



GANA-A'YOO, LIMITED

CODE OF ETHICS AND BUSINESS CONDUCT

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CODE OF ETHICS AND BUSINESS CONDUCT

1. INTRODUCTION

Gana-A'Yoo, Limited (“Gana-A'Yoo” or the “Company”) is committed to conducting its business with honesty and integrity and complying with all applicable laws. Gana-A'Yoo’s Code of Ethics and Business Conduct (“Code”) exemplifies our dedication to these high business standards. The Code summarizes the legal and ethical principles that we follow in our daily work and applies these principles to our policies and practices.

The obligations in the Code apply to Gana-A'Yoo, its subsidiaries, affiliates, joint ventures and all other entities, that, in each case, are directly or indirectly controlled or managed by Gana-A'Yoo, the directors, officers and employees of these entities, and the consultants, volunteers, and other independent contractors in their work on behalf of these entities (referred to herein as “Covered Persons”). References to Gana-A'Yoo or Company in this document shall include all subsidiaries, affiliates, joint ventures and all other entities that are directly or indirectly controlled or managed by Gana-A'Yoo Chief Executive Officer (“CEO”) and management team.

Gana-A'Yoo’s commitment to the Code and the principles it embodies starts at the top of Gana-A'Yoo. Behavior reflecting high ethical standards is expected of all Covered Persons regardless of position or location. No Covered Person has the authority to violate or require conduct by another employee or any other person that violates the Code, other Gana-A'Yoo policies, or applicable law. Ethical behavior is an individual responsibility. All of us who are bound by the Code, are responsible for becoming familiar with and abiding by the Code. These responsibilities include a requirement that each of us promptly and accurately report any violations of the Code that comes to our attention. Such violations will be reported to the HR Manager/Ethics Officer, unless the violation involves the conduct of the CEO in which case the violation should be reported to the Board of Directors (“Board”).

To ensure your understanding of the requirements of the Code of Conduct and Business Ethics, you will be required to review the Code on at least an annual basis. You also will be required to attend periodic training sessions on matters related to them. An acknowledgement of your review and understanding of the Code is provided herein for employees, will be placed in your personnel file, and renewed annually by covered persons.

The Code is not intended to cover every possible ethical or legal situation. Wisdom, discretion and sound judgment should guide everyone. Gana-A'Yoo has adopted both Board administrative and human resource policies and procedures to implement, supplement, and enforce the Code, which will be provided to Covered Persons, as applicable. If you have any questions, contact your supervisor or the CEO.

Shay McEwen
PRESIDENT

Dena Sommer-Pedebone
CHIEF EXECUTIVE OFFICER

Sharon Hildebrand
SECRETARY

2. PERSONAL CONDUCT

A. Confidentiality

The business of Gana-A'Yoo and its subsidiaries is confidential and not to be discussed with third parties without authorization. Protecting this information is vital to Gana-A'Yoo's business interests. In some cases, applicable laws and regulations may require us to protect this information. This principle applies equally to all Covered Persons. All Covered Persons must respect the confidentiality of all confidential or proprietary information of Gana-A'Yoo. Covered Persons shall take all appropriate steps to protect Gana-A'Yoo's information and intellectual property assets. All of our records are confidential and may not be copied or disclosed without authorization from management. Never discuss customers, files, or printed material except on a need-to-know basis with other employees. Confidential information includes all personnel and payroll records, information about our customers, financial information, and anything else about the way Gana-A'Yoo operates.

Additionally, Covered Persons will not speak with or provide information to the media or the public about Gana-A'Yoo. When expressing their personal views to the media or the public, Covered Persons will take care to ensure that they are not perceived to be speaking for Gana-A'Yoo.

When hiring an employee who has worked for a competitor or other third party, we must ensure that the prior employer's proprietary information and intellectual property is not brought into Gana-A'Yoo, or used by Gana-A'Yoo, without authorization. Likewise, when leaving Gana-A'Yoo, Covered Persons are not permitted to take proprietary information with them.

B. Company Property

Gana-A'Yoo's ability to serve its customers, earn a fair return for its Shareholders, and to provide continuing employment for employees is based on its efficient use of its resources and operating within budget. Gana-A'Yoo's resources include technology, information and data, computers, buildings, land, machinery and equipment, supplies and raw materials, cash, and, of course, the talents of its employees. No Covered Person may take or improperly use Gana-A'Yoo's resources or permit others to do so. Incidental use of Gana-A'Yoo's resources in connection with community or charitable activities may be permitted if specifically authorized by Gana-A'Yoo.

C. Drug and Alcohol Use

Gana-A'Yoo is committed to protecting the safety, health and well-being of all employees and other individuals in our workplace, and has established a drug-free workplace program that balances our respect for individuals with the need to maintain an alcohol and drug-free environment. Any individual who conducts business for Gana-A'Yoo, is applying for a position, or is conducting business on Gana-A'Yoo's property is covered by our drug-free workplace policy. Our policy also applies to all Covered Persons.

The drug-free workplace policy is intended to apply whenever anyone is representing or conducting business for Gana-A'Yoo. Therefore, this policy applies during all working hours, whenever conducting business or representing Gana-A'Yoo, while on call, paid standby and while on Gana-A'Yoo property.

It is a violation of our drug-free workplace policy to use, possess, sell, trade, and/or offer for sale alcohol, state or federally illegal drugs or intoxicants, or prescribed medication, other than in accordance with Gana-A'Yoo's policies. All Covered Persons who are current officers or employees of Gana-A'Yoo or any of its subsidiaries, and all members of the Board and any Committees of the Board, are subject to alcohol and drug-related testing and procedures, as set forth in Gana-A'Yoo's HR Policies & Standard Operating Procedures Manual and the Board Administrative Policy Manual, as they may be amended from time to time by the Board, as applicable.

D. Employment Practices

1. Anti-Discrimination and Equal Opportunity

Gana-A'Yoo is an equal opportunity employer, and does not tolerate discrimination against applicants or employees based on race, religion, sex, age, marital status, pregnancy, parenthood, national origin, sexual orientation, citizenship status, disability, or gender identity. Gana-A'Yoo prohibits discrimination in decisions concerning recruitment, hiring, compensation, benefits, training, termination, promotions, or any other condition of employment or career development. Gana-A'Yoo, however, is committed to a hiring preference for its Shareholders, a practice explicitly permitted under federal law.

2. Harassment

Gana-A'Yoo is committed to providing a workplace that is free of verbal, physical and visual forms of harassment so that each employee can work in a productive, respectful, and professional environment. Harassment in employment because of sex, sexual orientation, marital status, changes in marital status, pregnancy, parenthood, race, color, national origin, religion, age, physical or mental disability, gender identity, or any other basis protected by local, state, or federal law is strictly prohibited.

E. Personal Conflicts of Interest

All Covered Persons have a duty to avoid financial, business, or other relationships which might conflict with the interests of Gana-A'Yoo and its subsidiaries, or might cause a conflict in the performance of their duties. In addition to those circumstances covered by Gana-A'Yoo's Bylaws and Alaska law, Gana-A'Yoo considers a personal "conflict of interest" to occur when a Covered Person's (or family member's) personal interest may interfere with the performance of the individual's job and responsibilities or Gana-A'Yoo's best interests.

Covered Persons should conduct themselves in a manner that avoids even the appearance of conflict where none actually exists between personal and corporate interests. It is not possible to discuss every circumstance that may lead to a conflict of interest, but the following examples are illustrative:

- Taking for one's self or members of one's immediate family opportunities related to Gana-A'Yoo's business.
- Using Gana-A'Yoo's property or information for the personal or financial gain of one's self or members of one's immediate family.

- Competing with Gana-A'Yoo or its subsidiaries or affiliates for business opportunities, provided that if disinterested directors or officers determine that Gana-A'Yoo will not pursue an opportunity related to Gana-A'Yoo's business, a director or officer may choose to do so in accordance with Gana-A'Yoo's Bylaws and Alaska law.

Directors, officers, executives, and consultants, in particular, must avoid both actual conflicts of interest and situations that may be perceived as conflicts of interest. Any situation that involves, or may reasonably be inferred to involve, a conflict between the director or officer's personal interests and the interests of Gana-A'Yoo must be disclosed as provided in the Bylaws and the Board Administrative Policies adopted by the Board.

While the employment by Gana-A'Yoo or a subsidiary of a family member of a Covered Person is not prohibited, applications for employment by a member of a Covered Person's immediate family and the related hiring process must be disclosed to and reviewed by the Gana-A'Yoo CEO and is subject to additional requirements as set forth in Gana-A'Yoo's HR Policies & Standard Operating Procedures Manual.

In addition to the Covered Persons, the provisions of this subsection E, Personal Conflicts of Interest, apply to all government officials with whom a Covered Person interacts on matters related to Gana-A'Yoo or a subsidiary, as well as the family members of such government officials.

F. Protecting the Environment

Gana-A'Yoo is committed to complying with federal, state and local environmental regulations and minimizing the environmental impact of our operations. All Covered Persons have the responsibility to abide by safe operating procedures, to guard their own and their colleague's health, to maintain and utilize pollution control systems, and to follow safe, sanitary and authorized procedures for the disposition of industrial and hazardous waste materials. Employees must report to their supervisor any conditions which they perceive or are advised of being unsafe, unhealthy or hazardous to the environment. Any existing or potential violation of federal, state or local environmental protection laws which is not promptly corrected after being brought to the attention of management or a supervisor should be reported to the CEO.

G. Political Contributions

Gana-A'Yoo encourages all Covered Persons to fully participate in the local, state and federal political processes. However, Covered Persons who participate in partisan political activities must make every effort to ensure that they do not create the impression that they speak or act on behalf of Gana-A'Yoo, or permit other employees to do so. Each Covered Person is responsible for complying fully with all laws and regulations relating to political contributions and interactions with government officials. Covered Persons may not engage in political activities that are potentially in conflict with the Covered Person's duties and responsibilities to Gana-A'Yoo, including, but not limited to, acting as an advisor to or spokesperson for candidates for public office. No Covered Person shall engage in any form of political activity in, or with respect to, any foreign country without first notifying the CEO and obtaining counsel on the legal and ethical guidelines involved in such activity.

Many state laws prohibit corporate contributions either of cash or "in-kind" to political parties or candidates. Where prohibited by law, therefore, no Gana-A'Yoo funds or other assets are to be

contributed or loaned, directly or indirectly, to any political party or for the campaign of any person for political office, or expended in support of or in opposition to such party or person.

H. Fair Competition

Gana-A'Yoo strives to compete fairly and honestly. For example, antitrust laws prohibit entering into agreements with competitors to fix or control prices, to limit production or sale of products for anticompetitive purposes, or other anticompetitive behavior. As discussed below, federal contracting laws contain similar requirements that forbid competitors from sharing certain information, such as pricing, or engaging in “rotational bidding.” Covered Persons involved in any dealings with competitors should never engage in anticompetitive discussions, or if approached by anyone to enter such discussions, must report the matter to a member of management or their supervisor for action pursuant to Section 5 of this Code. Any business arrangement with a competitor must be reviewed and approved by the CEO, with the assistance of legal counsel, to ensure legal compliance with antitrust laws.

I. Records and Time Keeping

Gana-A'Yoo's records and files, which include electronic records, may not be destroyed or disposed at the discretion of any employee, including the employee who created the record. Legal rules and regulatory practices require the retention of certain records for various periods of time, and Gana-A'Yoo's record retention policy establishes the general periods of time for which they will be kept. In addition, when litigation or other similar inquiries are pending, relevant records must not be destroyed until the matter is closed. At the same time, no files or records should be retained longer than as required under the record retention policy. Copies of the record retention policy are available from the CEO, who can also help answer any questions Covered Persons have concerning retention of particular documents, files or records. As discussed below, federal contracting laws and regulations impose additional record keeping obligations on Gana-A'Yoo.

3. ADDITIONAL REQUIREMENTS RELATED TO GOVERNMENT CONTRACTING

A. The Procurement Process

1. Proposal Preparation

Gana-A'Yoo must comply fully with all federal laws and regulations throughout the procurement process, including during the preparation of a proposal or quotation. When preparing proposals and negotiating with the government, Covered Persons must ensure that all statements, documents, and communications are accurate, current, complete and truthful in order to be compliant with all federal laws including the Truth in Negotiations Act (“TINA”) when conducting business with the federal government. The requirement to provide accurate, current and complete information for compliance with TINA and other federal laws applies to whether Gana-A'Yoo is a prime contractor to the U.S. government or is a subcontractor under a U.S. government contract subject to those laws.

2. Competing and Receiving Contracts Fairly

a. Procurement Integrity Act

All Covered Persons of Gana-A'Yoo must understand and comply with the requirements of the Procurement Integrity Act (41 USC 2101) when doing business with the federal government. The Act and its regulations prohibit unethical conduct by both employees and government officials. Its purpose is to encourage those doing business with the government to compete fairly. During the course of a federal procurement, employees are prohibited from: (1) obtaining and disclosing source selection information or contractor proprietary bid or proposal information; (2) offering or discussing employment or business opportunities with government officials; or (3) offering or giving money, gratuities, or anything of value to a government official. The Act encompasses sharing or discussing verbal information, and is not limited to written information.

“Source selection information” includes any information used by the government during the procurement process that is from the commencement of the procurement effort through contract award that would jeopardize the integrity or fairness of the procurement if released. Proprietary bid or proposal information is information owned by another company that would cause Gana-A'Yoo business injury if it is disclosed to others outside of Gana-A'Yoo. If you or any employee improperly possesses proprietary data of a competitor or any source selection information, you may be violating the Procurement Integrity Act. The penalties for violations of this Act include administrative, civil, and criminal sanctions and fines.

b. Conflicts of Interest

The Personal and Organizational Conflict of Interest (“OCI”) regulations set forth in the Federal Acquisition Regulation (“FAR”) contain specific provisions that are meant to prevent unfair competitive advantage and conflicting roles among government contractors. These regulations contained in FAR Subpart 3.11 and 9.5 require affirmative and proactive action on the part of contractors and contracting officers to identify, avoid, or mitigate organizational conflicts of interest in a manner which will allow the contractor to participate in a procurement.

The FAR provisions provide specific examples and scenarios to assist contracting officers and contractors in identifying potential organizational conflicts of interest. It also provides the contracting officer’s responsibilities, general rules, and procedures for identifying and resolving conflicts with potential offerors. Organizational conflicts of interest may affect Gana-A'Yoo’s eligibility for future contract awards, so it is crucial that each Covered Person be aware and knowledgeable of the regulations concerning such conflicts. If you have an indication that a potential organizational conflict of interest may be present concerning work on a federal contract, you must immediately contact a Board member, your supervisor, or management.

3. Compliance with Contract Requirements During Performance

When awarded a government contract or subcontract, Gana-A'Yoo has a responsibility to comply with the contract’s requirements. Deviation from stated contract requirements without an appropriate written change in place from a warranted contracting officer is a breach of contract, and potentially even criminal in nature. Examples of impermissible deviations include, but are not limited to, failing to deliver materials the government has paid for under a contract; substituting different

products or lower quality materials than required by the contract; certifying that required testing, inspection, or other quality control procedures have been performed when they have not; and not performing testing, inspection, or other quality control procedures required by the contract. Knowledge of any deviations from stated contract requirements should be immediately reported to management or your supervisor as provided in Section 5 of this Code.

B. Gratuities, Bribery and Kickbacks

Unless otherwise authorized by the Board, when dealing with the government and our contracting partners, it is the policy to forbid the giving or receiving of gifts and gratuities. Our customers, suppliers and the public also must know that our judgment is not for sale. In particular, the manner in which we obtain and conduct business with and relating to the U.S. government is crucial. Improper payments or gratuities in connection with any government activity are prohibited. Additionally, government agencies have published policies with respect to the acceptance of entertainment, gifts or other business courtesies by employees of that agency, and such policies shall be respected by all Covered Persons.

In order to ensure compliance with these principles, no Covered Person may offer, provide or accept entertainment or gifts or an offer of employment unless express permission is obtained from the Board, and (i) the entertainment or gift or offer of employment is consistent with customary business or traditional cultural practices; (ii) the entertainment or gift or offer of employment is of nominal monetary value; (iii) the entertainment or gift or offer of employment does not involve cash, travel or lodging; (iv) the entertainment or gift or offer of employment is not susceptible to being construed as a bribe or kickback; and (v) the entertainment or gift or offer of employment is not in violation of any law.

Similarly, Gana-A'Yoo strictly forbids the exchange of something of value for improper action or inaction on the part of the U.S. government employee or another contractor, subcontractor, or supplier. Any such actions would be in direct violation of federal bribery and gratuity laws and the Anti-Kickback Act. A "bribe" is the exchange of something of value – or even the mere offer of the exchange of something of value – with the intent of influencing an official act by a government employee. A "kickback" includes any money, fee, commission, gift, gratuity, entertainment, compensation, or anything else of value that is provided, directly or indirectly, to any prime contractor or subcontractor (or employee of either) for the purpose of improperly obtaining or rewarding favorable treatment in connection with a government contract or subcontract. The penalties for bribery and kickbacks are severe and include criminal and civil sanctions against both the Company and the individual Covered Persons.

C. Employment Discussions with United States Government Employees

Any discussions or contacts with current or former U.S. government employees for the purpose of exploring potential employment or consulting opportunities with Gana-A'Yoo are subject to federal conflict of interest laws and regulations. Once hired or retained, these individuals may be prohibited from certain tasks and duties that relate to their prior responsibilities while employed by the U.S. government. These laws and regulations must be considered before Gana-A'Yoo discusses employment with or hires a former U.S. government employee. Therefore, no one from Gana-A'Yoo should discuss employment with government personnel without first consulting with the CEO.

D. False Claims and False Statements

Gana-A'Yoo strictly prohibits the submission of false claims and/or the making of false statements to any government official. Furthermore, Covered Persons are prohibited from engaging in any fraudulent, untruthful or misleading activity related to government contracting or subcontracting.

Under the civil and criminal False Claims Acts, a U.S. government contractor and its individual employees can be civilly liable and/or criminally responsible for false claims, statements, documents, and certifications that it knowingly presents: (i) in support of a claim for payment from the U.S. government; (ii) in support of a claim for payment submitted to a prime contractor or subcontractor under a U.S. government contract; or (iii) in support of an effort to decrease an obligation to make a payment to the U.S. government. In the civil false claims context, knowing includes reckless disregard and deliberate ignorance of the truth. Similarly, a violation of the False Statements Act occurs when a person (including a contractor employee) willfully makes to the government a false, fictitious, or fraudulent statement or uses a document knowing that it contains any false, fictitious, or fraudulent statement or entry concerning a contract. Penalties for the violation of the False Claims and False Statements Acts are severe and, significantly, an individual does not have to be under oath to be convicted of a violation of either Act.

All verbal statements made by Gana-A'Yoo Covered Persons to a federal government representative shall be truthful, accurate and complete. All records and written documents submitted to the federal government or which support work for the federal government must be carefully prepared to ensure that they are truthful, accurate and complete. This includes all documents and statements submitted and made in conjunction with Gana-A'Yoo's work as a federal subcontractor. It is important to remember that *both* the company and individual employees can be found civilly and/or criminally liable for making false statements and/or claims to the government under either the False Claims Act or False Statements Act.

E. International Work

In the event Gana-A'Yoo engages in work overseas, Gana-A'Yoo expects its Covered Persons to protect Gana-A'Yoo's reputation for integrity in the global marketplace. Gana-A'Yoo prohibits improper international business practices and complies with all applicable laws, such as the U.S. Foreign Corrupt Practices Act ("FCPA"), similar laws of host nations, and related anti-bribery conventions. The FCPA prohibits corruptly offering anything of value to foreign officials to obtain business, and also requires strict internal accounting controls to prevent concealment of bribery. Any request to refuse to deal with potential or actual customers or suppliers, or otherwise participate in a foreign economic boycott, or provide information related to a boycott request, must be reported to a member of management or your supervisor.

There are many other laws regulating business dealings with foreign customers and foreign governments, including those related to export control and trafficking in persons. In order to meet our obligations under these laws, employees who work with international vendors, customers, sales representatives or consultants must be aware of these laws and strictly comply with all laws which apply to countries where we do business. Any violations or any solicitations to violate must be reported immediately to management or your supervisor.

F. Government Property and Equipment

All Covered Persons must exercise appropriate care and control of government property and equipment. It is the responsibility of everyone to properly account for and handle any property or equipment furnished by the government. If mishandling or abuse of such property is known or suspected, it must be immediately reported to a member of management or your supervisor.

G. Audits and Investigations

When entering into a federal government prime contract or subcontract, federal contractors are required to allow the U.S. government to examine financial records, cost data and other records. All Covered Persons should cooperate with the U.S. government representatives to facilitate timely and efficient performance of such examinations. When Covered Persons are requested to furnish financial data to U.S. government auditors, responses are to be approved and provided by the CEO in consultation with legal counsel. Release of other records and data requested by the U.S. government shall be approved by the CEO in consultation with legal counsel.

In addition to contractual reviews or audits, covered employees may be contacted by government agents conducting other investigations related to our work, including those criminal in nature. Covered Persons should recognize that they have rights in this process, including the right to speak with investigators, the right to decline to be interviewed, the right to consult with legal counsel before deciding to be interviewed, and the right to defer any interview until that consultation can occur. Covered Persons should notify the CEO if an outside party requests an interview.

H. Recordkeeping

Gana-A'Yoo's records related to government contracting and subcontracting are required to be maintained in a manner that provides for an accurate, complete and auditable record of all transactions in conformity with generally accepted accounting principles and applicable government contracts laws and regulations. All transactions related in any way to government contracting or subcontracting must be fairly, completely and accurately documented in Gana-A'Yoo's records. All reports, vouchers, bills, invoices, payroll and service records, testing, inspection and quality assurance records, timecards and other essential or required information related to government contracts or subcontracts must be accurate and complete and be prepared with care and honesty. No false, misleading or deceptive entries may be made. All Gana-A'Yoo funds must be retained in corporate bank accounts and no undisclosed or unrecorded funds or assets shall be established or distributed for any purpose.

Gana-A'Yoo's document retention policy must be followed by all Covered Persons. In general, with respect to government contracts, this policy requires all Gana-A'Yoo records related to a government contract or subcontract to be maintained for at least three years after the final payment under the government contract. The requirements, however, vary depending upon the government agency involved and questions on this subject should be directed to legal counsel. In no circumstance shall records related to a government contract or subcontract be destroyed if there is an ongoing or threatened government investigation, or if there is ongoing or threatened litigation, related to the government contract or subcontract.

Accurately charging labor, material, and other costs is essential to maintain the integrity of customer billings, financial reporting, and planning. Deliberate mischarging of work time or timecard fraud violates Gana-A'Yoo, policy and the law. Knowingly charging an unauthorized account, or knowingly approving such mischarging, or shifting of costs to improper accounts is prohibited. Each Covered Person is responsible for ensuring that labor, travel, material, and other expenses are recorded truthfully. Covered Persons should contact his or her supervisor if there are questions or concerns about proper charging of labor and other costs.

I. Special SBA 8(a) Program Requirements

In addition to the federal rules and regulations applicable to all government contractors, as an Alaska Native Corporation ("ANC"), Gana-A'Yoo is permitted to participate in the SBA's 8(a) Business Development program. With a subsidiary certified as a participant in the SBA's 8(a) program, must strictly adhere to any separate requirements and responsibilities applicable to this program.

1. The Purpose of the Program

The 8(a) privileges granted to Gana-A'Yoo are based upon its special status and relationship with the federal government and the recognition of the special economic and business development needs of ANCs and their shareholders. The benefits may include job opportunities for shareholders, opportunities for individual professional development and achievement of shareholders, and utilizing 8(a) revenues and profits whether for the benefit of the ANC generally or for allocations to the ANC dividend pool. The Covered Persons of Gana-A'Yoo should always be mindful that the underlying purpose of the 8(a) program is to create benefits for the ANC and its Shareholders.

2. Percentage of Work Requirements

The SBA and the Federal Acquisition Regulations both require that small business and 8(a) prime contractors perform at least a certain percentage of each small business or 8(a) set-aside contract they receive. Because the details of how these costs are calculated are very nuanced and specific, guidance should be sought from management or a supervisor if there is any question about what these requirements mean or how they should be met in a particular contract or circumstance.

3. Small Business Certifications and Representations

In addition to other representations and certifications that must be made by federal contractors, contractors such as Gana-A'Yoo must also make certain representations and certifications as participants in the SBA's small business programs. Covered Persons must always be truthful in making any reports to the SBA, customers and contracting partners regarding 8(a) or other small business status. Any false statements or certifications made in conjunction with an 8(a) or small business representation or certification can expose the individual making them and Gana-A'Yoo to civil and/or criminal liability under the False Statements Act and the False Claims Act. As a Covered Person of Gana-A'Yoo, if you are ever called upon to make such representations or certifications, or to provide information that will be used to make them, it is essential that you do so with a full understanding of what such representation or certification requires, and only after a careful and thorough examination of the facts and satisfying yourself that your response will be completely truthful and accurate.

4. Suspected Violations

Any employee having information which causes the employee to know or to believe that a Gana-A'Yoo employee or another person has violated this Code or applicable laws and regulations, should promptly bring the matter to the attention of the Ethics and Compliance Officer (“ECO”) or submit a confidential message through Gana-A'Yoo’s “Hotline” as described below. Every effort will be made to hold all such reports in strict confidence, and employees making such reports shall not be subject to retribution, disciplinary action or any other adverse administrative action for such reporting.

Failure to report known or observed violations of this Code may also constitute a violation. An employee who intentionally fails to disclose, hides, or covers-up a known or observed violation may be subject to the disciplinary actions specified below, even when such employee was not a violator or a participant. Reports may be made by calling the Ethics and Compliance hotline at (844) 525-1888.

Upon receiving a report of suspected violations of this Code or applicable laws and regulations, the ECO shall immediately conduct or direct an investigation of the incident. If the reporting employee so requests, the name of the reporting employee shall be held in confidence by the ECO and shall not be disclosed to other corporate employees; provided, however, that the ECO may provide the name of the employee to the proper authorities or outside counsel retained by Gana-A'Yoo to conduct an investigation. The confidentiality of the source of the report shall be maintained to the maximum extent possible.

A. Reporting Mechanisms

Gana-A'Yoo Covered Persons must all work to ensure prompt and consistent action against violations of this Code. Any Covered Person having information or evidence that violations or suspected violations of this Code or any laws or regulations have occurred or may occur should promptly report this information.

Covered Persons are required to report any violation or reasonably suspected violation of this Code, any law or regulation, or any other Gana-A'Yoo policy through a Compliance Hotline Program. Toll free numbers for Gana-A'Yoo’s hotline vendor and detailed instructions for making reports are prominently posted at Gana-A'Yoo and at each subsidiary’s office, and each subsidiary’s job site; and on the websites for Gana-A'Yoo and each subsidiary. Covered persons are reminded that they can report a suspected violation directly to the Hotline at any time and not required to discuss or report a matter to anyone else prior to doing so. Report may be anonymous and will be held in the strictest confidence. Gana-A'Yoo or subsidiary employees may also call the Hotline to receive information, advice, etc., on any ethical question they may have or any question about this Code.

B. Reporting and Investigations

The subject matter and context of reports determine how each report will be processed. Gana-A'Yoo's ECO, with the assistance of legal counsel as needed, will make an initial determination as to whether the report fits into one or more of the following categories and will then follow the procedures appropriate to the category. The ECO will also ensure that the Hotline vendor follows the appropriate procedures for each of the categories below:

- Reports about the Members of the Board
- Reports about the CEO

- Reports about Corporate and Subsidiary Executive Management (other than the CEO)
- Reports about Personnel other than the CEO or Executive Management
- Reports involving regulatory compliance
- Reports involving Health, Safety or Environmental issues
- Reports involving any SBA-compliance related issues
- Other Reports

1. Reports

The ECO will be responsible for implementing and maintaining a system for recording and tracking all reports generated pursuant to these policies.

a. Reports about Members of the Board

When a report is made about one or more members of the Board, then the ECO and CEO, in consultation with legal counsel as necessary, upon initial review of the matter, shall forward the report directly to the President, who will process the matter to its conclusion according to the Board Administrative Policy Manual and the procedures stated in this document, to the extent they do not conflict with the Board Administrative Policy Manual. In such cases, the President may retain the assistance of legal counsel to review, investigate, and make recommendations to the Board. If the report is made about the President, it shall be reported to and processed to its conclusion by the Board Chair, through the same processes.

b. Reports about the CEO

If a report is made concerning the CEO, the Board Chair and/or President shall contact legal counsel. At the next scheduled meeting of the Board, or, at the discretion of the Board Chair or President, sooner than the next scheduled meeting, the President will report the report about the CEO to the Board. The Board Chair or President shall oversee to its conclusion the processing of any report concerning the CEO as directed by the Board. In such cases, the Board Chair or President shall retain the services of legal counsel to review, investigate, and make recommendations to the Board. The CEO and those under his or her chain-of-command will refrain from overseeing, reviewing or investigating the matter, in order to avoid any conflict of interest. See, Section 3.5 of the Board Policy Manual for additional procedures concerning reports about the CEO.

c. Reports about Corporate and Subsidiary Executive Management

If a report is made about a member of Corporate Executive Management or Subsidiary Executive Management, then the CEO and ECO, in consultation with legal counsel will oversee processing of the matter to its conclusion with legal counsel designated as Investigator; unless otherwise covered by the HR Manager and HR Administrative Policies & Procedures.

d. Reports about Personnel other than the CEO or Executive Management

If a report is made about any personnel other than the CEO or Executive Management, then the ECO will serve as the Investigator charged with processing to conclusion the report with the assistance of others as required.

e. Reports about health, safety or environmental issues

If a report is made about a health or safety issue regarding employees, or customers, or within Gana-A'Yoo operations, then the Safety Manager will serve as the Investigator charged with processing the matter to its conclusion with the assistance of others as required.

If a report is made about a health or safety issue regarding shareholders, or tenants or an environmental contamination issue on or threatening Gana-A'Yoo lands, then the CEO will designate an employee to serve as the Investigator charged with processing the matter to its conclusion with the assistance of others as required.

f. Reports involving any SBA-compliance related issue

If a report is made about any SBA compliance-related issue, then the ECO will serve as the Investigator charged with processing the matter to its conclusion with the assistance of others as required.

g. Other Reports

Reports not falling into a category defined above will be handled by the ECO. The ECO may delegate the processing of the matter to its conclusion to the appropriate functional area (for example, the Corporate Finance department if it involves a subsidiary financial matter).

2. Investigations

Upon receiving a report, the Investigator will determine whether to investigate the report. If the Investigator determines that no further investigation or action is required, the Investigator will, in consultation with the ECO and the HR Manager, prepare a written summary of the steps taken to reach this conclusion and set forth the factual and legal bases for not investigating. This summary will be maintained with a copy of the report and any other relevant materials relied upon by the Investigator and the report shall be closed out. Reports that do not require investigation, but may be referred to the ECO and the HR Manager (which may be the same person), may include (a) matters that do not constitute ethical violations even if substantiated, such as personality clashes, tardiness, and disagreement with management decisions in which no inappropriateness is alleged; and (b) reports that do not sufficiently describe the observed misconduct to allow the Investigator to investigate the report. In the latter case, the Investigator will submit a request to the reporter for clarification or for additional information. All other reports must be investigated, documented and closed out consistent with the policies and procedures set out below.

The Investigator is responsible for conducting investigations in a timely manner pursuant to the guidance herein and in other policies. Each incident should be examined to determine if there are

broader issues to be considered, including any factors that may have contributed to the occurrence of a noncompliance incident, and any opportunities for enhancing the compliance program. The Investigator, in consultation with the ECO and the HR Manager, shall determine the scope of the investigation including the investigating party, time frame, issues, reporting structure, potential reporting requirement, potential witnesses, resources, etc. The scope will depend on the seriousness of the allegations in the report.

The Investigator shall exercise judgment and discretion as to the scope of the investigation, and the investigation shall be unbiased and objective, thorough, and shall provide sufficient facts to support a conclusion and any recommendations made by the Investigator.

The Investigator shall have the full cooperation of all employees and shall have access to all documents, files, information and data necessary to conduct the investigation.

A written investigation report supported by evidence is proof that the Investigator conducted a full and fair investigation into a report. The length and elements of the investigation report will normally be a function of the seriousness of the allegation. Because in most circumstances the investigation report and accompanying notes will be discoverable in litigation, the investigation report should not include information or communication that may be protected by the attorney/client privilege or attorney work-product privilege. All communications with an attorney in connection with the investigation of a report, and all work-product of an attorney, shall be kept separate from the investigation report and accompanying notes in secure electronic and paper folders to which only those persons shall have access who are duly authorized constituents of with respect to the subject matter of the attorney-client communications and attorney work-product.

All investigation reports other than those involving the CEO or a member of the Board that indicate Corrective Action are to be reviewed with the CEO before Corrective Action is taken. Reports about the CEO or members of the Board that indicate Corrective Action are to be reviewed with the Board Chair and/or President, and/or Executive Committee, and Board and legal counsel before Corrective Action is taken.

C. Disciplinary Actions and Corrective Measures

Gana-A'Yoo is committed to adhere to the principles outlined in this Code. Employees who violate this Code are subject to disciplinary action. If it becomes necessary to initiate disciplinary action against an employee for a violation of this Code, the employee will be given an opportunity to submit, in person, in writing, or through a representative, information to the ECO concerning the facts and circumstances of the employee's actions, including any mitigating factors. The ECO will present findings to the appropriate corporate officials. On the basis of adequate evidence, and considering the seriousness of the acts or omissions, disciplinary actions may range from a verbal or written reprimand to termination of employment, civil prosecution and/or criminal or civil prosecution by the U.S. government, if a violation involved a U.S. law or regulation. This general description of the review process is for informational purposes only, and it may be changed or modified from case to case, as the exigencies of the situation warrant.

Disciplinary action also will be taken against employees who authorize, or participate directly in, actions which are in violation of this Code, as well as against those who may have deliberately failed

to disclose or withhold information concerning a violation. Additionally, disciplinary action also will be taken against any employee, supervisor or manager who retaliates against an employee who reports a violation, or who may have been responsible for a violation due to inadequate supervision.

D. No Retaliation

It is Gana-A'Yoo's policy to refrain from taking any retaliatory action against an employee who in good faith reports a potential violation of the Code or applicable law.

E. Where to Go for Help

As noted at the beginning of this Code, the rules of government procurement are complex and can be confusing. Also, as noted throughout this Code there are many occasions where Gana-A'Yoo employees are expected or required to report certain actions. The most important thing to take away from this Code is if you have any question about what to do in a particular circumstance, ASK FOR GUIDANCE AND GET THE ANSWER RIGHT. In addition, while you are required to read this Code once a year, Gana-A'Yoo expects you to keep these documents handy and to use them as a resource to answer questions and to guide your behavior throughout the year.

For your convenience and reference, below is a summary of relevant contact information.

President	Shay McEwen president@ganaayoo.com (907) 632-3014
Chief Executive Officer	Dena Sommer-Pedebone dsommerpedebone@ganaayoo.com (907) 569-9599 ext. 531
Chief Financial Officer	<hr/> (907) 569-9599 ext. 580
HR Manager/Ethics & Compliance Officer	Ashley Beeson abeeson@ganayoo.com (907) 596-9599 ext. 540
Contracts Compliance Manager	RyAnn Knoll rknoll@ganayoo.com (907) 569-9599 ext. 542
Safety Manager	James Church jchurch@ganaayoo.com (608) 487-8500

ATTACHMENT A

RECEIPT AND ACKNOWLEDGEMENT

I have read the Gana-A'Yoo, Limited Code of Ethics and Business Conduct (the "Code") and understand that it represents Gana-A'Yoo, Limited's policy with which I am expected to comply. I understand that by signing my name below I am certifying that I will comply with the Code and all of its requirements, including all applicable procedures related to the implementation, supplementation, and enforcement of the Code. With my signature below, I also acknowledge my responsibility to make known any situation where I am aware of violations or possible violations of the standards that are described in the Code.

Signature _____

Print Name _____

Employee Number _____

COMPANY/Division _____

Location _____

Date _____

ATTACHMENT B

GANA-A'YOO, LIMITED

EXECUTIVE DISCLOSURE AND CERTIFICATION

I, _____, in my capacity as _____ [e.g., Chief Executive Officer] of Gana-A'Yoo, Ltd. (the "Company"), hereby certify to the best of my knowledge and belief that:

1. I am not presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from the award of any contracts by any federal department or agency.

2. I have not, within a three-year period preceding this certification, been convicted of or had a civil judgment rendered against me for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.

3. I am not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph 2.

4. I have not, within a three-year period preceding this certification, been notified of any assessed federal taxes in any amount that I have failed to pay and for which the liability remains unsatisfied; I have filed all of my tax returns that are due or for which I have obtained an extension; and I do not currently owe any federal taxes.

5. Except for my association with the Company, neither I or any member of my immediate family are, directly or indirectly, members, shareholders, owners, officers, directors, managers, partners, registered agents, employees, consultants, operators, affiliates, agents, representatives, or brokers of, nor do I or any member of my immediate family have any management or supervisory responsibility concerning any business, professional or commercial activity, entity, enterprise, or organization (including, but not limited to, sole proprietorships) except as disclosed in Exhibit A.

6. Attached hereto as Exhibit B is a list of business or commercial assets that I or any member of my immediate family own, control, or lease.

7. I am not presently under indictment, parole or on probation.

8. I have not been arrested, charged with, convicted, placed on pretrial diversion, or placed on any form of probation; including adjudication withheld pending probation, for any crime other than a minor traffic violation.

9. To the extent I cannot certify to any of the representations above, an explanation is provided in the space below.

10. I further certify and represent that in the event of any change in condition that would cause a change to this certification, I will immediately notify the Company in writing.

Date

Signature

Employee

**EXPLANATION OR CLARIFICATION OF ANY OF THE ABOVE
CERTIFICATIONS**

B-1

Employee Name: _____

Business, Commercial, or Professional Entities, Enterprises, or Organizations	Position Held/Role/Ownership Interest in Business, Commercial, or Professional Entities, Enterprises, or	Dates in Position/Role/Ownership in Business, Commercial, or Professional Entities, Enterprises, or Organizations

B-2

Employee Name: _____

List of business or commercial assets that I or any member of my immediate family own, control, or lease.