

2023 Code of Business Ethics and Conduct Policy
Version 1



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Published 22 December 2023

Version 1 is the finalized version and supersedes all previous versions.

KR3 Code of Business Ethics and Conduct Policy

This document outlines the principles, values, and standards that guide the behavior of all KR3 Information Systems, Inc. employees within the organization. It serves as a framework for ethical decision-making and conduct, fostering a positive and responsible corporate culture.

Always Seek Guidance

As a KR3 Information Security employee, you are placed in a position of trust and are held to a high standard of ethical conduct. This policy contains a summary of the rules set forth and covers several related matters that may arise while you are a KR3 employee. You should retain a copy of this policy and use it as a reference guide to obtain further information.

Ethics issues are complex. This summary helps recognize situations which may arise during your employment. This summary should not be regarded as definitive or comprehensive. The resolution of many ethics issues depends on the specific facts involved so you should always seek advice from the KR3 Ethics Office by email: accounts@kr3infosys.com or via phone: (404) 906-9097.

The legal basis for ethics requirements is established by criminal statute, regulation, and guidance. Many of the requirements are statutory and persons that violate them may be subject to removal from their position, and criminal penalties which may include fines and imprisonment. This policy serves as a starting point for resolving most ethics related questions. All employees are given a copy and are obligated to be familiar with its provisions.

There are several ways to ensure that you are fully aware of your responsibilities in this area. First, attending ethics training at an early point in your tenure and again each calendar year.

Finally, you are strongly encouraged to ask questions whenever you have any concerns about ethics-related matters without fear of retaliation or reprisal. It is always best to be cautious rather than risk embarrassment, or much worse, damage to KR3 Information Systems, Inc. and your career.

CORE VALUES & PRINCIPLES OF ETHICAL CONDUCT

KR3 Information Systems, Inc. (KR3) is committed to fostering a positive work environment that builds trust and confidence. Our principles align these values around best practices and evolving regulatory requirements.

To ensure that every customer can have complete confidence in the integrity of KR3 Information Systems, Inc. each employee shall respect and adhere to nine (9) fundamental principles of ethical service and decision-making:

- (a) KR3 requires employees to place loyalty to the Constitution, the laws, and ethical principles above private gain.
- (b) Employees shall not hold financial interests that conflict with the conscientious performance of duty.
- (c) Employees shall put forth honest effort in the performance of their duties.
- (d) Employees shall make no unauthorized commitments or promises of any kind purporting to bind the Government.
- (e) Employees shall protect and conserve proprietary property and shall not use it for other than authorized activities.
- (f) Employees shall not engage in any outside employment or activities, including seeking or negotiating for employment, that conflicts with official KR3 duties and responsibilities.
- (g) Employees shall disclose fraud, waste, abuse, and corruption to appropriate authorities.
- (h) Employees shall adhere to all laws and regulations that provide equal opportunity for all employees regardless of race, color, religion, sex, national origin, age, or disability.
- (i) Employees shall endeavor to avoid any actions that create the appearance that they are violating the law, or the ethical standards promulgated pursuant to this policy or law.

By adhering to these principles, KR3 is afforded the opportunity to demonstrate its commitment to transparent and accountable governance to build trust, mitigate risks, and foster sustainable and responsible business environments.

COMPLIANCE WITH LAWS & REGULATIONS

General Rule. All KR3 employees, including managers and executives, are accountable for upholding and promoting a culture of respect and diversity. Failure to comply with this policy may result in disciplinary action, up to and including termination of employment and/or legal consequence(s) for unethical behavior.

KR3 is committed to abide by all applicable laws and regulations and sets forth procedures for staying informed about legal requirements.

In accordance with FAR 52.203-13 (b) KR3 Information Systems will ensure the following:

(1) (i) Exercise due diligence to prevent and detect criminal conduct; and otherwise promote an organizational culture that encourages ethical conduct and a commitment to compliance with the law.

(2) Provide timely disclose, in writing, to the agency Office of the Inspector General (OIG), with a copy to the Contracting Officer, whenever, in connection with a Governmental Contract award, performance, or closeout of a contract or any subcontract thereunder, KR3 has credible evidence that a principal, employee, agent, or subcontractor of the Contract has committed-

(A) A violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code;
or

(B) A violation of the civil False Claims Act ([31 U.S.C. 3729-3733](#)).

(ii) The Government, to the extent permitted by law and regulation, will safeguard and treat information obtained pursuant to the Contractor's disclosure as confidential where the information has been marked "confidential" or "proprietary" by the company. To the extent permitted by law and regulation, such information will not be released by the Government to the public pursuant to a Freedom of Information Act request, [5 U.S.C. Section 552](#), without prior notification to the Contractor. The Government may transfer documents provided by the Contractor to any department or agency within the Executive Branch if the information relates to matters within the organization's jurisdiction.

(iii) If the violation relates to an order against a Governmentwide acquisition contract, a multi-agency contract, a multiple-award schedule contract such as the Federal Supply Schedule, or any other procurement instrument intended for use by multiple agencies, the Contractor shall notify the OIG of the ordering agency and the IG of the agency responsible for the basic contract.

WORKPLACE RESPECT & DIVERSITY

General Rule. KR3 acknowledges Workplace Respect and Diversity as a crucial component of the company's overall code of conduct. It sets the tone for fostering an inclusive, respectful, and diverse work environment.

We do not discriminate on the basis of race, color, religion, gender, sexual orientation, gender identity or expression, national origin, age, genetic information, disability, and/or any other protected status.

Workplace Respect: As an Equal opportunity employer, KR3 is committed to maintaining a workplace that values and respects the diversity of our employees.

Diversity and Inclusion: We recognize and appreciate the diversity of our workforce. Our commitment is to create an inclusive culture that embraces differences and values the unique perspectives each employee brings to the organization.

Unconscious Bias: KR3 is dedicated to addressing unconscious bias(es) in the workplace. Training and awareness programs will be provided and made readily available to help our employees in recognizing and overcoming biases that may impact decision-making.

Discrimination & Harassment: KR3 values our employees. We are committed to creating an understanding and reflecting the belief that all employees want and deserve a work environment where they are respected, satisfied, and appreciated. We do not tolerate illegal discrimination or harassment of any kind.

- Harassment or retaliation of any kind is unacceptable--including poor treatment based on race, color, religion, creed, sex, age, national origin, sexual orientation, disability, veteran status, military service, or any other characteristic that is protected by law. Such behavior violates Company policy.
- If you're concerned that you've experienced or witnessed a violation of the Company's Equal Employment Opportunity policy, contact your supervisor or a Human Resources representative immediately.

We believe that an inclusive workplace environment fosters innovation, creativity, and overall success and all KR3 employees are expected to treat one other with dignity and respect. Harassment, discrimination, retaliation, and/or disrespectful behavior(s) will not be tolerated. You may be disciplined—even fired.

HEALTH AND SAFETY

General Rule. KR3 is committed to providing its employees with a safe and healthy work environment. We acknowledge that the effectiveness depends on each employee and understand just how vital it is that our employees are aware of the safety and health rules and practices, report any accidents or injuries, and never ignore unsafe equipment, practices, or conditions.

KR3 employees are encouraged to familiarize themselves with the Company's operating procedures and safety regulations contained in the **Employee Handbook** and exercise the following behaviors:

- Report risks and hazards to either your supervisor or the Safety and Risk Management Department.
- Be aware that any aggressive or violent conduct is unacceptable at work.
- Never come to work under the influence of alcohol or illegal drugs.

Be fully aware that failure to report wrongdoing to the appropriate manager or officer may subject you to discipline, up to and losing your job.

REASONABLE ACCOMODATION

General Rule. KR3 Information Systems, Inc. is committed to providing reasonable accommodation(s) for our employees with disabilities to ensure that everyone has an equal opportunity to contribute and succeed.

ENVIRONMENTAL RESPONSIBILITY

General Rule. KR3 Information Systems, Inc. Is committed to sustainable and environmentally responsible practices. KR3 takes the US commitment to the Kyoto protocols very seriously and compliance with environmental laws and regulations.

All KR3 Systems employees are expected to proactively practice the following Greenhouse Gas Emissions Reduction efforts:

- Engage in 90% Remote working of all company off-site staff not deployed to Federal or Commercial Customer locations.
- Engage in 90% of all company deployed staff assigned to Federal or Commercial clients are working remotely.
- All staff are encouraged to use electronic resources for information and not to print resources that can easily be electronically stored and referred to rather than printing.
- If printing is required, all staff are encouraged to use recycled paper and soy-based inks and to recycle paper in the course of their work for Federal or Commercial clients.
- All staff are encouraged to practice environmentally friendly habits such as reusable coffee cups, water thermoses and coffee carafes rather than plastic bottles.
- All staff are encouraged to combine car trips whenever possible and to use public transportation when feasible.

PROTECTION OF COMPANY ASSETS

Misuse of KR3 Position, Partnerships, and Resources:

General Rule. As a KR3 employee, you may not use your position for your own private gain or someone that you are affiliated within a non-KR3 capacity. In particular, your official title may not be used in connection with non-KR3 activities. Additionally, you should not generally endorse any product, service, organization or enterprise in an official capacity. For example, the improper disclosure of certain information (privacy, trade secrets, national security) is subject to criminal penalties.

Social Responsibility:

KR3 encourages our employees to participate in engagement within the community. Furthermore, we support social responsibility initiatives, employee volunteerism, and financial contributions made to Social Causes that they should choose.

Issued Office Equipment, Internet and E-mail Services: KR3 has a “limited personal use policy” that permits the use of KR3 office equipment (phones, laptops, faxes) for limited non-business purposes when the use:

- Does not interfere with official business or with the mission or operations of the Company;
- Involves minimal additional expense to KR3;
- Occurs during non-work time; and
- Does not violate any statute or regulation.

Confidentiality and Privacy: As a KR3 employee the expectations surrounding confidentiality and privacy are critical components of ethical conduct in various settings, including professional, medical, legal, and personal contexts. Ensuring confidentiality and respecting privacy helps build trust, fosters a sense of security, and upholds individuals' rights.

As a KR3 employee, the procedures for handling confidential data and respecting privacy, such as using such Company property, information, or position for improper personal use is a violation of The Code and KR3 company policy.

Employment Restrictions: While you are a KR3 employee, you may enter into discussions or agreements regarding future employment with anyone. However, once an employment search begins, you must disqualify yourself participating as a KR3 employee on any matter likely to affect an entity that you have contacted, or that has contacted you regarding future employment. This restriction applies whether the contact is direct or through an intermediary, such as a headhunter.

Your disqualification must continue until:

- You leave KR3;

- Either you or the prospective employer reject future employment; or
- One year have passed since you sent an unsolicited notice of interest in employment and have received no response.

A few examples of these conflicts of interest are:

- Working simultaneously for a competitor, customer or supplier of the Company; or
- Working for any other company that competes with a line of business the Company is planning to enter; or
- Working for a competitor as a consultant; or
- Serving as a director on a competitor's board of directors.

KR3 is committed to fair competition and antitrust laws.

Gifts:

General Rule: KR3 Employees are expected to exercise discretion and caution when giving or receiving gifts in the course of business. Accepting or providing gifts, entertainment, or other favors that could compromise, or appear to compromise, the recipient's or giver's professional judgment or objectivity is strictly prohibited.

Note: If you are ever uncertain whether it is permissible to give or accept a gift, discuss the situation with your supervisor before proceeding.

No gift (including entertainment) should ever be offered, given, provided, or accepted by any KR3 employee, employee family member, or agent if the gift:

- is not consistent with customary business practices.
- is excessive in value.
- could be construed as a bribe or payoff.
- is cash.
- violates any laws or regulations.

Gifts to Federal Employees

Note: Government contractors have stricter rules.

The federal bribery statute prohibits giving anything of value to a federal employee with the intent of obtaining a contract award, the exercise of an option year on an ongoing contract, or any other favorable treatment.

Example: What if you send the contracting officer a holiday card and include a pair of tickets to an upcoming basketball game?

Response: This motivation is considered improper under the bribery statute. The bribery statute prescribes stiff penalties, including jail time, for gifts motivated by the intent to obtain favorable treatment from a federal employee.

Exceptions to these Gift Rules

- The gift is based upon a pre-existing personal or family relationship with the government employee, so long as the gift is motivated by the relationship (like a birthday present to your sister).
- The gift is valued at **\$20 or less**, so long as the gift is not cash, and the employee accepts no more than **\$50** in gifts, in the aggregate, from the same outside source in a **calendar year**.
- The gift consists of modest refreshments, such as juice and bagels at a seminar, and not as part of a meal.
- The gift consists of free attendance at widely-attended gatherings (although some agency-by-agency restrictions may apply to this exception).

Any accepted gifts that meet the company's disclosure thresholds should be properly documented. This includes the nature of the gift, its estimated value, the date received, and the circumstances surrounding its acceptance.

Campaign Contributions:

A Federal Contractor cannot make either directly or indirectly any contribution of money or other thing of value to any political party, committee, or candidate for Federal Office. However, an employee of a Federal Contractor can make contributions from their personal funds. *11 CFR 115.2*

REPORTING VIOLATIONS

General Rule. KR3 supports Whistleblower protection and procedures for reporting ethical concerns and assures non-retaliation for reporting in good faith. Employees who believe they have experienced or witnessed behavior that violates this policy should promptly report the incident to their supervisor, manager, human resources, or through the designated reporting channels provided by the company.

If a KR3 employee has questions surrounding reporting or needs to report an incident(s), they are encouraged to contact our Ethic Compliance officer:

Rekha Choudhary
Email: accounts@kr3infosys.com
Phone number: (404) 906-9097

We also have an Ethics Hotline for reporting: **(678) 388-9247**.

Investigation and Resolution: All reports of discrimination, harassment, or other violations of this policy will be promptly and thoroughly investigated. Appropriate corrective action will be taken based on the findings of the investigation.

Non-Retaliation: KR3 prohibits retaliation against any employee who reports or participates in the investigation of discrimination or harassment. Retaliation is a violation of this policy and will result in disciplinary action.

ANNUAL ETHICS TRAINING & AWARENESS

KR3 is committed to providing ongoing training and awareness programs to educate employees about the importance of workplace respect and diversity.

You are required to attend and certify that you have attended one hour of ethics training each calendar year in which you serve in a position which is covered by KR3.

Training is provided each year to all employees. Self-directed ethics training may be accessed at: [Code of Business Conduct and Ethics Training Outline \(hrclassroom.com\)](https://hrclassroom.com)

POLICY REVIEW & UPDATES

KR3 Information Systems Inc., is dedicated to creating a workplace where everyone feels valued, respected, and included. This policy will be reviewed periodically to ensure its effectiveness and relevance. Updates will be communicated to all employees.

Respectfully,

Deepak Goyal,
President & CEO