AFOGNAK CODE OF ETHICS AND BUSINESS CONDUCT

Revised March 24, 2017
MESSAGE FROM THE BOARD CHAIR AND THE PRESIDENT/CEO

Dear Colleague:

We are pleased to present the Afognak Code of Ethics and Business Conduct (the “Code”), which applies to all employees of Afognak Native Corporation (“Afognak”), Alutiiq, LLC (“Alutiiq”), and their subsidiaries. When this Code mentions Afognak or “the Company,” it refers to all the Afognak and Alutiiq companies and their employees. Afognak’s Board of Directors and President/CEO work hand-in-hand to set the tone of ethical compliance from the top for the Company and its employees. We ask for your support and participation in this endeavor. It has our strongest commitment.

As an Alaska Native Corporation that desires to remain true to the values and traditions of the Alutiiq people, and as one of the premier government contractors, we have unique responsibilities that set us apart from other businesses. The Code summarizes the virtues and principles that guide the actions of the Company and its employees. We encourage our agents, consultants, contractors, subcontractors, representatives, suppliers and other business partners to be guided by it as well.

You are expected to read and be familiar with the Code in its entirety. The Code is revised annually to ensure that it adequately addresses the ethical issues we face and to ensure that it is state of the art in terms of industry standards. Throughout our day-to-day duties and responsibilities, we strive to apply common sense and sound judgment in the manner in which we conduct ourselves, and we urge you to do the same. Please use the resources available to you and know that you may make inquiries and report your concerns confidentially and without fear of retaliation.

If you have any questions regarding the Ethics and Compliance Program, please contact your supervisor or the Legal Department.

Thank you for your hard work and dedication.

Denise May  
Board Chair

Greg Hambright  
President/CEO
COMPANY PURPOSE, VISION, AND BUSINESS MISSION

PURPOSE
Afognak Native Corporation exists so that its shareholders (the “Shareholders”) have a perpetual source of land use and shared financial and cultural wealth.

VISION
To be the best Native organization in Alaska for our Shareholders, supporting the traditions and preserving the culture of our Shareholders through careful and progressive land stewardship, development and management of financial assets.

BUSINESS MISSION
The Company is dedicated to delivering cost-effective, quality services and solutions to our customers. Placing our customers’ interests first, we strive for trusting, long-term relationships that are mutually beneficial.

We are committed to attracting and retaining a world-class workforce that is guided by our traditional Alutiiq values, and we are dedicated to providing them with the tools and resources needed to exceed our customers’ expectations. We create a team atmosphere where innovative solutions are encouraged.

Execution of this mission will ensure the long-term success of the Company and, in turn, ensure that the Alutiiq people of Afognak will thrive in perpetuity.
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PERSONAL CONDUCT
A / GENERAL RULES OF EMPLOYEE CONDUCT

To ensure orderly operations and provide the best possible work environment, the Company expects its employees to follow rules of conduct that will protect the interests and safety of all employees and the Company.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment. In some cases, there are specific Company policies and procedures addressing the infractions mentioned below.

- Theft or inappropriate removal or possession of property
- Falsification of documents including employment application, timekeeping records, and work product
- Working under the influence of alcohol or illegal drugs
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, while on duty, or while operating a vehicle or equipment
- Fighting or threatening violence in the workplace
- Negligence or improper conduct leading to damage of property
- Failure to comply with or disregard for a lawful management directive
- Violation of safety or health rules
- Smoking in prohibited areas
- Sexual or other harassment or discrimination
- Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace
- Unsatisfactory attendance including absenteeism, tardiness and early departures
- Unauthorized presence in a Company facility at any time
- Unauthorized use of telephones or other Company-owned equipment
- Violation of Company policies
- Unsatisfactory performance or conduct

Employment with the Company is at-will at the mutual consent of the Company and the employee, and either party may terminate that relationship at any time, with or without cause, and with or without advance notice, unless otherwise provided for in a written employment contract signed by the Company as authorized by the President/CEO or the Vice President of Human Resources, or in a collective bargaining agreement, or applicable law.
B / FAIR EMPLOYMENT PRACTICES

The Company is committed to the fair and equitable treatment of its employees. An individual’s qualifications, skills, achievements, and the Company’s employment preference for qualified Shareholders are the only factors upon which decisions concerning hiring, promotion, and other employment-related decisions may be based. These decisions must be arrived at without regard to any characteristic protected by applicable federal, state or local laws (“protected status”). Protected status is defined in the Company’s Employee Handbook. The Company is committed to a hiring preference for its Shareholders, a preference explicitly permitted under federal law.

YOUR RESPONSIBILITIES

- Do not discriminate on the basis of any protected status.

- Understand and follow Company anti-discrimination policies and procedures. If you are unfamiliar with these policies or procedures, consult the Employee Handbook or talk to Human Resources.

- Notify your supervisor, Human Resources, the Legal Department, the Chief Compliance Officer, or the Employee Hotline if you are subject to or if you see or suspect any illegal discrimination. The Company will not allow any form of retaliation against individuals who raise concerns in good faith. Contact information for these resources is listed on pages 45-47 of this Code.

- Create an atmosphere free of any suggestion of illegal discrimination. Do not make or tolerate jokes, comments, or remarks based on any protected status.

- Honor and support the Company’s employment preference for qualified Shareholders.

FYI

my.alutiq.com
www.eeoc.gov
C / HARASSMENT

It is Company policy to provide all employees with a work environment free of harassment. The Company prohibits and will not tolerate harassment in any form, including actions, words, jokes, pranks, signs, intimidation, physical contact, violence, or comments based on any protected status. As an example, sexual harassment, which is defined in the Employee Handbook, is a form of employee misconduct that is demeaning to another person, undermines the integrity of the employment relationship, and is strictly prohibited.

YOUR RESPONSIBILITIES

- Never engage in or tolerate harassment in any form.
- Be alert to possible violations of this policy and foster an environment in which such conduct is not tolerated.
- If you are unfamiliar with the Company’s policies against harassment, consult the Employee Handbook or contact Human Resources.
- Report any inappropriate behavior to your supervisor, Human Resources, the Legal Department, the Chief Compliance Officer, or the Employee Hotline.
D / CONFLICTS OF INTEREST

A conflict of interest arises when the personal financial interests (for example, outside employment or financial investments) or personal activities of an employee or the employee’s family member compete with, influence, or appear to influence, that employee’s judgment or ability to act in the Company’s best interests. In other words, when these separate interests commingle, it appears the employee has shared loyalties. These personal interests and activities can include, for example:

- An outside business ownership interest;
- Outside employment such as a second job or self-employment; and
- An outside business position (other than charitable, educational or religious) such as a board or advisory position.

Employees are prohibited from taking any actions that would create a conflict of interest, and they should avoid even the appearance of a conflict. You must notify your supervisor of any actual or potential conflict before acting so that your supervisor can determine whether you can continue involvement in that matter on the Company’s behalf. If you face an actual conflict of interest, supervisors are advised to work with the Legal Department to determine how best to resolve the conflict.

As an employee, you cannot:

- Work both as a Company employee and as a vendor or subcontractor of the Company without the President/CEO’s prior written approval. This restriction includes situations in which your spouse, domestic partner or minor child is the owner or employee of the vendor or subcontractor.
- Engage in business on behalf of the Company with any of your family members without your General Manager and Vice President’s prior written approval.
- Engage in any outside work (including volunteer work) that involves use of the Company’s name, its employees, or would be performed during work hours without your supervisor’s prior written approval.
- Engage in any outside employment without notifying your supervisor.
- Hold any position with a business that competes with the Company or interferes with your Company duties and responsibilities.
- Hold a 5% or greater ownership interest in a business that competes with the Company.
- Receive income or material gain from anyone outside the Company for materials produced or services rendered while performing Company duties and responsibilities.
PERSONAL CONDUCT

D / CONFLICTS OF INTEREST (CONTINUED)

Employees must not accept payment, gifts, entertainment, or other favors that could be regarded as placing themselves under some obligation to an existing or potential subcontractor, supplier, vendor, consultant, customer, or any other person or entity dealing with or desiring to deal with the Company, and employees must not solicit or coerce anything of value in exchange for Company business.

An employee’s primary work obligation is to the Company. Outside activities, such as a second job, self-employment, or other outside business position, must be kept completely separate from employment with the Company. Equally important, any activities or personal financial interests that could adversely affect the independence or objectivity of an employee’s judgment or ability to act in the Company’s best interests must be avoided. In general, you cannot be both an employee of the Company and a vendor or subcontractor to the Company. Exceptions must be approved, in writing, by the President/CEO.

The Company is required to disclose certain conflicts of interest to the government that arise during the performance of government contracts, and the failure to make such disclosures can result in significant consequences for the Company.

YOUR RESPONSIBILITIES

- Understand and comply with the Company’s conflicts of interest policies and procedures, which are described above and in the Company’s Personal Conflicts of Interest Policy, which is available at https://my.alutiiq.com.
- Maintain impartiality and high standards of conduct.
- Promptly report any actual or potential conflict of interest or violation of Company policy to your supervisor, the Chief Compliance Officer, Human Resources, the Legal Department or the Employee Hotline. Contact information for these resources is listed on pages 45-47 of this Code.
- Directors, Officers, Senior Managers and other designated employees have additional disclosure responsibilities. There are also additional disclosure requirements for employees who work on contracts in which they’re asked to perform acquisition functions closely associated with inherently governmental functions for, or on behalf of, a federal agency or department. If any of these responsibilities may apply to you, seek clarification from your General Manager, Vice President or the Legal Department.
E / DRUG & ALCOHOL FREE WORKPLACE

The Company has a vital interest in ensuring safe, healthful and efficient working conditions for its employees. As a Federal contractor, the Company (through its subsidiaries) has a duty to safely and efficiently provide the public with quality goods and services at a reasonable cost. The unlawful presence of controlled substances or use of alcohol in the workplace conflicts with these vital interests and constitutes a violation of the public trust. For these reasons, the Company has established, as a condition of employment and continued employment, a drug and alcohol free workplace policy, which is contained in the Employee Handbook.

As provided in the Employee Handbook, no employee may be under the influence of any illegal drug or alcohol while in the workplace, while on duty, or while operating a vehicle or equipment. Employees are also prohibited from reporting to work or working while they are using or under the influence of any legal drugs or controlled substances which may impact an employee’s ability to perform his or her job or otherwise pose safety concerns, except when the use is pursuant to a licensed medical practitioner’s instructions and the licensed medical practitioner authorized the employee to return to work. However, this does not extend any right to report to work under the influence of medical marijuana or marijuana used under a lawful recreational use law or to use medical marijuana/recreational use of marijuana as a defense to a policy violation or positive drug test, to the extent the employee is subject to any drug testing requirement, and to the extent permitted by and in accordance with applicable law.

Employees may also be subject to additional requirements by the relevant contracting agency and as mandated by the Department of Transportation Regulations and other applicable laws and regulations.

YOUR RESPONSIBILITIES

- Familiarize yourself with and comply with Company policy concerning a drug and alcohol free workplace, which is contained in the Employee Handbook.
- Contact your supervisor or Human Resources with any questions regarding the Company’s Drug and Alcohol Free Workplace Policy or any issues related to drug or alcohol use in the workplace.
- Report any violation of that policy to your supervisor, the Chief Compliance Officer, Human Resources, the Legal Department, or the Employee Hotline. Contact information for these resources is listed on pages 45-47 of this Code.

FYI

Employee Assistance Program for Company Employees
1-800-854-1446 (English)
1-877-858-2147 (Spanish)
1-800-999-3004 (TTY/TTD)
PERSONAL CONDUCT

F / PROPERTY OF THE COMPANY

Company employees are responsible for protecting Company property from theft, damage, and misuse. This duty extends not only to tangible property, such as supplies, equipment (whether owned or leased), physical materials, and real property, but also to intangible property, such as technologies, computer programs, business plans, trade secrets, and other confidential or proprietary information. Employees must also safeguard property of the Company’s customers and suppliers, including government-furnished equipment in our possession. For purposes of this section, all references to “Company property” include third-party and government property.

Generally, Company property may be used only for Company business. Employees cannot borrow, give-away, loan, sell, or otherwise dispose of Company property — regardless of its condition — without prior authorization. Any unauthorized use of Company funds or property could be considered theft or embezzlement. Reasonable precautions must be taken against theft, damage, or misuse of Company property.

Managers responsible for protecting and maintaining Company property must work with the VP Risk Management to ensure appropriate insurance coverage for all Company property. Acquisitions of property that exceed $10,000 in value must be reported to the VP Risk Management as soon as practicable to facilitate any mid-year insurance coverage increases to cover new acquisitions.

YOUR RESPONSIBILITIES

- Exercise appropriate care, custody, and control of Company property.
- Do not use Company property for personal use. Personal use includes use for the benefit of family members or other organizations or businesses in which you may be active.
- Do not duplicate Company software for personal use.
- Keep confidential and proprietary information stored in its proper environment when not being used.
- Familiarize yourself with the Company’s policies regarding Company property. These policies are available at https://my.alutiiq.com.
- Report any theft, damage, loss or misuse of Company property to your supervisor, the Chief Compliance Officer, Human Resources, the Legal Department, or the Employee Hotline. Contact information for these resources is listed on pages 45-47 of this Code.

*I.E.:

Company property is a Company asset!

Unauthorized use of Company property could constitute theft or embezzlement.
PERSONAL CONDUCT

G / CONFIDENTIALITY

Employees have an obligation to safeguard the Company’s proprietary and confidential information. You should never discuss or disclose proprietary or confidential information of the Company with people outside of the Company or with persons within the Company who are not required to have this information to facilitate their work. This obligation continues even after the termination of your employment or appointment with the Company.

You must observe the Company’s rules in relation to the treatment of proprietary and confidential information. Proprietary and confidential information includes all information, whether written, oral, electronic, website-based, or other form, or whether received visually, which is (1) owned by, originated by or otherwise peculiarly within the knowledge of the Company, and (2) currently protected by the Company against unrestricted disclosure to others. Proprietary and confidential information shall include, but not be limited to, trade secrets, tax and financial information, product and roadmap information, marketing plans, financial/pricing information, customer and vendor related data, services/support, business and contractual relationships, business forecasts, other business information, staffing information, cost and pricing information, strategies, products, processes, methods, ideas, concepts, discoveries, designs, drawings, plans, notes, works of authorship, specifications, techniques, practices, models, samples, diagrams, source code and other code, software, programs, know-how, technical data, research and development, charts, readings, logs, interpretations, extractions, mappings and integrations, production data, test data, log data, images, plots and formulae, inventions, and patent disclosures.

The Company’s confidentiality agreements are not intended to limit or prohibit an individual’s ability to (1) report fraud, waste, abuse or safety concerns to third parties, including government officials, (2) cooperate fully in a government audit, review or investigation, or (3) make any disclosure protected by applicable law or regulation. Furthermore, under the federal Defend Trade Secrets Act of 2016, an individual shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that: (a) is made (i) in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or (b) is made to the individual’s attorney in relation to a lawsuit for retaliation against the individual for reporting a suspected violation of law; or (c) is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.
G / CONFIDENTIALITY (CONTINUED)

If there is any doubt that information you receive is confidential, contact your supervisor or Human Resources for clarification.

You also have a responsibility to safeguard the proprietary and confidential information of our customers, business partners, subcontractors, suppliers and others with whom we do business.

YOUR RESPONSIBILITIES

- Be alert to and take precautions to prevent the inadvertent disclosure of confidential information that can occur in social conversations, in normal business relations with business partners or customers, and in non-work locations.
- Do not accept the confidential or proprietary information of other persons or companies except pursuant to a written confidentiality or non-disclosure agreement.
- If you are approached with any offer of confidential information that you have reason to believe may have been obtained improperly, immediately discuss the matter with your supervisor or the Legal Department.
- If you have access to confidential information, you may be required to sign a separate employee confidentiality agreement. More information is contained in the Employee Handbook.
- Familiarize yourself with the Company’s policies regarding confidentiality. These policies are available at https://my.alutiiq.com.

Divisions and departments are responsible for identifying and implementing appropriate security measures to protect confidential and proprietary information within their areas.
U.S. GOVERNMENT CONTRACTING
A / CONTRACT COMPLIANCE

When an Alutiiq subsidiary wins a government contract, we must comply with the contract’s requirements. Deviations from the requirements may be prohibited unless they are approved in accordance with government procedures. Unauthorized deviations from contract terms and conditions could be considered criminal acts. An example of such deviation is failing to deliver materials paid for under the contract or providing goods that:

- are made from lower quality materials than required;
- have not been tested and approved as required; or
- contain foreign-made materials when the contract requires domestic materials.

Another example is performing labor services on a contract that contains specific education and/or experience criteria for personnel with individuals who do not meet the requirements to fulfill those positions.

Some of the Company’s contracts are awarded through participation in the Small Business Administration’s programs for small and disadvantaged businesses. These contracts have specific requirements that limit the extent to which the Company (as the prime contractor) may utilize subcontractors for work under the contract. Compliance with these limitations on subcontracting requirements and other applicable laws and regulations is required.

YOUR RESPONSIBILITIES

- Familiarize yourself with all contract terms and requirements.
- Adhere to all terms and conditions of the contract.
- Never substitute material or change testing and quality control requirements unless you follow authorized government procedures.
- Never certify that a test has been performed if it has not been, or certify test results that are inaccurate.
- Ensure that all personnel performing labor services under the contract meet or exceed any education and/or experience requirements stated within the contract for performance of those duties.
- Actively monitor and comply with the contract’s limitations on subcontracting requirements.
- Report any known or suspected unauthorized contract deviations to your supervisor, your contract administrator, the Sr. Director of Contracts, the Chief Compliance Officer, the Legal Department or the Employee Hotline. Contact information for these resources is listed on pages 45-47 of this Code.
- Consult the Project or Program Manager if you have any questions about what a contract requires.
B / EXPENSE REPORTS

Employees seeking repayment for business-related expenses must fill out an expense report. Expenses must be reported accurately and completely. Reports should include only expenditures that are proper and incurred in performing Company business. With rare exception, your labor hours and your business-related expenses must be charged to the same project. As an example, if you incur expenses in order to visit project site XYZ, your time charges for that period must reflect that your labor was performed for project XYZ.

YOUR RESPONSIBILITIES

- Prepare your expense report accurately and completely, and submit it by the deadline specified. Note that the IRS requires all expenses as part of an Accountable Plan to be reported within 30 days of the incurred expense.
- Only include expenditures that are proper and incurred in performing Company business.
- Separate and identify those costs that are specifically unallowable for government contracts. If you have any questions about whether a cost is unallowable, please contact the Finance Department.

FYI

False reporting of expenses can lead to:

1. Termination
2. Criminal charges & penalties
3. Debarment from government contracting

*I.E.:

3 TIPS REGARDING EXPENSE REPORTS:

1. Complete your expense report timely and accurately. Don’t let it sit for weeks!
2. Include only proper expenses incurred in performing Company business. For example, don’t include your spouse’s activities!
3. If you have any questions, consult the Company’s policy on expense reports or talk to your supervisor.
C/ GIFTS

Our Company is committed to conducting business with integrity and ensuring our relationships with our suppliers, customers and community are honorable and reputable. To ensure that our relationships are honorable and reputable, the following rules must be used in accepting and bestowing gifts and gratuities. Employees must avoid situations in which the giving or accepting of a business courtesy could harm the reputation of the Company.

The policies outlined below apply equally to the Company’s agents and representatives, and they also apply when a gift is given or received by a family member or friend of a Company employee with the intent or appearance that it is done so on the employee’s behalf.

1. BUSINESS COURTESIES TO AND FROM NON-GOVERNMENT PERSONNEL

The exchange of gifts and gratuities with commercial, non-government clients and suppliers can result in conflicts between your duty of loyalty to the Company and your personal interests. A “gift” includes any gratuity, favor, discount, entertainment, hospitality, loan, forbearance, or other item having monetary value. It includes services as well as gifts of training, transportation, local travel, lodging and meals, whether provided in-kind, by purchase of a ticket, payment in advance, or reimbursement after the expense has been incurred.

Employees may provide or accept meals, refreshments, entertainment, and other business courtesies of reasonable value to or from non-government persons in support of Company activities, provided:

- the practice does not violate any law or regulation or the standards of conduct of the Company or the non-government person’s organization. It is your responsibility to inquire about prohibitions or limitations of the Company and the concerned organization before offering or accepting any business courtesy; and

- the business courtesy must be consistent with marketplace practices, not lavish or extravagant in value or number, infrequent, and not offered in exchange for favorable consideration or treatment. While it is difficult to define “lavish or extravagant” by means of a specific dollar amount, employees should use common sense and good judgment in this area. A business courtesy should not be given if it would create the appearance of impropriety.

RED FLAGS:
- all-expense-paid vacation
- spa packages
- jewelry
- household items

FYI

U.S. GOVERNMENT CONTRACTING

2016 Afognak Code of Ethics and Business Conduct
C / GIFTS (CONTINUED)

It is not the Company’s desire to appear unfriendly or unsociable. On the other hand, employees have a responsibility to avoid any actions that could cast doubt on their integrity or motivation. Public disclosure of the facts surrounding the giving and acceptance of gifts, meals, or entertainment should not embarrass the Company or those giving or receiving the gifts, meals, or entertainment.

Familiarize yourself with and comply with the Company’s gift policy, which is available at https://my.alutiiq.com. Also, note that the above rules apply only to commercial business. Gifts related to government prime contracts and subcontracts under government prime contracts are subject to anti-kickback and other anti-corruption laws, as well as the restrictions set forth in Section 2 below.

2. BUSINESS COURTESIES TO GOVERNMENT PERSONNEL

Government personnel are subject to a different standard. These Federal, State and local government personnel are governed by laws and regulations that severely restrict the acceptance of anything of value from businesses and persons with whom the government does business or over whom the government has regulatory authority.

Federal law prohibits Company employees from offering, giving, or promising to give money, gratuities, or anything of value to U.S. government personnel. A gratuity is a reward for a current or former public official’s future act or past act. Failure to abide by the strict laws and regulations governing gifts and gratuities may result in legal and financial consequences for the Company and the employee.

Employees are thus prohibited from providing gifts of any amount to government personnel without the prior written permission of a Company Vice President or above. Company policy also prohibits employees from providing gratuities to public officials or government personnel.

If you have questions about gifts or gratuities, discuss the matter with your supervisor, the Chief Compliance Officer, or the Legal Department before taking action. Contact information for these resources is listed on pages 45-47 of this Code. Additional prohibitions regarding gifts between non-U.S. government officials and Company employees can be found on pages 38 and 39 of this Code in the Section entitled, “Upholding Our Integrity Worldwide.”

*E.G.:

Q: How much trouble will I really get into if I give a public official a $600 golf club?
A: A significant amount. A VP of a government contractor did the exact thing, and he was:
1. criminally convicted,
2. debarred for 1 year from government contracting,
3. sentenced to a 3-month probation, and
4. assessed a penalty of $100 and a fine of $5000.
The Anti-Kickback Act prohibits subcontractors and potential subcontractors under Federal contracts from offering or giving kickbacks to prime contractors or their employees or to higher-tiered subcontractors or their employees. The Act also prohibits the acceptance of kickbacks by prime contractors or subcontractors or their employees. The Act imposes criminal penalties for individuals who knowingly and willfully violate its provisions, as well as the recovery of civil penalties by the United States, and other administrative action.

Favorable treatment does not have to be something that you would think of as dishonest, but under different circumstances, might be considered an innocent act. It could include such activities as:

- awarding a subcontract or purchase order;
- reducing contract requirements;
- putting a supplier on the bidder’s list; and
- paying an invoice earlier than the Company would normally pay it.

When favorable treatment is “bought,” it is unlawful. The Act prohibits any employee from:

- providing, attempting to provide, or offering to provide any kickback;
- soliciting, accepting, or attempting to accept a kickback; and
- including, either directly or indirectly, the amount of any kickback in the contract price charged by a subcontractor to a prime contractor or a higher-tier subcontractor or in the contract price charged by a prime contractor to the United States.

Familiarize yourself with and comply with the Company’s Anti-Kickback Policy, which is available at https://my.alutiiq.com.

Immediately report any suspected violations of the Anti-Kickback Policy.
E / PROCUREMENT INTEGRITY

Procurement integrity rules and regulations encourage contractors to compete fairly for government contracts and prohibit unethical conduct by contractors and government procurement officials. The laws prohibit government contractors from:

- offering or discussing employment or business opportunities with government procurement officials;
- offering, giving, or promising to give money, gratuities, or anything of value to such officials;
- asking or obtaining from a government employee any proprietary information or source selection information related to an ongoing government procurement; and
- disclosing proprietary or source selection information to anyone who is not on the government’s list of approved persons.

In general, proprietary information is information that is owned by a company and that the company tries to protect from disclosure, marks as proprietary, and believes would cause business injury if it became known to its competitors.

Source selection information is information that the government has developed to use in conducting a particular procurement and the release of which could jeopardize the competitive integrity of the procurement. Examples include bid prices submitted in proposals, source selection plans, technical evaluations, and competitive range determinations.

YOUR RESPONSIBILITIES

- Do not offer, give, or promise to give gifts, money or anything of value to procurement officials.
- Do not ask for, prior to award, a contractor’s proprietary information or source selection information that is related to a procurement or solicitation.
- If for any reason you end up with source selection or proprietary information related to an ongoing procurement, do not look at it or allow unauthorized access to it, and report the situation to your supervisor, your contract administrator, the Chief Compliance Officer, or the Legal Department.

FYI

Procurement Integrity Act
18 U.S.C. §207, FAR 3.104
www.acquisition.gov/far/index.html

*E.G.:

EXAMPLES OF PROCUREMENT INTEGRITY RED FLAGS:

- A government official asks you for a job while overseeing a procurement you are working on with him.
- A new co-worker shows you that she brought over confidential pricing data from her previous employer.
- You offer the procurement officials with whom you’ve been working very closely on a long procurement a bottle of wine.
F / PROPOSAL PREPARATION

The Truth in Negotiations Act ("TINA") and other laws generally require that Company personnel who prepare contract proposals, negotiate contracts with the U.S. government, or provide information for those who do must make sure all statements and communications are truthful, clear, complete, and presented in an easy-to-understand manner.

TINA requires the Company to disclose cost and pricing data — an extensive body of information — in order to negotiate price. Cost and pricing data includes all facts that prudent buyers and sellers would reasonably expect to affect price negotiations. It includes factual information and data such as:

- subcontracted items
- direct labor hours and dollars
- indirect expenses
- information on management decisions that could have a significant bearing on costs
- vendor quotations
- historical data upon which estimates are based

YOUR RESPONSIBILITIES

- Ensure cost and pricing data are current, accurate, and complete.
- Correct any information provided to the government that is not current, accurate, and complete.
- Immediately submit updated information if it is received before the parties reach price agreement.

FYI

Truth in Negotiations Act
10 U.S.C. §2306a
FAR Part 15.4

If you have any questions about the scope of disclosures or the accuracy of any information you are providing, talk with your supervisor, Program Manager, General Manager, or Vice President for clarification.

Q: I work in the Company’s proposal area. I discovered that some inaccurate cost or pricing data was submitted to our government customer during negotiations. Should I point it out?

A: Yes! You should disclose such information to your supervisor. Failure to disclose could subject you and the Company to penalties.
G / TIME-CHARGING AND RECORDING COSTS

Contracts with the U.S. government require that direct costs be charged in a manner that most closely assigns them to the benefiting contract or job order. Costs that are not directly associated with a contract or job order must be charged to the appropriate G&A, overhead, or other non-direct charge code.

Intentionally mischarging time and other costs can be a criminal offense. Examples of mischarging include:

- charging labor to one contract when it is actually spent on another
- not properly recording unallowable costs
- charging overhead expenses to a direct charge account
- charging costs to a government contract when the contract provisions do not permit it
- inaccurately recording time as “on the clock” when you are not actually working
- charging time or material to an improper cost code with the intention of correcting it later

We charge our customers for the work we do based on the information supplied by the time-charging and cost-recording systems, so that information must be correct. Our customers scrutinize this information because, if it is wrong, they are charged incorrectly. The improper charging of costs to a government contract may result in serious criminal and civil penalties to both the Company and the employees involved!

YOUR RESPONSIBILITIES

- Always charge time and material to the proper cost codes. Time that is not identified with a specific contract should be charged to overhead.
- Timely complete and submit your timesheet in accordance with the policies contained in the Employee Handbook.
- Do not make your charge decisions based on the status of the budget.
- Never charge time or material to an improper cost code with the intention of correcting it later; report it right the first time. Check with your supervisor if you’re in doubt about a charge. Management is responsible for ensuring that labor and material charges used by employees under their supervision represent the appropriate charge.
- Immediately contact your supervisor, the Legal Department, Human Resources, or the Employee Hotline if you are asked to record time that you didn’t work or to record time to a project or contract on which you didn’t work.

*E.G.:

Q: My supervisor just told me to bill my time today to a project I was not working on in order to keep on budget on my existing project. What should I do?

A: Refer your supervisor to the Code, and contact the Legal Department, HR, or the Employee Hotline. Intentionally mischarging time can be a criminal offense and must not be done.
H / GOVERNMENT INVESTIGATIONS

The Company is committed to full cooperation with any government agencies responsible for either investigation or corrective actions, and it expects its employees to share this commitment to cooperation. Employees must be truthful and accurate in all statements made and information given to regulatory and law enforcement officials. The Company is committed to compliance with all mandatory disclosure requirements concerning possible violations of criminal law, the civil False Claims Act, or knowledge of any significant overpayments.

The Legal Department and your supervisor must be notified of a contact involving a government investigation or audit as soon as possible.

Employees may be approached at home or at work by government regulatory or law enforcement officials investigating the Company, its operations, and/or its business practices. If this happens to you, you can insist that any interview take place at your office or other location away from your home. Also, no government official can require a person to give information without the opportunity to consult with the Legal Department or with the employee’s personal legal counsel.

In addition to certain investigations, the government also conducts routine audits. The terms and conditions of our government contracts permit the government to review certain Company documents and records related to those contracts. Should a government contract be audited, you should cooperate with the government representatives in a timely and efficient manner. You should also seek approval from appropriate Company personnel prior to releasing any financial or other records or data to the government.

The decision whether to cooperate with government officials and answer their questions is a personal one for the employee, as is the decision whether to seek legal counsel. However, the Legal Department must be advised in all instances — either directly or through the employee’s supervisor — of such contacts, and they should be advised immediately and prior to supplying information to the authorities. Do not discuss or release any Company information or documents without the Legal Department’s express approval. When notifying the Legal Department, report the name(s) of the officials and their government agency, along with the information which they are requesting and, if given, the nature of the investigation. However, the Legal Department should be notified even if those facts are not known or, in the excitement of the moment, have been forgotten.

This policy does not apply to any investigation conducted by the National Labor Relations Board, and it is not intended to affect or impede any rights under relevant laws concerning whistleblower protections.

FYI

You can also contact the Employee Hotline at:
http://afognak.silentwhistle.com

*I.E.*:

THREE KEY POINTS:

1. You have the right to consult with the Legal Department or your own legal counsel prior to meeting with the government investigator.

2. The decision to cooperate with a government investigation is your own. However, if you choose to cooperate, you must be truthful and accurate.

3. The Legal Department and your supervisor must be notified of a contact involving a government investigation or audit as soon as possible.
I / INDUSTRIAL SECURITY

As a defense contractor cleared under the National Industrial Security Program, we are required to abide by regulations aimed to protect national security information.

We have executed a security agreement with the U.S. government to safeguard classified information in our possession. Failure to comply with this agreement could jeopardize our facility clearances and, in turn, our ability to perform on classified contracts with our government customers.

The safeguarding of classified information, as well as protecting unclassified sensitive information, requires dedication on the part of every employee and is a key element of an effective security program.

Allowing improper access to, or unauthorized disclosure of, classified information, as well as sensitive unclassified information, whether intentionally or through carelessness, is punishable under federal criminal law. This can be damaging to the individual, the Company, and our nation’s security.

YOUR RESPONSIBILITIES

- Know and comply with all Company and customer (i.e., government) security requirements. Contact your supervisor or the Facility Security Officer (“FSO”) for your contract/location for applicable security requirements. FSO contact information as well as security requirements can be found on Industrial Security’s Sharepoint page.

- Never share classified information with anyone (including a co-worker) who does not have both the required personnel security clearance (“PCL”) and a “need to know.”

- After accessing classified information, ensure that it is locked in an approved storage place. Do not take classified information home.

- Never disclose classified information via the Employee Hotline. If your concern about a possible violation of the Code, Employee Handbook, or Company policy involves classified information, report your concern to Industrial Security or a manager or HR representative who maintains the appropriate clearance, or otherwise rephrase your concern via the Hotline in such a way that does not require the disclosure of classified information.
I / INDUSTRIAL SECURITY (CONTINUED)

- Immediately report the unauthorized release, loss, or destruction of classified information to your supervisor or your FSO.
- Heed all security markings and distribution limitations.
- Be alert for suspicious activity that could suggest a breach of security. An example is an unauthorized individual inquiring about controlled information. In such a situation, obtain as much information as possible about the individual (e.g., name, phone number, physical description) and immediately contact your FSO.
- Do not advertise or market that the Company is in possession of a facility clearance.
- Immediately report adverse information regarding any employee to your FSO.

**FYI**

You may submit a security concern to your FSO, the Industrial Security Team at AlutiqSecurity@alutiq.com, or the Employee Hotline at: http://afognak.silentwhistle.com
J / BYRD AMENDMENT

From time to time, the Company may engage in proper activities that influence, or are intended to influence, the award of a government contract. The Byrd Amendment prohibits the Company from charging the costs associated with such activities to a government contract. Activities that “influence the award” of a government contract cover a broad range, including most discussions with government personnel about a procurement.

However, there are some exceptions to this prohibition. These “permitted” activities (which include most routine marketing and contract administration functions) are allowable under government contracts.

This law is complex, and it is important for employees who deal with government officials concerning solicitations or other marketing or lobbying activities to be familiar with, and comply with, the regulations. If this applies to you, work with the VP of Finance and the Legal Department to ensure compliance with this law.
The U.S. government has a zero-tolerance policy against human trafficking and trafficking-related activities. This prohibition applies to all severe forms of trafficking in persons, commercial sex acts, and the use of forced labor. “Severe forms of trafficking in persons” is defined in the Trafficking Victims Protection Act of 2000, as amended (“TVPA”) to include:

- The recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjecting to involuntary servitude, peonage, debt bondage, or slavery; and
- Sex trafficking in which a commercial sex act is induced by force, fraud, or coercion, or in which the person induced to perform such act has not attained 18 years of age.

The Company is committed to compliance with all anti-trafficking laws and regulations including the TVPA; the Child Soldier Prevention Act of 2008, as amended; E.O. 13627 (Strengthening Protections Against Trafficking in Persons in Federal Contracts); FAR 52.222-50 (Ending Trafficking in Persons), DFARS: Further Implementation of Trafficking in Persons Policy (48 C.F.R. Parts 203, 204, 212, 222, and 252); and other applicable law. Specifically, it is Company policy that trafficking in persons will not be facilitated in any way by or through Company activities, its employees, agents, or subcontractors.

In accordance with FAR 52.222-50(c), Company employees, subcontractors and agents are prohibited from:

- Engaging in severe forms of trafficking in persons during the period of performance of a federal contract;
- Procuring commercial sex acts during the period of performance of a federal contract;
- Using forced labor in the performance of a federal contract;
- Destroying, concealing, confiscating, or otherwise denying access by an employee to the employee’s identity or immigration documents, such as passports or drivers’ licenses, regardless of issuing authority;
- Using misleading or fraudulent practices during the recruitment of employees or offering of employment, such as failing to disclose, in a format and language accessible to the worker, basic information or making material misrepresentations during the recruitment of employees regarding the key terms and conditions of employment, including wages and fringe benefits, the location of work, the living conditions, housing and associated costs (if the Company, subcontractor or agent provided or arranged it), any significant cost to be charged to the employee and, if applicable, the hazardous nature of the work;
K / ENDING TRAFFICKING IN PERSONS (CONTINUED)

- Using recruiters that do not comply with local labor laws of the country in which the recruiting takes place;
- Charging employees recruitment fees;
- Failing to provide return transportation or failing to pay for the cost of return transportation upon the end of employment for an employee who is not a national of the country in which the work is taking place and who was brought into that country for the purpose of working on a federal contract or subcontract (for portions of contracts performed outside the United States);
- Failing to provide return transportation or failing to pay for the cost of return transportation upon the end of employment for an employee who is not a U.S. national and who was brought into the United States for the purpose of working on a federal contract or subcontract, if the payment of such costs is required under existing temporary worker programs or pursuant to a written agreement with the employee (for portions of contracts performed inside the United States);
- Providing or arranging housing that fails to meet the host country housing and safety standards; or
- If required by law or contract, failing to provide an employment contract, recruitment agreement, or other required work document in writing. Such written work document shall be in a language the employee understands. If the employee must relocate to perform the work, the work document shall be provided to the employee at least five days prior to the employee relocating and shall include the contents specified in FAR 52.222-50(b)(9).

Violation of these prohibitions or other applicable law could result in disciplinary action, including but not limited to removal from the contract, reduction in benefits, or termination of employment. In the case of violations by a subcontractor, the Company may take all actions available under the subcontract including termination of the subcontract. The Company’s Ending Trafficking in Persons Compliance Plan sets forth the steps the Company has taken and will continue to take in order to maintain compliance with the anti-trafficking rules.
K / ENDING TRAFFICKING IN PERSONS (CONTINUED)

Employees must report suspected violations of the anti-trafficking rules immediately. There is never a penalty for using any of the available reporting resources in good faith, and the Company will not tolerate retaliation against anyone for such reporting or for cooperating with an internal or governmental investigation of such report. The various reporting resources are described on pages 45-47 of the Code. In addition, employees, subcontractors and agents may contact the following:

- The Global Human Trafficking Hotline via phone at 1-844-888-FREE or via email at help@befree.org.

Additional information regarding the U.S. government’s anti-trafficking program and policies can be found at www.state.gov/j/tip and http://ctip.defense.gov. Questions about the Company’s anti-trafficking policy should be directed to the Legal Department.
L / EXPORT CONTROL RESTRICTIONS

The Company and its employees must comply with the export control restrictions established by the U.S. State Department and the U.S. Department of Commerce’s Bureau of Industry and Security.

Restrictions on exports were established to prevent sensitive goods, information, technology and software from being used contrary to the foreign policy and national security goals of the United States. “Export” for purposes of these control restrictions is broadly defined as any method of conveying data to foreign individuals or companies, including sales, training and consulting, product promotion and casual conversation, even if these activities occur in the United States. Exports can easily occur in the course of doing business when export-controlled products or services are involved and employees are not aware of export controls.

Examples of exports that could arise in Company operations include:

- Conversations with a foreign-owned company regarding entering into a subcontract with them to perform work on military installations
- Presenting a paper containing technical data at an industry-wide conference where foreign nationals are present
- Sending defense parts to U.S. military installations abroad as part of a task to complete work on the installations
- Emailing export-controlled information unencrypted via the internet

Exporting requires a license or must be exempted, so you must contact the Legal Department prior to the possible export of information, goods, products or services to foreign countries or foreign individuals to determine whether a license or exemption must be obtained. The license process can take a significant amount of time, so it is prudent to contact the Legal Department as soon as possible.

YOUR RESPONSIBILITIES

- Be familiar with and comply with the Company’s Export Compliance Manual, which is available at https://my.alutiiq.com.
- If appropriate to your position, complete ITAR training.
- Know who your audience is when sharing export-controlled information.
- Know your customer and your product.
- Report any suspected export violations to the Legal Department and/or the Empowered Official regarding export matters.
The Company may be approached by current and former employees of the U.S. government’s executive branch who are seeking employment opportunities with the Company. The Company is committed to complying with the so-called “Revolving Door Rules,” which are a collection of criminal and civil laws and regulations that apply to federal executive branch employees during and after their federal employment. These Rules essentially prohibit those employees from “switching sides,” meaning that if the individual was involved in an Alutiiq subsidiary contract or other matter that concerned Alutiiq while he/she worked for the federal government, he/she may be prohibited from being involved in that contract or other matter as an employee of Alutiiq or its subsidiaries.

An individual who worked as a Program Manager, Deputy Program Manager, Project Manager, Contracting Officer, Senior Acquisition Specialist, Procurement Analyst, Source Selection Authority or member of a source selection evaluation board or a financial or technical evaluation team during his or her government service is especially likely to face a conflict under the Revolving Door Rules. The same is true for an individual who awarded a contract, subcontract, modification, or task or delivery order valued in excess of $10,000,000 to the Company or who established overhead or other rates or approved payments or paid or settled claims regarding those contracts.

These restrictions continue to apply throughout the individual’s employment with the Company, so you must consider these restrictions in both internal and external hiring and placement decisions. Enlisted personnel have some exemptions from these restrictions, and other exceptions to these Rules could also apply.

YOUR RESPONSIBILITIES

- If you think you or another current or potential Company employee could be facing a conflict under the Revolving Door Rules, talk to your supervisor, Human Resources, the Legal Department, or the Chief Compliance Officer.
- When hiring, you are also encouraged to ask the individual applicant for his/her “ethics letter” from his/her former federal employer. This letter will describe how the Rules apply to that individual’s specific situation.

References include:

- 18 U.S.C. 207 & 208
- 5 C.F.R. Part 2635
- 41 U.S.C. 423
GENERAL PRINCIPLES
A / ANTITRUST

Federal antitrust laws protect consumers from illegal competitive actions such as price fixing and division of markets. The Company requires compliance with all applicable state and federal antitrust laws.

Antitrust laws prohibit employees from entering into any agreement or understanding (even oral or informal) with a competitor regarding:

- prices;
- territories;
- limitations on products or services;
- market share; and
- any action that affects, limits, or restricts competition.

Unlawful agreements do not require a written document signed by the parties involved. If competitors make a conscious commitment to a common course of anticompetitive action, they could be in violation of antitrust laws.

We are free, acting independently, to price our products and services as we choose, but in doing so we may not maintain or expand our market share through illegal or restrictive practices.

YOUR RESPONSIBILITIES

- Never agree with competitors to fix prices or divide markets.
- Never attend meetings or social gatherings with competitors where prices, costs, sales, profits, market shares, or other competitive subjects are discussed. If you are present at a trade association meeting or other gathering and competitive matters enter into the discussion, stop the discussion or leave the meeting or gathering.
- Exercise care in communicating with representatives of competitors to avoid the appearance of wrongdoing.
GENERAL PRINCIPLES

A / ANTITRUST (CONTINUED)

- Unless approved by the Legal Department—
  - Do not enter into any written or oral understanding with a customer that could restrict the customer’s discretion to use or resell one of our products and/or condition the sale of a product or service on the customer’s purchase of another product or service from the Company.
  - Do not enter into any written or oral understanding with a competitor that restricts either party’s discretion to manufacture any products or provide any service, or that limits selling to, or buying from, a third party.

- Report any activities by associates or competitors that appear to violate antitrust laws to your supervisor, the Chief Compliance Officer, Human Resources, the Legal Department, or the Employee Hotline. Contact information for these resources is listed on pages 45-47 of this Code.

- Contact your supervisor or the Chief Compliance Officer before taking any actions that could cast doubt on the Company’s compliance with antitrust laws.

Q: A competitor called and asked us not to bid on a proposal in exchange for their agreement not to bid on another proposal that we are free to bid on. What should I do?

A: Tell the competitor, “No thanks.” You should never agree to such an arrangement.

Notify your supervisor, the Chief Compliance Officer, or Human Resources.
The Alutiiq culture is strongly identified with and tied to the land. Therefore, we have a corporate culture that is focused on preserving and protecting the land, its resources, and the environment.

We are committed to conducting all of our business operations in a way that avoids or minimizes any possible adverse impact on the environment. We are also dedicated to complying with all environmental laws and regulations, including providing truthful and accurate information to government permitting authorities.
GENERAL PRINCIPLES

C / FINANCIAL RECORDS

A variety of laws and policies require the Company to record, preserve, and report financial information to our government customers and other government agencies. Employees must record financial information accurately, completely, and timely in accordance with Generally Accepted Accounting Principles and Company policies and procedures. The laws prohibit entries that intentionally conceal or disguise the true nature of any Company transaction. Financial information must be kept confidential and released only with proper authorization.

YOUR RESPONSIBILITIES

- Do not make an inaccurate, false, or misleading entry in Company books or records.
- Immediately report any inaccurate, false, or misleading record to your supervisor, the Chief Financial Officer, the Chief Compliance Officer, the Employee Hotline or the Legal Department. Contact information for these resources is listed on pages 45-47 of this Code.
- Do not make or approve payments without adequate supporting documentation or where any part of the payment is to be used for a purpose other than the purpose described in the supporting documentation.
- If you participate in the preparation of financial reports, know and follow Company accounting policies and internal control procedures.

*I.E.*: Inaccurate, false, or misleading financial entries may be criminal and can result in conviction, jail time, and the assessment of significant penalties for both the employee and the Company.
D / UPHOLDING OUR INTEGRITY WORLDWIDE

As we have grown and extended our business operations not only throughout the nation, but also throughout the world, we are continually challenged to hold true to Alutiiq cultural values while respecting the different practices of other cultures and geographic locations. Our Alutiiq sense of honesty, integrity and leadership does not allow us to participate in dishonest business practices even when they may be commonplace or accepted customs in certain industries or cultures elsewhere.

We cannot offer or accept any bribe, kickback, or dishonest gift of any kind or nature, to or from any local or foreign civil, religious, government or military official. Even in locations where standards of business differ from those in the United States, we must maintain compliance with the provisions of the Foreign Corrupt Practices Act (“FCPA”).

The FCPA prohibits payments, or offers of payments, of anything of value to foreign officials, political parties or candidates for foreign political office in order to secure any advantage for the Company including obtaining, keeping, or directing business. Indirect payments of this nature made through an intermediary are also illegal. Company employees and representatives must comply with the FCPA. For example, no Company employee may pay or give anything of value to a foreign official, directly or indirectly:

- To prevent governmental action, such as the imposition of a large tax or fine, or the cancellation of an existing government contract or contractual obligation.
- To obtain a license or other authorization from a government (such as the right to import goods and equipment) where the issuance involves the foreign official’s or his/her government’s discretion.
- To obtain confidential information about business opportunities, bids or the activities of competitors.
- To obtain the right to open an office, secure a zoning ruling or influence the award of a government contract.
- To obtain relief from government controls.
- To resolve a governmental dispute (e.g., resolution of tax deficiencies or a dispute over duties payable).
- To resolve commercial litigation in foreign courts.
- To influence the rate of taxes or other regulations affecting the Company’s business.
- To affect the nature of foreign regulation or the application of regulatory provisions.
- To secure any improper advantage.

Examples of FCPA violations:

- An illegal payment to customs agents to ease the customs process
- An illegal payment to a foreign official with the intent to obtain a contract
- An illegal payment to a third party to aid in obtaining access to a foreign official

FYI

Email resources:
compliance@alutiiq.com
ethics@alutiiq.com
D / UPHOLDING OUR INTEGRITY WORLDWIDE (CONTINUED)

While the Company does not fall under the accounting provisions of the FCPA, maintenance of proper books and records and internal controls are important in ensuring compliance with the Company’s obligations under the FCPA.

And remember, there is no Company indemnification for fines imposed on employees under the FCPA.

YOUR RESPONSIBILITIES

- Comply with Company policies and procedures and the highest ethical standards of the United States and the foreign country in which the Company is doing business. Consult the Company’s policy regarding the conduct of international business and the FCPA if you have questions.

- Do not make any payment, regardless of amount, to foreign government officials or personnel.

- Do not sign or submit, or permit others to sign or submit, on behalf of the Company, any document or statement that you know or have reason to believe is false or misleading.

- Perform due diligence on the agents, intermediaries and third parties with whom you do business overseas to determine whether they are engaged in any, or have a history of engaging in any, activities that violate the FCPA or that would cause the Company to be in violation of the FCPA.

- Do not use Company assets for any unlawful or improper purpose.

- Do not create or maintain a secret or unrecorded fund or asset for any purpose.

- Do not make any false or misleading entries in Company books and records, or make any payment on behalf of the Company without adequate supporting documentation, or record any transaction in an untimely or inaccurate manner.

- Report violations of Company financial and accounting policies, and any violation or suspected violation of the FCPA, to your supervisor, the Chief Financial Officer, the Chief Compliance Officer, the Employee Hotline, or the Legal Department. Contact information for these resources is listed on pages 45-47 of this Code.

FYI

For more information:
www.usdoj.gov/criminal/fraud/fcpa
http://tcc.export.gov/bribery/index.asp

*E.G.:*

Examples of FCPA fines against companies:
- $800 million (Siemens)
- $44 million (Baker Hughes)
- $15 million (Schnitzer Steel)
Providing and maintaining a safe and healthy work environment is a primary concern of everyone at the Company. Each of us is responsible for knowing and complying with all safety policies, regulations, and rules that apply to our jobs. Following these requirements helps ensure not only your safety, but also the safety of your colleagues and other persons.

Managers are responsible for safety on their job site. Supervisors, Program Managers, Senior Managers, General Managers, and Vice Presidents must know, understand, and demand compliance with the safety laws and regulations that apply to their areas of responsibility, and employees must comply with all applicable health and safety laws and regulations including the Occupational Safety and Health Act. In addition, managers must respond immediately to a report or notification of work hazards and/or any perceived deficiency in employee training, experience or knowledge in the safe operation of equipment or in the safe performance of assigned work activities, or if an injury, accident, or incident occurs on their job site.

YOUR RESPONSIBILITIES

- Review and comply with the Company’s health and safety and OSHA compliance policies and procedures.
- Always take appropriate safety precautions, including wearing personal protective equipment (“PPE”) when required by the task, using safety equipment properly, and using seatbelts while driving or riding in Company vehicles.
- Never compromise safety rules or procedures to increase productivity or output.
- Never instruct another employee to disregard safety procedures.
- Suggest ways to improve Company health and safety procedures.
- Notify your supervisor of any hazardous conditions or another employee’s failure to use safety equipment or follow safety procedures.
- Report any injuries, accidents, incidents, near misses, or property damage immediately.
- Cooperate in the event of a workplace inspection.
- Be cognizant of workplace violence concerns and report any reasonable suspicions. If you face an immediate threat, call the Police.

Any safety-related questions may be sent to:
safety@alutiq.com
F / RECORDS MANAGEMENT

Records management is utilized by the Company to systematically direct and control the classification, maintenance, retention, retrieval, protection, and preservation of Company records from creation to final disposition. The Company defines a record as any type of content relevant to operations or transactions having value regardless of physical form or characteristics. This includes hand-written or printed documents, recorded spoken words, videos, email, and electronic data or information. Department managers are responsible for managing all onsite and archived records within their Department. The management of records starts when the record is created and continues until its retention is no longer legally required, at which time it can be destroyed.

When dealing with Company records, it is important not to remove records from the operational facility. If records in your possession have been placed on “litigation hold” due to outstanding legal or financial issues, you must not destroy, remove or alter those records.

YOUR RESPONSIBILITIES

- Do not remove records from the operational facility.
- Comply with litigation holds.
- Understand how to manage all records in your control and follow your manager’s requirements regarding records management.
- Retain any records related to litigation or an investigation as directed by the Legal Department. All pertinent records must be retained and not altered, deleted, concealed or destroyed.
- Report any questions or concerns to your supervisor or the Legal Department.

FYI

Company resources for record retention questions:

- Your supervisor
- The Legal Department
G / POLITICAL CONTRIBUTIONS AND ACTIVITIES

1. PERSONAL POLITICAL CONTRIBUTIONS AND ACTIVITIES

You are encouraged, as individuals, to engage in political activities, such as voting in federal, state, and local elections, and to make personal contributions in support of candidates or parties of your choice. You are also encouraged to express your views on government, legislation, and other matters of local and national interest. These activities and contributions, however, must be undertaken on your own time and at your own expense. No employee may use any Company property or facilities, or the Company time of any Company employees, for any personal political contributions or activities.

The Company will not direct an employee to support a specific political party or view. Under no circumstances will an employee be compensated or reimbursed for personal political contributions, or be given or denied employment or promotion as a result of making, or failing to make, a political contribution.

2. CORPORATE POLITICAL ACTIVITY

Various federal, state and local laws govern the conduct of persons who communicate with legislative or regulatory officials on behalf of the Company with the intent to persuade such officials to support the interests of the Company. Although such communications (often referred to as “lobbying”) are permitted, lobbyists may be subject to registration, reporting, and financial disclosure requirements. Employees must consult with the Legal Department prior to engaging in any lobbying activity.

Federal and state laws strictly regulate corporate political activity such as lobbying, endorsing political candidates, and corporate political contributions. The Company’s growth and business interests make it necessary to closely scrutinize our corporate political activity, ensuring it is consistent with our Alutiiq values, our business objectives and the law. Therefore, our Company position on political issues, including endorsing political candidates and making any legally permissible political contributions, will be determined only by the Afognak Native Corporation-Alutiiq Political Action Committee as authorized by the Board of Directors and the President/CEO.
3. PERSONAL RELATIONSHIPS WITH LEGISLATIVE AND EXECUTIVE BRANCH OFFICERS, EMPLOYEES, AND ELECTED OFFICIALS

The Company recognizes that our employees may have long-established personal relationships with legislative and executive branch officers, employees, elected officials, or the immediate family members of these individuals. If you have an established personal relationship, you must vet your situation with the Legal Department. It is not enough that you merely document reciprocity in your personal relationship to deter any potential questions of inappropriate behavior by you, your friend, or the Company. To err on the side of caution, assume that gifts between such personal friends require approval.

YOUR RESPONSIBILITIES

- Obey restrictions imposed by law on corporate participation in politics.
- Make clear that the political views you express are your own, not those of the Company.
- Do not utilize Company time or resources for political purposes.
- Do not provide a gift or travel to any legislative or executive branch officer, employee, or elected official except as expressly allowed by applicable rules concerning such gifts and privately funded travel.
- When in doubt, seek guidance from the Legal Department before acting.
A / IMPORTANT CONTACT INFORMATION

Throughout this Code, you’ve been given advice on where to turn for additional information and whom to call if you suspect a violation of the Code, the Employee Handbook, or Company policy. When you have a question, get the right answer! Ask your supervisor. It is his or her responsibility to find the answer and get back to you.

If you do not feel comfortable talking with your supervisor, you may contact any of the Company resources listed below. In addition, the Employee Hotline is always available.

<table>
<thead>
<tr>
<th>Contact</th>
<th>Phone Number</th>
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<tbody>
<tr>
<td>Rachel Calder</td>
<td>907-222-9500</td>
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<tr>
<td>Chief Compliance Officer/Corporate Counsel</td>
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<tr>
<td>Amy Shimek</td>
<td>907-222-9500</td>
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<tr>
<td>Sr. VP Legal &amp; General Counsel</td>
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<tr>
<td>FAX: 907-222-9501</td>
<td>Attn: Chief Compliance Officer</td>
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<td><a href="mailto:ethics@alutiq.com">ethics@alutiq.com</a> or <a href="mailto:compliance@alutiq.com">compliance@alutiq.com</a></td>
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<tr>
<td>Chief Compliance Officer</td>
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<tr>
<td>3909 Arctic Blvd, Ste. 500</td>
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<tr>
<td>Anchorage, AK 99503</td>
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THE COMPANY’S WHISTLEBLOWER AND NON-RETALIATION POLICIES CAN BE FOUND IN THE EMPLOYEE HANDBOOK

In addition to the above reporting resources, you always have the right to report any suspected wrongdoing on a federal contract to various government officials such as the applicable Contracting Officer, agency Inspector General or other federal employee with contract oversight or management responsibility; a member of Congress or congressional committee representative; the U.S. Government Accountability Office; any authorized law enforcement agency or the U.S. Department of Justice; a court or grand jury; or a management official or other employee of the Company or the subcontractor who has responsibility to investigate or address misconduct.

If you suspect someone may have violated the Code, speak up! Talk with your supervisor, Human Resources, or use any of the available resources. The Company is committed to providing a workplace conducive to open discussion of its business practices.
It is Company policy for anyone aware of a possible violation of the Code, our policies and procedures, or any legal requirement, to report it. There is never a penalty for using any of the available resources in good faith. The Company will not tolerate retaliation against anyone for such reporting. It is Company policy to comply with all laws that protect employees against unlawful discrimination and retaliation as a result of their lawfully and truthfully reporting information regarding, or their participating in, investigations involving allegations of corporate fraud or other violations by the Company.

Pursuant to DFARS subpart 203.9, as a Company employee, you cannot be discharged, demoted, or otherwise discriminated against as reprisal for disclosing information that you reasonably believe is evidence of gross mismanagement of a U.S. Department of Defense ("DoD") contract, a gross waste of DoD funds, an abuse of authority related to a DoD contract, a violation of law, rule, or regulation related to a DoD contract (including the competition for or negotiation of a contract), or a substantial and specific danger to public health or safety.

You’re afforded these protections when you disclose the information to:
- A Member of Congress or a representative of a committee of Congress
- An Inspector General that receives funding from or has oversight over contracts awarded for or on behalf of DoD
- The Government Accountability Office
- A DoD employee responsible for contract oversight or management
- An authorized official of the Department of Justice or other law enforcement agency
- A court or grand jury
- A management official or other company employee who has the responsibility to investigate, discover, or address misconduct

DFARS subpart 203.9 and the Employee Handbook discuss these protections further. These protections do not give you any right to disclose classified information not otherwise provided by law.
B / EMPLOYEE HOTLINE

Company employees, customers, and suppliers have a responsibility to report suspected violations of the Code, the Employee Handbook, Company policies, and applicable laws and regulations. In addition to the Company resources listed on the previous pages, the Employee Hotline is always available. You may submit your concern via phone or email as follows:

1-800-829-8547
http://afognak.silentwhistle.com

NOTE: For general inquiries (e.g., paystubs, etc.), please contact Human Resources.

Calls or emails to the Employee Hotline are kept confidential and may be made anonymously. The identity of the person submitting a concern will not be given to anyone except as required by law or as needed for investigative purposes. Any employee who retaliates against another employee, customer, or supplier for submitting a report regarding a suspected violation will face disciplinary action.

When you report a concern, whether via the Employee Hotline or by using one of the Company resources mentioned on the previous pages:

- You will be treated with dignity and respect.
- Your communication will be kept confidential to the greatest extent possible.
- Your concern will be taken seriously and fully addressed and, if not resolved at the time you call, you will be informed of the outcome (subject to confidentiality limitations).
- You need not identify yourself. However, you should provide sufficient information to allow the Company to conduct an appropriate investigation.

Thank you for sharing the Company’s commitment to the highest standards of business ethics.