

worldwide code of ethics  
and business conduct.





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## Message from the President & CEO

Dear colleagues,

We, as an organization, are committed to adopting best practices to maintain the reputation we have all built delivering great professional services and serving our clients for many decades. Upholding the highest ethical and compliance standards is the foundation upon which that reputation has been built.

**Exp's** Worldwide Code of Ethics and Business Conduct (the "Code") is intended to assist you in continuing to build and maintain our reputation and to provide guidance in dealing with issues that typically arise in the usual course of our business. All of us at **exp**, directors, officers or employees, have personal responsibility to uphold these standards and while the path may not always be clear or easy – it is imperative that we make the "right" decision and always act in accordance with our ethical standards; and with all laws and regulations that affect our business. As responsible global citizens, we owe it to ourselves, our colleagues, our clients, and any individual touched by our work, to understand and adhere to these principles.

I encourage all of you to read and understand our Code and to speak to your supervisors about it. Integrity is part of everyone's role at **exp**. We should all be striving not just to talk about these issues – but to "walk the talk" by incorporating these principles into our daily actions. In doing so, we will continue to foster the unique qualities and attributes that make **exp** a great employer, a great business partner, a great corporate citizen and a great place to work.

Conducting our business and affairs in an ethical manner, no matter how difficult the challenge - is something we can all be proud of!

Sincerely,

Vlad Stritesky  
President and Chief Executive Officer

## 1. Introduction

This Worldwide Code of Ethics and Business Conduct (the “**Code**”) is a set of principles intended to support and promote the **exp** Global Inc. (“**exp**” or the “Company”) way of doing business. It is also intended to protect our employees, client relationships, financial integrity, public image and shareholder value. All **exp** policies, including this Code, stem from our core values of:

- Respect for People
- Integrity
- Strong, Rewarding Relationships
- Innovative, Creative Spirit
- Excellent Client Service
- Quality
- Community and Environmental Stewardship
- Work/Life Balance

These common values must inspire all our actions and decisions and provide a benchmark for everyone.

### a. To Whom Does the Code Apply

The Code applies, at all times, to all employees of **exp** or its subsidiaries, including the Chief Executive Officer, Officers and members of the Board of Directors (collectively “**Employee(s)**”). **Exp**’s consultants, representatives or agents are also expected to adhere to the Code when dealing with or acting on behalf of **exp**.

### b. Obligation to Comply with the Code; Annual Acknowledgment

Every Employee at **exp** is required to comply with the Code. Newly hired Employees will sign an acknowledgment that they have read, understand and will comply with the Code prior to their commencement of work at **exp**. All existing Employees will provide this acknowledgement in writing or electronically on an annual basis during a period designated by the Company. The form of acknowledgment is attached as Exhibit A.

***It is important for all Employees to understand that any non-compliance or failure to respect the letter or spirit of this Code or applicable law may result in disciplinary measures commensurate with the violation, up to and including termination of employment.***

### **c. Responsibilities of our Leaders**

**Exp's** leaders set the “tone from the top” and lead by example. They are expected to know the Code in detail and actively promote it. Our leaders protect and preserve our reputation by being a model of ethical-decision making and beyond reproach conduct every day. They create a sustainable environment and culture where Employees aspire to the highest ethical and professional standards and where their teams are committed to ethical conduct, compliance, respect and professional excellence.

Our leaders address allegations of wrongdoing promptly through timely and thorough investigations, corrective actions, training and fair discipline. They make sure that there is no retaliation against those who, in good faith, report issues and concerns.

### **d. Responsibilities of all Directors, Officers and Employees**

Our Directors, Officers and Employees assume personal responsibility for understanding and complying with the Code. They make decisions consistent with the Code and perform their duties with fairness, integrity and without compromise. Where they are unsure about how to deal with a particular situation, they speak to their supervisor, Human Resources or the Legal Department. Where an issue arises that involves a Director or Officer, guidance must be sought from **exp's** Chairman who shall consult, as appropriate, with the Chairman of the Corporate Governance and Nominating Committee of the Board.

### **e. Reporting Violations of the Code or Concerns Regarding Financial Reporting**

When Directors, Officers and Employees become aware of a possible violation of the Code, they are obligated to act promptly and in good faith by raising it to the appropriate person or through AlertLine, a confidential hotline that has been set up with The Network, an independent third party service provider, for raising concerns or reporting potential violations of the Code. AlertLine may be reached by dialing +1.866.489.5803 or through The Network's web reporting system at <https://iwf.tnwgrc.com/exp>. Employees will cooperate in any inquiry or investigation regarding a potential violation of the Code. Failing to report a violation or to cooperate in any investigation means you are not complying with the Code.

### **f. Compliance with Laws Generally**

As an international Company, **exp** is subject to the laws of many jurisdictions, including nations, states, provinces, municipalities and international and professional governing organizations. **Exp** and its Employees comply with applicable laws in each jurisdiction where the Company operates. Where there is a conflict between the Code and the law in any jurisdiction, the matter should be brought to the attention of the Legal Department.

### g. Decision-Making Checklist

Below is a handy checklist you should use to determine the best approach for making ethical and compliance related business decisions:

Be sure you:

- Follow the guidelines in the Code
- Comply with related Company policies
- Use your own good judgment

In addition, ask yourself the following questions:

- Will I feel comfortable with my decision?
- How would it look in a newspaper?
- Have I made a decision that is fair and just?
- Have I verified the significant facts?
- Is the approach legal?
- If I can't answer the above questions, have I asked the appropriate department or person for help?

If you have questions, need guidance or have grounds to believe a provision of the Code has been breached, or that you may have breached the Code, you should promptly speak to:

- Your supervisor
- Human Resources
- The Legal Department
- Internal Audit
- The next level of management

You may also report your issue to AlertLine at **+1.866.489.5803** or **<https://iwf.tnwgrc.com/exp>**

## 2. Our Work Environment

### a. Equal Opportunity and Employment Practices

The Company treats all Employees fairly, ethically, respectfully and with dignity. It offers equal employment opportunities without regard to any distinctions based on prohibited grounds of discrimination or harassment, which include, but are not limited to age, gender, sexual orientation, medical condition or disability, race, religion, citizenship, marital status, family situation, country of origin or other factors. Employees are prohibited from making employment related decisions based on any of these grounds. The Company strictly forbids child labor practices and forced / compulsory labor practices.

### b. Harassment and Discrimination

The Company has a zero tolerance policy against harassment, including sexual harassment, bullying in the workplace and discrimination of all forms. The Company also prohibits Employees from retaliating against an individual who reports what he or she believes, in good faith, to be such harassment or discrimination in the workplace.

### c. Health and Safety

Our Employees' safety is of paramount importance and is viewed as a fundamental corporate responsibility. Employees must make decisions on behalf of the Company that reflect the highest level of commitment to the safety, health and well-being of fellow Employees and any other individual who may be affected. **Exp** strives for an injury-free, work environment for the benefit of our Employees and clients. Compliance with our Health and Safety policies and all applicable laws and regulations is mandatory for all Employees. The Company also prohibits Employees from retaliating against an individual who reports what he or she believes, in good faith, to be a health and safety violation.

#### i. Workplace Injuries and Illnesses

Employees who are injured on the job must immediately notify their supervisor and, if there is an emergency, seek immediate emergency help.

#### ii. Workplace Violence

The Company has a zero tolerance policy against violence in the workplace. Employees who are violent or make threats of violence in the workplace will be subject to disciplinary action, up to and including termination of employment, and where appropriate, criminal prosecution.

### iii. Drugs and Alcohol

To protect their own safety as well as that of their colleagues, Employees undertake not to work under the influence of any substance that could impair their judgment or interfere with the effective and responsible performance of their duties. Of course, medication provided by an Employee's physician to treat a medical condition is allowed provided it does not interfere with the safety of others and the Employee's ability to perform their duties.

### d. Privacy of Employee Records

The Company respects privacy rights of Employees with respect to certain personal information. Thus, Employee files and certain other Employee records are confidential and may not be disclosed except to certain Company personnel on a "need-to-know" basis, or when required by law.

## 3. Our Business Practice Principles

### a. Use of Company Property

#### i. Physical Assets and Technology

Company property, including without limitation, our facilities, equipment, vehicles and computers should only be used for legitimate business purposes. However, **exp** does understand the need for occasional and limited personal use of certain property such as an Employee's laptop, computer or phone. Employees are expected to take good care of Company property, use **exp's** assets responsibly and take reasonable measures to protect them from theft, damage and misuse.

#### ii. Intellectual Property

Intellectual property comprises trademarks, domain names, patents, industrial designs, copyrights and trade secrets. Employees have a duty to protect **exp's** intellectual property, just as they have a duty to respect the intellectual property of others. Subject to applicable laws, any inventions or discoveries made by Employees during their employment at **exp** is the property of the Company. Intellectual property is also to be treated in the same manner as any other confidential information of the Company.

### iii. Use of Company Funds and Business Expenses

At **exp**, we protect and use Company funds under our control with the same care and attention as if they were our own. Any decision involving **exp** funds must be made in the best interest of our Company.

Business expenses are legitimate when they benefit the Company. Expense reports, including the necessary back-up documentation must be completed in accordance with Company policies or they will not be paid or reimbursed.

### iv. Confidential Information

**Exp**'s confidential information is one of our most important assets. This information is not publicly available and takes many forms, including without limitation, strategies, acquisition plans, project pursuits; and our client's information, teaming plans and pricing strategies, whether they are marked confidential or not.

**Exp** confidential information should only be used for its intended purpose and **exp** Employees shall not, without proper authority, divulge any confidential or proprietary information about the Company to anyone not employed by **exp** or to another colleague who has no need for such information.

**Exp** and its Employees also take similar care in protecting the confidential information of our clients, suppliers and other third parties.

### v. E-mail Use

**Exp** Employees exercise the same care in sending e-mail as in any other written business communication.

**Exp**'s e-mail and Internet systems are provided for business use and all e-mail, data or other information on such systems are the property of the Company. However, **exp** does understand the need for limited and occasional personal use of our e-mail and Internet. **Exp**'s Internet connection and computer equipment must never be used to access, transmit or download content that is inappropriate.

If **exp** becomes involved in litigation or an investigation, e-mails may have to be turned over to third parties. E-mail messages can sometimes be recovered even after you have deleted them, accordingly avoid careless statements that could be misunderstood or used against you or **exp** in legal proceedings.

## **b. Relationships with Clients, Suppliers, Partners and Third Parties**

### **i. Clients**

**Exp** is committed to meeting the needs of its clients and strives to provide high-quality services. In all our client relationships, Employees behave fairly, honestly and in an ethical fashion. Sensitive, private or confidential information of clients is safeguarded according to **exp**'s own standards, with access restricted to those who have a "need-to-know". All services we provide to clients must be documented in written reports and agreements and must specify the services to be provided and fees to be paid. All such agreements should be fully executed prior to the commencement of work.

### **ii. Suppliers, Partners and Third Parties**

**Exp**'s suppliers, partners and other third parties must know and agree to comply with the Code to the extent it affects our relationship with them. In all our supplier, partner and third party relationships, Employees behave fairly, honestly and in an ethical fashion. All agreements with suppliers, partners and third parties must be in writing and specify the goods and services to be provided and the fees to be paid. Such agreements must be in line with reasonable competitive market practices, the principles established in this Code and relevant Company policies.

## **c. Timekeeping and Expense Reporting**

Employees must follow our established time reporting and expense reporting practices and policies, including:

- Recording all hours worked daily
- Not averaging your time between days or projects
- Always charging correct projects for time worked
- Not allowing others to charge time for you in our timekeeping system as it is the Employee's personal responsibility to accurately document their time, while Employees may delegate the timekeeping tasks in certain appropriate instances, it is always the individual Employee's responsibility that their time records be accurate.

Non-billable staff will follow the established approach for time reporting for non-billable staff.

Expense reports must be accurate and be provided with sufficient documentation and explanation to confirm reimbursement of the expense.

#### d. Gifts and Entertainment

Business gifts and entertainment are “courtesies” designed to build working relationships with our suppliers and clients. Giving or receiving anything of value is not appropriate if it creates an obligation, puts the Employee in a situation where **exp** appears to be biased, or influences **exp**’s, or our clients’, business decisions. While at times it may appear customary to accept or provide gifts or entertainment, laws governing the exchange of business courtesies vary from country to country, may require disclosure to either a corporate or government entity and may result in penalties for violating these laws or requirements.

It is **exp**’s policy that Employees will not, except in rare circumstances or where custom dictates, solicit or accept gifts, favors, loans, gratuities, rewards, promises of future employment, or any other things of value, including travel or lodging. It is also our policy that, except in rare circumstances or where custom dictates, we do not offer gifts or entertainment to clients to influence business decisions.

When offering gifts, entertainment, meals or anything of value, Employees should be guided by good judgment, discretion, moderation and transparency. All gifts given or received will be reported to and recorded by the exp finance department and reported in accordance with any tax or regulatory requirements.

Gifts or entertainment being offered to a government Employee or government official are strictly prohibited.

Accepting or offering gifts or entertainment is generally discouraged and is permissible only in rare circumstances, when they are:

- Nominal in value (e.g.; less than \$300)
- Not prohibited under contract or by applicable laws or regulations
- Infrequent, in good taste and unsolicited
- Not cash or a cash equivalent (e.g.; gift cards)
- Special occasions when gifting is customary and to do otherwise may be deemed inappropriate (e.g.; retirement or Chinese New Year)
- Approved by a member of **exp**’s Executive Committee

The “gift and entertainment” policy of the employer of a potential recipient must be reviewed to determine whether the gift or entertainment is appropriate, or may be accepted, prior to any offer of a gift or entertainment.

When Employees are offered gifts or entertainment that does not fit these guidelines, the Employee should decline politely, citing **exp**’s Code. If in good faith you believe that declining an offer may not be in **exp**’s best interest, you must get written permission from a member of **exp**’s Executive Committee before accepting it.

#### e. Endorsements

**Exp** does not endorse products or services, or the firms or individuals who supply them, except as part of a specifically approved marketing strategy. Employees should not imply such endorsements, give testimonials or grant permission to use the Company's name in advertising, publicity or catalogues without the prior approval of a member of the Marketing Department or the **exp** Executive Committee.

#### f. Media, Analyst and Investor Inquiries

Disclosure and insider trading policy and guideline of **exp** must be followed at all times and only designated spokespersons may comment on behalf of the Company. Information and opinions attributed to **exp** must accurately reflect the Company's position.

Employees may receive an inquiry from an outsider, including online, print or broadcast media, or industry or financial analysts, seeking information about the Company. When this occurs, you should refer the inquiries to exp's Investor Relations Department or a member of **exp**'s Disclosure Committee. Employees should not respond to such inquiries on behalf of the Company without the prior permission of the Disclosure Committee.

The only persons authorized to speak to securities analysts and other members of the investment community on behalf of **exp** are the Chief Executive Officer and Chief Financial Officer.

#### g. Government or Legal Inquiries

**Exp** and its Employees cooperate with government agencies who ask that we take part in an investigation or inquiry and are forthright in our assistance. At no time may we conceal, alter or destroy any requested records or information in anticipation or during any such investigation or inquiry.

Employees should immediately refer all inquiries from country, provincial, state or local government officials or regulatory bodies or agencies to the **exp** Legal Department. Any requests from law enforcement agencies must also be referred immediately to the **exp** Legal Department.

#### h. Accurate Financial Reporting

Employees and agents of **exp** shall adhere to the financial reporting requirements set forth in the laws and regulations of each locale in which they do business for the Company. In this respect, the **exp** Finance Department shall prepare accurate financial statements and disclosures of Company operations, financial conditions and cash flows. Where appropriate, such periodic financial reports shall be filed in a timely manner as required by law.

Employees will comply with applicable financial reporting standards, such as GAAP or IFRS and internal control policies as established in their respective locations. No undisclosed or unrecorded Company fund or asset shall be established for any purpose, and no entries shall be made without adequate support documentation or for any purpose other than as described in the documents itself.

As required, Employees must also diligently review and prepare statements certifying the appropriateness and accuracy of the financial statements and any disclosures in periodic financial reports.

Where transactions and relationships have a “material” current or future effect on the Company’s financial condition, such information should be brought to the immediate attention the Chief Financial Officer or a member of the Company’s Disclosure Committee.

#### **i. Contracts**

Relationships with clients, suppliers, partners and certain third parties must be appropriately documented in writing. **Exp** does not do “handshake” or “back of the napkin” deals. All contracts, contract amendments, letters of intent and memoranda of understanding and proposals must be completed in accordance with our Contracts Approval Policies, and where appropriate, be reviewed by the **exp** Legal Department and approved by the appropriate contract approvers before being signed. Employees may not enter into any “side agreements” or “oral agreements” on behalf of the Company that have not been properly reviewed, approved and documented.

Contracts may only be signed by those Employees with the appropriate signature authority, in accordance with the Company’s contract review processes and procedures.

#### **j. Accurate Recordkeeping**

Accurate and reliable records are of critical importance to the Company in meeting legal, financial, regulatory and other management obligations. Employees are responsible and accountable for creating and maintaining appropriate and accurate business records, including accounting statements, financial reports, invoices, timesheets and correspondence. Employees should not hide, alter, falsify or disguise the true nature of any transaction.

#### **k. Records Retention and Destruction**

Many areas of our business are subject to records retention requirements pursuant to Company policies, professional obligations and government and / or regulatory requirements for specific periods of time. Records should be kept only as long as required for business, financial or legal reasons and no longer. Records that are no longer required are to be destroyed in a secure and appropriate manner.

#### 4. Conflicts of Interest

Employees are expected to do their job in the best interests of the Company. At **exp**, our Employees avoid conflicts of interest, whether actual or apparent, in the performance of their duties, and promptly disclose potential conflicts to their supervisor as soon as there is the possibility that a conflict may arise. Officers and Directors should promptly disclose personal conflicts to **exp**'s Chairman who shall, as appropriate, consult with the Chair of the Corporate Governance and Nominating Committee of the Board.

Conflicts of interest arise when our personal or financial interests interfere, or could potentially interfere, with our professional judgment or objectivity. Where there are actual or potential conflicts, they must be disclosed in a timely manner to the appropriate persons so that the conflict can be addressed in an effort to avoid an awkward or embarrassing situation for the Company. ***When seeking to resolve any actual or potential conflict of interest, please contact the exp Legal Department.***

To help you in identifying conflicts of interest that must be disclosed and the appropriate course of action, please note the following:

##### a. Personal Conflicts of Interest

A personal conflict of interest exists whenever individuals are influenced by their own personal interests or relationships when making decisions on behalf of **exp**. For example, if an Employee has a close relative in another Company, our Employee has a personal conflict of interest with respect to any decision he or she may make on behalf of **exp** to do business with that other Company.

##### b. Company Conflicts of Interest

A Company conflict of interest may arise when **exp**'s work for one client conflicts with our relationship with another client. That conflict has the potential to diminish **exp**'s capacity to render impartial, technically sound, objective assistance and advice, or may result in an unfair competitive advantage.

##### c. Potential vs. Actual Conflicts of Interest

Any potential conflict of interest may be just as much of a problem as an actual conflict. While you may be comfortable making an unbiased decision, someone outside the Company may feel that we are not being objective. Any appearance of impropriety may undermine the integrity of the process, just as if such conflict actually existed. Potential conflicts of interest should be resolved just as if they were actual conflicts.

#### **d. Doing Business with Employees, Friends and Family**

When a personal or family relationship exists between Employees working together, it may create tension in the workplace and may appear as though some Employees are receiving preferential treatment. No family member should be in a position where he or she has direct decision making authority over another family member. This also means that no family member may be a “direct report” of another family member; or make any hiring, promotion, disciplinary, compensation, termination or performance-related decisions related to their family member.

As a general rule, **exp** does not do business with Employees or members of their immediate family. A conflict of interest exists if you, your family member, or a close personal friend has a stake in a Company that is a supplier to, or client of **exp**. Employees who may be directly involved in selecting a supplier or providing service to a client where a conflict exists will be removed from that decision-making or supporting role.

#### **e. Company Opportunities**

During the course of work at **exp**, Employees may become aware of business opportunities. Employees are prohibited from benefitting personally from such opportunities or from using **exp**'s corporate information, property or their position for personal gain. Employees must also not engage in any activity that compromises, or appears to compromise, your commitment to act in **exp**'s best interest.

Employees who become aware of opportunities should always direct them to the right person at the Company. You may only take advantage of an opportunity yourself if the Company has no objections and a member of the **exp** Executive Committee approves in writing.

#### **f. Outside Employment**

**Exp** Employees devote their full work time and commitment to the Company and are discouraged from maintaining outside employment. Accepting outside employment may create a conflict of interest. To avoid such conflict, Employees should not accept another position or run a business that may interfere with **exp** without the prior approval of your Vice President.

Employees with other jobs must meet performance standards and may not conduct outside business during **exp**'s regular business hours or do so using **exp**'s property, equipment or information. Employees may not accept or have a business partnership with **exp**'s clients, competitors or suppliers.

**g. Board Appointments (Does not Apply to Outside Directors)**

Before serving on the board of another Company or for-profit entity, you must obtain advance written approval from the Company. You should discuss the opportunity with your supervisor and, if approved, contact the **exp** Legal Department, before accepting such a position. Employees may not serve on the board of our clients, competitors or suppliers.

**h. Dealing with Public Officials and Lobbying Activities**

**Exp** and its Employees comply with all laws that regulate our contacts with government officials in every jurisdiction where the Company operates. To ensure compliance with all lobbying laws, contact must be made with the **exp** Legal Department before engaging with government officials at the federal, provincial, state and local level.

**i. Political Activities and Contributions**

Subject to applicable laws, Employees are encouraged to participate in the political process and to support candidates and causes of their choice, as long as such activities are carried out on your own time and without using **exp's** property. Any political views expressed by you must be clearly identified as your own views – and not those of **exp**.

**Exp** and its Employees abide by all laws and regulations governing political contributions in every jurisdiction where the Company operates.

**5. Other Principles**

**a. Bribery / Foreign Corrupt Practices**

Neither **exp** nor our Employees offer bribes or attempt to influence our clients' decisions through improper means. **Exp** generally discourages use of agents to secure work and payment of consulting fees contingent on successful contract awards. Any agent retained in this manner must be approved by a member of **exp's** Executive Committee and agree to comply with our Code.

Given the nature of the international services **exp** provides, the Company and its Employees comply with all local anti-corruption and procurement integrity laws as well as domestic laws such as the Corruption of Foreign Public Officials Act (Canada) and the Foreign Corrupt Practices Act (United States), including any internal compliance programs related to these laws.

Whenever you are in a situation where you are asked for, or there is an implication that you must provide, some compensation in exchange for work, you must immediately contact the **exp** Legal Department.

## b. Environment and Sustainability

As a responsible global citizen, **exp** has a strong commitment to sustainable development and the environment. We always strive to provide long term sustainable solutions for our clients and preserve natural resources for future generations. We expect our subcontractors, partners and suppliers to embrace the same commitment and we evaluate their environmental stewardship reputation and performance.

## c. Anti-Trust

Anti-trust and competition laws generally prohibit agreements between competitors such as bid-rigging, inappropriate information sharing, price-fixing, and market, customer or territory allocations. **Exp** and its Employees do not participate in discussions with representatives of a competitor that appear to be about these issues or about how we can work in concert to set prices, divide markets or manipulate business opportunities.

Should you become aware of, or be asked to participate in, a discussion of this nature, Employees must immediately contact the **exp** Legal Department.

## d. Competitive Information

**Exp** competes ethically on its merits and in so doing, deals honestly and fairly with our clients, competitors and suppliers. We only seek information about our clients and competitors from publicly available and legal sources of information.

Our competitive information is confidential and we do not provide it to anyone outside of the Company; and only to those other **exp** Employees who have a "need-to-know".

We do not ask co-workers to reveal information about former employers, clients or business partners if this disclosure would violate obligations of confidentiality. If an Employee possesses competitive information from a prior employer, they must not disclose it to **exp** or its Employees if this disclosure violates confidentiality obligations owed to others.

## e. Securities Laws and Insider Trading

It is illegal for anyone who has material information about a public corporation that has not been made public to buy, sell or trade in securities of said corporation, or to pass on undisclosed material information to anyone else. To avoid liability, all Employees must comply with the following:

- An individual in possession of material, non-public information regarding **exp** or any other publicly traded Company may not recommend a purchase or sale of securities of **exp** or the other publicly traded Company until such information has been publicly disclosed.
- An individual who is considering a transaction involving **exp** or other publicly traded securities and who feels they are in possession of material inside information should check with the **exp** Legal Department before performing such transaction.
- All individuals will keep confidential all non-public information they possess regarding **exp** or any other publicly traded Company that they learn in the course of performing their duties at **exp** prior to its public disclosure.

Employees must also comply with all disclosure and insider trading policy and guideline adopted and implemented by **exp** from time to time.

#### **f. Government Contract Procurement and Project Delivery**

Like all customers, government entities should be dealt with fairly and honestly and all contractual requirements must be met. Government contracts are subject to certain unique laws and may have special provisions and reporting requirements. It is up to the individual Employee to be aware of such provisions and laws that may apply to work they are doing. When in doubt, please contact the **exp** Legal Department.

### **6. Waivers**

The Company strongly discourages management from waiving any aspect of the Code for any Employee. **Exp's** Board of Directors must be apprised of any such waiver. Moreover, only the **exp** Board of Directors or the Corporate Governance and Nominating Committee may waive any element of the Code for Officers and Directors, and any such waiver must be properly disclosed to shareholders, to the extent required by law, regulation or stock exchange requirement. In addition, all waivers must be in writing.

## 7. Reporting Violations

### a. AlertLine

Employees are obligated to report any violation of this Code to their supervisor or to a Company department referenced in the Code.

Employees may also report violations on a confidential basis to AlertLine at **+1.866.489.5803** or **<https://iwf.tnwgrc.com/exp>**. Any information reported will be reviewed by the Chair of the Company's Audit Committee and General Counsel and where appropriate, the Chief Human Resources Officer. All information received will be treated as "confidential" and will be only handled by those of the Company's Employees tasked with dealing with the matter on a "need-to-know" basis.

Officers should report any violation of this Code to **exp's** Chairman.

### b. Protection for Whistle-Blowers

Regardless of reporting method, **exp** has a non-retaliation policy with respect to good faith reports of compliance and ethics concerns or violations. This means Directors, Officers or Employees who report violations will not suffer any adverse employment action as a result of making such a report. However, the Company reserves the right to discipline an employee who makes an accusation without reasonable good faith in the truth or accuracy of the information you provide or if you knowingly provide or make false information or accusations. "Good faith" does not mean that you have to be right – but it does mean you must reasonably believe you are providing truthful information.

More information regarding the **exp** AlertLine is available on the **exp** intranet.



Exhibit A

**Form of Annual Acknowledgment**

As an Employee of **exp**, and as a condition of employment with **exp**, I acknowledge that I have been provided a copy of the Worldwide Code of Ethics and Business Conduct (the “Code”) and confirm as follows:

1. I acknowledge that I have read and understand the Code and its principles without limitation.
2. I understand that the Code may be revised from time to time and that I will be made aware of the revisions and that as a condition of my continued employment with **exp**, I will be required to abide by any such revised Code.
3. I agree to report any actual or suspected violations of the Code, **exp**'s policies and laws and /or regulations of any jurisdiction where I work, in good faith.
4. I understand that a violation of the policies and ethical standards outlined in the Code may subject me to disciplinary action, up to and including termination of my employment with **exp**. The Code does not, nor is it intended to, confer any rights or benefits of employment, or constitute an assurance of continued employment or a change in employment status.

_____	
Print Name	
_____	_____
Signature	Date