



EXHIBIT C — Code of Conduct and Ethics Policy

INTRODUCTION

This Code of Conduct and Ethics Policy ("Code") establishes the standards of business conduct and ethical behavior expected of Soeldner Consulting LLC ("Representative") and all of its employees, officers, contractors, agents, and representatives (collectively, "Personnel") in connection with the performance of services under the Value-Added Representation Agreement with [Principal Company Name] ("Principal").

This Code is incorporated into and made part of the Agreement. Compliance with this Code is a material obligation under the Agreement, and any violation may result in immediate termination of the Agreement and other remedies as provided therein.

CORE PRINCIPLES

Representative and all Personnel shall conduct business activities with the highest standards of integrity, honesty, and ethical behavior. The following core principles guide all activities:

1. **Integrity:** Act honestly and ethically in all business dealings
2. **Compliance:** Comply fully with all applicable laws and regulations
3. **Respect:** Treat all persons with dignity and respect
4. **Accountability:** Take responsibility for actions and decisions
5. **Transparency:** Conduct business openly and honestly
6. **Fairness:** Deal fairly with customers, partners, and competitors
7. **Excellence:** Strive for excellence in all activities

COMPLIANCE WITH LAWS AND REGULATIONS

Anti-Corruption and Anti-Bribery

Representative and all Personnel shall strictly comply with all applicable anti-corruption and anti-bribery laws, including:

- U.S. Foreign Corrupt Practices Act (FCPA)

- UK Bribery Act 2010
- Local anti-corruption laws in all jurisdictions where business is conducted

Specifically Prohibited:

1. **Bribes and Kickbacks:** Offering, promising, giving, or authorizing any payment, gift, or anything of value to any person for the purpose of:
 - Influencing any official act or decision
 - Inducing a person to use their influence
 - Securing any improper advantage
 - Obtaining or retaining business
2. **Payments to Government Officials:** Making any payment or providing anything of value to:
 - Government officials or employees
 - Political parties, party officials, or candidates
 - Employees of state-owned or controlled enterprises
 - Any person acting in an official capacity
3. **Facilitation Payments:** Making small "facilitation" or "grease" payments to expedite routine governmental actions, even if such payments are customary in certain jurisdictions.
4. **Commercial Bribery:** Offering or accepting bribes in commercial transactions with private parties.

Permitted Activities:

1. **Reasonable Business Expenses:** Paying reasonable and bona fide expenses directly related to:
 - Product demonstrations
 - Contract performance
 - Promotion of products or services Provided such expenses are reasonable, properly documented, and permitted under applicable law.

2. **Modest Gifts and Hospitality:** Providing or accepting modest gifts and business hospitality that are:

- Reasonable and appropriate under the circumstances
- Not intended to improperly influence decisions
- Properly documented and disclosed
- Permitted under applicable law and policies

Export Controls and Trade Compliance

Representative shall comply with all applicable export control laws and regulations, including:

- International Traffic in Arms Regulations (ITAR)
- Export Administration Regulations (EAR)
- Office of Foreign Assets Control (OFAC) sanctions
- Other U.S. and international trade control laws

Required Actions:

1. Obtain all necessary export licenses and authorizations before exporting or re-exporting products, technology, or technical data
2. Screen all customers and transactions against applicable restricted party lists
3. Implement appropriate export compliance procedures and controls
4. Maintain accurate records of all export transactions
5. Provide required export control training to Personnel
6. Report any violations or suspected violations immediately

Prohibited Actions:

1. Exporting or re-exporting without required licenses or authorizations
2. Engaging in transactions with sanctioned countries, entities, or persons
3. Providing defense articles or services to unauthorized recipients

4. Circumventing export control laws or regulations
5. Making false or misleading statements on export documentation

Economic Sanctions

Representative shall comply with all applicable economic sanctions programs administered by:

- U.S. Department of Treasury Office of Foreign Assets Control (OFAC)
- U.S. Department of State
- U.S. Department of Commerce
- Other relevant authorities

Prohibited Activities:

1. Engaging in transactions with:
 - Countries subject to comprehensive sanctions
 - Specially Designated Nationals (SDNs)
 - Blocked persons or entities
 - Denied parties or debarred persons
2. Facilitating or supporting prohibited transactions
3. Circumventing or evading sanctions requirements

Anti-Money Laundering

Representative shall implement reasonable procedures to prevent money laundering and terrorist financing, including:

1. Conducting appropriate due diligence on customers and transactions
2. Identifying and reporting suspicious activities
3. Maintaining accurate records of transactions
4. Complying with applicable anti-money laundering laws

BUSINESS INTEGRITY

Conflicts of Interest

Personnel shall avoid conflicts of interest and situations where personal interests could interfere with duties to Principal or Representative.

Required Disclosures:

1. Financial interests in competitors, customers, or suppliers
2. Personal relationships with customer personnel
3. Outside employment or business activities
4. Any situation that could create an actual or perceived conflict

Accurate Records and Reporting

Representative shall:

1. Maintain accurate and complete books, records, and accounts
2. Provide truthful and accurate information to Principal
3. Properly document all business activities and transactions
4. Retain records in accordance with applicable law and policies
5. Never falsify records or make false or misleading statements

Confidentiality and Data Protection

Personnel shall:

1. Protect confidential information of Principal and customers
2. Use confidential information only for authorized purposes
3. Comply with all applicable data protection and privacy laws
4. Implement appropriate security measures to protect information
5. Report any data breaches or security incidents immediately

Intellectual Property

Personnel shall:

1. Respect intellectual property rights of Principal and third parties
2. Not infringe patents, copyrights, trademarks, or trade secrets
3. Use Principal's intellectual property only as authorized
4. Protect Principal's intellectual property from unauthorized use or disclosure

PROFESSIONAL CONDUCT

Fair Dealing

Representative and Personnel shall:

1. Deal fairly and honestly with customers, partners, and competitors
2. Not engage in deceptive or misleading practices
3. Honor commitments and obligations
4. Compete fairly and ethically
5. Not disparage competitors

Quality and Excellence

Representative shall:

1. Provide high-quality services consistent with professional standards
2. Maintain appropriate qualifications and expertise
3. Continuously improve capabilities and performance
4. Meet commitments and deadlines
5. Communicate clearly and accurately

Respect and Dignity

Personnel shall:

1. Treat all persons with respect and dignity
2. Not engage in harassment, discrimination, or bullying
3. Foster an inclusive and respectful work environment
4. Value diversity and different perspectives

GOVERNMENT CONTRACTING

When working with government customers, Representative and Personnel shall:

1. Comply with all applicable government contracting regulations
2. Provide accurate and complete information in proposals and reports
3. Not make false claims or certifications
4. Properly allocate and charge costs
5. Avoid organizational conflicts of interest
6. Protect classified or controlled information
7. Report fraud, waste, and abuse

ENVIRONMENTAL AND SAFETY

Representative shall:

1. Comply with all applicable environmental laws and regulations
2. Promote environmental sustainability
3. Maintain safe working conditions
4. Comply with health and safety requirements
5. Report environmental or safety concerns

REPORTING VIOLATIONS

Duty to Report

All Personnel have a duty to report:

1. Actual or suspected violations of this Code
2. Violations of law or regulations
3. Unethical conduct
4. Conflicts of interest
5. Fraud, waste, or abuse

Reporting Channels

Reports may be made to:

1. **Direct Supervisor or Manager**
2. **Representative's Compliance Officer:** Warren D. Soeldner, CEO
Email: info@soeldner.com Phone: +1 (813) 391-3541
3. **Principal's Compliance Department:** [Contact information to be provided by Principal]
4. **Anonymous Hotline:** [If available]

Non-Retaliation

Representative strictly prohibits retaliation against any person who:

1. Reports a suspected violation in good faith
2. Participates in an investigation
3. Refuses to participate in unlawful conduct

Any retaliation shall be subject to disciplinary action, up to and including termination.

INVESTIGATIONS AND DISCIPLINE

Investigations

Representative shall:

1. Promptly investigate all reported violations
2. Cooperate fully with Principal's investigations
3. Maintain confidentiality during investigations
4. Take appropriate corrective action

Disciplinary Action

Violations of this Code may result in:

1. Counseling and training
2. Written warning
3. Suspension
4. Termination of employment or contract
5. Termination of the Agreement with Principal
6. Legal action, including criminal prosecution

TRAINING AND CERTIFICATION

Required Training

All Personnel shall complete:

1. Initial Code of Conduct training upon engagement
2. Annual refresher training
3. Specialized training on export controls, anti-corruption, and other topics as required
4. Additional training as assigned

Certification

All Personnel shall certify annually that they:

1. Have read and understand this Code
2. Have complied with this Code
3. Are not aware of any unreported violations
4. Have disclosed any potential conflicts of interest

THIRD PARTIES

Representative shall:

1. Conduct appropriate due diligence on subcontractors, consultants, and other third parties
2. Include appropriate contractual provisions requiring compliance with this Code
3. Monitor third-party compliance
4. Take corrective action for violations

CONTINUOUS IMPROVEMENT

Representative shall:

1. Regularly review and update this Code
2. Monitor compliance and effectiveness
3. Implement improvements to ethics and compliance programs
4. Share lessons learned and best practices

ACKNOWLEDGMENT

By signing the Agreement, Representative acknowledges that:

1. It has received, read, and understood this Code
2. It agrees to comply with all provisions of this Code
3. It will ensure that all Personnel comply with this Code
4. It understands that violations may result in termination of the Agreement and other consequences

ACKNOWLEDGED AND AGREED:

SOELDNER CONSULTING LLC

By: _____

Name: Warren D. Soeldner

Title: Chief Executive Officer

Date: _____

[PRINCIPAL COMPANY NAME]

By: _____

Name: _____

Title: _____

Date: _____