



## **Main Sail, LLC Code of Ethics**

Main Sail, LLC maintains certain policies to guide its employees with respect to standards of conduct expected in areas where improper activities could damage the Company's reputation and otherwise result in serious adverse consequences to the Company and to employees involved. The purpose of this Policy is to affirm, in a comprehensive statement required standards of conduct and practices with respect to certain types of payments and political contributions.

An employee's actions under this Policy are significant indications of the individual's judgment and competence. Accordingly, those actions constitute an important element in the evaluation of the employee for position assignments and promotion. Correspondingly, insensitivity to or disregard of the principles of this Policy will be grounds for appropriate management disciplinary action.

### **STATEMENT OF POLICY**

#### **Accurate Labor and Other Costs**

Main Sail recognizes the special trust and confidence that customers place in us when they award us work. We must respect and honor that trust by ensuring the integrity of our accounting and timekeeping systems.

Employees and others whose billing is predicated on time are responsible for properly accounting for their labor, travel and other costs, and ensuring that they are accurately recorded and charged in the company's records. Deliberately mischarging or falsifying time or expenses is a serious offense and is strictly forbidden.

#### **Prohibition of Improper Payments**

The Company expects all employees to use only legitimate practices in commercial operations and in promoting the Company position on issues before government authorities. As stated below, "kickbacks" or "bribes" intended to induce or reward favorable buying decisions and governmental actions are unacceptable and prohibited.

No employee of the Company or any Controlled Affiliate acting on the Company's behalf shall violate any applicable law, offer or make directly or indirectly through any other person or firm any payment of anything of value in the form of compensation, gift, contribution or otherwise to

- any person or firm employed by or acting for or on behalf of any customer, whether private or governmental, for the purpose of inducing or rewarding any favorable action (or withholding of action,) by the customer in any commercial or governmental transaction.
- any governmental official, political party or official of such party, or any candidate for political office, for the purpose of inducing or rewarding favorable action (or withholding of action).

In utilizing consultants, agents, sales representatives or others, the Company will employ only reputable, qualified individuals or firms under compensation arrangements which are reasonable in relation to the services performed. Consultants, agents or representatives retained in relation to the provision of goods or

services to the federal government must agree to comply with all laws, regulations and Company policies governing employee conduct.

The provisions of this section are not intended to apply to ordinary and reasonable business entertainment or gifts not of substantial value, customary in local business relationships and not violating law as applied in that environment. Sound discretion is expected in controlling and authorizing such business entertainment and gifts.

When customer organizations, governmental agencies or others have published policies intended to provide guidance with respect to acceptance of entertainment, gifts or other business courtesies by their employees, such policies shall be respected.

### **Political Contributions**

The Company will not make any contribution to any political party or to any candidate for political office in support of such candidacy except as provided in this Policy and as permitted by law.

### **Reports and Periodic Reviews**

Any employee who is requested to make, authorize or agree to any offer or payment which is, or may be, contrary to the Policy will promptly report such information to either the employee's manager, one of Main Sail's Executive Partners or, if need be, to Company legal counsel.

Any employee who acquires information that gives the employee reason to believe that any employee is engaged in conduct forbidden by the Policy, or that any sales representative or other person or firm representing the Company in any transaction is engaged in the type of conduct that would violate this Policy, will promptly report such information to the employee's manager, a Main Sail Executive Partner or to Company legal counsel.

Any manager receiving a report as cited above will promptly report the information to one of Main Sail's Executive Partners or to Company legal counsel. An appropriate investigation will be conducted and disciplinary action will be taken as warranted under the provisions of this Policy.

### **Compliance with the Antitrust Laws**

Main Sail, LLC recognizes the need to single out compliance with the antitrust laws of the United States and other countries as a subject requiring a specific Company policy. The antitrust laws are relevant to many business decisions, and the consequences of violations can be seriously injurious to the Company and to the individuals involved.

Several provisions of the antitrust laws of the United States contain penal provisions under which employees who authorize or engage in acts in violation of such laws are personally subject to substantial fines and possible imprisonment. There are also in existence a number of antitrust decrees affecting the Company and its employees. Violation of any one of the provisions of these decrees is an offense which may subject the Company and the individuals involved to severe penalties.

### **Statement of Policy**

It is the objective of the Company:

- to comply with the antitrust laws of the United States and other countries applicable to its business operations and
- to hold employees in management positions personally and strictly accountable for taking measures necessary to achieve the objective within their areas of responsibility.

### **Compliance with Section 1 of the Sherman Act**

In furtherance of this Policy and specifically in furtherance of compliance with Section 1 of the Sherman Act

- A. No employee shall enter into any understanding or agreement-whether expressed or implied, formal or informal, written or oral-with a competitor limiting or restricting any of the following aspects of the competitive strategy of either party or of the business offering of either party to any third party or parties.
- Prices
  - Costs
  - Profits
  - Product or service offerings
  - Terms or conditions of sale
  - Sales volume
  - Market share
  - Decisions to quote or not to quote
  - Sales territories
- B. No employee shall enter into any understanding or agreement with a purchaser of services sold by the Company which restricts the right of the purchaser to determine the price at which to resell such service, nor shall any employee enter into such an agreement when the Company is the purchaser of a product or service.

### **Compliance with PHI and HIPAA Laws**

Main Sail has adopted a policy that protects the privacy and confidentiality of protected health information (PHI) whenever it is used by company representatives. The private and confidential use of such information will be the responsibility of all individuals with job duties requiring access to PHI in the course of their jobs.

### **Protected Health Information Defined**

PHI refers to individually identifiable health information received by the company's group health plans or received by a health care provider, health plan or health care clearinghouse that relates to the past or present health of an individual or to payment of health care claims. PHI information includes medical conditions, health status, claims experience, medical histories, physical examinations, genetic information, and evidence of disability.

## **The HIPAA Compliance Officer**

The company has designated the corporate Human Resource Manager as the HIPAA compliance officer (HCO), and any questions or issues regarding PHI should be presented to the HCO for resolution. The HCO is also charged with the responsibility for:

- Issuing procedural guidelines for access for PHI.
- Developing a matrix for personnel who will need access to PHI.
- Developing guidelines for describing how and when PHI will be maintained, used, transferred or transmitted.

## **Annual Activities Necessitating Use of PHI**

Annually or more frequently as necessary, Main Sail performs enrollment, changes in enrollment and payroll deductions; aids in claims problem resolution and explanation of benefits issues; and assists in coordination of benefits with other providers. Some or all of these activities may require the use or transmission of PHI. Thus, all information related to these processes will be maintained in confidence, and employees will not disclose PHI from these processes for employment-related actions, except as provided by administrative procedures approved by the HCO. General rules follow:

- Disclosures that do not qualify as PHI-protected disclosures include:
  - Disclosure of PHI to the individual to whom the PHI belongs.
  - Requests by providers for treatment or payment.
  - Disclosures requested to be made to authorized parties by the individual PHI holder.
  - Disclosures to government agencies for reporting or enforcement purposes.
  - Disclosures to workers' compensation providers and those authorized by the workers' compensation providers.
- Information regarding whether an individual is covered by a plan for claims processing purposes may be disclosed.
- Information external to the health plan is not considered PHI if the information is being furnished for claims processing purposes involving workers' compensation or short- or long-term disability and medical information received to verify Americans with Disabilities Act (ADA) or Family and Medical Leave Act (FMLA) status.

## **Records Retention**

Personnel records and disclosures of PHI will be maintained for a period of six years as required by federal law unless a state law requires a longer retention period. Records that have been maintained for the maximum interval will be destroyed in a manner to ensure that such data are not compromised in the future in accordance with the company record destruction policy.

## **Violations of the Policy**

- A. Violations of the Policy are grounds for discharge or other disciplinary action, adapted to the circumstances of the violation and having as a primary objective furtherance of the Company's interest in preventing violations and making clear that violations are neither tolerated nor condoned.

- B. Disciplinary action will be taken, not only against individuals who authorize or participate directly in a violation of the Policy, but also against:
- any employee who may have deliberately failed to report a violation of the Policy;
  - any employee who may have deliberately withheld relevant and material information concerning a violation of the Policy: and
  - the violator's managerial superiors to the extent that the circumstances of the violation reflect inadequate leadership and lack of diligence.

### **Reports and Periodic Reviews**

- A. Any employee who is requested to engage in any activity which is or may be contrary to this Policy will report such information to the manager whom the individual reports, or if the employee was so directed by the manager, then to a Main Sail Executive Partner or to Company legal counsel.
- B. Any employee who acquires information that gives the employee reason to believe that any other employee is engaged in conduct forbidden by the Policy will promptly report such information to the manager to whom the employee reports or, to a Main Sail Executive Partner or to Company legal counsel.