CORPORATE BYLAWS
CONTINUING HEALTH EDUCATION

CHE | CHEducation
Amended and Restated Bylaws | March 2023

This document is a proposed reconstruction of provisions requested for the stated historical period. It is not evidence of adoption, a filing, or the legal validity of any appointment. Confirm the corporate legal name, formation state, actual adoption dates, Articles, share ledger, S election, and executed resolutions before use.

ARTICLE 1. CORPORATE IDENTITY AND PURPOSE

1.1 CHE is a California corporation, subject to verification against filed Articles, operating under the names Continuing Health Education, CHE, and CHEducation only to the extent duly registered or authorized. Its activities include nursing board preparation, healthcare professional continuing education, patient education, academic curricula, digital courses, publications, and related technology and educational services.

1.2 The corporation may license content, contract with domestic or international creators, develop intellectual property, operate educational platforms, and undertake lawful related activities. These bylaws do not confer professional accreditation or authority to practice medicine.

ARTICLE 2. OFFICES, RECORDS, AND CORPORATE FORMALITIES

2.1 The principal office and agent for service of process shall be those reflected in corporate filings; the board may establish additional offices. The secretary shall maintain Articles, bylaws, minutes, written consents, stock ledger, material contracts, tax records, policies, and accounting records.

2.2 Corporate funds shall be held in accounts titled to CHE and kept separate from personal accounts. The treasurer shall reconcile accounts, retain receipts, document reimbursements, and deliver periodic financial reports.

ARTICLE 3. SHAREHOLDERS AND MEETINGS

3.1 Annual shareholder meetings shall elect directors and consider corporate affairs. Special meetings may be called by the board, president, chair, or shareholders authorized by California law. Notices, waivers, proxies, record dates, and remote participation shall comply with California Corporations Code and the Articles.

3.2 Shareholder quorum and voting shall follow applicable California law and the Articles; each issued voting common share ordinarily carries one vote. Shareholder action without a meeting shall satisfy applicable written-consent requirements.

ARTICLE 4. BOARD OF DIRECTORS

4.1 The board manages or directs corporate affairs, approves budgets and material contracts, supervises officers, and adopts policies. The authorized number of directors shall be established by valid shareholder or board action consistent with the Articles and California law. Directors need not be shareholders.

4.2 Directors shall act in good faith, with reasonable care, in the corporation's best interests. A majority of the authorized directors generally constitutes a quorum unless a valid greater requirement applies. Board action without a meeting requires the written consent of all directors as required by California law.

4.3 Any interested-director transaction, including benefits to owners or relatives, requires disclosure, proper approval and fair terms under applicable law. The interested person shall abstain where appropriate.

ARTICLE 5. OFFICERS AND DELEGATED AUTHORITY

5.1 The corporation shall have a president or chair, secretary, and chief financial officer/treasurer and may appoint other officers. The board shall designate officer appointments and compensation by separate resolution. The secretary keeps minutes and the stock ledger; the treasurer controls accounting and funds.

5.2 No officer may unilaterally authorize personal benefits, owner distributions, or related-party payments outside board-approved policies and applicable law.

ARTICLE 6. BOARD ROSTER AND ROLES

6.1 The proposed March 2023 expanded board roster is: Harpreet Johl (born January 30, 1975); Sebastian Dzekashu (born November 6, 1969); Arianna Wirsa (born December 16, 2009); Tamira Wirsa (born December 16, 2009); and Roshan Wirsa (born August 29, 2011). The first two individuals remain the only shareholders identified by this document, each at 50%; a board seat does not convey ownership.

6.2 IMPORTANT: As of March 2023, Arianna, Tamira and Roshan were minors. Their proposed director appointments require California legal review of capacity, corporate eligibility, consent and fiduciary duties. This roster records the requested intention, not proof of valid appointment; until lawfully appointed, minors may instead serve in appropriately supervised educational, advisory or content roles.

ARTICLE 7. EXPANDED EDUCATION, ACADEMIC AND ATHLETIC BENEFITS

7.1 Subject to a documented relationship to CHE, board approval, budget and tax classification, CHE may fund books, textbooks, digital subscriptions, academic tuition, college or vocational courses, certificates, professional programs, tutoring, learning devices, educational software, lab supplies, equipment, conferences and academic travel for U.S. employees and qualified contributors.

7.2 CHE may sponsor athletics, youth educational events, school programs, sports teams, scholarships and community health initiatives when the expenditure has a documented advertising, outreach, recruitment, charitable or other legitimate corporate purpose. Sponsorship agreements should identify CHE recognition, marketing deliverables, audience and fair value. Charitable contributions shall be made only to eligible organizations and handled under applicable S corporation pass-through rules. Personal sports costs of a director, employee or family member are not converted into deductible sponsorships merely by board approval; any approved personal benefit must be properly characterized and reported.

7.3 The goal of academic support is to develop higher-level scientific, clinical, technical, communication, production and leadership skills that strengthen CHE content creation. CHE shall record the learning objectives and expected corporate benefit for each material award.

ARTICLE 8. FOOD AND EXTENDED-HOURS PRODUCTION SUPPORT

8.1 CHE recognizes that content development, instructional design, editing, filming, meetings and course-production planning may occur after regular employment or school hours. CHE may furnish meals and refreshments for scheduled working meetings, instructional planning sessions, extended production sessions and other substantiated business activities. The purpose of this policy is to facilitate CHE work and support collaboration, not to provide routine personal meals merely because participants have limited time to cook.

8.2 Eligible expenditures may include catered working meals, reasonable restaurant meals during documented CHE meetings, food provided at training events, and refreshments for extended production sessions. Records shall identify the date, location, attendees, business purpose, meeting agenda or deliverables, and itemized receipt. Meals must satisfy applicable business-meal, travel-meal, employer-premises or other tax rules; personal meals and groceries are excluded from accountable-plan reimbursement. The Corporation shall apply applicable deduction limitations, including the general 50-percent limitation where required, and report taxable benefits when necessary.

ARTICLE 9. LEGAL ASSISTANCE POLICY

9.1 CHE intends, where financially feasible, to provide broad legal assistance to U.S. employees, volunteers and directors, including requests involving matters unrelated to CHE. Each request must be independently reviewed for legality, business purpose, conflicts, financial capacity and tax treatment.

9.2 CHE may pay or reimburse reasonable legal fees for corporate formation, contracts, regulatory compliance, intellectual property, employment, tax, privacy, business disputes and legally permitted indemnification arising from CHE service. Legal representation unrelated to CHE may be offered only through a separately approved and properly valued taxable employee benefit or other lawful arrangement; it shall not be booked as a corporate legal expense solely because the recipient serves on the Board. No reimbursement is guaranteed for personal litigation, fines, unlawful conduct or matters prohibited by law.

ARTICLE 10. TEAM-BUILDING, RECOVERY AND BURNOUT PREVENTION

10.1 Recognizing substantial after-hours content-production workloads, CHE may authorize up to four non-local and six local annual business retreats, collaborative planning meetings or structured team-development events, subject to financial feasibility. These events are intended for strategic planning, curriculum design, skills training, production sprints, evaluation, collaboration and employee retention; the labels “retreat” and “team building” do not themselves establish deductibility.

10.2 CHE may pay reasonable airfare, lodging, local transportation, meals, meeting space, facilitated training and necessary supplies attributable to bona fide corporate activity. Approval requires a contemporaneous agenda with substantial business sessions, participants and roles, documented deliverables, receipts, and allocation between business and personal time. Recreational components must be incidental and separately analyzed. Vacation days, accompanying guests and primarily leisure travel are not accountable-plan business reimbursements and, if paid, require proper taxable-benefit or distribution treatment.

ARTICLE 11. EMPLOYEE WELLNESS PROGRAM

11.1 Purpose and eligibility. Because CHE educational-content development involves prolonged computer use, filming, editing, meetings and extended seated work, CHE encourages regular movement, ergonomic practices, recovery and preventive wellness. Subject to a written program, available funds, objective eligibility criteria, approval and applicable tax treatment, CHE may offer the following activities to eligible U.S. employees and qualifying directors or contributors.

11.2 Physical activity and movement breaks. CHE encourages scheduled movement breaks, walking meetings, stretching, posture training, ergonomic assessments and preventive instruction. It may provide reasonable on-site equipment, instruction and facilities when there is a bona fide business or employee-wellness purpose.

11.3 Gym memberships. CHE may subsidize or reimburse fitness-center access, exercise classes or gym memberships under a written wellness-benefit policy. Off-site gym dues generally are not excludable as a tax-free on-premises athletic facility benefit and shall be reported as taxable compensation where required.

11.4 Organized sports. CHE may encourage participation in recreational leagues, fitness challenges and organized sports that promote activity and team cohesion. Approved fees, equipment and participation costs must be classified as employee benefits, taxable compensation, advertising/sponsorship, or other appropriate categories according to actual facts; personal sports costs are not automatically deductible business expenses.

11.5 Therapeutic massage. Where financially feasible, CHE may support reasonable massage services intended to relieve discomfort associated with prolonged seated content-production work. Coverage requires a written benefit policy and appropriate classification; ordinary spa or massage services are not presumed medical reimbursements or tax-free benefits.

11.6 Acupuncture. CHE may support acupuncture services as part of an approved wellness or health-benefit program. Treatment qualifying as medical care may be reimbursed tax-favorably only through a legally compliant arrangement and subject to applicable eligibility and substantiation rules; otherwise payments may be taxable.

11.7 Health spa and recovery visits. CHE may authorize occasional health-spa, recovery or wellness-facility

visits aimed at reducing stress and promoting healthy activity after extended production periods. Leisure or personal services shall not be characterized as business travel or medical expenses solely because they may support morale; taxable-benefit treatment applies where required.

11.8 Program controls. The Board shall set reasonable annual limits, document business and wellness objectives, apply nondiscriminatory eligibility where required, protect medical privacy, and obtain tax/payroll review for shareholder-employees and related persons. No participant is required to disclose private diagnoses as a condition of general wellness participation.

ARTICLE 12. INDEXED UNIVERSAL LIFE AND OTHER INSURANCE

12.1 Subject to affordability and independent review, CHE may consider group-term life insurance, disability coverage, key-person insurance, buy-sell funding or indexed universal life insurance for eligible U.S. directors and employees. An indexed universal life policy shall not be represented as a universally deductible, tax-free benefit. Before adoption, the Board shall document policy ownership, beneficiaries, insurable interest, consent and notice where required, compensation inclusion, nondiscrimination, premium treatment and conflicts of interest.

12.2 CHE shall not characterize IUL premiums as automatically deductible or tax-free. Policies benefiting shareholder-employees, related parties or the corporation itself require particular scrutiny; the corporation may elect more conventional group-term life, disability or other benefits where appropriate.

ARTICLE 13. CASH RESERVE, VOLUNTEER SERVICE, WAGES AND OWNER DISTRIBUTIONS

13.1 CHE shall seek to maintain a combined balance exceeding $10,000 in its corporate checking and savings accounts before initiating discretionary owner distributions. The threshold is a minimum liquidity gate, not an authorization to pay: payroll taxes, accounts payable, contractors in the United States and abroad, operating obligations and foreseeable cash needs must be funded first.

13.2 Prior to crossing the $10,000 threshold, eligible contributors may participate only in legally permissible unpaid arrangements. Calling a person a volunteer does not remove wage-and-hour obligations; for-profit corporations generally may not accept unpaid employee labor, and shareholder-officers performing substantial services may require reasonable wages.

13.3 Once the combined balance exceeds $10,000, CHE intends to begin appropriate payroll compensation for board members who actually create content, while continuing any lawful unpaid board service separately. Owner distributions may begin only after reasonable compensation, solvency, S corporation pro-rata distribution rules and board authorization are satisfied. If the reserve falls below the threshold or obligations threaten liquidity, discretionary distributions shall be suspended.

13.4 The board shall adopt payroll rates, job descriptions, timekeeping and conflict-of-interest approvals separately. Payments to minors require applicable child labor, schooling, work permit and payroll compliance; age alone does not establish an exception.

ARTICLE 14A. ON-CAMERA APPEARANCE, WARDROBE, AND OUTREACH PRESENTATION

14A.1 Business purpose. CHE may budget for reasonable, preapproved presentation and appearance costs directly attributable to recording board-preparation, nursing, health education, patient-education, and American College Academy (ACA) instructional or promotional videos; livestreams; conferences; school visits; recruiting presentations; and local, interstate, or international institutional outreach. These provisions authorize spending only; they do not determine deductibility or exclude an item from taxable compensation.

14A.2 Makeup and on-camera grooming. Subject to an approved production budget, CHE may purchase or reimburse camera-specific makeup, cosmetics, setting products, applicators, brushes, skin-preparation products, and professional makeup services used for scheduled filming, photography, presentations, or

outreach. Purchases may be made at Ulta Beauty, Sally Beauty, or comparable vendors. Eyelash extensions, lash services, hair styling, and similar grooming may be approved when a documented production requirement supports the expenditure; routine or enduring personal grooming is presumed personal and must be paid personally or treated as taxable compensation when legally permissible.

14A.3 Wardrobe and modest clothing allowance. CHE may establish a modest, written per-production or annual wardrobe budget for professional on-camera and outreach presentation. Uniforms, costumes, logo-branded apparel, and specialized garments not suitable for ordinary everyday wear may qualify for business-expense treatment where applicable law permits. Ordinary professional clothing, shoes, and accessories suitable for general wear remain personal expenditures even when purchased for a video or school meeting; if CHE pays for them, payroll or other proper tax treatment shall be determined by its tax adviser. Receipts, assigned productions, inventory and business use shall be recorded.

14A.4 School and ACA outreach. Approved school-partnership and ACA outreach expenses may include conference and exhibitor fees, demonstration materials, brochures, signage, presentation supplies, interpretation or translation, professional photography, business communications, visa and passport expenses to the extent legally eligible, business airfare, lodging, ground transportation, and substantiated travel meals. International travel must comply with applicable tax substantiation, visa, sanctions, privacy, and school-safeguarding requirements. Personal companions, sightseeing, and leisure extensions are not corporate expenses unless separately authorized and correctly classified.

14A.5 Approval and documentation. A disinterested officer or director shall approve a reasonable budget before expenditure; an interested recipient shall not solely approve their own expense. Documentation shall include the business purpose, filming or event date, project or school, participants, itemized receipts, and allocation of mixed personal/business use. Reimbursements shall follow the accountable plan where eligible; otherwise CHE shall report taxable wages, benefits, or distributions as required. No expense is automatically deductible merely because authorized by these Bylaws.

14A.6 Equity and safety. The Corporation shall apply objective role-based eligibility and reasonable limits without discrimination. Makeup or appearance standards shall not be imposed in a discriminatory manner; minors require appropriate parental consent and compliance with child-labor and educational rules. The Board may issue a separate production appearance and travel policy with spending limits and approval forms.

ARTICLE 14. ADDITIONAL AUTHORIZED BUSINESS-EXPENSE PROGRAMS

14.1 Subject to substantiation and applicable tax law, CHE may adopt a written accountable reimbursement plan for business mileage, home-office business use where properly structured, internet, telephone, software, professional equipment, printers, cameras, microphones, lighting, recording studios, office furniture, cloud storage, accessibility tools, cybersecurity, and work-related subscriptions.

14.2 CHE may pay for qualified health and safety programs, ergonomics, workstation assessments, coworking or studio space, professional association memberships, business banking fees, merchant fees, accounting, bookkeeping, tax preparation, audit, business licensing, business insurance, translation, marketing, advertising, SEO, web hosting and content distribution.

14.3 The corporation may adopt compliant education-assistance programs, retirement arrangements, eligible health coverage and fringe-benefit policies, with special rules for more-than-two-percent S corporation shareholders and for family employees. Any educational assistance under Internal Revenue Code Section 127 requires a compliant written plan and other statutory conditions.

14.4 CHE may reimburse legitimate research expenses, subscriptions to journals, course pilots, user testing, learning-management systems, AI/software tools, quality assurance, content-review honoraria and reasonable business meals. Personal entertainment, travel and gifts are subject to special limitations and are never automatically deductible.

ARTICLE 15. GOVERNANCE SAFEGUARDS AND IMPLEMENTATION

15.1 The board shall approve annual benefits budgets, individual caps and approval matrices; adopt written accountable-plan, travel, meals, compensation, related-party, child-worker, privacy, intellectual-property, records-retention and conflict-of-interest policies; and obtain annual CPA review.

15.2 Any proposed payment to a director, shareholder, family member or other related party must be documented at fair value and reviewed without improper interested-party participation. No policy authorizes disguising distributions as deductions or retroactively fabricating approvals.

ARTICLE 16. STOCK AND CAPITALIZATION

16.1 The secretary shall maintain a stock ledger recording issuance dates, number and class of shares, consideration, and transfers. Share certificates may be issued or shares may be uncertificated as permitted by law. No transfer shall violate applicable securities law, shareholder agreements, or S corporation eligibility restrictions.

16.2 The corporation shall not issue additional shares or classes that jeopardize an effective S election; tax counsel shall review transfers, ownership eligibility and economic rights.

ARTICLE 17. CONTRACTS, INTELLECTUAL PROPERTY, AND CONFIDENTIALITY

17.1 Content created within the scope of employment or under a written commissioned-work or assignment agreement shall belong to CHE to the extent permitted by law. Contractors, volunteers, and collaborators must execute appropriate intellectual-property, confidentiality, privacy, and content-licensing agreements.

17.2 The board may approve software, content libraries, domain names, copyrights, trademarks, accessibility services, editing, translation, legal review, cybersecurity and educational platform expenses reasonably connected to CHE operations.

ARTICLE 18. FINANCIAL CONTROLS AND TAX ADMINISTRATION

18.1 CHE shall maintain a calendar fiscal year unless lawfully changed, follow consistent accounting procedures, and comply with payroll, sales/use tax where applicable, information reporting, and federal and California tax obligations.

18.2 No statement in these bylaws establishes deductibility. Payments shall be classified based on actual facts as accountable-plan reimbursements, wages, taxable fringe benefits, contractor compensation, loans, distributions, or nondeductible corporate expenditures. The corporation shall obtain CPA and counsel review when necessary.

ARTICLE 19. INDEMNIFICATION, INSURANCE, AND CONFLICTS

19.1 To the fullest extent allowed by California law, CHE may indemnify directors, officers, employees, and agents for expenses arising from corporate service, subject to statutory standards, approvals, and exclusions. CHE may purchase directors-and-officers, errors-and-omissions, cyber, general liability, workers compensation and other appropriate business insurance.

19.2 Indemnification does not constitute a promise to pay unrelated personal litigation or fines. Interested-party transactions and family relationships must be disclosed, documented and evaluated for fairness.

ARTICLE 20. AMENDMENT, SEVERABILITY, AND CERTIFICATION

20.1 Bylaws may be amended by shareholders or directors only to the extent permitted by California law and the Articles. If a clause conflicts with law, the lawful remainder shall continue in force.

20.2 The secretary shall certify the bylaws after valid adoption; signature and effective-date blanks must be completed from actual corporate records.

CERTIFICATION AND ADOPTION RECORD

Adoption status: [Confirm from contemporaneous minutes / written consent]. Proposed historical effective period: March 2023. This draft must not be signed with an inaccurate historical date.

Secretary name: _____Sebastian Dzekashu_____

Actual date adopted: _____3.4.2023_____

Signature: _____

SUPPLEMENTAL EXPENDITURE AND COMPLIANCE SCHEDULE

A. Accountable-plan administration

Reimbursements for substantiated CHE business expenses shall be governed by a written accountable plan requiring business connection, timely substantiation and return of excess advances. No flat allowance or personal expenditure shall be labeled reimbursement without meeting these requirements.

B. Education and credentials

CHE may fund directly related continuing education, licensure renewal, professional conferences, certificates, advanced clinical or instructional coursework, curriculum research, academic textbooks, software, examinations and educational subscriptions when job-related or under a qualifying educational-assistance program. Degree programs and education qualifying a person for a new trade require separate tax review; dependent education is not automatically excludable.

C. Research, production and technology

Eligible costs may include filming equipment, microphones, lighting, cameras, editing workstations, accessibility services, captioning, translation, curriculum consultants, cloud storage, cybersecurity, learning-management systems, AI-assisted production tools, website hosting, video distribution, stock-media licensing, clinical reference databases, and quality-assurance testing. Capital assets shall be depreciated or expensed as law permits.

D. Home office, communications and transportation

CHE may reimburse documented business use of internet, phone, utilities, office supplies, and dedicated workspace under an appropriate substantiation method. Mileage and vehicle expenses must be supported by logs; commuting is not ordinary business mileage. Home-office and personal-use allocations require CPA review.

E. Employee welfare and retention

The Board may consider lawful health coverage, retirement contributions, disability coverage, dependent-care assistance, employee assistance programs, qualified educational assistance, professional liability coverage and safety equipment. S corporation more-than-two-percent shareholders and family members may face special tax treatment; eligibility and nondiscrimination rules apply.

F. Outreach, donations and sponsorship

CHE may purchase advertising, conference booths, community-health outreach, institutional partnerships and documented sponsorships with legitimate business deliverables. Donations to qualified charities shall be separately recorded; political gifts, gifts to individuals and personal athletics are not automatically deductible. Sponsorships involving family members require independent approval and fair-market-value evidence.

G. Minors and school-aged contributors

CHE recognizes that school-aged contributors may assist with curriculum research, age-appropriate educational media, filming and content-development activities. California corporate law does not impose a general minimum age for directors under Corporations Code section 301; nevertheless, each proposed appointment and the capacity to perform fiduciary duties shall be reviewed under applicable law and the corporation's Articles. Director status does not itself establish employment eligibility, an exemption from child-labor rules, or entitlement to compensation. Whether services are paid or described as voluntary, CHE shall ensure that actual work hours, scheduling, permits, supervision, education protections, hazardous-work restrictions and any other applicable federal or California requirements are observed; hours shall never exceed legal limitations. Calling productive work voluntary does not by itself avoid wage-and-hour obligations. The Board shall document the nature of duties and obtain appropriate legal review before minors perform services.

H. Related-party safeguards

All Board members shall review and agree to proposed related-party transactions, including transactions involving shareholders, directors, family members, compensation, reimbursements, sponsorships, insurance, educational benefits and legal benefits.

I. S corporation safeguards

No benefit may create disproportionate distribution rights or a second class of stock. Wages for services are distinct from dividends/distributions, and reasonable compensation obligations are not deferred merely because cash reserves are below $10,000. Apply payroll withholding and labor laws. The $10,000 threshold is an internal discretionary-distribution floor, not a substitute for solvency analysis.