



*TURNER INDUSTRIES BAHAMAS SERVICES LLC*  
*EMPLOYEE HANDBOOK*  
(Version April 20, 2026)

EMPLOYEE HANDBOOK

**WELCOME TO TURNER INDUSTRIES BAHAMAS SERVICES, LLC!**

We are glad that you are a part of our team! This handbook (“**Handbook**”) outlines the general guidelines and policies applicable to your employment with Turner Industries Bahamas Services, LLC [the “**Company**” or “**TIBS**”]. This Handbook applies to all Company employees, regardless of whether they are salaried or hourly, exempt (managerial or supervisory), or non-exempt (non-managerial and non-supervisory) under Bahamian law. For those Company employees who work at client/customer/owner jobsites, this Handbook does not replace those specific jobsite policies and/or procedures. Rather, these policies are intended to work in combination with such jobsite policies to ensure a safer and more productive workplace. Job and site-specific employees are required to become familiar with and abide by all policies and procedures applicable to them at their jobsites. Furthermore, Company employees are not jointly or dually employed under any circumstances with clients, contractors, subcontractors, or any other company. The Company is your sole and exclusive employer for purposes of this Handbook. Even though you may work closely with the client or customer, it is important to remember that TIBS and only TIBS is your employer.

The Company operates within the group of companies known as Turner Industries (“**Turner**”) which assists the Company with certain administrative functions. The Company is exclusively responsible for its own employees, agents and subcontractors in the performance of its services. Nothing in this Handbook shall be construed to create a co-employment relationship by and between the Company and Turner. You and the Company agree that such a relationship is not the intent of this Handbook. Turner shall not assume any of TIBS’ rights, responsibilities, or liabilities as an employer, including without limitation, liability for payment of wages, payroll taxes, or workers’ compensation for any of TIBS’ employees. TIBS retains full direction and control over its employees and in all aspects of its business.

You should read this Handbook carefully. It is the obligation of all Company employees to become familiar with and follow all Company rules, policies, and procedures. You can access this Handbook from the Company’s website at <https://www.tibahamas.services/> or other TIBS’ administrative offices in The Bahamas.

The term “Company Premises” is used throughout this Handbook. “Company Premises” includes all locations where work is performed by the Company, or which is/are assigned to the Company for its use by a client, customer, or another contractor, including without limitation, operating units, parking lots, common areas, and storage areas. It also includes aircrafts, automobiles, trucks, and other vehicles and equipment whether Company owned or leased.

**This Handbook is not a contract and does not create or imply an employment contract between you and the Company. Only terms which are expressly noted herein as contractual shall be legally binding terms; all other terms of this Handbook shall be** a summary of general guidelines and policies as they exist as of the date of publication and is subject to change by the Company. All TIBS Employees shall have separate written employment agreements that provide additional rights and obligations therein provided.

The information contained in this Handbook serves as guidelines rather than absolute rules, and exceptions may be made based on individual circumstances. The Company reserves the right to modify, revoke,

suspend, or withdraw, any of the provisions of this Handbook at any time. From time to time, you may receive updated information concerning changes in Company policy or this Handbook.

Employees are encouraged to familiarize themselves with the Company's website. If you have any questions concerning this Handbook, please ask your supervisor or contact the Personnel, Human Resource and/or Employee Relations Department.

*Nothing in this Employee Handbook or in any other documented policy will be interpreted or applied in such a way as to violate any local or Bahamian law.*



1. Introduction

This Handbook describes the benefits and policies and procedures you are to be guided by as an employee of Turner Industries Bahamas Services, LLC. and any of its affiliates and subsidiaries (otherwise "TIBS" or "the Company".)

The provisions contained within apply in principle to all employees.

Each employee of the Company is required to sign a contract of employment ("the Contract") as defined in paragraph 4.2.

Nothing contained in this Handbook should be interpreted as providing an employee with a contractual right to continued employment. In the case of conflict between the contents of this Handbook and any specified arrangement or contract with a particular employee, the arrangement or contract shall take precedent. All arrangements or contents will be subject to the laws of the Commonwealth of The Bahamas.

The commencement of your employment with the Company signifies your acceptance of the terms and conditions of your employment as set out in your individual contract of employment. Further, by executing your individual contract of employment you agree to observe and comply with the policies and procedures of this Handbook.

The Company will deal with any matters not covered by the Handbook through special provisions or rules.

The Company has many important assets, one of the most valuable of which is its established and unquestioned reputation for absolute integrity. To preserve this integrity, every employee must avoid behaviour and or relationships which might reflect unfavourably on the Company, whether as a result of a possible conflict of interest, the appearance of such a conflict, the improper use of confidential information concerning a client, or any other impropriety.

Although no written code can take the place of personal integrity, the Company expects employees to abide by the terms and provisions of this Handbook. In the event of the creation of conflict of interest, the employee should consult their supervisor as soon as the question arises.

2. Non-Discrimination

It is the policy of the Company to seek, employ and promote without regard to race, colour, religion, sex, age, handicap or political affiliation, the person best qualified to perform the duties of each position. The Company hopes this spirit is reflected in every employee's everyday relationships with his fellow staff members.

3. Definitions

The definitions used in this Handbook are as follows:

Employee(s)	All those people who have signed a full contract of employment with the Company. In this Handbook the masculine gender shall mean and include the feminine gender and vice versa.
Temporary	Those staff members employed by the Company as Employees for specific periods (temporarily).
General Manager	The President, if appointed, who has been entrusted with overall supervision of the Company.
Head of Department	The employee in charge of one of the officially defined departments
Human Resources	The authorized persons assigned to handle administration of personnel matters.

References from this point forward made to "employees" are to be considered directed at you when applicable, as not all terms and conditions will apply to each employee.

#### 4. Employment and employee classification

##### 4.1 Requirements

In general, employees must fulfil the following requirements within the timeframe herein:

- a. Prior to being contractually engaged and therefore prior to any rights of employment arising the employee shall either be (i) a Bahamian Citizen or resident with the right to work in the employee's position or the unconditional right to work, or (ii) be in possession of a valid work permit for the duration of the expected term of employment and keep a valid work permit at all times of engagement.
- b. Prior to being contractually engaged and therefore prior to any rights of employment arising the employee shall demonstrate he or she is in good health (and confirmed by medical certificate dated not less more than 6 months prior to the commencement of employment).
- c. Prior to being contractually engaged and therefore prior to any rights of employment arising, the employee shall voluntarily submit to and pass a pre-employment drug screen and medical evaluation.
- d. Hold the appropriate qualifications for the job in which they are to be employed particularly secondary school certificates, occupational certificates, degrees, or professional qualifications, which will be subject to verification.
- e. Present valid references, acceptable to the Company on or before the commencement of employment.
- f. Provide a recent police certificate on or before the commencement of employment.
- g. Execute (in a form to be approved by the Company at the Company's discretion) a formal employment agreement.

##### 4.2 Contracts

Employment contracts are made between the Company and the employee, for the term set out in the employment contract.

##### 4.3 Change in circumstances

Human Resources must be notified of any changes related to the aforementioned requirements and any changes in the employee's personal circumstances which has or may have a bearing on his ability to fulfil the requirements of employment. The Company will be entitled, in its absolute discretion, to terminate employment with immediate effect should the changes adversely affect the employee's ability to fulfil his job in the Company's discretion.

Employees are required to inform Human Resources immediately of all changes affecting their personnel records, in particular changes affecting their health status, marital status, residential status and / or address, dependents (specifically children) and contacts in the event of emergencies.

##### 4.4 Criminal Proceedings

Employees are required to inform the Human Resources of any previous, existing or potential criminal proceedings which they may have been involved in or are involved in which may or may not affect their ability to undertake their duties or which affect or may affect the reputation of the Company.

The Company will determine whether the employee's employment should be suspended or terminated as a result of these proceedings.

##### 4.5 Appointments

With regard to the Employment Act 2001 Section 26(1) (b) and 29(1) (c), a title with officer attached does not constitute that the employee acts in a supervisory/management capacity.

All other staff are considered as Employees.

The appointment of any officer position shall be approved by the Board of Directors of the Company.

The positions of President or Director are appointed according to the Company's Articles of Association.

5. Restrictions related to employee involvement in other business, trade or professional activities

The Company is concerned that any outside activities on the part of an employee may interfere with the employee's duties of employment, or reflect adversely on the Company, or present a conflict of interest with the Company. Accordingly, employees are expressly prohibited during their employment with the Company from being directly or indirectly engaged, whether as employee or otherwise, in any other business, trade or profession without the prior written consent of Human Resources and the General Manager.

The employee is restricted from all forms of alternative employment and cannot act in competition with the Company, no distinction being given to employment inside or outside of normal working hours.

Employees should understand that approval for undertaking alternative employment will only be forthcoming in exceptional circumstances. Failure to observe this policy is a disciplinary offence, which may result in summary dismissal.

If prior to the publishing and receipt of this Handbook, an employee has become involved in any other business, trade or profession without the prior written consent of the Human Resources and the General Manager (see above), the Human Resources must be notified immediately.

6. Probationary period

6.1 Normal Duration

It is the policy of the Company that all new employees shall be placed on probation for a period of six months. Subject to successful completion of the probationary period, the employee's appointment to the Company's full-time staff will be confirmed in writing.

6.2 Termination During Probationary Period

At any time during the probationary period either party may terminate the contract of employment without cause.

6.3 Extension Of Probationary Period

The Company may extend the probationary period for such period or periods as it shall, in its absolute discretion, think fit.

6.4 Ongoing Guidance

It is the Company's policy to provide new employees with ongoing guidance throughout the probationary period, and employees are invited to discuss with their Head of Department, Human Resources or the General Manager any problems which arise during the probationary period.

7. Performance

7.1 Time And Attention

Unless prevented by ill health or other form of incapacity, and except during vacation, employees are required to devote the whole of their time, attention and ability to their duties of employment during normal working hours.

7.2 Standard Of Performance

The success of any organization depends on the efficiency of its employees, and it is the policy of the Company to compensate performance. It is important, therefore, for employees to be aware of how performance is assessed. Each employee will be formally appraised at the completion of the probationary period and annually thereafter on the basis of his ability, performance and behaviour displayed since the previous appraisal. This evaluation will be an opportunity for each employee to discuss his particular duties and responsibilities with the direct Supervisor and to receive comments on his overall performance including areas of strength and those in which improvement are required.

The Company will use an applicable appraisal method whereby goals/objectives are set out individually and reviewed annually.

7.3 Salary Review

It is the Company’s policy to review salaries during January of each year. The amount of any salary adjustment granted will be at management’s discretion and, if granted, will be implemented with effect from January 1<sup>st</sup> unless otherwise agreed. For the avoidance of doubt decreases in salary will not be effectuated without agreement of the Employee. In the event of a decrease in salary which the Company deems necessary and which the Employee does not agree to may lead the Company to consider termination under the terms of the formal employment agreement and/or relevant statute.

7.4 Promotion

The Company recognizes career advancement through promotion as an important incentive for improved employee performance and has made it a policy to fill job vacancies with internal promotions and transfers whenever possible.

Employees should be aware that a sustained high level of performance could lead to advancement opportunities.

7.5 RESERVED

8. RESERVED

RESERVED

9. Work schedules

9.1 Working Hours

Work hours are defined in the Employee’s Employment Contract as “Employee’s Hours”.

It is understood that the Employee’s expected working hours per week are beyond the definition of ‘standard hours of work’ as defined in the Employment Act Ch. 321A of the Commonwealth of The Bahamas (“**the Employment Act**”).

As such, the Employee’s salary accounts for standard hours of work and ‘work in excess of the standard hours of work’ as follows:

Hours Worked:	Pay:
For the first Forty (40) hours of work performed by the Employee in any week	The Employee shall be entitled to Basic Salary Per Hour x 1 x the amount of hours worked per week up to 40 hours

For any hours of work performed by the Employee in any week beyond Forty (40) hours	The Employee shall be entitled to Basic Salary Per Hour x 1.5 x the amount of hours worked per week beyond 40 hours
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Work blocks can be issued by the Company from time to time which the Employee will be expected to follow. The maximum hours that an employee will be expected to work in any 24 hour period is 12 hours. The employee must not work additional hours without express prior written authorization from the Company to do so. Failure to observe this policy may result in liability which the employee shall indemnify defend and hold the Company harmless for if such liability arises from the employees failure to observe this policy. This clause 9.1 shall constitute a contractually binding provision and shall survive termination of the employment howsoever caused.

9.2 Lunch Breaks

A thirty (30) minute lunch break will be permitted between 12 noon and 2pm. Exceptions must be approved with the consent of the Head of the respective department. The period of the thirty (30) minute lunch break is not considered a work hour and is not remunerated.

9.4 RESERVED

9.5 Overtime pay

Employee is expected to work 6 10's (meaning Monday through Saturday, 10 hour shifts) unless otherwise notified or agreed. The Company therefore expects that Employee will incur Twenty (20) overtime hours per week compensated for at 'time and a half' ("**Expected Overtime**").

Employees may be requested to work additional overtime hours (in excess of Expected Overtime) from time to time and as workloads require for which Employee will be compensated provided that the same are in compliance with clause 9.1 above.

However, no overtime payment or time compensation will be made (beyond the Expected Overtime) unless the period of overtime to be worked has been requested or authorized in advance by the respective Heads of Departments with information copy to Human Resources prior to the commencement of the work.

Employees in managerial or supervisory positions are exempted from receiving overtime pay per the Employment Act as their increased salary and responsibilities are adequate compensation.

10. Attendance and punctuality

10.1 Attendance

Reliable attendance and punctuality are essential to the efficient operation of the Company's business. Employees are required to report for work on each scheduled workday at the assigned start time and to be present at their workstation, ready to perform their duties, at that time. Absences must be approved in advance where reasonably practicable, except in cases of illness or emergency, in which case the Employee must notify the Company as soon as reasonably possible in accordance with Company procedures.

Any absence, lateness, early departure, or failure to comply with reporting requirements that is not authorised or reasonably justified may at the Company's discretion constitute a breach of the formal employment agreement and therefore may result in disciplinary action.

The Company may apply progressive discipline at its discretion, which may include:

- verbal warning,
- written warning,
- final written warning, and
- suspension or termination of employment.

The Company reserves the right to bypass progressive discipline and impose immediate disciplinary action, including termination, where attendance or punctuality issues are serious, repeated, disruptive to operations, or constitute misconduct.

Repeated absenteeism, habitual lateness, or any pattern of unreliable attendance shall constitute grounds for disciplinary action up to and including termination of employment.

The Company's records of attendance and punctuality shall be prima facie evidence of the Employee's attendance history unless clearly shown to be incorrect.

#### 10.2 Information requirements

The Employee will inform Human Resources immediately of all changes affecting the records of the Employee, such as changes in the marital status, address, phone contacts, numbers of children, etc. A foreseeable and prolonged leave or absence (hospital confinement) must be communicated as soon as possible to the Human Resources, even if the exact date of such an intended absence is not yet certain.

### 11. Vacation

#### 11.1 Entitlement to Vacation

All employees are eligible for paid vacations as provided in the Employment Contract. The amount of paid vacation to which an employee is entitled depends on the employee's length of service with the Company, and whether he is an officer of the Company. Probationary periods for each employee may affect vacation entitlement as provided in the contract of employment. Vacation entitlement is as follows:

##### Employee

From commencement	20 days
After 5 years service	21 days
After 10 years' service	22 days
After 20 years service	25 days (max)

Employees from their 60<sup>th</sup> year of age are entitled to 30 working days of holidays, provided that they have been working with the Company for at least 10 years.

In addition to the above all employees are entitled to take, as paid vacation, all public holidays as defined under clause 11.3 below.

A paid holiday (public holiday) may occur during the employee's scheduled vacation. When this happens, the employee is entitled to an additional day off which is not to be considered a part of the accrued vacation entitlement.

Vacation entitlement accrues on a pro rata basis over the calendar year by reference to each complete calendar month worked.

All employees are required to take at least one two-week vacation (ten consecutive working days). Remaining vacation may be taken in periods as approved by the Head of Department. No more than 3 weeks (15 consecutive

working days) vacation may be taken at any one time without prior approval of the respective Head of Department.

Employees should take all vacation, which they accrue in a calendar year, in that calendar year. Vacation may not be extended over March 31<sup>st</sup> of the following year unless prior approval has been obtained from and the respective Head of Department.

Vacation should be taken at a time convenient to the Company and vacation dates should be approved by the employee's Head of Department/General Manager and submitted to Human Resources as soon as possible. This schedule can be changed before the intended dates, provided it is approved by the employee's Head of Department and does not cause any problem in the workload in the employee's department or generally.

Upon the termination of the employment, the Company reserves the right at its absolute discretion to require an employee to take accrued vacation during his notice period, or to make to an employee a payment in lieu of accrued vacation. In the event of long-term absence, whether due to sickness or otherwise, entitlement to paid vacation shall cease after one consecutive calendar month's absence.

## 11.2 RESERVED

## 11.3 Public Holidays

All Public Holidays set by the Government of the Commonwealth of The Bahamas will be observed by the Company.

## 12. Absences or Illness

### 12.1 Notification Of Absence

Whenever an employee is unable to report for work, he personally (or in unavoidable cases someone on his behalf) must notify the direct supervisor by telephone as early as possible on the first day of absence. During an extended illness, the employee should keep the Department Supervisor and Human Resources informed as to his progress. These reports should be regular and at reasonable intervals.

### 12.2 Sick Leave

- a. In respect of an absence as result of illness of more than 2 days, the employee will be required to provide the Company with a doctor's certificate stating the reason for the absence. This certificate must also cover any additional period of absence.
- b. In any event in respect of an absence of more than 2 consecutive days the Company reserves the right to request a doctor's certificate on the second day.
- c. Sick leave is not cumulative.

If a question arises with regard to the frequency with which an employee is absent from work "due to illness", the Company reserves the right to require the employee after the second day of absence to provide a doctor's certificate and / or undergo a medical examination by an independent physician.

If nothing is found to be medically wrong with the employee, the Company may at its discretion dismiss the employee.

In case of non-observance of the above requirements the employee's absence may be considered arbitrary and any salary or sick pay due may be withheld and, or alternatively, disciplinary action may result.

A foreseeable and prolonged leave of absence (e.g. hospital confinement) must be communicated at the earliest opportunity to the employee's Head of Department or Human Resources, even if the exact date of such an absence is not yet definite.

### 12.3 Sick Pay

Should an employee be incapable of working, through no personal fault, because of illness or accident, following applies provided that the employee has complied with the notification and certification requirements set out at subparagraph (1) above:

#### **Period 1<sup>st</sup> – 12<sup>th</sup> week:**

The employee will be paid 100% of their salary. The employee must make a claim to the National Insurance Board for any period extending more than one week, cheques issued by National Insurance to the employee must be endorsed to the Company. Failure to comply with this provision will result in the amount the employee receives from the National Insurance Board being deducted from the employee's salary.

#### **Period 13<sup>th</sup> – 26<sup>th</sup> week:**

The employee will be paid 70% of their salary. Claims made to the National Insurance Board are to the direct benefit of the employee. Should the payment of 70% of salary plus National Insurance benefits exceed 100% of the employee's salary the employer reserves the right to reduce the percentage of salary so that the employee receives 100%.

For the first 26 weeks the Company will recognize disabilities to work only if substantiated by a medical certificate. The Company also reserves the right to require a second opinion at its expense.

#### **After the 26<sup>th</sup> week:**

The Company has in place a Long Term Disability Insurance which covers individuals who have been enrolled and who are considered, according to the terms of the policy, unable to work because of sickness or disability for a lengthy period. The coverage period ends at age 65.

Long Term Disability insurance pays a certain percentage of an employee's salary on a monthly basis until the disability has ended or until the employee reaches the age of 65 years. In the Company's case the percentage pay-out will be 60% of the employee's salary but not exceeding the insured annual salary ceiling cap.

Claims made to the National Insurance Board are to the direct benefit of the employee.

Payment of any remuneration for further periods or for absence occasioned by the employee's own negligence, or as a result of voluntary exposure to risk of injury (through sporting activities, horseplay or otherwise) shall be at the absolute discretion of the Company.

The Company reserves the right to terminate or substitute the Long Term Disability insurance with another scheme or amend the benefits, including the level of benefits available under the insurance.

At present, the premium is paid in full by the Company on behalf of each full-time employee. The Company reserves the right to modify this employee benefit.

### 12.4 Absence Due To Actionable Negligence

Notwithstanding any other provision of this Section or any other term or condition of the employment, an employee will not be entitled to any part of his salary (as sick pay or otherwise) after 1 week, if his absence is due to incapacity resulting from an injury for which he is able to claim damages from a third party (for example, as a result of a road traffic accident). In that event, the Company may in its absolute discretion advance to the employee sums not exceeding the salary which he would have otherwise received, against his written undertaking to refund such payments from any damages he may recover for loss of earnings.

#### 12.5 Special Leave

The Company grants the following paid leaves of absence in the following situations, which are in addition to vacation entitlement:

- For marriage 3 days
- Paternity leave for childbirth 5 days
- On death of employee's spouse / child / parent 3 days
- On death of employee's sibling / grandparent / uncle / aunt / grandchild / in-laws, nephew, niece 1 day
- For moving house 2 days

Subject to the Company's discretion to amend the same from time to time.

#### 12.6 Public Office Or Functions

An employee who has to interrupt his work in order to carry out the duties of a public or political office must request an unpaid leave of absence, which may be granted by Senior Management, if work conditions permit.

#### 12.7 Maternity Leave

Female employees who have completed twelve (12) months of continuous employment with the Company are eligible for maternity leave of up to twelve (12) weeks in accordance with the Employment Act, 2001. Maternity leave may only be taken once within a three (3) year period.

During maternity leave, the Company will pay the employee her full salary less any maternity benefit payable by the National Insurance Board (NIB) or any other insurance benefit for which the Company contributes premiums. Employees are responsible for making all necessary claims directly with NIB or any relevant insurer.

Where a female employee suffers illness arising from childbirth, she may be granted up to six (6) additional weeks of unpaid leave, provided that a medical certificate from a qualified medical practitioner is submitted. This additional leave is not treated as extended sick leave.

Maternity leave will be treated as continuous service for the purposes of employment; however, annual vacation entitlement for the relevant year may be adjusted to reflect the period actually worked.

Employees must provide medical confirmation of fitness to return to work before resuming duties. The Company will make reasonable efforts to reinstate the employee to her previous position or to a comparable position, subject to operational requirements.

12.8 RESERVED

12.9 Jury Duty

Employees who are summoned for jury service must notify Human Resources as soon as possible and provide a copy of the jury summons or other proof of the requirement to attend court. Employees will continue to receive their normal salary while serving on jury duty. Employees are expected to report to work on any day, or part of a day, when their attendance at court is not required.

13. Remuneration

13.1 Method of Payment

Salaries are paid by direct credit transfer into each employee's designated bank account unless otherwise agreed.

13.2 Payroll Period

Employees are paid on a bi-monthly basis in arrears. If the regular payday occurs on a Saturday, Sunday or public holiday, employees will be paid on the nearest working day before the regular payday.

13.3 Payroll Deductions

Every payday, the Company may make payroll deductions, where necessary, which are owing to the Company unless an alternative arrangement has been agreed with the employee. At any time during, or on the termination of the employment, the Company shall be entitled to deduct from an employee's remuneration any moneys owed by him to the Company, including but not limited to outstanding loans, advances and excess vacation.

National Insurance

As an employee you are entitled to the financial protection provided in the National Insurance scheme, which at present is paid in full by the Company on the employee's behalf. The Company reserves the right to modify the employee's requirement to pay his portion of the National Insurance Scheme.

Salary Advance

No salary advances are provided.

13.4 RESERVED

13.5 Pension Plan

See the Benefits Department

13.6 Retirement Provisions

The Company's mandatory age for retirement is 65 (sixty-five) and employee's retirement starts at the beginning of the month following his 65<sup>th</sup> birthday.

Alternatively, retirement may take place before the specified age through mutual agreement or at the discretion of the Company alone based on age, performance factors or disabilities.

13.7 Health Insurance (Incl. Life, Dental & Vision)

See the Benefits Department.

14. Professional conduct

13.8 Travel Expenses & Business Expenses

When travelling on behalf and with the authorization of the Company, the Company pays all travel expenses for business trips and will reimburse reasonable expenses that have been incurred by an employee in the performance of his duties of employment, as set out within the relevant procedure.

13.9 RESERVED.

14.1 PPE and Safety Equipment.

The Employee shall comply with all PPE, and other safety equipment as required by the Company.

14.2 Duties

During their employment, employees are expected to:

- Follow all lawful instructions, policies, and procedures issued by the Company.
- Perform their duties diligently, responsibly, and courteously.
- Carry out all tasks reasonably assigned by the Company, whether given verbally or in writing.
- Devote their working time and attention to their duties during normal working hours, except when on approved leave or prevented by illness or accident.

14.3 Code of Conduct

All staff members are required at the start of employment to read and acknowledge that they have received and understood the Company's *Code of Conduct attached as Appendix A*.

This is neither complete nor all inclusive in its contents but is rather intended to outline the high standards of honesty and integrity which the Company requires its staff to maintain at all times. The code of conduct must be observed by all staff members both in terms of their specific provisions and in terms of their spirit and what is implied in it.

Employees will be required to sign and confirm at regular intervals that they have read and understood this document.

14.4 Personal Business

Employees are expected to focus on their work duties during working hours. Personal business, including personal phone calls, emails, messages, or visitors, should be kept to a minimum and should not interfere with the performance of work duties.

14.5 RESERVED

14.6 RESERVED

14.7 RESERVED

14.8 Drugs and Substance Abuse

The possession, use, distribution, or sale of illegal or controlled substances in the workplace or while performing Company duties is strictly prohibited and may result in disciplinary action, including summary dismissal.

Employees must not report to work or perform their duties while under the influence of drugs or alcohol where it may impair their ability to perform their duties safely and effectively.

The consumption of alcohol on Company premises or during working hours is prohibited unless expressly authorised by Senior Management.

Any employee who suspects illegal drug use, alcohol misuse, or the sale or distribution of controlled substances in the workplace should report the matter to Human Resources or management immediately.

The Company may require drug, substance abuse, or alcohol testing where reasonably necessary for safety or operational purposes and where permitted under applicable Bahamian law.

Employees with medical conditions or prescribed medications that may affect their ability to perform their duties safely should inform Human Resources.

#### 14.9 Reserved

#### 14.10 Smoking

Smoking within the Company's offices is not permitted. Breach of this condition of employment is a disciplinary offence that may result in disciplinary action.

#### 14.11 Personal Solicitations

Solicitation, fundraising, or similar activities in the workplace are discouraged and may only take place with the prior approval of Human Resources or management.

#### 14.12 RESERVED

#### 14.13 Indebtedness

Employees must not borrow money or accept personal financial assistance from the Company's clients, subcontractors, suppliers, or vendors, as this may create a conflict of interest or the appearance of improper influence in Company business.

#### 14.14 Financial Difficulties

If an employee experiences financial difficulties, these should be reported immediately to his Departmental Head or to the Human Resources.

### 15. Health, safety and welfare at work

#### 15.1 Statutory obligations

##### Company Responsibilities

The Company is committed, as far as reasonably practicable, to providing a safe and healthy working environment, including safe systems of work, safe equipment, and appropriate safety procedures.

##### Employee Responsibilities

Employees must take reasonable care for their own health and safety and the safety of others who may be affected by their actions. Employees are required to follow all safety rules, instructions, and procedures and cooperate with the Company in maintaining a safe workplace.

#### 15.2 What This Means in Practice

Employees must:

Use proper care when lifting, moving, or storing materials or equipment, and must not undertake tasks that they cannot perform safely.

Immediately report any unsafe condition, hazard, or defective equipment (including electrical faults or unsafe work conditions) to their supervisor or site manager.

Report all accidents, injuries, and near misses immediately so they can be properly recorded and investigated.

15.3 All accidents and injuries must be reported as soon as possible so that they can be recorded in the Company's accident records and appropriate action taken.

Failure to follow safety rules or procedures may result in disciplinary action, as safety is a fundamental requirement of employment in the construction industry.

#### 15.4 First Aid

First aid kits are available at Company worksites and offices for the treatment of minor injuries.

Employees must report all injuries, no matter how minor, to their supervisor immediately so that appropriate assistance can be provided and the incident properly recorded.

The Company does not dispense medication, and employees must not request or provide medication to other employees while on Company premises or job sites.

#### 15.5 Disabilities

Nothing in this Handbook nor this section shall contradict or seek to diminish any rights conferred upon employees by the Employment Act, 2001, the Persons With Disabilities (Equal Opportunities) Act, 2014, the Industrial Relations Act, 1970, or any other applicable legislation, as each may be amended from time to time. In the event that an employee becomes disabled, or a potential employee is disabled, within the meaning of the Persons With Disabilities (Equal Opportunities) Act, 2014 as amended, the Company shall in coordination with all appropriate parties – whether within the business, government departments, specialist organisations, or otherwise – explore all potential reasonable accommodations which could be implemented for the employee to remain employed or the potential employee to be hired. For the avoidance of doubt, the Company will assess each case on its individual merits.

The reasonable accommodation process shall include: (i) a meeting with the employee or potential employee to discuss their needs; (ii) consultation with relevant medical or specialist advisors where appropriate; (iii) consideration of workplace adjustments, modified duties, flexible hours, or assistive technology; and (iv) a written outcome communicated to the employee or potential employee with a reasonable timeframe.

In assessing reasonable accommodation, the Company shall have regard to industry standards and best practices, the health and safety of all employees, and the operational requirements of the Company, provided that such considerations shall not be used to frustrate the Company's obligations under the Persons With Disabilities (Equal Opportunities) Act, 2014 as amended or any other applicable legislation. Any impact on other employees shall be considered proportionately and shall not of itself constitute grounds for refusing a reasonable accommodation. Where a recognised trade union represents the employee, the Company shall consult with the relevant union representative as part of the reasonable accommodation process, in accordance with the Industrial Relations Act. The Company's obligations to potential employees in respect of reasonable accommodation shall be addressed in the Employer's Recruitment and Equal Opportunities Policy, if any from time to time.

The Company shall at all times comply with any applicable statutory limits and requirements related to carrying out the works.

At all times during the operation or otherwise of the Company, the Company while endeavouring to implement reasonable accommodations shall have regard for and maintain industry standards and best practices congruent with the work, the health, safety and personal circumstances of all other employees and shall comply with any applicable statutory limits and or requirements related to carrying out the works.

## 16. Grievances

### 16.1 The Company's Policy

The Company recognises the need for a clear channel of communication through which employees can express their grievances. This applies to the many types of problems that may arise in the work environment. Under the Company's policy all employees are protected against any form of discrimination due to race, colour, religion, sex, age, handicap or national origin and employees are encouraged to raise, in particular, any grievance which they may have arising from any form of discrimination.

### 16.2 Employee Grievances

Subject to the terms of the Employment Contract, should an employee have a problem or grievance, he should first discuss it with his immediate supervisor. If the problem cannot be resolved at this level, or if the employee finds his supervisor's decision is inadequate or unsatisfactory, he should request that the matter be referred to Human Resources or senior management who will review the matter and may request written information from the employee if necessary.

## 17. Disciplinary rules and disciplinary procedure

### 16.3 Employee Disciplinary Procedure:

Where an employee's conduct or performance is unsatisfactory the Company may take disciplinary action. Depending on the seriousness of the matter, the following stages apply:

Stage 1 – Verbal Warning: for minor misconduct or performance concerns the employee may receive a verbal warning from their supervisor or management. The issue will be explained and the employee will be advised of the expected standard of behavior or performance.

Stage 2 – Written Warning: If misconduct continues or performance does not improve the employee may receive a written warning outlining:

- The nature of the issue
- The expected improvement or conduct
- The timeframe allowed for improvement.

A copy of the warning may be placed on the employee's personnel file.

Stage 3: Final Written Warning

In the event of:

- Conduct or performance which, whilst falling short of gross misconduct or gross negligence, is serious enough to warrant only one written warning, or
- Further misconduct or a failure to improve standards of work performance after a written warning, the employee may receive a final written warning.

The Final Letter of Warning will convey the significance of the situation, contain a clear statement of the performance or conduct deficiency, a recapitulation of previous discussions on the subject (including reference to the first letter of warning, if appropriate), specify standards of performance and conduct that are expected, and the period of time which will be allowed to correct the deficiency. The Final Letter of Warning will also state that any further misconduct or continued failure to improve work performance to the satisfaction of the Company will render the employee liable to dismissal. A copy of the letter will be kept on the employee's personnel file and will remain in force for 18 months even though any specified time for improvement has passed.

Depending upon the seriousness of the matter and all the circumstances, any of the above stages may be omitted.

#### 17.4 Dismissal

Subject to the terms of the Employment Contract, the Company may summarily dismiss an employee without notice in cases of gross misconduct. Alternatively, depending on the circumstances, the Company may impose other disciplinary measures including but not limited to:

- Demotion or transfer;
- Loss of seniority or salary increment; or
- Suspension from duty
- Final written warning.

Examples of conduct which may constitute gross misconduct include but are not limited to: theft, dishonesty, violence, threats, abusive behavior, possession, use or distribution of illegal drugs or alcohol while at work, serious breaches

of safety rules or refusal to follow safety procedures, willful damage to Company property or equipment, insubordination or refusal to follow instructions, falsification of records or documents. This list is not exhaustive and the Company reserves the right to determine whether other conduct constitutes misconduct or gross misconduct.

#### 17.5 Disciplinary Interview

Before disciplinary action is taken, the employee will normally be informed of the allegations and given an opportunity to respond at a meeting with management or Human Resources.

Following the meeting, if the complaint is upheld, the employee will be informed of:

- the disciplinary action to be taken
- the stage of the disciplinary procedure being applied, where applicable
- the employee's right to appeal the decision

#### 17.6 Appeals

Subject to the terms of the Employment Contract, if the employee is dissatisfied with the outcome of any stage of the above procedure, he may appeal against the decision by submitting a written request within 7 calendar days to the Company's General Manager who will investigate the circumstances of the appeal as soon as possible. The employee will be formally advised in writing of the decision on appeal that shall be final and binding within the Company.

#### 17.7 Suspension

Pending consideration by the Company of any of the matters referred to above, the employee may be suspended from duty on full pay for not more than one month.

#### 17.8 Arbitration

Subject to the terms set forth in the Employment Contract, all employment disputes shall be subject to arbitration.

### 18. Termination

#### 18.1 Notice requirements

The required notice period for termination of employment is set out in each employee's Contract of Employment.

The Company reserves the right to make payment in lieu of notice, to suspend duties during the notice period, or to dismiss an employee without notice in cases of gross misconduct or serious breach of contract.

Employees who wish to resign must provide written notice in accordance with their Contract of Employment.

#### 18.2 Redundancy

In case of redundancy Section 26 of the Employment Act, 2001 or any adjournment thereof applies.

18.3 Compensation & Deductions from Final Salary

The Company will pay to the employee all sums due and owing to him at the date of termination inclusive of pension entitlements but less any outstanding moneys due from him to the Company including, but not limited to, any outstanding loans, advances, training costs, relocation expenses, the cost of repairing any damage or loss to the Company's property caused by the employee (and of recovering the same), excess vacation pay, recoverable maternity pay and any other sums or debts due.

If the employee is terminated during the first year of employment (between 180 days to one year) he will receive one week's notice or one week's salary.

18.4 Return Of Company documents Etc.

Upon termination of the employment, howsoever arising, an employee must return to his Head of Department:

- a. All records, documents, keys, accounts, letters, expenses, floats, business cards, credit cards, security passes, and papers of every description within his possession or control relating to the affairs and business of the Company and its clients. This obligation extends to any copies of documents referred to, which must not be retained by the employee; and
- b. Any equipment belonging to the Company, including but not limited to cellular phones and computer equipment, which the employee has in his possession or under his control.

19. Signing Authorities

Each employee who is authorized to sign on behalf of the Company will be provided with a copy of the Company's signature list detailing their level of signing authority. Only those employees who have been specifically authorized in writing by the Company may sign documents on behalf of the Company.

20. Confidentiality

20.1 General Obligation

The employee acknowledges and agrees that the Employment Agreement subjects the employee to confidentiality obligations. Any breach of confidentiality may result in disciplinary action, including summary dismissal, and may expose the employee to legal action.

21. RESERVED

21.1 RESERVED

21.2 RESERVED.

22. Monitoring of telephones, e-mail and internet use

22.1 Use of Company Communication Systems

Company telephones, email systems, internet access, and other communication tools are provided primarily for business purposes.

Limited personal use may be permitted, provided it does not interfere with work duties or Company operations.

The Company reserves the right to monitor the use of its communication systems, including email, telephone, and internet usage, in accordance with applicable law.

Employees must not use Company systems to send or access material that is offensive, abusive, defamatory, illegal, or otherwise inappropriate.

Misuse of Company communication systems may result in disciplinary action. Where Company telephones or communication systems have recording capabilities, such recordings may be retained and used where necessary for operational, training, or legal purposes.

#### 22.2 Internet and E-mail

Employees must exercise care and good judgment when using the internet and email systems.

Employees must not:

- download unauthorised software, files, or programmes
- access inappropriate or non-work-related websites
- open emails or attachments from unknown or suspicious sources that may contain viruses or harmful software.

The Company may monitor internet usage and email communications to ensure compliance with Company policies.

#### 22.3 Company Property and Equipment

Employees must take reasonable care of Company property, including tools, equipment, vehicles, materials, documents, and office facilities.

Company property must be used for work purposes only and must not be removed from Company premises or job sites without proper authorisation.

Employees may be held responsible for damage or loss caused by negligence or misuse.

### 23. Miscellaneous

#### 23.1

#### 23.2 RESERVED.

#### 23.3 Care Of Company's Property

The Company provides and tries to maintain a clean, pleasant and safe working environment for its employees. It is each employee's responsibility to help maintain this environment by taking proper care of the premises. All office equipment should be used with the utmost care. All records, files and valuable papers are to be kept in their proper desks, cabinets or safes overnight. Employees are responsible for damage resulting from carelessness or fault and may be called upon to make reparation to the Company. Needless repair and replacement of equipment increases expenses.

Materials should never be taken from the Company's premises without the Head of Department's approval.

#### 23.4 RESERVED.

#### 23.5 Conclusion

This Handbook will be issued to each member of staff and during your employment will serve as a good point of reference regarding rules and regulations of the Company. Should you have any questions or need clarification regarding the contents of this Handbook, please contact the Human Resources.

The contents of this Handbook will assist in the smooth running of the Company. Employees must adhere to the contents of this Handbook. For quick

review the Handbook will also be stored in electronic form in a folder accessible to all Employees.

Note that from time to time there may be amendments to the contents of the Handbook, you will be notified of the same.

# CORPORATE CODE OF CONDUCT

## CODE OF ETHICS AND PROFESSIONAL CONDUCT

Commitment and dedication to ethical professional conduct are expected of all employees in every aspect of our business practices. Our Company is judged by how its employees act. Our business model is based upon a commitment to i.) sound ethics, ii.) personal integrity, and iii.) shared responsibilities, as well as a firm commitment to our business owners. Therefore, upholding the Company's reputation is of paramount importance. This reputation will be upheld only if we act with honesty and integrity in all business practices. Maintaining the trust and confidence of our owners, employees, customers, vendors, suppliers, and other people with whom we conduct business [even with our competitors], as well as the communities in which we work, is crucial to our continued growth and success.

This Code serves as a basis for ethical decision-making in the performance of work for this Company. Additionally, this Code serves as a basis for judging the merit of a complaint pertaining to violations of professional ethical standards contained herein. It is understood that some words and descriptions in this Code are subject to differing interpretations, and that any ethical principle may conflict with other ethical principles in specific situations. Questions related to ethical conflicts can best be answered by thoughtful consideration of fundamental principles such as honesty, integrity, trust, openness, teamwork, pride, professionalism, and respect for others. Put another way, adhering to this Code is an expression of our integrity, attitudes, and our way of life, as well as a standard by which we govern our professional lives. This Code therefore is a standard to live by – and not just a list of rules to obey. This will often mean making judgment calls about situations that might not be expressly stated in this Code.

### General Business Principles

Our Company's objectives include the efficient engagement of resources that result in responsible and profitable successes in providing Company Services. We also strive to participate in the search for and development of other sources of revenue. The Company seeks to maintain a high standard of performance, and to maintain long-term competitive business positions. This Code fully supports and helps achieve those objectives.

### Economic Principles

Profitability is essential to fulfilling our objectives. Without profits and a strong financial foundation, it is not possible for us to fulfill the Company's objectives. In addition, when making sound investment and business decisions, we will not exclusively consider economic results, but we will also consider social and environmental consequences.

### Anti-Corruption and Legal Compliance Commitment

Trust lies at the heart of our Company's purpose. Our ethics and compliance approach contributes to this trust by promoting a culture of integrity with no room for corruption of any kind, which cannot be accepted.

Our anti-corruption policy is proactive: we are committed to conducting our business with transparency and integrity throughout the entire organization. The Company is committed to complying with the Bahamas Prevention of Bribery Act

Our anti-corruption policy is a reference document: it tells us what behavior is appropriate and what behavior is prohibited. Prohibited behavior includes behavior that is likely to constitute an act of corruption or influence peddling. So, it protects us individually and collectively.

Our anti-corruption policy applies to all employees, managers, and directors, as well as anyone who acts on our behalf. Everyone must play an active role because preventing the risk of corruption is everyone's business.

We hereby reaffirm our commitment to uphold the principle of zero tolerance for corruption and influence peddling in our daily activities.

#### Business Integrity, including Receipt of Gifts and Entertainment

Throughout the Company, we insist on honesty, integrity, and fairness in all aspects of our business and expect the same in our relationships with those with whom we conduct business. The direct or indirect offer, payment, solicitation, and acceptance of bribes or illegal payment in any form is unacceptable under any circumstances. An employee's conflicts of interest between private financial activities and the manner in which the employee conducts Company business must be avoided at all times and under all circumstances. All business transactions on behalf of our Company must be reflected accurately and fairly in the accounts of our Company in accordance with and subject to established procedures and verifiable audit. Employees have a duty to avoid situations that are potentially incompatible with the Company's best interests or that might result in conflicting loyalties or interests.

Our Company's business interests are best served when decisions are based on commercial criteria and not influenced by a gift, gratuity, or entertainment. We should never give or accept anything which could impair, or appear to impair, our or another party's ability to exercise best business judgment in a fair and unbiased manner. On occasion, we may give or receive a gift or entertainment minor in value assuming a definite and legitimate business purpose is being served and the value and frequency are not excessive under the circumstances. We are expected to use our good judgment and follow our Company's Conflict of Interest policy when determining what may be excessive under the circumstances. **COMPANY EMPLOYEES MAY NEVER ACCEPT OR GIVE CASH OR CASH EQUIVALENTS AS A GIFT OR FOR ENTERTAINMENT.**

Gifts that may be considered excessive and unacceptable include:

- Non-business-related goods or services
- Stocks or bonds
- Travel with no legitimate business purpose
- Expensive bottles of wine or liquor
- Premium priced tickets to entertainment or sporting events
- Use of a residence, vacation home, or other lodging accommodation for non-business use
- Anything of value for which we are not required to pay the retail or usual and customary market price.

The Company's Conflict of Interest Policy and Related Party Disclosures address prohibited involvement with suppliers, contractors, competitors, or customers, prohibit lavish gift giving and inappropriate

entertainment of Company customers, vendors, or suppliers, as well as prohibit the use of Company information.

#### General Moral Imperatives of our Company and our Employees:

1. Avoid harm to self and others
2. Contribute positively to society and human well-being
3. Be honest and trustworthy
4. Be fair and do not discriminate, harass, or retaliate against others in any way
5. Honor property rights including such assets as copyrights, trademarks, and patents
6. Respect the privacy of others
7. Give proper credit for intellectual property - one must not take credit for another's ideas or work
8. Honor confidentiality
9. Adhere to all applicable federal and state laws and regulations

#### General Professional Responsibilities:

1. Acquire and maintain professional competence
2. Know, respect, and adhere to existing laws related to our operations
3. Learn and grow from work performance evaluations
4. Strive to achieve exceptional quality, effectiveness and dignity in business practices
5. Honor contracts, agreements, and responsibilities

#### Compliance with this Corporate Code of Conduct

The Company's future depends on our operational, administrative, and ethical excellence. All employees should adhere to the principles of this Code and should encourage and support adherence to these principles by their co-workers. Our compliance policies and this Code are designed to avoid unethical conduct as well as possible violations of laws and regulations. Each employee has an obligation to seek clarification and advice whenever a question concerning compliance with this Code arises. Such advice may be sought from management, or from the Ethics and Compliance Department, internal Risk Management, Legal, Internal Audit or the Employee Relations Department. Our long-term success in this area will depend on each employee realizing the Company's commitment to this Code, seeking advice before engaging in conduct that presents legal or ethical questions, and proceeding with business in a professional and ethical manner.

#### Reporting Possible Violations of this Corporate Code of Conduct

Any employee with a good faith belief of behavior in violation of this Code must report same to **1-800-626-1735**. Any attempt at retaliation or intimidation against anyone reporting in good faith a suspected violation of this Code or against anyone who participates in an investigation of a suspected violation will not be tolerated. Once a report of a possible violation of this Code is made, a prompt investigation will be conducted by the Ethics and Compliance Department and/or the Internal Audit Department. Violators of this Code are subject to disciplinary action up to and including termination of employment. In certain cases, where appropriate, law enforcement officials will be informed of facts discovered by any internal investigation concerning non-compliance with laws and regulations.

The Company's subcontractors, suppliers, and vendors must conform to the Company's expectations and requirements. The Supplier Code of Conduct may be found at [https://www.turnerind.energy/wp-content/uploads/2025/10/Supplier-Code-of-Conduct\\_TIES.pdf](https://www.turnerind.energy/wp-content/uploads/2025/10/Supplier-Code-of-Conduct_TIES.pdf). Company terms and provisions relative to purchase orders issued by the Company may be found at <https://www.turnerind.energy/wp-content/uploads/2025/10/TIES-Purchase-Order-General-Terms-and-Conditions.pdf>. Periodically updated versions of these documents shall likewise be communicated.

Subcontractors, suppliers, and vendors under the Company's control are further required to comply with the Company's training and certification requirements.

## CORPORATE FRAUD & WHISTLEBLOWER POLICIES

The Company insists on honesty, integrity, and fairness in all aspects of our business and expects the same in our relationships with those with whom we conduct business. These Corporate Fraud & Whistleblower Policies are established to facilitate the development of controls which will aid in the detection, prevention, and elimination of fraud or other illegal or dishonest conduct against the Company. It is the Company's intent to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and the conduct of appropriate investigations.

### Scope of Corporate Fraud Policy

The Corporate Fraud Policy applies to any fraud, or suspected fraud, as well as genuine concerns regarding wrongful conduct involving employees as well as consultants, vendors, independent contractors, subcontractors, or any outside agencies or parties with a business relationship with the Company. Such conduct could include but is not limited to actual or suspected:

- Fraud, dishonesty, embezzlement, or deception regarding accounting, financial controls, financial reporting, audit, and other financial matters.
- o **"Fraud"** is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to the employee's detriment.
- Unauthorized alteration or manipulation of personal or Company data.
- Misappropriation or misuse of Company assets, resources, or any confidential, proprietary, or trade secret information.
- Violation of the Company's Conflict of Interest policy.
- Serious violations of Company policy or applicable federal, state, or local law or regulation.
- Facilitating or concealing any of the above or similar actions.

The Company reserves the right to engage all appropriate investigative agencies without regard to a suspected wrongdoer's length of service, position/title, or relationship to the Company.

### Scope of Corporate Whistleblower Policy

In compliance with the Bahamas Protected Disclosures Act, the Corporate Whistleblower Policy is intended to encourage, enable, and protect employees who report good faith concerns about suspected corporate wrongful conduct (including the examples listed in the Corporate Fraud Policy) to a Company officer or supervisor so that prompt, corrective action can be taken.

The Corporate Whistleblower Policy is designed to:

- Inform employees how to disclose allegations of corporate wrongful conduct;
- Protect employees who have disclosed alleged corporate wrongful conduct from reprisal; and
- Provide employees who believe they have been subject to reprisal, a process for obtaining relief.

The Company reserves the right to engage all appropriate investigative agencies without regard to a suspected wrongdoer's length of service, position/title, or relationship to the Company.

These Corporate Fraud & Whistleblower Policies do not protect employees who make unsubstantiated, malicious, or false allegations of wrongful conduct nor does it interfere with standard employment decisions.

#### *Policy & Reporting Procedures*

Company Management is responsible for having reasonable procedures in place to detect and prevent wrongful conduct pursuant to these Corporate Fraud & Whistleblower Policies. Each member of the management team should be familiar with the types of improprieties that might occur within the employee's area of responsibility and be alert for any indication of irregularity. Any employee who discovers or suspects wrongful conduct should notify the appropriate supervisor or a designated Company administrator or contact the Hotline immediately at **1-800-626-1735**. The employee or other complainant may remain anonymous when reporting to the Hotline. Employees reporting concerns are encouraged to provide as much detail as possible to enable a full and complete investigation.

#### *Retaliation/Reprisal Prohibited*

An individual who makes a report under these Corporate Fraud & Whistleblower Policies will not be retaliated against. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination of employment, compensation decreases, and threats of physical harm. Any complainant or whistleblower who has a good faith belief of being retaliated against must notify the employee's manager or supervisor, the applicable regional Human Resources Manager, the Employee Relations Department at **1- 800-288- 6503**, or the Hotline at **1-800-626-1735 (USA Numbers)**. Accordingly, any person who retaliates against an individual who has made a protected disclosure is subject to disciplinary action, up to and including termination of employment.

However, an individual who knowingly provides false information regarding either wrongful conduct or retaliation may be subject to disciplinary action, up to and including termination of employment.

#### *Investigation Authorization and Responsibilities*

Reports of suspected wrongful conduct are provided to the Internal Audit Department ("Internal Audit"). Subject to review by the Company's Office of the General Counsel, Internal Audit has the primary responsibility for the investigation of all suspected fraudulent acts as defined in these Corporate Fraud & Whistleblower Policies. The Director of Internal Audit will coordinate all investigations with the Office of the General Counsel and other affected departments and institutions, both internal and external, as necessary. Depending on the nature of the investigation, The Internal Audit or the Office of the General Counsel may secure the services of an independent private investigator or outside law firm to assist in investigating relevant facts and circumstances, or to determine whether an impropriety or a violation of these Corporate Fraud & Whistleblower Policies has occurred. If the investigation substantiates that fraudulent or wrongful activities have occurred, decisions to prosecute or refer the matter to the appropriate law enforcement and/or regulatory agencies for independent investigation, as well as final decisions on disposition of the investigation will be made by the Company's senior management, with input and advice from the Office of the General Counsel and Internal Audit.

All inquiries concerning activity under investigation from the suspected individual, the employee's attorney or representative, or any other inquirer should be directed to the Director of Internal Audit or to the Office of the General Counsel; however only the Office of the General Counsel is authorized to speak to anyone's attorney or to any governmental investigator or official.

#### Confidentiality for Reporters of Suspected Fraud

Subject to any requirements of law or regulation, all information shall be confidential. Any employee who suspects dishonest, wrongful, or fraudulent activity should call the Hotline immediately (1- 800-626-1735) and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

Insofar as possible, the confidentiality of the reporter, if known, will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law, and to provide accused individuals their legal rights of defense. Investigative results will only be disclosed or discussed subject to advice and input from the Office of the General Counsel.

#### Disciplinary Action / Termination

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed by senior management and the Office of the General Counsel, and if appropriate, a designated representative of the Company's Employee Relations Department, with final approval by senior management.

## OTHER CORPORATE CODE OF CONDUCT POLICIES

#### Respect for and Commitment to Human Rights/Commitment Against Forced Labor

Universal support of human rights is essential to the Company's business model, including in its relationships with its customers, vendors, suppliers, and subcontractors. The Company encourages its employees to join in the Company's commitment to respect and support the rights of all human beings and to fundamental principles of fairness and dignity – not just in the conduct of their lives, but also in the communities where the Company and its employees work and live. Fulfilling that responsibility in the respect of human rights is a key to the Company's vision as a business enterprise. Further to the foregoing, neither the Company nor its employees tolerate any form of human trafficking, forced labor, or child labor and the Company has full expectation that this commitment of non- tolerance is shared with the Company's vendors, suppliers, subcontractors, and those that do business with the Company.

#### Sourcing from Civil War Zones & Other Areas with Severe Human Rights Infringements

The Company is mindful of areas of the planet where governments and infrastructure are abusive of human rights and which diverge from the Company's commitments toward maintaining human rights, all as more fully pronounced by the United Nations. Documented areas where this conduct occurs include the Democratic Republic of Congo and its neighboring countries ("Documented Areas of Human Rights Abuses"). The Company does not source any materials from Documented Areas of Human Rights Abuses. The Company has updated its Supplier Code of Conduct to reflect that no suppliers of materials to the Company source from Documented Areas of Human Rights Abuses. This is documented as affirmative statements from the Company's suppliers attesting to this commitment.

#### Checking Against International/Regional/National Sanction Party Lists

The Company has a process in place to check any of its business partners who are a part of international/regional/national sanction party lists. This includes any such lists relating to arms, weapons

and/or terrorism. The Company's Procurement Department periodically screens its suppliers against any such lists.

#### Public Policy on Setting Boundaries re: Trading with Suppliers and Business Partners Against International/Regional/National Sanction Party Lists

The Company has instituted the following public policy:

The Company shall not conduct any business with any entity who is identified on any international/regional/national sanction party lists related or regarding terrorism, war perpetration and/or ethnic genocide.

The Company's Procurement Department periodically screens its suppliers against any such lists.

#### Competition

The Company supports competition and free enterprise. We seek to compete fairly and ethically within the framework of applicable antitrust and anti-competition laws, and we will not prevent others from competing freely with us. The Company's antitrust compliance policies and guidelines set forth the Company's intentions to conduct operations in strict compliance with all applicable antitrust laws. The antitrust laws generally prohibit business activities that constitute unreasonable restraints on trade.

#### Political Activities

The Company is a responsible corporate citizen and complies with applicable laws and related regulations regarding the use of corporate resources in connection with political activities. The Company further believes that its commitment to responsible corporate citizenship demands involvement in a healthy and informed democracy. The Company generally encourages its employees to participate in permitted political activities where they live and work, provided that such activities only occur in an individual and private capacity and not on behalf of the Company. In addition, employees may not take part in political activities on Company time or using Company resources.

In furtherance of these principles, the Company has adopted a political activity policy, which provides that the Company may make political contributions or use appropriate corporate funds or assets for any candidates or political parties, including campaign committees and funds, caucuses, independent expenditure committees, or special interest groups engaged in lobbying activities – that further the Company's interests in our industry and in our communities, not based on preferences of individual employees. All legally permissible political expenditures are made through the Company's Executive Management Committee.

Employees who privately engage in political activities that are not directly related to the workplace, including the election process, must do so solely on their own behalf and at their own cost and not on the Company's behalf, time, premises, or cost.

#### The Community

Our success is due in large part to the benefits, both tangible and intangible, that we derive from memberships in our communities, whether local, national, or global. We encourage employees to participate in community organizations, charities, or other activities that return those benefits, but it should not be done in the Company's name without prior approval.

Additionally, our Company takes a constructive interest in social matters that may or may not be directly related to our business. Community involvement in educational and/or charity programs may vary, and each opportunity will be evaluated individually.