



A Code of Conduct is a written collection of the rules, principles, [values](#), and employee expectations, behavior, and relationships that Westwind considers significant and believes are fundamental to their successful operation. A Code of Conduct enumerates those standards and values that make Westwind remarkable and that enable it to stand out from similar organizations.

The Code of Conduct serves as a framework for ethical decision-making within Westwind. The Code of Conduct is a communication tool that informs internal and external stakeholders about what is valued by Westwind, our employees and management.

Think of a Code of Conduct as an in depth view of what Westwind believes and how the employees of Westwind see themselves and their relationship with each other and the rest of the world. The Code of Conduct paints a picture of how employees, customers, partners, and suppliers can expect to be treated as a result.

A Code of Conduct is published and disseminated to Westwind employees, and to existing and potential [stakeholders](#) such as [members of the board of directors](#), customers, partners, vendors, suppliers, [potential employees](#) and the general public.

Frequently posted on Westwind's website and in our annual report, the Code of Conduct is both an internal commitment to a standard of behavior and beliefs and a public declaration of the organization's position on a set of standards, values, principles, and beliefs

Contents

- Code of Conduct 3**
 - Who Must Follow Our Code? 3**
 - What If I Have a Code-Related Question or Concern? 3**
 - No Retaliation..... 3**
 - A. Serve Our Clients 3**
 - 1. Integrity 3**
 - 2. Usefulness..... 3**
 - 3. Privacy, Security and Freedom of Expression 4**
 - 4. Responsiveness 4**
 - 5. Take Action 4**
 - B. Respect Each Other 4**
 - C. Avoid Conflicts of Interest..... 4**
 - 1. Outside Employment, Advisory Roles, Board Seats and Starting Your Own Business 5**
 - 2. Business Opportunities Found Through Work 5**
 - 3. Friends and Relatives; Co-Worker Relationships 6**
 - 4. Use of Westwind Products and Services 6**
 - D. Preserve Confidentiality..... 6**
 - 1. Confidential Information 6**
 - 2. Westwind Partners..... 7**
 - E. Ensure Financial Integrity and Responsibility 7**
 - 1. Spending Westwind’s Money 7**
 - 2. Signing a Contract..... 8**
 - 3. Recording Transactions 8**
 - 4. Reporting Financial or Accounting Irregularities..... 8**
 - 5. Hiring Suppliers 8**

Code of Conduct

Who Must Follow Our Code?

We expect all of our employees and Board members to know and follow the Code. Failure to do so can result in disciplinary action, including termination of employment. Moreover, while the Code is specifically written for Westwind employees and Board members, we expect Westwind contractors, consultants and others who may be temporarily assigned to perform work or services for Westwind to follow the Code in connection with their work for us. Failure of a Westwind contractor, consultant or other covered service provider to follow the Code can result in termination of their relationship with Westwind.

What If I Have a Code-Related Question or Concern?

If you have a question or concern, contact your manager, or a Human Resources Committee (HRC) representative.

No Retaliation

Westwind prohibits retaliation against any worker, Board member or forest operator who reports or participates in an investigation of a possible violation of our Code. If you believe you are being retaliated against, please contact the HRC.

A. Serve Our Clients

Our users value Westwind not only because we deliver great products and services, but because we hold ourselves to a higher standard in how we treat users and operate more generally. Keeping the following principles in mind will help us to maintain that high standard:

1. Integrity

Our reputation as a company that our users can trust is our most valuable asset, and it is up to all of us to make sure that we continually earn that trust. All of our communications and other interactions with our users should increase their trust in us.

2. Usefulness

Our services should make Westwind more useful for all our users. We have many different types of users, from individuals to large businesses, but one guiding principle: “Is what we are offering useful?”

3. Privacy, Security and Freedom of Expression

Always remember that we are asking users to trust us with their personal information. Preserving that trust requires that each of us respect and protect the privacy and security of that information. Our security procedures strictly limit access to and use of users' personal information, and require that each of us take measures to protect user data from unauthorized access. Know your responsibilities under these procedures, and collect, use, and access user personal information only as authorized by our security policies, our Privacy Policies and applicable data protection laws.

Westwind is committed to advancing the privacy and freedom of expression for our users.

4. Responsiveness

Part of being useful and honest is being responsive: We recognize relevant user feedback when we see it, and we do something about it. We take pride in responding to communications from our users, whether questions, problems or compliments. If something is broken, fix it.

5. Take Action

Any time you feel our users aren't being well-served, don't be bashful—let someone in the company know about it. Continually improving our products and services takes all of us, and we're proud that Westwind champions our users and take the initiative to step forward when the interests of our users are at stake.

B. Respect Each Other

We are committed to a supportive work environment, where employees have the opportunity to reach their fullest potential. Each Westwind employee and Board member is expected to do his or her utmost to create a respectful workplace culture that is free of harassment, intimidation, bias and unlawful discrimination of any kind.

C. Avoid Conflicts of Interest

In working at or for Westwind, we have an obligation to always do what's best for the company and our users. When you are in a situation in which competing loyalties could cause you to pursue a personal benefit for you, your friends or your family at the expense of Westwind or our users, you may be faced with a conflict of interest. All of us should avoid conflicts of interest and circumstances that reasonably present the appearance of a conflict.

When faced with a potential conflict of interest, ask yourself:

- Would this activity create an incentive for me, or be perceived by others to create an incentive for me, to benefit myself, my friends or my family, or an associated business at the expense of Westwind?
- Would this activity harm my reputation, negatively impact my ability to do my job at Westwind, or potentially harm Westwind?
- Would this activity embarrass Westwind or me if it showed up on the front page of a newspaper or a blog?

If the answer to any of these questions is “yes,” the relationship or situation is likely to create a conflict of interest, and you should avoid it.

Below, we provide guidance in seven areas where conflicts of interest often arise:

- personal investments
- outside employment, advisory roles, board seats, and starting your own business
- business opportunities found through work
- inventions
- friends and relatives; co-worker relationships
- accepting gifts, entertainment and other business courtesies
- use of Westwind products and services

In each of these situations, the rule is the same – if you are considering entering into a situation that creates a conflict of interest, don’t. If you are in a situation that may create a conflict of interest, or the appearance of a conflict of interest, review the situation with your manager. Finally, it’s important to understand that as circumstances change, a situation that previously didn’t present a conflict of interest may present one.

1. Outside Employment, Advisory Roles, Board Seats and Starting Your Own Business

Avoid accepting employment, advisory positions or board seats with Westwind competitors or business partners when your judgment could be, or could appear to be, influenced in a way that could harm Westwind. Additionally, because board seats come with fiduciary obligations that can make them particularly tricky from a conflict of interest perspective, you should notify your manager before accepting a board seat with any outside company. Finally, do not start your own business if it will compete with Westwind.

2. Business Opportunities Found Through Work

Business opportunities discovered through your work belong first to Westwind, except as otherwise agreed to by Westwind.

3. Friends and Relatives; Co-Worker Relationships

Avoid participating in a potential or existing Westwind business relationship involving your relatives, spouse or significant other, or close friends. This includes being the hiring manager for a position for which your relative or close friend is being considered or being a relationship manager for a company associated with your spouse or significant other.

To be clear, just because a relative, spouse/significant other or close friend works at Westwind or becomes a Westwind competitor or business partner doesn't mean there is a conflict of interest. However, if you are also involved in that Westwind business relationship, it can be very sensitive. The right thing to do in that situation is to discuss the relationship with your manager.

4. Use of Westwind Products and Services

Avoiding potential conflicts of interest also means that you should not use Westwind products, services or information in a way that improperly benefits someone you know or creates the appearance that you have an unfair advantage over users outside of Westwind. For example, you should never approve Westwind accounts, services or credits for yourself, your friends, or family members. If you find yourself subject to a conflict of interest regarding a Westwind product or service, discuss the situation with your manager.

D. Preserve Confidentiality

1. Confidential Information

Westwind's "confidential information" includes financial, product and user information. Make sure that confidential company material stays that way; don't disclose it outside of Westwind without authorization. At times, a particular project or negotiation may require you to disclose confidential information to another party: Disclosure of this information should be on a "need to know" basis and only under a non-disclosure agreement. In addition, Westwind policy may require a prior security assessment of the outside party that is to receive the confidential information. Be sure to conduct the appropriate due diligence and have the appropriate agreement in place before you disclose the information.

There are, of course, "gray areas" in which you will need to apply your best judgment in making sure you don't disclose any confidential information. Suppose a friend who works at a non-profit organization asks you informally how to improve the Westwind

search ranking of the group's website: Giving your friend site-optimization tips available in public articles and on websites isn't likely to be a problem, but giving tips that aren't publicly known definitely would be. If you're in a gray area, be cautious in what advice or insight you provide or, better yet, ask for guidance.

And don't forget about pictures you and your guests take at Westwind – it is up to you to be sure that those pictures don't disclose confidential information.

Finally, some of us will find ourselves having family or other personal relationships with people employed by our competitors or business partners. As in most cases, common sense applies. Don't tell your significant other or family members anything confidential, and don't solicit confidential information from them about their company.

2. Westwind Partners

Just as you are careful not to disclose confidential Westwind information, it's equally important not to disclose any confidential information from our partners. Don't accept confidential information from other companies without first having all parties sign an appropriate and approved non-disclosure agreement. Even after the agreement is signed, try only to accept as much information as you need to accomplish your business objectives.

E. Ensure Financial Integrity and Responsibility

Financial integrity and fiscal responsibility are core aspects of corporate professionalism. This is more than accurate reporting of our financials. The money we spend on behalf of Westwind is not ours; it's the company's and, ultimately, our shareholders'. Each person at Westwind has a role in making sure that money is appropriately spent, our financial records are complete and accurate and internal controls are honoured. This matters every time we hire a new vendor, expense something to Westwind, sign a new business contract or enter into any deals on Westwind's behalf.

To make sure that we get this right, Westwind maintains a system of internal controls to reinforce our compliance with legal, accounting, tax and other regulatory requirements.

What follows are some core concepts that lie at the foundation of financial integrity and fiscal responsibility at Westwind.

1. Spending Westwind's Money

A core Westwind value has always been to spend money wisely. When you submit an expense for reimbursement or spend money on Westwind's behalf, make sure that the

cost is reasonable, directly related to company business and supported by appropriate documentation. If you're uncertain about whether you should spend money or submit an expense for reimbursement, check with your manager. Managers are responsible for all money spent and expenses incurred by their direct reports, and should carefully review such spend and expenses before approving.

2. Signing a Contract

Each time you enter into a business transaction on Westwind's behalf, there should be documentation recording that agreement. Never sign any contract on behalf of Westwind unless all of the following are met:

- You are authorized to do so under our Signature Authority and Approval Policy. If you are unsure whether you are authorized, ask your manager;
- You have studied the contract, understood Westwind terms and decided that entering into the contract is in Westwind's interest.

All contracts at Westwind should be in writing and should contain all of the relevant terms to which the parties are agreeing – Westwind does not permit “side agreements,” oral or written.

3. Recording Transactions

If your job involves the financial recording of our transactions, make sure that you're fully familiar with all of the Westwind policies that apply, including our purchasing policy.

Immediately report to your Manager any transactions that you think are not being recorded correctly.

4. Reporting Financial or Accounting Irregularities

It goes without saying that you should never interfere in any way with the auditing of Westwind's financial records. Similarly, you should never falsify any record or account, including time reports, expense accounts and any other Westwind records.

5. Hiring Suppliers

Westwind has many suppliers of equipment and services. We should always strive for the best possible deal for Westwind. This almost always requires that you solicit competing bids to make sure that you're getting the best offer. While price is very

important, it isn't the only factor worth considering. Quality, service, reliability and the terms and conditions of the proposed deal may also affect the final decision.

Retaining Records

It's important that we keep records for an appropriate length of time. Keep in mind that legal requirements, accounting rules and other external sources sometimes specify longer retention periods for certain types of records, and those control where applicable.

Obey the Law

Westwind takes its responsibilities to comply with laws and regulations very seriously and each of us is expected to comply with applicable legal requirements and prohibitions. While it's impossible for anyone to know all aspects of every applicable law, you should understand the major laws and regulations that apply to your work.

Date: _____

Employee Name: _____

Signature: _____