

Sutara Learning Foundation: Code of Conduct

Sutara and its employees must, at all times, comply with all applicable laws and regulations. Sutara will not condone the activities of employees who achieve results through violation of the law or unethical business dealings. This includes any payments for illegal acts, indirect contributions, rebates, and bribery. Sutara does not permit any activity that fails to stand the closest possible public scrutiny.

All business conduct should be well above the minimum standards required by law. Accordingly, employees must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing Sutara's operations. Employees uncertain about the application or interpretation of any legal requirements should refer the matter to their supervisor, who, if necessary, should seek appropriate legal advice.

Table of Contents

General Employee Conduct.....	3
Support of Mission.....	3
Conflicts of Interest.....	3
Outside Activities, Employment, and Directorships.....	3
Relationships With Clients and Suppliers	3
Gifts, Entertainment, and Favors.....	4
Kickbacks and Secret Commissions	4
Organization Funds and Other Assets.....	4
Organization Records and Communications	4
Dealing With Outside People and Organizations	5
Prompt Communications	5
Privacy and Confidentiality	5
Governance and Accountability	5
Legal Compliance	6
Financial Stewardship	6
Transparency and Disclosure	6
Program Evaluation	7
Inclusiveness and Diversity	7
Fundraising	7



General Employee Conduct

Sutara expects its employees to conduct themselves in a business-like manner. Drinking, gambling, fighting, swearing, and similar unprofessional activities are strictly prohibited while on the job.

Employees must not engage in sexual harassment, or conduct themselves in a way that could be construed as such, for example, by using inappropriate language, keeping or posting inappropriate materials in their work area, or accessing inappropriate materials on their computer.

Support of Mission

Sutara has a clearly stated mission and purpose, approved by the board of directors, in pursuit of the public good. All of its programs support that mission and all who work for or on behalf of Sutara understand and are loyal to that mission and purpose. The mission is responsive to the constituency and communities served by Sutara and are of value to the society at large.

Conflicts of Interest

Sutara expects that employees will perform their duties conscientiously, honestly, and in accordance with the best interests of Sutara. Employees must not use their positions or the knowledge gained as a result of their positions for private or personal advantage. Regardless of the circumstances, if employees sense that a course of action they have pursued, or are presently pursuing, or are contemplating pursuing may involve them in a conflict of interest with their employer, they should immediately communicate all the facts to their supervisor.

Outside Activities, Employment, and Directorships

All employees share a serious responsibility for Sutara's good public relations, especially at the community level. Their readiness to help with religious, charitable, educational, and civic activities brings credit to Sutara and is encouraged. Employees must, however, avoid acquiring any business interest or participating in any other activity outside Sutara that would, or would appear to:

- Create an excessive demand upon their time and attention, thus depriving Sutara of their best efforts on the job.
- Create a conflict of interest - an obligation, interest, or distraction - that may interfere with the independent exercise of judgment in Sutara's best interest.

Relationships With Clients and Suppliers

Employees should avoid investing in or acquiring a financial interest for their own accounts in any business organization that has a contractual relationship with Sutara, or that provides goods or services, or both, to Sutara if such investment or interest could influence or create



the impression of influencing their decisions in the performance of their duties on behalf of Sutara.

Gifts, Entertainment, and Favors

Employees must not accept entertainment, gifts, or personal favors that could, in any way, influence, or appear to influence, business decisions in favor of any person or organization with whom or with which Sutara has, or is likely to have, business dealings. Similarly, employees must not accept any other preferential treatment under these circumstances because their positions with Sutara might be inclined to, or be perceived to, place them under obligation to return the preferential treatment.

Kickbacks and Secret Commissions

Regarding Sutara's business activities, employees may not receive payment or compensation of any kind, except as authorized under Sutara's business and payroll policies. In particular, Sutara strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law.

Organization Funds and Other Assets

Employees who have access to Organization funds in any form must follow the prescribed procedures for recording, handling, and protecting money as detailed in Sutara's policies and procedures or other explanatory materials, or both. Sutara imposes strict standards to prevent fraud and dishonesty. If employees become aware of any evidence of fraud and dishonesty, they should immediately advise their supervisor or seek appropriate legal guidance so that Sutara can promptly investigate further.

When an employee's position requires spending Organization funds or incurring any reimbursable personal expenses, that individual must use good judgment on Sutara's behalf to ensure that good value is received for every expenditure.

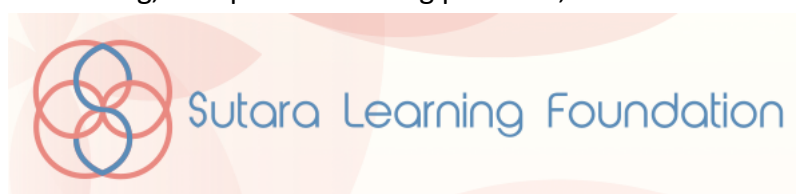
Organization funds and all other assets of Sutara are purposed for Sutara only and not for personal benefit. This includes the personal use of organizational assets, such as computers.

Organization Records and Communications

Accurate and reliable records of many kinds are necessary to meet Sutara's legal and financial obligations and to manage the affairs of Sutara. Sutara's books and records must reflect in an accurate and timely manner all business transactions. The employees responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements.

Employees must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to:

False expense, attendance, production, financial, or similar reports and statements
False advertising, deceptive marketing practices, or other misleading representations



Dealing With Outside People and Organizations

Employees must take care to separate their personal roles from their Organization positions when communicating on matters not involving Organization business. Employees must not use organization identification, stationery, supplies, and equipment for personal or political matters.

When communicating publicly on matters that involve Organization business, employees must not presume to speak for Sutara on any topic, unless they are certain that the views they express are those of Sutara, and it is Sutara's desire that such views be publicly disseminated.

When dealing with anyone outside Sutara, including public officials, employees must take care not to compromise the integrity or damage the reputation of either Sutara, or any outside individual, business, or government body.

Prompt Communications

In all matters relevant to customers, suppliers, government authorities, the public and others in Sutara, all employees must make every effort to achieve complete, accurate, and timely communications - responding promptly and courteously to all proper requests for information and to all complaints.

Privacy and Confidentiality

When handling financial and personal information about customers or others with whom Sutara has dealings, observe the following principles:

- Collect, use, and retain only the personal information necessary for Sutara's business. Whenever possible, obtain any relevant information directly from the person concerned. Use only reputable and reliable sources to supplement this information.
- Retain information only for as long as necessary or as required by law. Protect the physical security of this information.
- Limit internal access to personal information to those with a legitimate business reason for seeking that information. Use only personal information for the purposes for which it was originally obtained. Obtain the consent of the person concerned before externally disclosing any personal information, unless legal process or contractual obligation provides otherwise.

Governance and Accountability

Sutara has an active board of directors that is responsible for setting the mission and strategic direction of Sutara and oversight of the finances, operations, and policies of Sutara. The board of directors:



- Exercises reasonable care, good faith, loyalty and due diligence in organizational affairs;
- Has a conflict of interest policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed for the protection and benefit of Sutara;
- Ensures that Sutara conducts all transactions and dealings with integrity and honesty;
- Ensures that Sutara promotes working relationships with board members, staff, volunteers, and program beneficiaries that are based on mutual respect, fairness and openness;
- Ensures that Sutara is fair and inclusive in its hiring and promotion policies and practices for all board, staff and volunteer positions;
- Ensures that the resources of Sutara are responsibly and prudently managed; and,
- Ensures that Sutara has the capacity to carry out its programs effectively.

Legal Compliance

Sutara is knowledgeable of and complies with all applicable laws, regulations and international conventions.

Financial Stewardship

Sutara manages its funds responsibly and prudently. This includes the following considerations:

- It spends a reasonable percentage of its annual budget on programs in pursuit of its mission;
- It spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management;
- It compensates staff, and any others who may receive compensation, reasonably and appropriately;
- It has reasonable fundraising costs, recognizing the variety of factors that affect such costs;
- It ensures that all spending practices and policies are fair, reasonable and appropriate to fulfill the mission of Sutara; and,
- It ensures that financial reports are complete and accurate in all material respects.

Transparency and Disclosure

Sutara provides comprehensive and timely information to the public and all stakeholders and is responsive in a timely manner to reasonable requests for information. All information about Sutara will fully and honestly reflect the policies and practices of Sutara. Basic informational data about Sutara, such as the regulatory compliance, reviews and compilations, and audited financial statements will be posted on Sutara's website or



otherwise made available to the public. All financial, organizational, and program reports will be complete and accurate in all material respects.

Program Evaluation

Sutara regularly reviews program effectiveness and has mechanisms to incorporate lessons learned into future programs. Sutara is committed to improving program and organizational effectiveness and develops mechanisms to promote learning from its activities in the field. Sutara is responsive to changes in its field of activity and is responsive to the needs of its constituencies.

Inclusiveness and Diversity

Sutara has a policy of promoting inclusiveness and diversity in its staff, board and volunteers in order to enrich its programmatic effectiveness. Sutara takes meaningful steps to promote inclusiveness and diversity in its hiring, retention, promotion, board recruitment and constituencies served.

Fundraising

In raising funds from the public, organizations will respect the rights of donors, as follows:

- To be informed of the mission of Sutara, the way the resources will be used and its capacity to use donations effectively for their intended purposes;
- To be informed of the identity of those serving on Sutara's board of directors and to expect the board to exercise prudent judgment in its stewardship responsibilities;
- To have access to Sutara's most recent financial reports;
- To be assured their gifts will be used for the purposes for which they were given;
- To receive appropriate acknowledgement and recognition;
- To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by the law;
- To expect that all interactions with individuals representing Sutara will be professional in nature;
- To have the opportunity for their names to be deleted from mailing lists that Sutara may intend to share; and
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

