

**Job2Career
Code of Business Ethics,
Professional Conduct and Statement of
Business Principles**

Revised, November 2006



Job2Career Code of Business Ethics

Policy

It is the policy of Job2Career (together with its subsidiaries and affiliates worldwide, the "Company"), to conduct all aspects of its business with the highest moral, legal, and ethical principles. In that regard, all directors, officers and employees (collectively referred to herein as "Employees") shall, to the best of their knowledge, ability and, as applicable, given their roles within the Company, adhere to, comply with and advocate the principles set out in this code of ethics (the "Code") governing their professional and ethical conduct in the fulfillment of their responsibilities. The Company must maintain an environment where every Employee believes that the integrity and reputation of the Company should never be compromised and that unethical actions are not acceptable.

Policy Guidelines

1. Compliance with Laws

The Company will transact its business in compliance with the letter and the spirit of the laws of all jurisdictions in which it does business. In any instance where the laws are difficult to interpret, or where there may appear to be some conflict with our principles, management should seek legal advice from our representative Counsel.

2. Relationships with Clients

All Directors and employees should strive to conduct all business dealings and relationships with the highest levels of integrity, honesty, and respect for others. Directors and employees must loyally and faithfully serve our principles and always deal fairly and honestly with customers and others with whom we do business. No director nor employee should knowingly permit any transaction to occur through his or her offices that is not fair to our principals and customers alike.

Relationships with customers, suppliers, competitors, and employees are to be based on fair dealing, on fair competition in quality, price, and service, and on compliance with applicable laws and regulations. No employee shall take unfair advantage of anyone through manipulation, concealment, abuse of privileged or confidential information, misrepresentation of material fact, or any other unfair-dealing practice.

Prime consideration should be given to the Company's interests while developing and enhancing long-term mutually productive relationships with customers and suppliers. No Employee, nor any Employee's immediate family member, shall: accept money, gifts of other than nominal value, unusual entertainment, loans or any other preferential treatment from any customer.



3. Relationships with Employees

Each Employee's conduct must demonstrate respect for the worth and dignity of each other. Job2Career not only provides jobs but also endeavors to offer satisfying careers in a healthy, safe, harassment-free, alcohol-free and drug-free work environment. All Employees must therefore operate under sound personnel practices and policies, which are characterized by fairness and equity to all.

4. Comments About Others

All Employees are to exercise professional discretion when making any comments about our competitors, customers, suppliers, or current and former Employees. Such comments should be factual while avoiding disparaging remarks.

5. Relationships with Competitors

All Employees must work vigorously to outperform our competition. However, each Employee will use only those means that are legal and fair to achieve this competitive advantage.

6. Conflict of Interest

Employees are not to allow themselves to be placed in a position where a conflict of personal interests and Company interests may exist, or appear to exist. Conflicts can arise in many situations. They occur most often in cases where the Employee, or a member of his or her immediate family, obtains some personal benefit at the expense of the Company's best interests. Each Employee is expected to avoid any activity, investment, or association which interferes with the independent exercise of his or her judgment in the Company's best interest. A "personal conflict of interest" exists if an employee's or director's individual private interests improperly interfere with the interests of Job2Career. Personal conflicts of interest are prohibited. Our employees and directors may never use or attempt to use their position to obtain any improper personal benefit, whether personally, for family members, or for any other person or entity, from any person or entity. Service to Job2Career should never be subordinated to personal gain and advantage. Conflicts of interest, and the appearance thereof, should, to the maximum extent possible, be avoided.



7. Confidential and Proprietary Information

In operating our businesses, employees and directors often acquire confidential or proprietary information about Job2Career, and its customers, prospective customers and other third parties. Employees and directors must maintain the confidentiality of all such information, except when disclosure is authorized or legally required. Confidential or proprietary information includes, among other things (i) non-public information concerning Job2Career, such as its business plans, trade secrets, financial performance or condition, results of operations, or financial prospects, and (ii) non-public information provided by or learned about a third party with the expectation that the information will be kept confidential. Employees who have any information, which is confidential and proprietary to the Company, shall not make unauthorized disclosures of that information outside the Company, either during or after employment. (See “*Employee Handbook*” and “*Confidentiality Agreement*”). Employees are not to attempt to acquire a competitor’s trade secrets or other proprietary or confidential information through dishonest, improper or illegal means.

8. Accounting Standards

The Company shall keep and maintain its accounting records in such a manner that accurately and fairly reflect the transactions and dispositions of the assets of the Company in reasonable detail. All assets, liabilities, revenues, and expenses shall be recorded in Quick books and the records of the Company. All transactions shall be supported by documents that fully describe the purpose of the transaction. A system of internal controls shall be developed and maintained to monitor the adherence to these standards.

9. Specific Obligations for Financial Reporting

As a company, Job2Career is required to follow strict accounting principles and standards, to report financial information accurately, completely and on a timely basis to the interested parties. This is supported by appropriate internal controls and processes to ensure that accounting and financial reporting complies with the law. The rules for accounting and financial reporting require the proper recording of, and accounting for, revenues, expenses, assets and liabilities. Therefore, Employees must accurately and completely record and report all information, and must not assist anyone to record or report any information inaccurately or in a way that could be misleading. The Accounting Manager bears a special responsibility in this task and must adhere to these principles and also ensure that a culture exists throughout the company as a whole that ensures the fair, complete and timely reporting of Job2Career's financial results and condition. The Accounting Manager is bound by the Company's Code of Business Ethics as well the following Financial Code of Ethics: Act with honesty and integrity, avoiding actual or apparent conflicts of interest in personal and professional relationships. Ensure full, fair, accurate, timely, and understandable disclosure in reports and documents that the



Company files with, or submits to, government agencies and in other public communications. Comply with rules and regulations of federal, state and local governments, and other appropriate private and public regulatory agencies. Achieve responsible use of and control over all assets and resources employed by the Company. Violations of laws associated with accounting and financial reporting can result in fines, penalties, and imprisonment, and can lead to a loss of public faith in a company. All Employees are required to report, or cause to be reported, any such perceived violations. Violations of this Financial Code of Ethics, including failures to report potential violations by others, will be viewed as a severe disciplinary matter that may result in personnel action, up to and including termination of employment.

10. Disclosure, Reporting and Whistle Blower Protection

All Job2Career Employees are required to report all evidence of activity by another Employee that may constitute a violation of this Code, any policy outlined the Employee Handbook or any potential illegal or unlawful activity, including:

- Harassment
- Discrimination
- Conflicts of interest
- Fraud
- Financial reporting and disclosure concerns
- Accounting controls and procedures
- Other potential improper activities

The report of any perceived violation can be either orally or in writing to the Employee's immediate supervisor or to someone higher in the management structure. Any Job2Career Employee who in good faith reports such a violation will be protected from threats of retaliation, discharge, or other types of discrimination. In addition, no Employee may be adversely affected because the Employee refused to carry out a directive that, in fact, constitutes corporate fraud or is a violation of State or Federal law or is a violation of the Company's Code of Business Ethics. Any Employee who wants to report evidence of an alleged violation of the Company's Code of Business Ethics or other improper activity should contact his/her immediate supervisor, or the supervisor's manager. In instances where the Employee is not satisfied with the supervisor or manager's response, or is uncomfortable for any reason addressing such concerns to their supervisor or the manager of such supervisor, the Employee may contact the President, the Vice President of Business Development or the Director of US Operations. Employees are encouraged to provide as much specific information as possible including names, dates, places, and events that took place, the Employee's perception of why the incident(s) may be a violation, and what action the Employee recommends be taken. Employees will receive a reply to their report within 10 working days or as soon as practicable thereafter. The Company will handle all inquiries discreetly and make every



effort to maintain, within the limits allowed by law, the confidentiality of anyone requesting guidance or reporting questionable behavior or other matters of concern under the Code.

11. Work Environment

A. Health and Safety

Job2Career believes in a workplace that is healthy and safe, as well as productive. The workplace must be free of drugs, alcohol, violence, weapons and threats. Smoking is not permitted in the workplace. Employees may not possess illegal drugs or alcohol at the workplace, nor may they be under the influence of illegal drugs or alcohol during employment hours. Employees may not be significantly impaired in the performance of their job duties by other medications, whether obtained by prescription or over-the-counter. No employee shall perform safety sensitive functions while using any medication, prescribed or over-the-counter, that his or her doctor or pharmacist has advised may impair his or her ability to safely perform the tasks at issue. Accordingly, employees using such medication and faced with the requirement to perform such tasks must notify their manager promptly of the situation rather than undertake the task.

B. Equal Employment Opportunity

At Job2Career, every qualified person has the same opportunity for hire, pay, benefits, assignment and advancement without regard to sex, race, color, religion, national origin, age, disability or any other classification protected by law. Job2Career bases its employment decisions on work-related factors. Job2Career takes seriously its obligations under the Americans with Disabilities Act. Job2Career will make reasonable accommodation for the known physical or mental impairment of a qualified individual with a disability unless such accommodation would impose an undue hardship on the operation of J2C business, or irrespective of the accommodation, unless such individuals pose a direct threat to the health and safety of themselves or others. Any individual with a disability who believes an accommodation is needed in order to participate in the application process, to perform essential job functions, or to receive equal benefits and privileges of employment, should let the Human Resources Department know, and engage in an interactive dialogue with regarding the nature of the disability, and the possibility and details of providing a reasonable accommodation.

C. Harassment

Job2Career will not tolerate harassment on the basis of sex, race, color, religion, national origin, age, disability, or any other classification protected by law. Any person who commits such a violation may be subject to personal liability as well as discipline by J2C, up to and including termination. Harassment includes verbal, physical and visual conduct that creates an intimidating, offensive, or hostile work environment or that interferes with work performance. Any employee who believes he or she has witnessed



or has been subjected to harassment of any kind must promptly report the offending conduct to his or her supervisor, or to the Director of Human Resources and/or the Vice President. J2C will take all complaints involving harassment seriously and will investigate them promptly. Confidentiality will be preserved to the extent possible. There will be no retaliation or repercussions against employees who complain in good faith. Any employee found to have engaged in harassment will be subject to disciplinary action up to and including termination.

12. Responsibility and Implementation

Each manager shall discharge the responsibilities of his or her job in full compliance with the Code. The manager shall also make them known to all personnel under his or her direction and be responsible for their compliance. Ultimately, it is the responsibility of every individual in the Company to carry out these policies. At least once annually, managers shall review their actions and policies to comply with the Code of Business Ethics Policy and with other more specific standards of business conduct within their areas of management.

13. Breach of Ethics Policy

All Employees are expected to behave in a professional, ethical, and exemplary fashion. There may be occasions, however, when an individual's actions are determined to be in conflict with this Code, and, in most of these cases, that individual will first be notified to cease such conduct. Failure to cease such conduct will subject the individual to disciplinary action, which may include termination of employment. Behavior that constitutes a serious breach of this Code may lead directly to immediate suspension or termination of employment. The President, Vice President of Business Development or the Director of US Operations shall promptly determine appropriate actions to be taken in the event of violations of the Code by any Employee.

Reporting Violations

Job2Career is committed to support its employees and customers in meeting the ethical standards set forth in the Code of Business Ethics and Conduct. Employees are responsible for reporting any activity that could in any way be construed as a fraudulent or illegal act or which otherwise violate the Company's Code, by contacting the Vice President or Director of Operations at the earliest possible time. This may be done by phone, fax, mail, direct email or through the company website communication channels at www.job2career.net. If any such violation seems to involve either of these parties, the matter should be reported to any other Officer of the Company. All employees of the Company are expected to cooperate in internal investigations of actual or apparent violations. To the fullest extent possible, efforts will be made to keep confidential the identity of any employee who reports a violation.



Statement of Business Principles

- **Imagination and vision:** We constantly strive to explore new ideas and methods as we seek ways to realize growth and develop the talents of our employees.
 - **Candor:** We strive to be honest and forthright in all our communications with both employees and clients.
 - **Open communications:** We promote a trusting environment where individuals are encouraged to share their ideas and information. We strive to improve our relationships with others by listening to their points of view with an open mind.
 - **Teamwork:** We serve in the spirit of cooperation and creativity to realize shared values. These valued relationships maximize our contributions while adding new perspectives and experiences to our lives.
 - **Respect for the individual:** We recognize each person's uniqueness and the importance of career, family and personal growth.
 - **Honesty and integrity:** We stand by our promises, always honoring our commitments to others. Honesty and integrity are at the heart of our business.
 - **Social responsibility:** We strive for our community's collective well being. Through our combined efforts and moral resources we will work to shape a positive society.
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