



## *Calahan Solutions, Inc. Statement of Business Ethics*

At Calahan Solutions, Inc., we always act with high ethical standards. Specifically, we:

- ❖ Pledge to follow [NAPO's Code of Ethics](#) which is a set of principles to provide guidelines in our professional conduct with our clients, colleagues and communities. As a member of the National Association of Professional Organizers, we pledge to exercise judgment, self-restraint and conscience in our conduct in order to establish and maintain public confidence in the integrity of NAPO members and to preserve and encourage fair and equitable practices among all who are engaged in the profession of organizing.
- ❖ Obey all applicable laws, regulations, and professional standards that govern our business.
- ❖ Maintain an environment of honesty, trust, and integrity.
- ❖ Safeguard our ethics and never compromise or alter them for any reason.
- ❖ Recognize and value high ethical standards and report any unethical or illegal behavior.
- ❖ Each of us at Calahan Solutions, Inc., as well as the members of our Board of Directors, is expected to comply with both the letter and spirit of this Statement and the rest of the Code of Conduct in all our dealings with clients, service providers, business partners, and fellow employees.

As a result of these actions, we will remain above reproach and will continue to be recognized worldwide--by our clients, associates, stockholders, business partners, service providers, our families, and the communities in which we work--for our high ethical standards. The following Document outlines the details of our policy.



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### *Upholding Calahan Solutions, Inc.'s Code of Conduct*

Each and every associate at Calahan Solutions, Inc. has the responsibility to uphold Calahan Solutions, Inc.'s high ethical standards. We have countless opportunities to demonstrate our ethical actions through our daily work and activities. To help us make ethical business decisions, all of us must follow Calahan Solutions, Inc.'s Code of Conduct, including the Statement of Business Ethics and the consultant accountabilities described here. These accountabilities reinforce our commitment to each other, our clients, our service providers, and the communities in which we do business.

The accountabilities outlined below apply to all employees at Calahan Solutions, Inc. in accordance with Calahan Solutions, Inc.'s Code of Conduct. By continuing to follow these accountabilities, we will continue to be recognized by our clients, investors, associates, and suppliers for upholding our high ethical standards.

### *Fundamental Obligations*

Calahan Solutions, Inc.'s Code of Conduct cannot possibly address every ethical dilemma a consultant may face. Regardless of the situation, you must always consider how your actions reflect on the integrity and credibility of the organization and how your decisions drive business results without compromising Calahan Solutions, Inc.'s high ethical standards.

The above accountabilities apply to all contexts in which we interact with others in our day-to-day work--our clients, each other, our suppliers, our competitors, other organizations, and the media. To adhere to these accountabilities, you must comply with the following fundamental obligations that drive these behaviors.

### *Working Relationships*

- ❖ We are honest and trustworthy with our clients and their data.
- ❖ We represent our products and services accurately.
- ❖ We provide solutions that are in our clients' best interests and deliver what we promise.
- ❖ We do not compromise our ethics on behalf of, or at the request of, our clients.
- ❖ We maximize the value of our services for our clients and for Calahan Solutions, Inc.
- ❖ We will serve our clients with integrity, competence and objectivity, and will treat them with respect and courtesy.
- ❖ We will offer services in those areas in which we are qualified and will accurately represent those qualifications in both verbal and written communications.
- ❖ When unable or unqualified to fulfill requests for services, we will make every effort to recommend the services of other qualified organizers and/or other qualified professionals.
- ❖ We will advertise our services in an honest manner and will represent the organizing profession accurately.



### ***Working With Service Providers/Suppliers***

- ❖ We select service providers by balancing cost, quality of service, diversity, and the needs of the business in order to provide the most value to our clients and the organization.
- ❖ We act fairly and honestly with each provider.
- ❖ We do not accept any gifts that influence or obligate us or the firm in any way.

### ***Colleagues, Competitors and Outside Organizations***

- ❖ We will seek and maintain an equitable, honorable and cooperative association with other NAPO members and will treat them with respect and courtesy.
- ❖ We will respect the intellectual property rights (materials, titles and thematic creations) of our colleagues, and other firms and individuals, and will not use proprietary information or methodologies without permission.
- ❖ We will act and speak on a high professional level so as not to bring discredit to the organizing profession.
- ❖ We focus our comments on our abilities and refrain from broad criticism. We use facts and accurate information when comparing ourselves with our competitors.
- ❖ When a competitor is also a client, we treat each relationship as distinct so as not to compromise either.
- ❖ We are honest and trustworthy in all dealings and communicate openly with our business partners.
- ❖ We treat all potential partners fairly throughout the process and negotiate in good faith.

### ***Working with Each Other***

#### **General Expectations**

- ❖ We treat each other with respect and honesty.
- ❖ We hold each other accountable for upholding Calahan Solutions, Inc.'s ethics, values, and policies.
- ❖ We value each other's differences and experience.
- ❖ We value and respect the diversity of our employees, officers, directors, suppliers, customers, and communities.
- ❖ We work to eliminate discrimination and harassment in all of its forms, including that related to color, race, gender, sexual preference, age, pregnancy, caste, disability, union membership, ethnicity or religious beliefs. Our company is committed to providing equal opportunity in all of our employment and purchasing practices. This applies to hiring, salary, benefits, advancement, discipline, termination, and retirement. Only in valuing diversity and committing to equal opportunity practices will we be able to fully utilize the human and business resources available to us in our pursuit of customer satisfaction. At the same time, we believe that by valuing diversity we enable all too fully realize their potential.

#### **Harassment and Discrimination**

We are committed to an environment of mutual appreciation and respect. Our position on harassment and discrimination is clear and explicit in that we do not



tolerate any behavior that degrades, harasses, or discriminates against any other employee, client, vendor/supplier, contractor, or employee of a third-party provider. All employees are expected to learn how harassment and discrimination are defined and understand the process and policies in place to protect and enhance a culture of mutual appreciation and respect.

### ***Substance Abuse in the Workplace***

We are committed to providing a safe, healthy, and professional work environment that is not impacted by the risks of associates working while under the influence of alcohol, illegal drugs, or the abuse of legally prescribed or legally available drugs. To fulfill this commitment, we have established a principle that prohibits the possession, use, manufacture, sale, or distribution of illegal drugs within a Calahan Solutions, Inc. owned facility or vehicle or within the scope of your employment while off premises. Calahan Solutions, Inc. facilities can include Calahan Solutions, Inc.-owned or leased buildings, parking lots, garages, grounds, and vehicles located there. This also includes behavior at Calahan Solutions, Inc.-sponsored events, as well as at client sites where the consultant performs work.

### **Maintaining a Nonviolent Workplace**

For Calahan Solutions, Inc. to succeed as a company, our employees must also succeed, as contributors to our company's mission and objectives and as individuals and citizens. Therefore, in addition to protecting their health and safety, we are committed to the development of their unique skills and capabilities and the establishment of supportive communities.

We are committed to providing a workplace that is free of harassment or any other behavior that diminishes a person's integrity and self esteem. Neither physical nor mental harassment nor abuse will be tolerated.

Employing children less than the age of completion of compulsory schooling and in any case less than 16 years, or using forced labor, is strictly prohibited. Youth (from ages 16 to 18 years) enjoy all of the benefits of our nurturing workplaces such as training and development programs.

Workers' representatives are not subject to discrimination and have access to workplaces necessary to carry out their respective functions.

We are committed to providing a safe work environment without violence or weapons. Our position is clear in that we do not tolerate acts of violence and abusive or threatening behavior, including verbal, written, or other nonverbal threats, or physical attacks. This includes behavior at Calahan Solutions, Inc.-sponsored events, as well as at client sites where the associate performs work. Weapons are prohibited in the workplace, as well as in any personal motor vehicle brought to the premises. We expect employees not to encourage, initiate, or engage in workplace violence. This also applies to behaviors with clients,



vendors/suppliers, and contractors. The purpose of our position is to stop potentially violent, abusive, or threatening situations before they start or escalate.

## *Ensuring the Security and Privacy of Information*

### **General**

- ❖ We will keep confidential all client information, both business and personal, including that which may be revealed by other organizers.
- ❖ We will keep confidential all co-worker information, both business and personal.
- ❖ We protect the security of our data as private and confidential.
- ❖ We ensure that Calahan Solutions, Inc.'s proprietary information is protected as private and confidential.
- ❖ We will use proprietary client information only with the client's permission.
- ❖ We will keep client information confidential and not use it to benefit anyone, or reveal this information to others.

### **Confidentiality Agreements**

Our goal is to maintain a work environment that is as unrestricted as possible, allowing employees' access to information and ideas that may help them understand our business and permit opportunities for career growth. We believe that such a climate encourages cooperation and individual growth. We also recognize that some information, often referred to as "trade secrets" or "privacy protected," could be detrimental to Calahan Solutions, Inc. or our clients if confidentiality is violated. We expect all associates to be aware of, and agree to, locally approved confidentiality guidelines. Our position is to protect our associates and clients from harm through the misuse of information that could have a negative impact on the firm, our clients, or prospective clients. When an associate leaves Calahan Solutions, Inc., that associate's Calahan Solutions, Inc. work products remain the property of the organization.

## *Recording Information and Accuracy*

### **Recording and Reporting Client and Financial Information**

- ❖ We will communicate to our client in advance our fees and expenses, and will charge fees and expenses which we deem reasonable, legitimate, and commensurate with our experience, the services we deliver and the responsibility we accept.
- ❖ We will make recommendations for products and services with our client's best interests in mind.
- ❖ We protect and maintain the accuracy and confidentiality of client data.
- ❖ We report all financial and operating information (including revenues, expenses, billings, time, and attendance) fairly, accurately, ethically, and in a timely manner.

### **Business Travel**

- ❖ Travel is frequently necessary for work with clients, interaction with employees in other locations, and participation in developmental opportunities. Travel is also a controllable expense at Calahan Solutions, Inc., and each employee has



the responsibility to keep travel expenses as low as possible for our clients and the firm.

- ❖ We care about the safety of our employees and the needs of our frequent travelers.
- ❖ We expect you to consider safety in your travel decisions and to follow regional and local travel guidelines and policies.

### **Expense Reimbursement**

Expense reports are an important responsibility for employees who travel on business or have other approved business expenses. We expect all employees to complete expense reports in a timely and accurate manner since these reports impact our client billing and financial reporting. Localized reimbursement guidelines and processes must be used.

### **Time Recording**

- ❖ For some of our products and services, we invoice our clients based upon the amount of time required by our employees to perform the work. We are committed to ensuring that all billings are fair and accurate.
- ❖ We expect all employees to accurately record the amount of time worked to the correct billing or client number.
- ❖ It is unacceptable to falsify or misrepresent your time on timecards, invoices, or other time-recording systems.

### **Records Retention and Disposal**

It is the policy of Calahan Solutions, Inc. Associates to actively maintain and support a comprehensive records management program to properly maintain, protect, and dispose of records, as appropriate, on a local basis in the normal course of our business.

Calahan Solutions, Inc. records are maintained in accordance with established retention schedules, which are approved by our legal counsel. Approved records retention schedules are found in the CS Records Management Reference document, which is the official location for the organization's schedules.

### ***Confidentiality and Conflict of Interest***

#### **Confidentiality Agreements**

Employees are required to sign confidentiality agreements upon joining the organization. These agreements help ensure that our intellectual property and other corporate assets are protected from unauthorized use. You are expected to be familiar with the restrictions on the use of data and information regarding your clients.

A conflict of interest occurs when your private interests interfere, or appear to interfere, with the interests of Calahan Solutions, Inc. as an organization. Conflicts of interest can also arise when you or a member of your family has interests that



may make it difficult for you to perform your Calahan Solutions, Inc. duties effectively.

### **Corporate Opportunities**

If, as a result of your Calahan Solutions, Inc. employment (such as from a competitor, an actual or potential supplier, or a business associate of Calahan Solutions, Inc.), you learn of a business or investment opportunity that could reasonably be considered by Calahan Solutions, Inc., you must inform your manager of the opportunity and you may not use such information for your personal gain (including sharing such information with potential competitors of Calahan Solutions, Inc.).

### *Serving Our Clients*

#### **Agreements with Clients, Vendors/Suppliers, and Third Parties**

We are committed to building and maintaining high-quality business relationships with our clients, vendors, and third parties. All employees who have contact with clients, vendors/suppliers, and third parties--including those who have decision-making and approval authority--must not engage in any activity that might affect the integrity and effectiveness of these relationships. We expect our employees to understand and comply with this principle and abide by Calahan Solutions, Inc.'s regional policies, local business practices, and applicable legislation. All agreements with clients, vendors/suppliers, and third parties--including purchasing requests, business letters of intent, and confidentiality agreements--must be reviewed and approved by legal counsel.

#### **Preventing Legal Liability and Financial Loss for Calahan Solutions, Inc. and Our Clients**

Every employee has an obligation to take reasonable steps to minimize the risk that our services could cause legal liability or financial loss to Calahan Solutions, Inc. or our clients. This includes delivering high-quality work, ensuring that our actions and client discussions are documented, managing client information with third parties, and acting with the highest level of honesty and professionalism in all we do. We are careful about accepting assignments that could bring risk to Calahan Solutions, Inc. or our clients. If you have any concerns about accepting an assignment, you should discuss it with your manager.

### *Communicating With the Media*

Our relationship with business media is important. We work with them to build awareness of Calahan Solutions, Inc.'s business, services, and expertise in professional organizing and consulting.

- ❖ We are truthful and forthcoming with information to the media.
- ❖ We always direct all media and communications to Public Relations. It is imperative that all employees adhere to this policy. If you should receive an inquiry from a reporter or industry analyst about Calahan Solutions, Inc., you must contact your Public Relations representative immediately.



- ❖ Interactions with a reporter or industry analyst should not occur without the involvement of a Public Relations representative.
- ❖ Using Calahan Solutions, Inc. Resources and Company Assets
- ❖ We use resources, technology, and supplies for business purposes.
- ❖ We use business assets appropriately and prudently.
- ❖ We protect Calahan Solutions, Inc.'s assets and trade secrets.

### **Appropriate Use of Email, Internet, and Other Computing Resources**

Electronic commerce, electronic mail, and other Internet-related systems are intended to be used for company business. Additionally, all information on company computer systems, including electronic mail, is the property of Calahan Solutions, Inc. Therefore, to ensure that computing resources are used in accordance with expectations, management may inspect and disclose the contents of electronic messages if such inspection and disclosure is made for legitimate business purposes or as necessary to protect the rights and property of Calahan Solutions, Inc.

Use of computing resources to offend or harass others is prohibited. Employees who use the Internet to access sites that contain offensive materials related to sex, race, or other protected categories, or who otherwise violate these prohibitions, will be subject to discharge.

The purpose of these resources is to serve the direct needs of our clients and internal business functions. We recognize that you may have an occasional need to use the firm's resources for personal reasons. We expect all employees to follow applicable guidelines on the personal use of internal resources.

### **Appropriate Use of Technology**

Technology is essential in serving the needs of our clients. Because of this, we are committed to researching new technologies and adopting them as appropriate to meet our business needs. At Calahan Solutions, Inc., "technologies" are defined as any electronic tools or products designed to support the organization's efforts to serve our clients; to improve communications between employees and clients, vendors, or other business-related contacts; and to help associates work more efficiently and effectively. Examples of technologies included in the scope of this Statement are the Internet; email; PCs and personal digital assistants (PDAs); phone systems; printers, and computer software.

Our policy is that every employee is responsible for using existing and new technologies in an appropriate business manner. We recognize that employee roles differ, technology is always changing, and it's a challenge to define all acceptable and discouraged behaviors related to the use of technology. We also recognize that you may have an occasional need to use the firm's resources for personal reasons. However, we expect all employees to abide by the organization's goals and values and understand that Calahan Solutions, Inc. technology is intended primarily for business use. It is never acceptable to use the organization's resources to conduct illegal activities. Use of technology must comply with local laws related to issues such as copyright, trademark, data protection, privacy, insider trading, harassment,



and discrimination. Employees are expected to use our technologies in a manner consistent with such laws, since the records we maintain (e.g., employees' email logs and the emails themselves) could be used in any litigation.

You should not keep business-related email on your personal home email systems since this compromises the safety and security of our data. You should not purchase any of the technologies listed in the first paragraph without consulting with an appropriate Calahan Solutions, Inc. technology authority and/or related documentation.

In addition, certain proprietary information should never be sent or posted on the public Internet. Such information would include confidential client information (e.g., notifications about pending mergers or personnel changes), Calahan Solutions, Inc. requests for proposals (RFPs), quotes, responses to client RFPs or other confidential Calahan Solutions, Inc. information, or any personal information about associates or clients' employees. The information we share freely within Calahan Solutions, Inc. is often extremely sensitive. Some information, if made public, could damage a client, our relationship with a client, or Calahan Solutions, Inc. as an organization. Calahan Solutions, Inc. reserves the right to revoke access to any technology, at any time, if an associate fails to use them appropriately and as described.

### *Reporting an Issue or Concern*

#### **Calahan Solutions, Inc.'s Obligation to Employees**

Calahan Solutions, Inc. encourages all associates to promptly report any situation they believe raises ethical, financial, or legal concerns regarding our behavior, whether the concerns are with the business, an individual, or a group of associates. The concerns may arise from a possible violation of our Code of Conduct or from related legal or financial issues, including possible violations of our policies not related to the Code of Conduct. In all situations, Calahan Solutions, Inc. takes any reported concerns seriously and will promptly investigate them. Calahan Solutions, Inc. strictly prohibits retaliation against anyone who, in good faith, reports any of these concerns or who participates in an investigation of such reports (whether the investigation is conducted by Calahan Solutions, Inc., another private party, or a governmental representative).

#### **Employees' Obligation to Calahan Solutions, Inc.**

If you are aware of any situation that may violate the law, our Code of Conduct, or our policies, you are expected to report it immediately. Employees and service providers are required to cooperate with any investigation of an allegation of improper behavior. For employees, failure to cooperate will result in disciplinary action up to and including separation, subject to adherence to procedural requirements as determined by the laws and rules of the countries in which we operate.

#### **If You Are Not an Employee**

Contact your primary Calahan Solutions, Inc. contact or that person's manager (if known). If you have an ethical issue or concern, the first step should be to discuss



the issue with your immediate Calahan Solutions, Inc. contact. If your issue or concern involves that person, we ask that you consider raising your issue or concern with his or her manager.

### *Senior Leadership*

While we expect honest and ethical conduct in all aspects of our business from all of our associates, we expect the highest possible conduct from our Senior Leaders. Senior Leaders are examples for other associates and are expected to foster a culture of transparency, integrity and honesty. Compliance with this Code, as well as Calahan Solutions, Inc.'s Code of Conduct, is a condition to the employment of our Senior Leaders, and any violation of either may result in disciplinary action, up to and including termination, of their employment.

Waivers of either Code may be made only by the Board or a Board committee and will be disclosed in accordance with applicable law.

### **Outside Employment or Activities with a Competitor**

Simultaneous employment with or serving as a director of a competitor of Calahan Solutions, Inc. is strictly prohibited, as is any activity that is intended to or that a Senior Leader should reasonably expect to advance a competitor's interests at the expense of Calahan Solutions, Inc.'s interests. No Senior Leader may market products or services in competition with Calahan Solutions, Inc.'s current or potential business activities. It is a Senior Leader's responsibility to consult with the Chief Executive Officer to determine whether a planned activity will compete with any of Calahan Solutions, Inc.'s business activities before the activity in question is pursued.

### **Outside Employment with a Supplier**

Without the prior written approval of the General Counsel, no Senior Leader may be a supplier or be employed by, serve as a director of, or represent a supplier to Calahan Solutions, Inc. Without the prior written approval of the General Counsel, no Senior Leader may accept money or benefits of any kind from a third party as compensation or payment for any advice or services that he or she may provide to a client, supplier or anyone else in connection with its business with Calahan Solutions, Inc.

### **Family Members Working In the Industry**

If a Senior Leader's spouse or significant other, children, parents, or in-laws, or someone else with whom the Senior Leader has a familial relationship is a competitor or supplier of Company or is employed by one, the Senior Leader must disclose the situation to the General Counsel so that Calahan Solutions, Inc. may assess the nature and extent of any concern and how it can be resolved. Each Senior Leader must carefully guard against inadvertently disclosing Company confidential information and being involved in decisions on behalf of Calahan Solutions, Inc. that involve the other enterprise.



Should any Senior Leader have any doubt as to whether or not conduct would be considered a conflict of interest, please consult with the General Counsel. Any concerns regarding possible conflicts of interest involving the General Counsel should be brought to the attention of the Chief Executive Officer.

### **Accurate Periodic Reports and Other Public Communications**

- ❖ Each Senior Leader is expected to exercise the highest standard of care in preparing such materials. We have established the following guidelines in order to ensure the quality of our periodic reports.
- ❖ All Company accounting records, as well as reports produced from those records, must be kept and presented in accordance with the laws of each applicable jurisdiction.
- ❖ All records must fairly and accurately reflect the transactions or occurrences to which they relate.
- ❖ All records must fairly and accurately reflect in reasonable detail Calahan Solutions, Inc.'s assets, liabilities, revenues and expenses.
- ❖ Calahan Solutions, Inc.'s accounting records must not contain any false or intentionally misleading entries.
- ❖ No transaction may be intentionally misclassified as to accounts, departments or accounting periods or altered in any other manner.
- ❖ All transactions must be supported by accurate documentation in reasonable detail and recorded in the proper account and in the proper accounting period.
- ❖ No required information may be concealed from the internal auditors or the independent auditors.
- ❖ Compliance with Generally Accepted Accounting Principles and Calahan Solutions, Inc.'s system of internal accounting controls is required at all times.

### **Acknowledgment Form**

Each Senior Leader will be required to acknowledge that (i) he or she has received and read the Code of Ethics for Senior Executive and Financial Officers and understood its contents; (ii) agree to comply fully with the standards contained in the Code of Conduct and Calahan Solutions, Inc.'s related policies and procedures; (iii) and report to the General Counsel any suspected violations of the Code of Ethics.