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CODE OF ETHICS AND BUSINESS CONDUCT

Since the company began it has been dedicated to delivering world-class solutions to our customers. We accomplish this by integrity and professionalism and developing our work and processes around our corporate core values and competencies.

The Code of Conduct sets forth the standards of how we help our customers achieve greater management and financial control of their workforce and talent supply chains, how we work with suppliers, vendors and others and how we protect Workforce Logiq and all its affiliates.

Everyone at Workforce Logiq must abide by the Code of Conduct, Global Community Employment Handbook and other policies and procedures when conducting Workforce Logiq related business.

ORGANIZATIONAL SAFETY

ANTI-HARRASSMENT

Workforce Logiq is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits unlawful discriminatory practices, including harassment. Therefore, Workforce Logiq expects that all relationships among persons in the office will be business-like and free of bias, prejudice and harassment.

Definitions of Harassment
Sexual harassment constitutes discrimination and is illegal under country, state and local laws. For the purposes of this policy, sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when, for example a) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; b) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or c) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Harassment on the basis of any other protected characteristic is also strictly prohibited. Under this policy, harassment is verbal, written or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, gender, sexual orientation, national origin, age, disability, marital status, citizenship, genetic information or any other characteristic protected by law or that of his/her relatives, friends or associates, and that a) has the purpose or effect of creating an intimidating, hostile or offensive work environment; b) has the purpose or effect of unreasonably interfering with an individual's work performance; or c) otherwise adversely affects an individual's employment opportunities.

Reporting Harassment
Employees are required to immediately report conduct which is believed to be in violation of this policy and are encouraged to follow their chain of command. If they are not comfortable doing so, they may contact:
• The Human Resources Department
- Any other supervisor or manager
- Workforce Logiq Ethics Hotline

Complaints of harassment will be handled and investigated promptly and in as impartial and confidential manner as possible. Employees are required to cooperate in any investigation. Under no circumstances will an employee be penalized for reporting what the employee believes in good faith to be harassment under this policy. If you have questions about the policy, please contact your supervisor or your Human Resources Business Partner.

Applicable law also prohibits retaliation against you by another employee or by Workforce Logiq for good faith reporting, filing, testifying, assisting, or participating in any manner in any investigation, proceeding, or hearing conducted by Workforce Logiq or a federal or state enforcement agency. You should report any suspected retaliation to your supervisor or Human Resources. Workforce Logiq will investigate any report of retaliation objectively and thoroughly. If a report of retaliation is substantiated, appropriate disciplinary actions, up to and including termination, will be taken.

Workforce Logiq has a zero tolerance regarding discrimination, harassment or retaliation

**DRUG-FREE WORK ENVIRONMENT**

Workforce Logiq has a longstanding commitment to provide a safe and productive work environment. Alcohol and drug use pose a threat to the health and safety of self, others and to the security of our equipment and facilities. For these reasons, Workforce Logiq has a zero tolerance for drug and/or alcohol use in the workplace.

This policy outlines the practice and procedure designed to correct instances of identified alcohol and/or drug use in the workplace. This policy applies to all employees and all applicants for employment of Workforce Logiq. The Human Resources department is responsible for policy administration.

While on your work-site and while conducting business-related activities off your work-site, no employee may manufacture, use, possess, distribute, sell, or be under the influence of alcohol, illegal drugs, or controlled substances. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee’s ability to perform the essential functions of the job effectively and in a safe manner that does not endanger other individuals in the workplace.

Violations of this policy may lead to disciplinary action, up to and including immediate termination of employment.

Workforce Logiq will assist and support employees who voluntarily seek help for such problems before becoming subject to discipline and/or termination under this or other policies. Such employees may be allowed to use accrued paid time off if applicable, placed on leaves of absence, referred to treatment providers and otherwise accommodated as required by law. Such employees may be required to document that they are successfully following prescribed treatment and to take and pass follow-up tests if they hold jobs that are safety sensitive or that require driving or if they have violated this policy previously.
Required Testing

In an effort to maintain an alcohol/drug free workplace, Workforce Logiq retains the right to require the following tests:

- **Pre-employment**: As a condition of employment as may be required by the client and administered by a medical organization selected by the client.
- **Reasonable suspicion**: When it is the companies’ belief that a drug or alcohol problem exists such as; evidence of drugs, post-accident / injuries in the workplace, fights or other behavioral symptoms of impairment, negative performance patterns, excessive tardiness or absenteeism. Reasonable Suspicion testing will be utilized without notice.
- **Post-accident**: You will be required to take a drug test within 32 hours of the time of any accident or injury. If you are injured on the job and either refuse to be tested or test positive for drugs or alcohol, you may forfeit eligibility for all workers’ compensation benefits.

Consequences

Applicants who refuse a drug test or who test positive will not be hired. Employees who refuse to cooperate in required tests will be terminated. An employee testing positive for alcohol or illegal drug use under this policy, will be disciplined up to and including termination.

Employees will be paid for time spent in alcohol/drug testing and then suspended pending the results of the drug/alcohol test. After the results of the test are received, a date/time will be scheduled to discuss the results of the test; this meeting will include a member of management and Human Resources. Should the results prove to be negative, the employee will receive back pay for the times/days of suspension.

Confidentiality

Information and records relating to positive test results, drug and alcohol dependencies and legitimate medical explanations provided to the medical review officer (MRO) shall be kept confidential to the extent required by law and maintained in secure files separate from normal personnel files.

ANTI-VIOLENCE

Workforce Logiq strives to maintain a safe working environment where employees are free from the threat of workplace violence and bullying. In keeping with this goal Workforce Logiq prohibits any employee from engaging in any act, either on Workforce Logiq premises, or during the performance of work-related duties, that:

- Threatens the safety of an employee;
- Affects the health, life, or well-being of an employee, or results in damage to company, and/or employee property

Such acts include, but are not limited to:

- Threatening, intimidating, coercing, harassing, abusive and offensive remarks or assaulting an employee;
- Repeated inappropriate behavior, either direct or indirect whether verbal, physical or otherwise;
- Sexually harassing an employee;
• Carrying concealed weapons or concealing a weapon on Workforce Logiq property or client sites;
• Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault, damage to a person’s work area or property;
• Nonverbal threatening gestures or glances that convey threatening messages;
• Allowing unauthorized persons access to the building without management’s permission;
• Using, duplicating, or possessing keys to the building or offices within the building without proper authorization;
• Stealing or attempting to steal Workforce Logiq property, Client property or property of an employee.
• Damaging or attempting to damage Workforce Logiq property or property of an employee.

Any employee who has been threatened, who is a victim of a violent act, witnesses any threats or violent acts, or learns of any threats or violent acts, is to report such activity to Human Resources immediately. Each report will be promptly evaluated and investigated to determine what follow-up actions are necessary. If it is necessary to request law enforcement intervention, Workforce Logiq will do so.

Information about an incident or threat will be disclosed on a need to know basis only. Additionally, Workforce Logiq strives to ensure the safety and privacy of the individuals involved.

An employee who engages in prohibited conduct will be subject to appropriate disciplinary action, as determined by the findings of the investigation. In addition, certain actions may cause the employee to be held legally liable under state or local law.

WORK ENVIRONMENT EXPECTATIONS

EMPLOYEE CODE OF CONDUCT

We like to keep rules and regulations to a minimum, but it is necessary to have some rules to keep things running smoothly for everyone. In general, disciplinary action cases fall into two broad categories of offenses: Group I and Group II. This categorizing provides a general framework within which disciplinary action may fall. There are some offenses, Group I which occur that may warrant disciplinary action, up to and including immediate termination. However, individual cases are evaluated on their own circumstances with appropriate counseling and discussion being a vital part of the final outcome.

GROUP I
• Dishonesty;
• Absolute refusal to obey the reasonable instructions of a person in charge, insubordination;
• Knowingly not recording PTO on the time sheet;
• Falsifying personnel or other company records;
• Fighting;
• Disorderly or immoral conduct, on or off the job that may reflect badly on the reputation of Workforce Logiq;
• Theft;
• Causing damage to equipment or property of Workforce Logiq, a client or an employee.
There are other offenses for which immediate termination may not be warranted but strong disciplinary action is required. (Recurring instances may lead to termination).

Group II:

- Continued unwillingness to comply with the reasonable instructions of a person in charge, insubordination;
- Wasting time and loafing on the job;
- Horseplay, arguing or disturbing others;
- The use of profanity or obscenity within the office;
- Failure to report an accident;
- Being tardy or absent;
- Interference with the rights of other associates;
- Gross inefficiency or neglect of responsibilities;
- Use of cell phone while driving resulting in an accident/injury;
- Excessive personal work/calls during working hours;

The above listings are not intended to be all inclusive. Either the employee or Workforce Logiq can terminate the employment relationship should circumstances necessitate it.

**NON-DISCLOSURE**

The protection of confidential business information and trade secrets, within and outside Workforce Logiq, is vital to the success of Workforce Logiq and your worksite employer. Such confidential information includes, but is not limited to, the following examples:

- Billing information
- Compensation data
- Computer programs/data
- Computer security codes
- Financial information
- Sales & marketing strategies
- New materials/product research
- Customer lists
- Customer preferences
- Pending projects and proposals
- Business Plans
- Referral sources or information
- Office security keys/codes
- Research and development strategies
- Management strategies
- Personal information regarding other employees

No employee may copy or disclose such information for personal benefit or the benefit of another without express written consent of Workforce Logiq. Such action constitutes theft. Any employee who improperly uses or discloses trade secrets or confidential business information will be subject to disciplinary action, up to and including termination of employment, even if they do not actually benefit from the disclosed
information. In addition, individuals who are exposed to confidential information may be required to sign a non-disclosure agreement by the worksite employer.

CONFLICTS OF INTEREST

Workforce Logiq recognizes and respects your right to participate in outside activities of your choice. However, it is understood and agreed at the time of employment that you regard your primary responsibility to Workforce Logiq. Employees are required to inform Workforce Logiq of any other job appointment that might interfere with their duties or assignments. Workforce Logiq reserves the right to determine whether outside activities impact their work with us. You may be asked to relinquish your outside employment and refusal, may be subject to termination. In addition, selling of merchandise or distribution of endorsement material during working hours is prohibited. You may not endorse or imply an endorsement of a product or service by Workforce Logiq or your worksite employer.

ANTI-CORRUPTION

Workforce Logiq is committed to conducting our business in accordance with all applicable laws, rules and regulations and the highest ethical standards. This Policy is applicable to every employee of Workforce Logiq, including senior executive and financial officers, and to members of the Workforce Logiq Board of Directors. The reporting requirement of this Policy is also applicable to Workforce Logiq’ contractors and suppliers. This Policy is intended to supplement all applicable laws, rules, and other corporate policies. It is not intended to supplant any local laws.

Corruption is the misuse of public power for private profit, or the misuse of entrusted power for private gain. Bribery is the offer, promise, or payment of cash, gifts, or even excessive entertainment, or an inducement of any kind offered or given to a person in a position of trust to influence that person’s views or conduct or to obtain an improper advantage. Bribery and corruption can take many forms, including the provision or acceptance of:

- Cash payments;
- Phony jobs or “consulting” relationships;
- Kickbacks;
- Political contributions;
- Charitable contributions;
- Social benefits; or
- Gifts, travel, hospitality, and reimbursement of expenses.

Workforce Logiq employees and agents are strictly prohibited from offering, paying, promising, or authorizing:

- any payment or other thing of value;
- to any person;
- directly or indirectly through or to a third party;
- for the purpose of (i.e., in exchange for);
  - causing the person to act or fail to act in violation of a legal duty;
  - causing the person to abuse or misuse their position; or
  - securing an improper advantage, contract or concession;
- for Workforce Logiq or any other party.
Improper Payment Activity

To promote compliance with anti-corruption laws in the United States, and other applicable jurisdictions, no Workforce Logiq employee shall undertake any Improper Payment Activity in respect of a foreign official, a domestic official, or a person doing business in the private sector.

In addition, Workforce Logiq’ books and records must correctly record both the amount and a written description of any transaction. Workforce Logiq must ensure that there is a reasonable relationship between the substance of a transaction and how it is described in the Company’s books and records.

It is contemplated that Workforce Logiq will institute detailed procedures and standards related to training, due diligence, the recording of transactions, and other areas, to implement the terms of this Policy. In particular, Workforce Logiq will institute standards and procedures for:

- Sponsoring travel of government or government officials;
- Direct and in-kind support for government or government officials;
- Security support for public law enforcement;
- Per diems for government officials;
- Retaining third parties, including those who may interact with the government on Workforce Logiq’ behalf;
- Contracting with state-owned entities;
- Meals, gifts, and entertainment for government officials; and
- Donations and charitable contributions for government officials.

Any employee who violates the terms of this Policy will be subject to disciplinary action. Any employee who has direct knowledge of potential violations of this Policy but fails to report such potential violations to Workforce Logiq management will be subject to disciplinary action. Any employee who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action.

In all cases, disciplinary action may include termination of employment. Any third party agent who violates the terms of this Policy, who knows of and fails to report to Workforce Logiq management potential violations of this Policy, or who misleads investigators making inquiries into potential violations of this Policy, may have their contracts re-evaluated or terminated.

WHISTLEBLOWER POLICY

A whistleblower as defined by this policy is an employee of Workforce Logiq who reports an activity that they consider to be illegal or dishonest to one or more of the parties specified in this Policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting.

If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is to contact their immediate supervisor or Human Resources. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.
Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. Workforce Logiq will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes they are being retaliated against must contact the Human Resources Director immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

All reports of illegal and dishonest activities can be reported to our Workforce Logiq Global Ethics Hotline. Human Resources will be responsible for investigating and coordinating corrective action.

Employees with any questions regarding this policy should contact the Human Resources Department.
ACKNOWLEDGEMENT OF RECEIPT

1) I have received my copy of the Code of Conduct for Workforce Logiq. I understand and agree that it is my responsibility to read and familiarize myself with the policies and procedures contained.

I understand that Workforce Logiq is a growing and changing organization and that Workforce Logiq has the right to add to, modify or delete provisions of the policies and procedures, at any time without advance notice. I understand that no oral statements or oral representations can in any way change or alter the provisions of the Code of Conduct. I understand that the information contained is strictly confidential, and I agree not to disclose it to anyone not employed by Workforce Logiq.

2) I understand that this Code of Conduct supersedes all other previous manuals or guides.

____________________________________  ______________________________
Date                                      Employee Printed Name  

____________________________________  ______________________________
Employee Signature                        Worksite Employer