties with Navillus.

Any Navillus employee must avoid situations where his or her personal interest could conflict with the interests of the Company or lead to his or her responsibilities to the Company being compromised. When a potential conflict of interest exists, or appears to exist, it must be properly disclosed in writing within 10 days and an appropriate determination shall be made, in writing, by the Company's compliance officer in a reasonable time thereafter. Upon an appropriate determination by the compliance officer that a conflict of interest or a potential conflict of interest exists, the employee's interest or connection must be terminated.

Although it is not possible to describe every situation that may lead to a conflict of interest, employees should, at a minimum, observe each of the following basic rules:

- i. All Navillus employees must avoid having any outside financial interests that might influence his or her judgment, actions or corporate decisions in the discharge of his or her Company duties;
- ii. No employee, his or her spouse, dependents, or member of his or her household may have, directly or indirectly, a personal or financial interest in any transaction which may have an adverse effect on Navillus;
- iii. All employees who are in a position to influence business decisions on vendors, suppliers or subconsultants and business development efforts on behalf of Navillus must disclose to HR, in writing, if an employee, his or her spouse, dependents, or members of the household has, directly or indirectly, a financial interest in, any business enterprise with which Navillus has business dealings, or with any business that is owned or controlled by any company or principal of any company with which Navillus does business. (A financial interest in this sense does not include ownership of less than 5% of the stock of a publicly-traded corporation);
- iv. All employees who are in a position to influence business decisions on vendors, suppliers or subconsultants and business development efforts on behalf of Navillus must disclose to HR, in writing, if his or her spouse, dependents, or members of the household is/are employed in a position to influence business decisions of any business enterprise with which Navillus has any business dealings;
- v. Unless properly authorized, employees shall not give or release outside Navillus any data or information of a confidential nature concerning Navillus, its operations, or its clients;
- vi. No employee shall induce, or attempt to induce, any government employee, or employee of a private firm, to engage in conduct that would constitute a conflict of interest.

Outside Activities

The Company employees must at all times conduct themselves in a manner which represents Company in a positive and ethical manner and that does not adversely affect their job performance.



Outside Employment

All outside employment must be disclosed on the Conflicts of Interest Disclosure Form included as Appendix A-3 before engaging in either full-time or part-time outside employment. Any outside employment shall be evaluated by the compliance officer to determine if a conflict of interest exists and such determination shall be provided to the employee in writing.

Employees cannot engage in outside employment with, any competitor of the Company at any time during the period of their employment with the Company or be employed by, including serving as an advisor or consultant, any company which has, or seeks, a business relationship with the Company. Company employees shall cease any outside employment to which the Company objects.

Memberships

Navillus strives to be a good civic neighbor. The Company supports employee involvement in community activities and professional organizations. Pursued in a responsible manner, these interests may be beneficial to the employee, the Company and the community. However, before getting involved in these activities the employee must evaluate carefully whether these activities may create, or appear to create, a conflict of interest and, if it does, he or she should abstain.

Political Contributions and Activities

- i. Navillus employees are required to comply with all laws, including campaign finance laws, regarding contributing to political campaigns or political parties.
- ii. Navillus employees may participate in political activities but only strictly within their individual capacities.
- iii. Navillus employees are not permitted to make any political contributions in the name of, or on behalf of, the Company and are prohibited from using Company funds, facilities, or assets for political activities.
- iv. Navillus employees may not solicit participation from, exert pressure on, or offer any inducement to other Company employees to participate in political activities or make any political contribution.
- v. No employee is obligated to make political contributions to any candidate. If an employee chooses to make a political contribution, you will not be reimbursed by Navillus or any other party or entity associated with the Company. An employee's decision to participate in political activity or contribute to a candidate is solely the employee's and the employee will not be subject to any adverse action or rewarded in any way by the decision.
- vi. Navillus employees shall not, either directly or indirectly, use their participation in political activities or their making of political contributions as a means to obtain for the Company any governmental contract or to obtain any benefit on such a contract.
- vii. The Company's political contributions, to the extent allowable by law, shall only be made upon authorization of the President and CEO of Navillus in accordance with Company policies.



- viii. Navillus shall not host political fundraising events.
- ix. Employees should be aware that certain federal, state and local governments have strict “pay-to-play” laws. Those laws restrict or prohibit businesses, as well as their owners, officers, and in some cases, their employees as well as spouses and other family members of a firm’s principals, from making political contributions if they have been awarded or are trying to obtain government contracts. Violating these laws could result in Company having bids disqualified and contracts voided, as well as fines and other negative actions. Before making political contributions, employees are strongly encouraged to determine if their planned contributions would be subject to, or violate “pay-to-play” laws. Any questions regarding whether contributions would be subject to or violate “pay to play” laws should be raised with Company’s General Counsel. If contributions by an employee are covered by “pay-to-play” laws, that employee must pre-clear all such contributions with Company’s compliance officer before they are made. Employees who violate “pay-to-play” laws, or who fail to pre-clear covered contributions, risk disciplinary action up to and including termination.

Compliance with Laws, Rules and Regulations Regarding Wages and Benefits

Navillus has entered into, and may in the future enter into, agreements with trade associations, trade unions and project labor agreements with local governments, regarding the payment of certain wage rates for specified work that Navillus may engage in. In addition to these agreements, Navillus may be bound by certain Federal, State and Local wage laws depending on the nature of the work.

Navillus commits to properly classifying the type of work and wage rate that applies in each instance. Navillus further commits to track and accurately monitor each employees time, to report this time as required by law or agreement, and to pay each Navillus employee the proper wage rate, and remit benefit payments to the particular trade as required by agreement. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed.

Any questions regarding the proper classification of work or wage rate should be addressed to Navillus’ Compliance Officer.

Dealing with Subcontractors and Suppliers

Materials, supplies, and services shall be purchased from qualified, competent and responsible sources. Such purchases shall be made on a competitive basis and in accordance with sound business practices. Objectivity, impartiality and fairness are required in the selection of each subcontractor and supplier. Navillus shall establish and maintain honest and straightforward relationships with their subcontractors and suppliers. Unless it is not feasible due to the requirements, schedule or size of the engagement, competitive pricing is required.

M/W/DBE Programs

Navillus is committed to full compliance with all Minority Business Enterprise (“MBE”), Women’s Business Enterprise (“WBE”) and Disadvantaged Business Enterprise (“DBE”) government-regulated opportunity programs pertaining to public construction and private projects as required. On all public construction projects where there are M/W/DBE goals applicable to Company, all of its MBE, WBE and/or DBE subconsultants must be properly



certified, have their own personnel, and comply with all other requirements. On public construction projects, Navillus Project Managers shall monitor and certify compliance with these conditions, when applicable.

Accurate Public Disclosures

Navillus will make certain that all disclosures made in financial reports are full, fair, accurate, timely, and understandable. This obligation applies to all employees, including all financial executives, with any responsibility for the preparation for such reports, including drafting, reviewing, and signing or certifying the information contained therein. No business goal of any kind is ever an excuse for misrepresenting facts or falsifying records. Employees should inform the Navillus legal department if they learn that information in any filing or public communication was untrue or misleading at the time it was made or if subsequent information would affect a similar future filing or public communication.

Corporate Recordkeeping

We create, retain, and dispose of our company records as part of our normal course of business in compliance with all Navillus policies and guidelines, as well as all regulatory and legal requirements. All corporate records must be true, accurate and complete, and company data must be promptly and accurately entered in our books in accordance with Navillus' and other applicable accounting principles. We must not improperly influence, manipulate, or mislead any audit, nor interfere with any auditor engaged to perform an independent audit of Navillus' books, records, processes or internal controls.

Internal Accounting Controls, Procedures, and Records

- i. Navillus complies fully with U.S. Generally Accepted Accounting Principles. No false or misleading entries may be made in any Company books, records, or reports for any reason whatsoever. No unrecorded funds or books will be established or maintained for any purpose. All transactions will properly be recorded on the books and records of Navillus and its associated entities. Payments will not be made for purposes other than what is described by the records supporting the payment, or for the benefit of persons whose identity and interests are not disclosed to the Company.
- ii. Navillus maintains a system of internal accounting controls that ensures the reliability and adequacy of its books and records and the proper recording of all transactions and disposition of assets. The only transactions to be entered into by Company are those that are done in accordance with management's specific authorization and established policies and procedures.
- iii. All transactions entered into by or on behalf of Navillus must be recorded in the accounts of the company in accordance with normal procedures. In this regard, financial transactions shall be handled honestly and recorded accurately. Specific attention shall be given to verifying the legitimacy of accounts payable, accounts receivable, and business expenses. On all construction projects, specific attention shall be given to verifying the legitimacy of payment requisitions and change orders.
- iv. Navillus is committed to the highest standard of integrity in its billing practices. Company shall create and implement procedures to ensure that the Project Manager reviews all payment requisitions and certifies that they are accurate, in accord with the underlying agreement and/or change orders, and appropriately



reflect either the amount of time and materials actually expended on the engagement or the percentage of completion of the engagement.

- v. All field negotiations should be documented and signed off by both parties to the negotiations.
- vi. No undisclosed or unrecorded funds may be used for any purpose. Navillus shall, in its books and records, clearly identify all its assets and take steps to preserve them and prevent the concealment of income, fraudulent conveyances and the creation of concealed sums of cash.

No Payments, Gifts, or Entertainment of Government and/or Union Officials

- i. Government agencies have strict regulations concerning acceptance by their employees of money, entertainment, meals, gifts and other benefits of any kind, whether directly or indirectly, from firms and persons with whom the agencies conduct business. These regulations are often specified in agency codes of ethics that Navillus employees may be required to follow. For example, all Company employees working on contracts involving projects of the Metropolitan Transportation Authority (“MTA”) must complete an MTA Acknowledgment form that they have received, read, understand, and will comply with the MTA Vendor Code of Ethics.
- ii. Navillus has collective bargaining agreements with various unions and is therefore bound by certain rules as they relate to union officials.
- iii. Employees and others acting on behalf of Navillus are prohibited from offering or giving money, entertainment, meals, gifts, or benefits of any kind, whether directly or indirectly, to any employees of a government agency or union with which the Company does business, has done business, or seeks to do business.

Entertainment and Gifts to Private-Sector Clients and Prospective Clients

- i. Navillus recognizes that its owners, principals, directors, officers, employees and agents on occasion, appropriately entertain private-sector clients, prospective clients and other guests. Any such entertainment expense is limited to \$250 per event unless otherwise approved by the President or the Vice President.
- ii. Some private-sector clients have policies prohibiting their employees from accepting gifts or entertainment from business associates. Prior to, or at the time of contracting with a client, Navillus must determine what the client’s policies are with respect to meals, entertainment and gifts. Navillus must comply with the client’s policies if they are stricter than those of the Company.
- iii. All persons who provided a gift or entertainment must comply with all applicable internal accounting controls and ethics rules, as well as all provisions of law. All such expenses shall be accurately recorded in Company’s books and records.

Gifts

All owners, principals, directors, officers, employees and agents of Navillus as well as their immediate family may not solicit or accept gifts, except those of nominal value (less than \$100) or any special discounts, loans or other



benefits from any person or firm doing, or seeking to do, business with Navillus, without the prior approval of the President or Vice President of the Company. This policy is also applicable when employees are acting in a supervisory capacity for the client with outside contractors.

Improper or Illegal Payments

- i. No Kickbacks or Rebates. All owners, principals, directors, officers, employees and agents of Navillus are prohibited from, either directly or indirectly, soliciting or accepting personal rebates, kickbacks or any form of “under-the-table” payment. This not only includes cash payments, but any other service or thing of value which may be intended to influence the actions of any employee of the Company.
- ii. Navillus prohibits the direct or indirect payment or transfer of company funds, assets or services for the purpose of paying or facilitating bribes, kickbacks, or other payoffs and prohibits its owners, principals, employees and agents from participating directly or indirectly in such schemes. This prohibition includes, but is not limited to, bribery of government officials and employees, bribery of labor officials, commercial bribery and kickbacks. This prohibition also applies to unlawful payments made from the personal funds or assets of an owner, principal, employee or agent of Navillus, but does not include legitimate and proper political contributions. Such activity is unlawful and any persons employed by Navillus that make or receive illegal payments are subject to prosecution by State and Federal authorities (Please refer to Code Section on Political Contributions and Activities.)
- iii. Other than salary, benefits and ordinary compensation paid by Navillus (and other than gifts or entertainment that are allowed by this Code), the owners, principals, employees and agents of Company are not permitted to realize monetary or any other tangible personal gain from employment by Company. In this regard, owners, principals, employees and agents are prohibited from soliciting or receiving for their personal gain, directly or indirectly from any third party, anything of significant value in connection with a transaction entered into by or on behalf of Navillus. This prohibition includes receipt of cash payments as well as the receipt of any services, rebates or things of value intended to influence or reward the actions of the owner, principal, employee or agent or which could be perceived by others to be for the purpose of influencing or rewarding any such individual.

Fair Competition

Navillus believes that fair competition is fundamental to the free enterprise system and will not tolerate any act that unlawfully restrains free trade and fair competition, or which amounts to an abuse of economic power.

- i. All owners, principals, employees and agents of Navillus are prohibited from entering into any kind of agreement, understanding or arrangement with any competitor in restraint of trade or fair competition in regard to prices, terms or conditions of sale or service, territories or customers. Nor may owners, principals, employees and agents of the Company, in restraint of trade or fair competition, exchange or discuss with a competitor prices, terms or conditions of sale or service, or any other competitive information. While there may be situations where it is appropriate to speak in the presence of competitors about a particular project (*e.g.*, at pre-bid or pre-proposal meetings called by a purchasing authority), even in those settings owners, principals, employees and agents must be careful to avoid conversation that



might suggest any kind of collective action or common course of conduct among competing companies that is in restraint of trade, fair competition, or collusion.

- ii. All purchases and subcontracts entered into by Navillus will be made on the basis of price, quality, service, and ability to meet the Company's and /or Client's needs.
- iii. If an owner, principal, employee or agent of Navillus has any question or doubt about whether his actual or anticipated activities violates this standard, he or she must bring to the attention of executive management before continuing or further pursuing those actions.

Causes for Termination or Disciplinary Action

Any act by any employee that may be considered to be contrary to the policies of the Company, particularly those embodied in this Code, may be cause for disciplinary action, up to and including termination without notice. Violations which constitute cause for termination without notice include, but are not limited to, the following:

- i. Theft, offering or taking bribes, fraudulent record keeping, embezzlement, forgery, or other criminal, unethical or dishonest conduct;
- ii. Reporting to work under the influence of alcohol or drugs not taken under the direction of a licensed physician, or unauthorized use or possession of alcohol or drugs on Company premises, while operating a Company vehicle or conducting Company-related business off-site;
- iii. Working for a competitor or releasing confidential information to a competitor;
- iv. Insubordination;
- v. Knowingly providing false or falsified information on any Company document (including a Company employment application, business records, inspection reports and any document filed with a government office or employee);
- vi. Misconduct on or off the job that materially and adversely affects the Company;
- vii. Fighting or other acts of violence at work;
- viii. Possession of firearms or other weapons on Company, client or Company event location property;
- ix. Material or repeated violation of this Code or other any policies or practices of the Company.

Reporting Requirements

Every employee, officer, director, and agent of Navillus has the responsibility to ask questions, seek guidance, report suspected violations and express concerns regarding compliance with this Code. Any employee, officer, director, or agent who knows or believes that any other employee or representative of the Company has engaged or is engaging in Company-related conduct that violates applicable law or this Code should report such information.

Each employee or agent of the Company is responsible for promptly reporting any information received regarding a suspected or actual violation of law or regulation in relation to any of the Company's operations, and of any



violation of Company policies and procedures concerning its integrity and/or unethical conduct or other impropriety including but not limited to matters addressed in this Code, regardless of whether committed by an officer, director, employee, agent, subcontractor, consultant, vendor or anyone else.

Violations may be reported through the Company's Ethics Hotline, 1-800-899-1684, or by email at ethics@navillusinc.com. The identity of an individual who reports a violation or a potential violation will be kept confidential to the greatest extent practicable.

Navillus prohibits retaliation against any individual who reports a violation or a potential violation of this Code, discrimination or harassment, opposes discriminatory or harassing conduct, or participates in an investigation of such reports. Retaliation against an individual for reporting a violation or a potential violation of this Code, harassment or discrimination, opposing discriminatory or harassing conduct, or participating in an investigation of a claim of a violation or a potential violation of this Code or of any act of discrimination or harassment is a serious violation of this Code and, like any violation of this Code, as well as any act of discrimination or harassment itself, will be subject to disciplinary action, up to and including termination of employment.

For purposes under this Code, retaliation includes any action that could discourage an individual from coming forward to make or support a claim of violation or a potential violation of this Code as well as any claim of discrimination or harassment. Such retaliation is unlawful under federal, state, and, where applicable, local law. Adverse action need not be job-related or occur on Navillus premises to constitute unlawful retaliation.

Every officer, director, employee and agent of Company is required to cooperate in and assist with any investigation concerning violations or potential violations of law or regulation or of any violation of Company policies and procedures concerning its integrity and/or unethical conduct or other impropriety including but not limited to matters addressed in this Code.

Navillus prohibits any person from knowingly or recklessly bringing a false complaint of institutionally sanctionable conduct against Navillus. Any such action may lead to disciplinary action, up to and including termination of employment or expulsion.

Exceptions

While some Company policies must be strictly adhered to without any exceptions, in other cases, exceptions may be possible. For example, a minor conflict-of-interest situation can sometimes be resolved simply by disclosure of the possible conflict to all interested parties. Any employee who believes that an exception to any policy is appropriate should put that request in writing to Navillus' General Counsel. If the General Counsel believes, after reviewing and researching the issue, that the requested activity should be allowed, then the General Counsel shall put that approval in writing.



Appendix A-1

Code of Ethics and Standards of Conduct Acknowledgement and Certification

I received, read, and have been trained on the Company's Code of Ethics and Standards of Conduct. I certify that I must comply with all provisions of the Code of Conduct as well as related Company policies and understand that compliance is a condition of my employment. I also certify that I am not aware of any violations of the Code of Conduct or related policies, except as noted below:

[_____]

[_____]

[_____]

[_____]

If I become aware of any violation of the Code of Conduct, I understand that I must promptly report it.

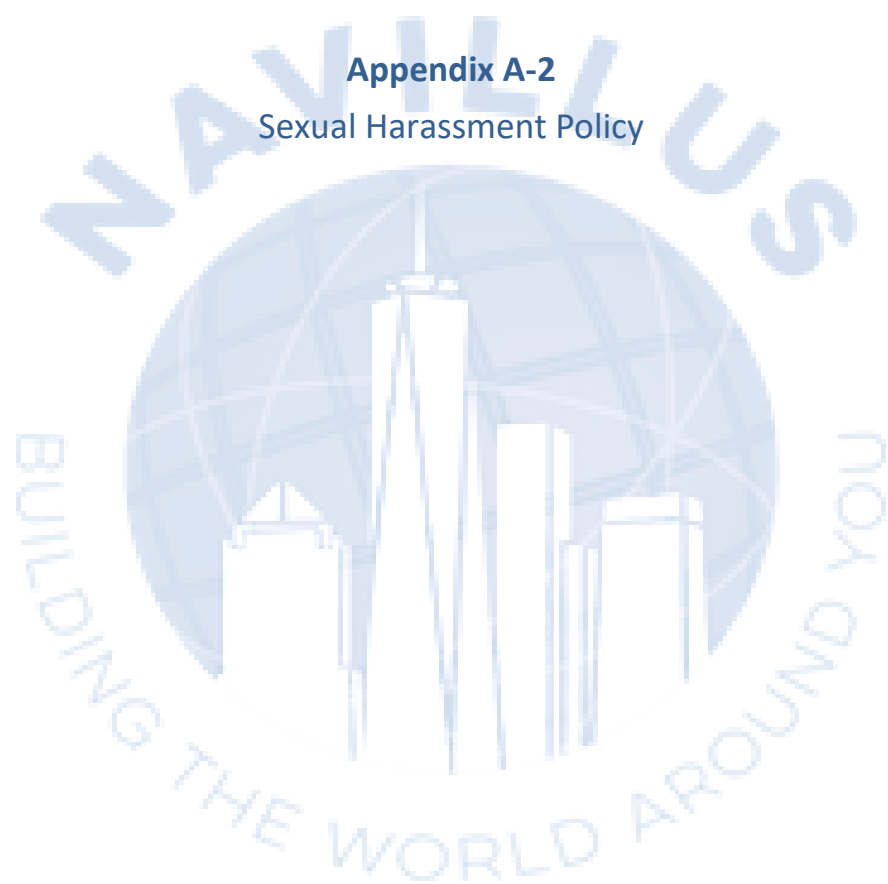
I understand that my violating any provision(s) of the Code, and/or failing to report violations I become aware of, are grounds for discipline, including, suspension and discharge, sanctions, and referral for criminal prosecution and/or or civil action.

I also understand and agree that the Code is not intended to, and does not, create a promise or contract of employment or continued employment, and that I am and remain an employee at-will which means I or the Company may terminate my employment at any time.

Date: _____

Signature: _____

Name (printed or typed): _____



Appendix A-2
Sexual Harassment Policy



Introduction

Navillus is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of Navillus' commitment to a discrimination-free work environment. Sexual harassment is against the law and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with Sexual Harassment. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. Navillus' policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with Navillus Contracting. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. Navillus will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of Navillus who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or Colin Mathers, President and/or Navillus' legal department. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.
4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject Navillus to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.
5. Navillus will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. Navillus will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.



6. All employees are encouraged to report any harassment or behaviors that violate this policy. Navillus will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are required to report any complaint that they receive, or any harassment that they observe or become aware of, to Colin Mathers, President and/or Navillus' legal department.
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is "Sexual Harassment"?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment



The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
 - Rape, sexual battery, molestation or attempts to commit these assaults.

- Unwanted sexual advances or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
 - Subtle or obvious pressure for unwelcome sexual activities.

- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.

- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.

- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.

- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
 - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, name-calling.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.



Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. Navillus cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or Colin Mathers, President and/or Navillus' legal department. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a member of the Navillus executive management team, Navillus' General Counsel, by calling the Company's Ethics Hotline on 1-800-899-1684, or by email at ethics@navillusinc.com.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Complaint and Investigation of Sexual Harassment



All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. Navillus will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, Navillus' legal department will log the complaint, conduct an immediate review of the allegations, and take any interim actions for example instructing the respondent to refrain from communications with the complainant and referring the complaint to an independent third party for investigation, as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and
- The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.



- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections and External Remedies

Sexual harassment is not only prohibited by Navillus but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at Navillus, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time within one year of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, within three years of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to Navillus does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized, and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964



The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a “Charge of Discrimination.” The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.



APPENDIX A-3

Conflicts of Interest Disclosure

It is the policy of Navillus to prohibit its employees from engaging in any activity, practice or conduct which conflicts with, or appears to conflict with, the interest of Navillus and its clients and/or is in violation of this Code. Any conflict or potential conflict of interest must be disclosed to Navillus within 10 days of its occurrence.

The following is a complete list of all firms in which I, my spouse, dependents or members of my household are employed or have, directly or indirectly, a financial interest and which have business dealings with the Company or with any business that is owned or controlled by any company or principal of any company with which the Company does business, and a brief description of such relationships. (A financial interest in this sense does not include ownership of less than 5% of the stock of a publicly-traded corporation.)

In addition, because some government agencies require that vendors identify any of the vendor's employees that are related to an employee of that agency, listed below are members of my family that are employed by a government agency.

Also listed are any other personal interests that may represent a conflict of interest under this Code.

LIST OF ACTIVITIES *See A, B, C & D*

A. Name of Association/Business: _____

Description of Services: _____

Involved as: Part Time Employee Owner/Partner Independent Contractor

Other _____

Client Name

Annual Billing

1. _____

\$ _____

2. _____

\$ _____

3. _____

\$ _____

Name of Association/Business: _____

Description of Services: _____



Involved as: Part Time Employee Owner/Partner Independent Contractor
 Other _____

<u>Client Name</u>	<u>Annual Billing</u>
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____

B. The following is a list of all business enterprises my spouse, dependents, or other members of my household is/are employed where he/she/they are in a position to influence business decisions and with which this Company has business dealings: (Indicate name of family member, business enterprise and position held).

C. The following is a list of all members of my family (including spouse, parents, children, dependents, siblings, etc.) and members of my household who are employed by a government agency: (Indicate name of family member, relationship, agency and position held).

D. Also listed are any other personal interests that may represent a conflict of interest under this Code.



This disclosure statement sets forth all of my reportable interests which may represent a conflict of interest under the Code:

[Check One]

To my knowledge and belief, I have no reportable interests.

To my knowledge and belief, the following disclosure statement sets forth all of my reportable interests.

Employee Name: _____ **Date:** _____

Employee Signature:

Supervisor's Comments:

Supervisor Name: _____ **Title:** _____

Final Determination: _____

Name & Title: _____

Date: _____