



CODE OF BUSINESS ETHICS AND CONDUCT

08.01.2023 v1



Standard



Policies



transparency



Requirement

COMPLIANCE



Table of Contents

1. INTRODUCTION.....	4
1.1 CHAIR AND CEO MESSAGE	4
1.2 OUR MISSION, VISION AND VALUES.....	5
1.3 OUR CODE.....	6
1.3.1 <i>Our Responsibilities</i>	6
1.3.2 <i>Required Learning</i>	6
1.3.3 <i>Violations of the Code</i>	7
1.4 OUR VOICE.....	7
1.4.1 <i>Seeking Help</i>	8
1.4.2 <i>Compliance Hotline</i>	8
1.4.3 <i>What are examples I should speak up about?</i>	8
1.4.4 <i>Investigations</i>	9
1.4.5 <i>Retaliation</i>	9
2. OUR TEAM.....	11
2.1 DIVERSITY, EQUITY, AND INCLUSION	11
2.2 RESPECT	11
2.3 HEALTHY AND SAFE WORKPLACE.....	12
3. OUR CUSTOMERS.....	15
3.1 QUALITY PRODUCTS AND SERVICES	15
3.2 ANTITRUST.....	15
3.3 FAIR COMPETITION	16
3.4 PARTNERS.....	17
3.5 TRADE	17
3.6 BRIBERY, KICKBACKS, AND CORRUPTION	18
3.7 GOVERNMENT CUSTOMERS	19
4. OUR ORGANIZATION.....	21
4.1 BUSINESS RECORDS	21
4.2 INFORMATION AND INTELLECTUAL PROPERTY	21
4.3 LABOR AND EXPENSE REPORTING	23



4.4	CONFLICTS OF INTEREST	24
4.4.1	<i>Personal Conflicts of Interest</i>	24
4.4.2	<i>Organizational Conflicts of Interest (OCI)</i>	24
4.4.3	<i>Hiring Former Government and Competitor Employees</i>	25
4.5	INSIDER TRADING	26
4.6	ASSETS	27
4.7	COMMUNICATION	27
4.7.1	<i>Information Gathering</i>	28
4.7.2	<i>Communicating Company Information</i>	28
4.7.3	<i>Social Media</i>	29
4.8	GIFTS	29
5.	OUR COMMUNITIES	32
5.1	HUMAN RIGHTS	32
5.2	ENVIRONMENT	32
5.3	POLITICAL PROCESS	33
6.	CONCLUSION	35

INTRODUCTION





1. INTRODUCTION

1.1 Chair and CEO Message



Cariann Ah Loo

The Nakupuna Foundation and its for-profit companies (“Nakupuna” or “Nakupuna Companies”) are an enterprise with a bold, long-term vision to be an industry leader providing innovative solutions to our clients while supporting our Native Hawaiian community. Our vision is fueled by our commitment to our core values of passion, honesty, impact, teamwork, communication and judgement. Although we have grown substantially since our establishment, our commitment to our values and doing what is right has not waived.

Our Code of Business Ethics and Conduct (“Code”) guides us as we work together to do what is pono, or right, for our team, our customers, our organization, and our communities. Maintaining a rigid commitment to our values and integrity are key to our continued success. To that end, everyone at Nakupuna is required to read and understand the Code and commit to complying with it.



Jason Greenawalt

We have a shared responsibility to do the right thing and personify our values in everything we do. If you have concerns about violations of the Code or behavior inconsistent with our values, we encourage you to speak up and ask questions without fear of retaliation. Although our Code is designed to guide you, if you have questions or doubts about what is right, please reach out to your manager, a Human Resources representative, a Compliance representative, a member of the Senior Leadership Team, or our confidential Compliance Hotline.

Mahalo (thank you) for helping us accomplish what we’ve set out to do – to solve challenging problems and contribute to the betterment of Native Hawaiians.

Cariann Ah Loo
Chair, Nakupuna Foundation

Jason Greenawalt
CEO, Nakupuna Companies



1.2 Our Mission, Vision and Values

Our mission, vision, and values are the foundation of our Code of Business Ethics and Conduct.

Our Mission

Create and implement elegant solutions for our clients' most challenging problems as a means of supporting the economic advancement of our Native Hawaiian Community.

Our Vision

Be a leader in our industry who is recognized by our clients for delivering innovative solutions around the globe. Be an employer and partner known for hiring the best talent and rewarding them for their extraordinary impact.

Our Values

Our values are the guideposts for how we perform our work and support our customers. They motivate and elevate us as an organization and provide us the best opportunities to thrive.

PASSION: You inspire others with your thirst for excellence. You care intensely about our collective success. You are excited about the challenges and opportunities of every new day.

HONESTY: You are known for candor and directness. You can disagree without being disagreeable. You only say things about fellow employees you feel comfortable saying to them in person. You are quick to admit mistakes and learn from them.

IMPACT: You accomplish important work that is valued by your leadership, your peers, and our clients. You are driven to work with other high-performing colleagues. You demonstrate consistently strong performance so colleagues can rely on you. You focus on great results rather than on processes. You consistently seek out and test new approaches to deliver outstanding results. You exhibit a bias-to-action and avoid analysis paralysis. You take intelligent risks and learn from them when they don't work. You work tirelessly to delight our clients and exceed their expectations.

TEAMWORK: You seek what is best for the enterprise rather than yourself or your group. You are ego-less when searching for the best ideas. You make time to help colleagues. You share information openly and proactively. You build trusting and cooperative long-term relationships with your colleagues.

COMMUNICATION: You listen attentively and with an open mind. You are confident but make allowances for the doubts of colleagues if they arise. You are concise and articulate in speech and writing. You always treat everyone with respect. You maintain your poise and present a calm demeanor in stressful situations.

JUDGMENT: You make sensible, balanced decisions despite ambiguity. You look beyond symptoms to identify and correct root causes of issues. You think strategically and articulate the rationale behind your decisions.





1.3 Our Code

Our Code is more than just a document – it is our guide for making honest and respectable decisions, and ensuring we cultivate a positive ethical culture that embodies Nakupuna’s mission, vision and values.

Our Code establishes the standards that every officer, manager, employee, and anyone acting on Nakupuna’s behalf, including, suppliers, consultants, representatives, and agents, are expected to meet. Following the Code is mandatory, and moreover, it is essential to our success and reputation.

Our Code is divided into various topics that include:

Our Commitment	A statement that encompasses our values and standards for that topic area.
Why it Matters	A detailed explanation of the importance and impact of our commitment.
Our Commitment in Action	A list of specific actions and behaviors that our team is expected to follow.
Examples	A list of select topic area examples to increase understanding.

1.3.1 *Our Responsibilities*

Employees

- ◆ Uphold Nakupuna’s mission, vision, and values.
- ◆ Understand and follow our Code, policies and procedures, and applicable laws and regulations.
- ◆ Share your questions or concerns, and report observed or suspected misconduct or violations of our Code.
- ◆ Cooperate with investigations or audits if asked to do so.
- ◆ Never retaliate against individuals who, in good faith, raise questions, report concerns, or participate in investigations.

Leaders

- ◆ Lead by example and live Nakupuna’s values.
- ◆ Promote a welcoming, accessible and inclusive work environment.
- ◆ Encourage employees to express their concerns or questions without fear of retaliation.
- ◆ Promptly and properly respond to ethical and compliance questions and issues.
- ◆ Recognize team members who do the right thing.
- ◆ Serve as a resource and promote awareness of ethics and compliance initiatives.

1.3.2 *Required Learning*

Nakupuna has developed a mandatory annual compliance training program for all employees based on the law, internal policy, and customer requirements. Training topics include, but are not limited to, ethics and compliance, workplace safety, and security. Employees will complete the required



compliance training during the onboarding process and annually on the anniversary of their start date. Employees are responsible for ensuring they complete all required training courses by the established deadline. Although compliance training will primarily be conducted virtually, the method of training may vary. Please seek guidance from a supervisor, a Human Resources or Compliance representative, or a member of the Senior Leadership Team if you have questions regarding Nakupuna's required learning program.

1.3.3 Violations of the Code

Employees must comply with this Code and must promptly communicate any suspected violations to a supervisor, a Human Resources or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline. Violation of any provision of this Code may result in disciplinary action, up to and including termination. Disciplinary action may be taken against employees who authorized or participated in the violation, including, but not limited to employees who:

- ♦ Deliberately failed to report a violation.
- ♦ Deliberately withheld or misrepresented relevant materials or information concerning a violation.
- ♦ Retaliated against a team member who, in good faith, reported a concern or participated in an investigation.
- ♦ Engaged in bribery, kickbacks, fraud or corruption.

1.4 Our Voice

Our Code provides a roadmap to help you make ethical decisions, but it does not address every issue you might face. Reflect on Nakupuna's mission, vision, and values and **consider the following questions when making decisions**:



If you cannot answer “yes” to all of these questions, consult with the following resources:

- ♦ Your Supervisor or Manager
- ♦ A Human Resources Representative
- ♦ A Compliance Representative
- ♦ A Member of the Senior Leadership Team
- ♦ Compliance Hotline



1.4.1 Seeking Help

Reports of unethical or illegal conduct will help Nakupuna remain a safe, ethical, and compliant workplace. If you have questions or concerns, we need to hear from you. Employees are urged to engage in the following activities without fear of reprisal, harassment, intimidation, threats, coercion or discrimination:

- ◆ File a complaint with Nakupuna or with federal, state, or local agencies.
- ◆ Assist or participate in any internal or external investigation, compliance review, hearing or any other activity related to the administration of any federal, state or local laws and regulations.
- ◆ Exercise any other employment right protected by federal, state or local law or regulations.

Submitting a report that is known to be false or made in bad faith is a violation of the Code and will result in discipline.

1.4.2 Compliance Hotline

Nakupuna is committed to a “speak-up” culture where everyone feels comfortable asking questions and sharing concerns. As part of this commitment, Nakupuna has a Compliance Hotline hosted and managed by an independent third-party vendor that is available twenty-four hours a day, seven days a week. The Compliance Hotline provides a confidential and accessible way for employees to report workplace issues or concerns. There are multiple ways to submit a report to the Compliance Hotline, including via phone, text, or [webform](#). Employees may remain anonymous or identify themselves when submitting a report.

1.4.3 What are examples I should speak up about?

- ◆ Data privacy issues (accessing information without professional need)
- ◆ Specific incidents of unacceptable or disruptive behaviors
- ◆ Employee relations matters (retaliation, discrimination, harassment, workplace conflicts, etc.)
- ◆ Employee health and safety (any behavior or violation that poses a threat to the health and safety of employees, customers, partners or the public)
- ◆ Unsafe work environment (safety rules not followed, unsafe equipment, work hazard, etc.)
- ◆ Documenting or billing for services not provided
- ◆ Information security (misusing Nakupuna or customer proprietary information)
- ◆ Providing a kickback or bribe to a public official or third party
- ◆ Other sensitive issues related to contract performance or employee well-being

Nakupuna Compliance Hotline

Phone Number: 1-877-264-2741

Online: nakupuna.com/placement/mcr.com

Facility and Personnel Security Issues: *If you have questions or concerns regarding security related issues, particularly those related to the loss or compromise of sensitive information, please contact the Nakupuna*



Security team at Security@nakupuna.com or refer to Nakupuna's Security Standard Practices and Procedures. Any security related incidents, including those related to the loss or compromise of classified information, received via the Compliance Hotline will be forwarded to [Nakupuna's Security team](#).

Cyber-Incidents or Cybersecurity Issues: Please contact the [Director of IT](#) immediately if you have questions or concerns regarding an actual or potential cyber incident or a violation of the security policy of a system that could compromise Nakupuna or customer systems. This includes the unauthorized intentional or unintentional disclosure, modification, destruction, or loss of an object, or the copying of information to unauthorized media (i.e., triggering malicious code, being subject to a business email compromise, etc.). Any cybersecurity related incidents received via the Compliance Hotline will be forwarded to the IT Helpdesk.

1.4.4 Investigations

Nakupuna will promptly investigate all misconduct or wrongdoing brought to its attention through any reporting method or channel. While Nakupuna cannot guarantee confidentiality in every circumstance, it will make every effort to protect the identity of employees raising a potential issue in good faith. Information will only be shared on a need-to-know basis with individuals responsible for investigating and/or otherwise resolving the potential concern.

Employees are required to fully cooperate with Nakupuna in responding to all investigations and corrective actions. Additionally, if the government conducts or requests an investigation, Nakupuna will cooperate with authorized representatives who request information or documents. All inquiries or requests that Nakupuna receives from the government will be coordinated with Nakupuna's attorneys before any response is provided.

1.4.5 Retaliation

Nakupuna has **zero tolerance for retaliation** of any kind against individuals who, in good faith, raise questions, report concerns, or participate in investigations. Examples of retaliation may include harassment, intimidation, threats, decrease in job duties or pay, or withholding promotions or benefits.

Anyone who violates this policy, including retaliating against any team member or condoning or ignoring potential violations, will be subject to appropriate disciplinary action, up to and including termination.

Employees concerned about retaliation or who feel they have been subject to retaliation should immediately contact a supervisor, a Human Resources or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline.

A top-down view of approximately 15 hands of various skin tones stacked in a circle, palms facing down. The hands are wearing different colored sleeves and some have accessories like watches and rings. The background is a light, slightly blurred outdoor setting. The text "OUR TEAM" is overlaid in red on the upper right portion of the image.

OUR TEAM



2. OUR TEAM

2.1 Diversity, Equity, and Inclusion

Our Commitment

Nakupuna values diversity. We treat all employees, customers, and partners with respect and dignity to encourage diversity and diverse opinions, and to promote an inclusive and ethical culture made up of varied differences, viewpoints, and talents.

Why it Matters

We are committed to creating a work environment that is inclusive and team-oriented because it promotes diversity of thinking, helps us develop innovative solutions, enables us to achieve excellence, and allows us to meet the needs of our customers.

Equal Employment Opportunity

Nakupuna's employment practices are based upon an individual's capabilities and qualifications without regard to race, religion, color, sex, gender identity, national origin, citizenship status, uniform service member status, age, marital status, sexual orientation, ancestry, status as a sexual harassment or domestic violence victim, genetic information, physical or mental disability, hair type, hairstyle, hair texture, pregnancy, childbirth, or related medical condition or any other category protected by applicable federal, state, or local laws.

Our Commitment in Action

- ♦ Employ fair employment practices and provide equal employment opportunities.
- ♦ Strive to attract and retain employees with diverse backgrounds.
- ♦ Actively seek partnerships with small, diverse businesses.
- ♦ Promote a culture of `ohana (family), inclusion, collaboration, and engagement.
- ♦ Encourage our team to speak up and share different points of view.
- ♦ Partner with those who share our commitment to human rights and equal opportunity in the workplace.

2.2 Respect

Our Commitment

At Nakupuna, we treat others with respect and dignity. We create a respectful work environment that is free of harassment, discrimination, and retaliation.

Why it Matters

We aspire to be a values-driven company with team members who personify our values in everything they do. Adhering to our core values and creating a positive work environment elevates us as an organization and provides us the best opportunities to thrive. We do not



tolerate harassment, discrimination, and other offensive behavior because they are not aligned with our values and are prohibited by law.

Our Commitment in Action

- ◆ Always treat everyone with respect.
- ◆ Maintain a work environment free of harassment, discrimination, bullying, and offensive behavior.
- ◆ Foster a welcoming and accessible work environment where employees are respected and are comfortable raising issues or concerns without the fear of retaliation.

Examples of Harassment and Bullying

- ◆ Verbal sexual advances, propositions, requests, or comments.
- ◆ Physical conduct, such as touching, assault, impeding, or blocking movement.
- ◆ Offensive jokes, whether written, verbal, or electronic.
- ◆ Threats, intimidation, and other menacing behavior.

2.3 Healthy and Safe Workplace

Our Commitment

Nakupuna is committed to the health, safety, and well-being of our employees and maintaining a safe work environment.

Why it Matters

A safe work environment protects our employees and others, minimizes the risk of accidents and injuries, and allows us to provide the highest level of service.

Health & Safety

Employees are encouraged to review [Nakupuna Companies Corporate Health and Safety Program Manual](#) for specific questions regarding Nakupuna's health and safety program.

Our Commitment in Action

- ◆ Comply with all applicable health and safety laws and regulations.
- ◆ Maintain a secure, drug free workplace.
- ◆ Perform work assignments in a safe and responsible manner, and in accordance with regulatory laws, standards and Nakupuna policies and procedures.
- ◆ Take all necessary safety precautions and be attentive to hazard prevention.
- ◆ Follow safety and health rules, and report any accidents, injuries, and unsafe equipment, practices, or conditions to a supervisor, a Human Resources or Compliance representative, a member of the Senior Management team, or the Compliance Hotline.
- ◆ Managers and supervisors know and understand safety laws and regulations that apply to their areas of responsibility to ensure compliance, and identify and report any deficiencies or work hazard concerns.



Examples of Unsafe Work Practices

- ♦ Working while under the influence of alcohol or prohibited substances.
- ♦ Not using the required personal protective equipment.
- ♦ Not obeying warning signs, tape, barricades, and safety tags.
- ♦ Bringing illegal substances, weapons, or explosives onto Nakupuna premises or customer sites.
- ♦ Not operating work equipment in a safe manner, such as not following road signs, speed limits, and road laws.

OUR CUSTOMERS





3. OUR CUSTOMERS

3.1 Quality Products and Services

Our Commitment

At Nakupuna, we are committed to sustainable development and continual improvement. We satisfy customer requirements, applicable permits, regulations, legal and other requirements; continually improve our processes and quality; and assess and manage risks, opportunities and changes to ensure quality and improvement.

Why it Matters

Nakupuna's vision is to be a leader in our industry and to be recognized by our clients as delivering innovative solutions around the globe. Nakupuna's success and our customers' success depend on our ability to deliver quality products and services, and our employees' commitment to excellence.

Our Commitment in Action

- ♦ Prioritize excellence and safety, and promote a culture of continuous improvement.
- ♦ Take personal responsibility to abide by Nakupuna policies and procedures related to performance and quality control.
- ♦ Comply with all contract and government requirements, meet quality standards, and abide by applicable laws and regulations.
- ♦ Properly perform and document every inspection and test specified in a contract.
- ♦ Do not work outside the scope of a contract unless it is modified by the contracting officer.
- ♦ Follow approved Nakupuna processes regarding the use of substitute materials that differ from contract requirements.

3.2 Antitrust

Our Commitment

We are committed to operating fairly, honestly, and legally. We comply with all antitrust and competition laws that ensure fairness by prohibiting agreements or actions that reduce competition.

Why it Matters

Anti-competitive practices are not only illegal, they hinder innovation. As an organization that truly values doing the right thing and innovation, it is essential that we compete fairly, honestly, and legally.



Our Commitment in Action

- ♦ Compete fairly and honestly, and comply with all applicable antitrust laws in our business operations.
- ♦ Never engage in anti-competitive discussions, and, if approached by anyone to enter such discussions, report the matter to a supervisor, a Human Resources or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline.
- ♦ Seek advice and guidance if questions or concerns related to antitrust or competition laws arise.

Examples of activities that violate antitrust or competition laws

- ♦ Agreements and understandings among competitors to fix or control prices.
- ♦ Boycotting suppliers or customers.
- ♦ Dividing or allocating markets or customers.
- ♦ Limiting the production or sale of products for anti-competitive purposes.

3.3 Fair Competition

Our Commitment

Nakupuna is transparent, honest, and fair in all our business operations. We truthfully and accurately market information about our organization, products, and services, and fulfill our commitments to our customers and partners.

Why it Matters

Holding Nakupuna to the highest standard of integrity is critical to the success of our organization and our customers. Honesty is one of our core values and must be reflected in everything we do from bidding to negotiating contracts, and communicating information about our services and products.

Our Commitment in Action

- ♦ Comply with all contract specifications, terms and conditions, and applicable laws.
- ♦ Ensure honesty in all aspects of our business operations, including, but not limited to, marketing our company, preparing bid proposals, and negotiating contracts.
- ♦ Avoid unethical or illegal practices that would compromise the integrity of the procurement process.
- ♦ Be fair in our dealings with customers, partners, and employees.



3.4 Partners

Our Commitment

Nakupuna is committed to working with partners, including sellers, subcontractors, suppliers, or providers of services or deliverables, who operate with integrity and in a manner consistent with our values.

Why it Matters

Nakupuna's partners are crucial to helping us achieve our goals. Our partners have a significant impact on our operations, outcomes for our customers, and our reputation. We must work collaboratively and have a shared commitment to excellence, safety, and ethics.

Our Commitment in Action

- ♦ Treat partners with respect and dignity.
- ♦ Seek and choose compliance-focused partners who meet our needs and share our values.
- ♦ Clearly articulate our expectations and commitment to compliance through tailored contractual clause flowdowns.
- ♦ Conduct risk-based due diligence before onboarding potential partners to ensure they are qualified and reputable.
- ♦ Regularly seek and monitor partner certifications and performance.

3.5 Trade

Our Commitment

Nakupuna is committed to complying with all applicable import and export laws and regulations. We will not engage in activities with individuals, entities, or countries that are sanctioned by the U.S. Government.

Why it Matters

U.S. import and export control laws, such as the Export Administration Regulations (EAR) and the International Traffic in Arms Regulations (ITAR), are a set of complex guidelines that control the movement of goods, services, and technologies. Trade laws and regulations are designed to protect national security, prevent the proliferation of weapons of mass destruction, advance economic interests, carry out foreign policy, promote regional stability, implement anti-terrorism and crime controls, combat unfair trade practices, and protect human rights. The Nakupuna companies will face significant penalties for trade violations, including potential denial of export privileges, debarment and, moreover, reputational damage.



Our Commitment in Action

- ♦ Comply fully with all applicable export and import laws and regulations.
- ♦ Seek guidance from a supervisor, a Human Resources or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline with questions or concerns regarding trade laws and regulations.

Examples of situations where export controls may apply

- ♦ Pursuing a subcontracting relationship with a foreign-owned company to perform work on a military installation.
- ♦ E-mailing export-controlled information via the internet.
- ♦ Presenting technical data and information at a conference that is attended by foreign individuals.

3.6 Bribery, Kickbacks, and Corruption

Our Commitment

Nakupuna expressly prohibits any behavior or activity, including engaging in any form of bribery, kickbacks or corruption, that violates our ethical standards or any applicable law or regulation. We are committed to making ethical decisions and operating fairly and honestly.

Why it Matters

Doing the right thing and operating with the highest integrity builds trust with our customers and partners, and strengthens our reputation. To ensure the success of our organization, we will not engage in any form of bribery, kickbacks or corruption.

Our Commitment in Action

- ♦ Do not provide any item of value to any public official or third party to gain an unfair advantage, or to receive favorable treatment in connection with a government contract.
- ♦ Never engaging in fraudulent behavior when dealing with the government, customers, vendors, subcontractors, or third parties, including soliciting or accepting kickbacks and making any material misrepresentations.
- ♦ Report any concerns related bribery, kickback and corruption to a supervisor, a Human Resources or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline.

Examples of an "item of value"

- Cash or cash equivalents
- Gifts, entertainment, meals, and vacations
- Compensation, donations, sponsorships
- Discounts on products or services
- Employment
- Credit



Definitions and Examples

- ♦ **Bribery** occurs when something of value is offered, given, solicited, or accepted in exchange for favorable treatment or to influence official action.
 - *Example: A contractor bribes government contracting officials to steer federal contracts to their company. The bribes included cash, cars, and firearms.*
- ♦ **Kickback** means an item of value provided to a prime contractor, prime contractor employee, subcontractor, or subcontractor employee for the purpose of improperly obtaining or rewarding favorable treatment in connection with a contract.
 - *Example: A prime contractor accepts cash from a subcontractor in exchange for assigning contracts to that subcontractor.*
- ♦ **Corruption** is dishonest, illegal behavior, especially by individuals in positions of power, and includes fraud, bribery, theft, embezzlement, extortion, money laundering, and abuse of power.
 - *Example: Government contracting officials create a network of contractors who agree to pay the contracting officials bribes and kickbacks in exchange for awarding the contractors lucrative contracts. The government contracting officials also encourage the contractors to include extra charges disguised as overhead in their invoices that the contracting officials pocket.*

3.7 Government Customers

Our Commitment

Nakupuna values our government customers, and strictly observes the laws, rules, and regulations that govern the acquisition of goods and services by any governmental entity of any country and the performance of government contracts.

Why it Matters

Nakupuna must comply with a vast amount of laws and regulations as a government contractor. To ensure the best outcomes for our clients and to stand out among our peers, we have to understand and follow all applicable laws, regulations, and contract requirements as we generate extraordinary results.

Our Commitment in Action

- ♦ Learn and comply with all rules that apply to government contracting and interactions with government officials and employees, including those in the U.S. and internationally.
- ♦ Abide by all contract terms and quality standards.
- ♦ Employ and partner with quality personnel and vendors committed to compliance.
- ♦ Ensure government-required information are accurate, complete, and current.
- ♦ Safeguard government property and government-designated information.

OUR ORGANIZATION





4. OUR ORGANIZATION

4.1 Business Records

Our Commitment

Nakupuna is committed to creating and maintaining accurate and reliable records to promote operational efficacy and ensure any information shared is timely and truthful. We also employ sound financial reporting practices in accordance with Generally Accepted Accounting Principles (GAAP) and applicable laws and regulations.

Why it Matters

As a federal government contractor, Nakupuna must comply with all applicable laws, regulations and procedures, including those related to accounting procedures, financial integrity, and record retention. Failing to do so can lead to significant penalties and reputational damage. It is essential to have complete, consistent, and accurate records for our business operations. Our record retention policies ensure that Nakupuna's important and necessary records are protected and maintained and that non-essential records are properly discarded.

Our Commitment in Action

- ♦ Strictly prohibit the use of Nakupuna funds for any unethical purpose.
- ♦ Never under any circumstances include false entries on Nakupuna's books or records.
- ♦ All Nakupuna's financial documents, including, but not limited to, financial books, records, cost accounts, and financial statements, will:
 - Document all assets and liabilities;
 - Accurately reflect all Nakupuna transactions;
 - Be maintained in reasonable detail and in a timely manner; and,
 - Be maintained in accordance with all applicable laws, regulations, and Nakupuna policies.
- ♦ Comply with Nakupuna's policies related to the retention and disposal of records, including physical and electronic documents (i.e., e-mails, PDF documents, sound and movie files, etc.).
- ♦ In the event of litigation or government investigations, Nakupuna's attorneys will be consulted for guidance. Nakupuna will follow all retention instructions of Legal Hold notices, which shall supersede (and are given priority over) any conflicting Nakupuna retention schedule.

4.2 Information and Intellectual Property

Our Commitment

We protect Nakupuna's propriety information and intellectual property as we strive to create great outcomes for our team, our customers, our organization, and our communities.



Why it Matters

Innovation is at the core of our business. We endeavor to continually take actions that distinguish us from competitors through innovations in service delivery, value generation, and client engagement. Protecting proprietary information and intellectual property from mishandling, loss, and misappropriation is crucial to our business and fulfilling our commitment to excellence.

Our Commitment in Action

- ◆ Protect confidential information.
- ◆ Safeguard proprietary information of the government, our customers, and third-parties.
- ◆ Comply with Nakupuna security guidelines and policies.
- ◆ All proprietary information and intellectual property developed, created or maintained by employees will always remain the sole property of Nakupuna. This includes, but is not limited to, all records, files, plans, and documents.
- ◆ Prohibit employees from copying proprietary information without Nakupuna's permission.

Examples of Confidential Information

- Business plans and strategies
- Trade secrets
- Business opportunities
- Non-public financial information
- Customer lists
- Customer contact information
- Internal reports and documents
- Internal procedures
- Other non-public business information

*This policy and information protection requirements **apply at all times during and after employment with Nakupuna.** Violation of this policy will result in appropriate disciplinary action, up to and including termination.*

Examples of steps you can take to protect information and intellectual property

- ◆ Secure user IDs and passwords.
- ◆ Prevent damage, including physical and virus-caused damages, of Nakupuna's information systems.
- ◆ Lock and protect our information systems.

*If you have questions or concerns regarding classified and controlled unclassified information, please contact the **Nakupuna Security team** or refer to Nakupuna's Security Standard Practices and Procedures.*



4.3 Labor and Expense Reporting

Our Commitment

Nakupuna is committed to ensuring that labor, travel, material, and other expenses are recorded accurately and honestly.

Why it Matters

Federal regulations and contractual obligations require the accurate reporting of labor hours and other costs. Mischarging time is a serious offense that can result in criminal and civil liability. Further, accurately reporting labor, material, and other costs is essential to the integrity of our timekeeping system, customer billings, financial reporting, and planning.

Our Commitment in Action

- ◆ Report only the true and actual number of hours worked.
- ◆ Ensure that the hours charged specifically relate to the activity or work performed.
- ◆ Strictly prohibit the shifting of costs to inappropriate contracts or charge numbers.
- ◆ Ensure that no cost is allocated to a government contract that is unallowable, misallocated, contrary to a contract provision, or otherwise improper.
- ◆ Employees granted a Nakupuna credit card may not use it for non-business or purely personal expenses.
- ◆ Honestly and accurately report all business-related expenses for reimbursement. When an employee signs an expense report, he/she is certifying that the information provided is accurate and complete and represents a valid business expense authorized by Nakupuna.

Timekeeping

Employees are responsible for: reporting daily the actual hours worked on a specific project or projects; signing and submitting timesheets at the end of the pay period after completing all entries; and, making corrections to timesheets and providing explanations, as needed.

Supervisors are responsible for: training employees on proper timekeeping procedures; providing subordinates correct project numbers and descriptions; and, reviewing and approving timesheets.

Examples of timekeeping violations include:

- ◆ Falsifying time worked.
- ◆ Knowingly and recklessly charging time worked on one project to another project.
- ◆ Allocating costs to a contract that are unallowable.
- ◆ Knowingly approving timesheets with incorrect charging.

If you have questions or concerns about proper charging of labor and other costs, please refer to the Employee Handbook, [Nakupuna Companies Time Reporting Policy](#), and/or contact a supervisor, an Accounting Department representative, or a member of the Senior Leadership Team.



4.4 Conflicts of Interest

4.4.1 *Personal Conflicts of Interest*

Our Commitment

Nakupuna is committed to properly disclosing and managing personal conflicts of interest to ensure we act in the best interest of our organization.

Why it Matters

Conflicts of interest, actual or perceived, can be detrimental to our business. It is imperative that we operate fairly and objectively to maintain the trust of our team, our customers, and our communities. To do so, we cannot let personal interests affect our responsibilities.

Our Commitment in Action

- ♦ Avoid relationships that might be opposed to the interests of Nakupuna or might cause a conflict with performance.
- ♦ Promptly disclose any potential or actual conflicts of interest.
- ♦ Seek guidance or share concerns with a supervisor, a Human Resources or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline. The presence of a conflict does not necessarily mean that the proposed activity will be prohibited.

Examples of potential conflict of interest situations

- ♦ **Financial Interests** Conflicts of interest may arise if an employee has significant financial interests in a current or potential customer, partner, supplier, or competitor.
- ♦ **Personal Relationships** Conflicts of interest may arise as a result of personal relationships between an employee and an individual who works for a customer, partner, supplier, or competitor. Conflicts of interest may also arise when an employee of Nakupuna has a close personal relationship with another Nakupuna employee, particularly when one employee serves in a supervisory role.
- ♦ **Outside Employment** Conflicts of interest may arise when an employee is employed by another company, including a supplier, customer, or competitor.

4.4.2 *Organizational Conflicts of Interest (OCI)*

Our Commitment

Nakupuna will comply with all organizational conflicts of interest (OCI) laws, regulations, and contractual obligations. We will maintain and implement a systematic approach to proactively identify, screen and resolve potential OCI issues and reinforce Nakupuna's commitment to conduct its business with the highest standards of ethics and integrity.



Why it Matters

An OCI may arise in situations where, because of other activities or relationships, Nakupuna has unequal access to non-public information or an unfair advantage in a procurement, or when a Nakupuna employee has impaired objectivity in providing the government with assistance, advice, or contract work. OCIs could result in Nakupuna being disqualified from future or current opportunities. Moreover, OCI issues could lead to the erosion of customer trust and reputational damage.

Our Commitment in Action

- ◆ Identify, and avoid or mitigate actual, perceived or potential OCI in our performance of government contracts in accordance with federal regulations.
- ◆ Report and/or disclose actual, potential, or perceived OCI to a supervisor, a Human Resources, Contracts or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline.
- ◆ All reports of actual, potential, or perceived OCI will be referred to the Contracts and Compliance departments for investigation and resolution.
- ◆ Nakupuna may consult with its attorneys for questions or concerns regarding OCI-related issues.

OCI Categories

- ◆ **Unequal Access to Information:** When a contractor obtains, or is privy to, information in performing a contract that is not publicly available, which results in an unfair competitive advantage.
- ◆ **Impaired Objectivity:** When a contractor's work under one contract demands that it evaluate itself or the work of a competitor.
- ◆ **Biased Ground Rules:** When a contractor has in some sense set the procurement ground rules for future contract requirements.

4.4.3 Hiring Former Government and Competitor Employees

Our Commitment

Nakupuna will comply with all conflict of interest laws and regulations related to the hiring of former government and competitor employees.

Why it Matters

Although complex, laws and regulations related to the hiring of former government employees generally prohibit a government contractor from gaining a competitive advantage from government employees by engaging in employment discussions. These laws and regulations apply to any discussions or contacts with current or former government employees for the purpose of exploring potential employment or consulting opportunities, as well as after employment is offered. There are similar laws and regulations related to hiring an employee who has worked for a competitor or third party. Former government and competitor employees may be prohibited from certain tasks and duties that relate to their prior employer and employment responsibilities.



Our Commitment in Action

- ♦ Comply with all applicable laws and regulations related to the hiring of former government and competitor employees to prevent any conflicts of interest
- ♦ Ensure that proprietary information and intellectual property from an individual's prior employer is not brought into Nakupuna or used by Nakupuna in violation of that individual's obligations to his/her former employer.

If you have questions related to hiring former government or competitor employees, please contact a supervisor, a Human Resources or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline.

4.5 Insider Trading

Our Commitment

Nakupuna is committed to protecting the confidentiality of non-public "material" information, and complying with all applicable laws and regulations.

Material Information

"Material" information is defined as any information that is not available to the public that an investor would consider important to his/her investment decisions or would have an impact on the price of securities.

Why it Matters

Insider trading refers to illegally using non-public material information to make a profit when trading a company's stocks or other securities. Insider trading, or tipping, also refers to disclosing non-public material information for an individual's financial gain. Misusing privileged information hurts individual investors, undermines trust and fiduciary duty, and can result in serious legal implications. Nakupuna has an ethical responsibility to protect non-public information and maintain the trust of our customers, partners, and communities.

Our Commitment in Action

- ♦ Prohibit the use of inside or material information acquired through the course of employment at Nakupuna to influence the selling of stocks or securities.
- ♦ Do not share material information with others, including family members, friends, suppliers, customers, or even co-workers.
- ♦ Prohibit the disclosure of non-public material information about our business partners, suppliers, or customers that was acquired through employment at Nakupuna.

Examples of material information include

- ♦ A company's financial information, such as corporate earnings, or other important company data.
- ♦ Award or cancellation of a major contract.
- ♦ Anticipated changes to a company's structure or executive management.
- ♦ Planned mergers, acquisitions, or divestitures.



4.6 Assets

Our Commitment

Nakupuna secures all our assets because they are critical to our business operations and enable us to deliver creative, elegant solutions that solve challenging problems.

Why it Matters

Nakupuna's assets, including but not limited to, computers, software, communication devices, e-mail and voice mail systems, are provided to employees to ensure they are able to successfully execute their jobs. These assets should not be abused, nor should they be used in any manner that is unlawful, inappropriate, wasteful of Nakupuna time or resources, or contrary to the Nakupuna's best interests. Employees should have no expectation of privacy in connection with their access and use of Nakupuna equipment and systems.

Assets Defined

Assets are items or resources of value that a business owns or leases in order to operate. Asset can be tangible such as cash, equipment, materials, and real estate. Assets can also be intangible, including intellectual property, licenses, patents, and reputation.

Our Commitment in Action

- ◆ Use Nakupuna's computers, e-mail and voicemail facilities, and Internet access accounts solely for business purposes.
- ◆ Treat all assets with care. Avoid misusing, losing, and damaging Nakupuna resources.
- ◆ Comply with all applicable laws, regulations, and Nakupuna policies and procedures related to protecting assets.
- ◆ All information that is temporarily or permanently stored, transmitted, or received with the aid of Nakupuna computers, e-mail (including personal password-protected web-based e-mail) and Internet remain the sole and exclusive property of Nakupuna.

Please refer to the Nakupuna Companies' Employee Handbook and IT Policy for specific information regarding company assets. Questions or concerns related to company assets should be referred to a supervisor, a Human Resources, IT or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline.

4.7 Communication



4.7.1 *Information Gathering*

Our Commitment

Nakupuna will truthfully and ethically obtain information about our competitors.

Why it Matters

Not only is it unethical to wrongfully obtain a competitor's trade secrets or other information, it can result in civil and criminal penalties. Regardless, if information is freely shared by a third party, if an employee knows that the information is confidential and that it has been wrongfully obtained, it must not be used or further disclosed, other than to the appropriate authorities.

Our Commitment in Action

- ◆ Only obtain information about a competitor through publicly available sources, such as press releases, brochures, websites, or presentations.
- ◆ Strictly prohibit asking for confidential or proprietary information from our competitors.

4.7.2 *Communicating Company Information*

Our Commitment

Nakupuna is committed to truthfully and accurately communicating information about our company and services. We are clear and consistent in our voice, which reflects our mission, vision and values.

Why it Matters

It is important that all marketing communications comply with Nakupuna's policies and standards. When we communicate information about Nakupuna, we shape the perception of our organization. It is crucial to our customers, partners, employees, and communities, that we accurately represent Nakupuna and create effective communications.

Our Commitment in Action

- ◆ Comply with relevant policies and procedures, including proper approval processes, for communicating Nakupuna information to individuals authorized to receive such information.
- ◆ Do not, without authorization, disclose confidential or proprietary information.
- ◆ Properly control and accurately disseminate information.
- ◆ In certain cases, the Management Team will manage the public disclosure of information. For example, all media inquiries will be handled by a Nakupuna Company President.



4.7.3 Social Media

Our Commitment

Nakupuna and all employees will use social media responsibly and safeguard Nakupuna's confidential information and reputation.

Why it Matters

Nakupuna recognizes the powerful role social media plays. From sharing information and expertise, to making new connections, and influencing opinions, social media has become a part of our daily activities. However, social media must be used responsibly and in a manner that will not negatively impact Nakupuna, our customers, partners, and communities.

Our Commitment in Action

- ♦ **Abide by all Nakupuna policies.** Whether on the Internet at work or during personal time, an employee's social media post(s) must not violate any of the Nakupuna's policies, including but not limited to:
 - Disclosure of confidential business information;
 - Discrimination or harassment;
 - Workplace violence;
 - Conflicts of interest and other ethical violations;
 - Personally identifiable information.
- ♦ **Do not speak for Nakupuna.** Employees are prohibited from representing themselves as a spokesperson for Nakupuna or as speaking on behalf of Nakupuna.
- ♦ **Do not use Nakupuna logos.** Employees are prohibited from using Nakupuna's trademark and logos for commercial purposes without prior authorization.

If you have any questions about the appropriate use of social media, please refer to the Employee Handbook and/or contact your supervisor, a Human Resources or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline.

4.8 Gifts

Our Commitment

The Nakupuna Companies will conduct its business in an honest, transparent manner that is free from even a perception that favorable treatment was sought, received, or offered through gifts, favors, hospitality, entertainment, or similar gratuities.



Why it Matters

Government employees are governed by various laws and regulations related to the acceptance of items of value, including entertainment, meals, gifts, gratuities, and other things, from firms and individuals with whom they do business or over whom they have authority. Nakupuna's general policy in dealing with government employees is that nothing of value will be given to such individuals to avoid violating any laws or regulations.

Our Commitment in Action

- ◆ Employees of Nakupuna may generally accept unsolicited gifts or other business courtesies provided they are not of material value and are not given with the purpose of influencing one's judgment.
- ◆ Never solicit gifts or other courtesies directly or indirectly.
- ◆ If you are offered a gift or other business courtesy of material value from an individual, firm, or representative of a firm who has or seeks a business relationship with Nakupuna, you must demonstrate that the gift could not be seen as an attempt by the offering party to secure favorable treatment.

Employees who have questions related to Nakupuna's gifts and gratuities policies and procedures must contact a supervisor, a Human Resources or Compliance representative, a member of the Senior Leadership Team, or the Compliance Hotline.

OUR COMMUNITIES





5. OUR COMMUNITIES

5.1 Human Rights

Our Commitment

Nakupuna is committed to protecting and advancing human dignity and human rights in all business practices. We expect our employees and everyone with whom we conduct business to hold similar standards.

Why it Matters

It is Nakupuna's fundamental responsibility to respect and protect human rights. We strive to promote human rights in all of our relationships, including with our employees, partners, customers, and communities.

Our Commitment in Action

- ◆ Protect and support employee health, wellness, and safety.
- ◆ Create a work environment that is free from harassment, discrimination, and retaliation.
- ◆ Provide equal employment opportunities, and value and advance diversity and inclusion.
- ◆ Promote honesty, integrity, and fairness in all our business relationships and operations.
- ◆ Maintain high ethical standards and practices.
- ◆ Strongly condemn and prohibit human trafficking or exploitation and use of forced labor and child labor.
- ◆ Respect, support and make investments in our communities.
- ◆ Ensure compliance with all applicable laws.

5.2 Environment

Our Commitment

Nakupuna is committed to being a good steward of the environment, and promoting sustainable practices.

Why it Matters

As a Native Hawaiian Organization with offices and employees located in communities across the country, we have an obligation to respect and take care of our environment, including the land and all natural resources.

Our Commitment in Action

- ◆ Comply with all applicable environmental laws and regulations.



- ♦ Educate our team about environmental policies and efforts to minimize our footprint or impacts.
- ♦ Support initiatives that protect our environment and promote sustainability.
- ♦ Continuously review our operations and policies for improvement of environmental performance.

5.3 Political Process

Our Commitment

Nakupuna is committed to participating in the political process in a responsible and transparent manner.

Why it Matters

It is important for Nakupuna to be engaged in the political process, particularly as a Native Hawaiian Organization and government contractor. We also encourage our employees to be informed and active citizens, including participating in political and civic affairs.

Our Commitment in Action

- ♦ Encourage employees to participate in the political process on their own time, at their own expense, and without use of Nakupuna assets.
- ♦ Make political contributions or expenditures on behalf of candidate or political party in full compliance with relevant laws and regulations.
- ♦ Ensure lobbying activities are properly disclosed and carefully regulated.

Definition of Lobbying

“Lobbying” involves dealings with legislators, regulators, or their staff for the purpose of influencing laws, regulations, policies, or other actions. Nakupuna follows and complies with the specific rules and regulations that govern lobbying activities, including obligations to register and/or report activities. For this reason, employees must coordinate all contacts with officials through Nakupuna’s management team.

CONCLUSION





6. CONCLUSION

Nakupuna's corporate logo is inspired by the sails on a traditional Polynesian voyaging canoe (or wa'a) representing the ingenuity, intelligence, and perseverance of early voyagers. Nakupuna strives to embody that spirit in all we do and approach every challenge with passion, purpose, and creativity. Our core values serve as our guiding stars as we strive to create and implement elegant solutions to our clients' most challenging problems as a means of supporting the economic advancement of the Native Hawaiian Community. Our Code is a practical guide to ensure we live our values and do what is right, in all we do for our team, our customers, our organization, and our communities. While our Code cannot address every issue you might face, use it as a foundation and seek guidance when needed. With your help, Nakupuna will continue to cultivate a positive ethical and compliant culture to elevate us as an organization and ensure long-term success.