



## **Cal-Aurum Industries Code of Ethics and Conduct**

(Effective: January 1, 2016)

### **Cal-Aurum Industries Code of Ethics and Conduct:**

#### **Our Policy**

It is the policy of Cal-Aurum Industries (“CAI”) to conduct all business affairs in accordance with applicable laws and to be a good corporate citizen. This policy applies to all employees, officers and directors of CAI.

#### **Our Customers**

CAI is committed to maintaining our customers’ trust by competing fairly, honestly and by delivering superior services to its customers. CAI does not authorize, condone or promote, directly or indirectly through others, unlawful behavior.

#### **Our Competitors**

CAI competes fairly and in compliance with applicable anti-competition laws to ensure our services are provided on their merits. CAI uses only lawful means to obtain competitive information.

#### **Our Business Partners**

CAI uses only authorized consultants, contractors, distributors, representatives, resellers, sales and marketing agents and suppliers (collectively known as CAI Business Partners) who have met or exceeded CAI’s high standards and entered into appropriate written agreements in compliance with CAI procedures.

#### **Conflicts of Interest**

Employees of CAI are required to avoid business decisions or other outside activities that create an actual or potential conflict of interest with their obligations or duties to CAI. CAI employees must decline to engage in conflicting behavior, or seek guidance from the appropriate CAI officials prior to engaging in behavior that could be considered as a potential conflict of interest.

#### **Protection and Appropriate Use of Confidential Data**

Employees of CAI may not exploit company financial or non-financial data for personal gain. CAI and its employees must protect the confidential and proprietary nature of (i) its own data and (ii) the data of others disclosed to CAI in confidence. The privacy of data entrusted into CAI’s care, including data provided by customers and CAI’s Business Partners, as well as data relating to individual employees or other persons, must be protected at all times in accordance with applicable legal and contractual requirements.

#### **Responsible Financial and Non-Financial Recordkeeping**

Each CAI employee is responsible for the accurate recordkeeping and reporting of financial data and the integrity of CAI’s financial data and records. CAI preserves all business records for their required retention periods, whether in paper or electronic form, to ensure that all requirements are met.

## **Respect for Diverse Culture**

CAI is a single company formed of many diverse and differing cultures, thus each CAI employee must strive to appreciate, respect and understand other cultures and customs. CAI employees must not discriminate against one another, including for reasons of age, disability, ethnic origin, gender, race, religion or sexual orientation.

## **Commitment to Human Rights, the Environment and Social Responsibility**

CAI supports and respects, within its reasonable ability to influence, the protection of international human rights set out in the United Nations' ("UN") Universal Declaration of Human Rights, the International Labor Organization's fundamental conventions and the UN Global Compact. In particular, CAI supports the eradication of slavery and human trafficking worldwide and the effective elimination of all forms of forced labor and child labor in violation of international standards. CAI will include this objective in the selection and management of CAI's Business Partners. CAI endeavors to undertake initiatives to promote environmental responsibility and encourage the development and implementation of environmentally-friendly technologies, processes. CAI encourages its employees to exhibit a strong sense of social responsibility by serving to enhance the communities in which they live and work.

## **Accountability**

CAI employees are accountable, individually and collectively, for their behavior and actions. All employees are required to comply with this *Cal-Aurum Industries Code of Ethics and Conduct* and failure to do so will result in appropriate disciplinary action. CAI employees have an obligation to report unethical business conduct, the violation of CAI's policies, or any undertaking of dishonest, destructive or illegal action. CAI does not retaliate against employees or others, who in good faith, report what he or she believes to be a violation of law, this Code or other CAI policies. Any employee who has questions or concerns regarding the application or interpretation of this Code should consult with his or her supervisor or other member of management, Human Resources or CAI' Ombudsman.

## **Suppliers and Subcontractors**

CAI strongly encourages its suppliers and subcontractors to comply with this Code, which may involve higher standards than required by local laws. Upon request, a supplier, must, by way of (i) providing information and/or (ii) allowing CAI or its representative access to its premises, verify to CAI' reasonable satisfaction, that the supplier and its subcontractors or sub-suppliers reasonably comply with the standards and expectations of this Code.