

The Berglund Way

Berglund Construction
ETHICS POLICY MANUAL

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Berglund Construction

ETHICS POLICY MANUAL



Berglund Construction Company has formulated this Ethics Program to better assure that all of our employees conduct themselves at the highest level of integrity and honesty. To achieve this goal we:

1. Prepared and published this Ethics Policy,
2. We hired the firm of Global Compliance (Toll free (888) 475-0046 or berglund.alertline.com) to receive and distribute anonymous complaints of violations of our ethics policy and
3. Established an Ethics Committee to administer our Ethics Program.

MEMBERS OF THE ETHICS COMMITTEE AS OF JANUARY 1ST, 2020



Tim Karl
Chairman
(312) 871-4448



Kevin Geshwender
Advisor
(773) 449-2228



Blake Dudek
Member
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Tim Vanderbilt
Member
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This Policy Manual establishes minimal ethical conduct we expect of our employees.

If you have any questions about this policy or would like to discuss any aspects of its contents you are encouraged to speak with a member of the Ethics Committee.

Nothing in this Manual changes the “at will” nature of your employment. Any employee can be terminated with or without cause.

Code of Ethics and Personal Conduct

I. ETHICS POLICY

At a minimum, we all must obey all applicable laws, principles and regulations. Berglund employees are expected to be guided by the following general rules in carrying out their responsibilities on behalf of the company:

1. Berglund employees should take pride in their company, always maintain an honest and fair attitude, keep a high standard of morality and continuously strive to maintain their personal dignity and promote and protect the good name and honor of Berglund.
2. Be honest in everything you say and do.
3. Perform everything you do in a professional manner.
4. Avoid real or perceived conflicts of interest.
5. Do not abuse your position with the company for personal gain.
6. Protect and properly utilize assets of the company or clients.
7. Give and expect from others a fair day's work for a fair day's pay.
8. Treat Berglund employees fairly and with respect and trust.
9. Always strive to maintain your personal dignity and the companies honor and good name.
10. Always communicate concerns of ethical breaches.

We need and expect your complete, full time commitment to Berglund's ethics and values. We expect you to apply the highest ethical standards in all of your activities on behalf of Berglund.

If you have questions about any aspect of your obligation to report illegal or unethical conduct, you are responsible for raising your questions with the Berglund Ethics Committee or the Berglund HOTLINE.

II. NON-DISCLOSURE

The protection of confidential business information and trade secrets is vital to the interests and the success of Berglund. Such confidential information includes, but is not limited to, the following examples:

- Compensation Data
- Marketing Strategies
- Personal Information and Data
- Customer Lists
- Pending Projects & Proposals
- Special Equipment
- Customer Preferences
- Technological Data
- Financial Information
- Past Bids

All employees may be required to sign a non-disclosure agreement as a condition of employment. Any employee who improperly uses or discloses trade secrets or confidential business information will be subject to disciplinary action, up to and including termination of employment and legal action, even if he or she does not actually benefit from the disclosed information.

III. CONFLICTS OF INTEREST

A conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative or friend as a result of Berglund's business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

Employees have an obligation to conduct business in a manner that avoids conflict of interest. This policy establishes only the framework within which Berglund wishes the business to operate. The purpose of these guidelines is to provide general direction so that employees may have further clarification on issues related to conflicts of interest and acceptable standards of operation. Contact a member of the Ethics Committee for more information or questions about conflicts of interests.

Transactions with outside firms must be conducted within a framework established and controlled by the executive level of Berglund. Business dealings with outside firms should not result in unusual gains for these firms or Berglund employees. Unusual gains refers to bribes; product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit the employee, or the other company. Such conduct is prohibited. Promotional plans that could be interpreted to involve unusual gain require specific executive level approval.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms. However, if an employee has any influence on transactions involving purchases, contracts, or leases, it is imperative that he or she discloses to an officer of Berglund as soon as possible after the existence of any actual or potential conflict of interest arises so that safeguards can be established to protect all parties.

A conflict of interest is anything that could affect or create the appearance of affecting an employee's judgment in fulfilling his or her responsibilities to Berglund. Employees must avoid situations in which their personal interests could conflict with the interests of Berglund. This includes an interest in any business or property, or an obligation to or relationship with any supplier, prospective supplier, customer, or consultant that might conflict with the interests of Berglund. Employees should not engage in activities that conflict with or are inconsistent with Berglund's activities or business interests or that could give an appearance that their judgment, loyalty, or objectivity in the conduct of Berglund business might be adversely influenced.

If you think that any situation may be a potential conflict of interest, you should consult with **Kevin Geshwender** before taking any further actions. Depending upon the particular circumstances of the situation that has been disclosed, Berglund may decide that the situation does not present a conflict of interest, or the Company may in its discretion decide to waive the conflict.

IV. STANDARDS OF CONDUCT

A. Equal Employment and Nondiscrimination

Berglund does not and will not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, disability, or any other characteristic protected by law.

If possible, Berglund will make reasonable accommodations for qualified individuals with known disabilities. This policy governs all aspects of employment including selection, job assignment, compensation, discipline, termination and access to benefits and training.

In addition to a commitment to provide equal employment opportunities to all qualified individuals, Berglund has established an affirmative action program to promote opportunities for all individuals throughout the organization.

To provide equal employment and advancement opportunities employment decisions at Berglund will be based on merit, qualifications and abilities. Berglund complies with both Federal and State laws pertaining to Equal Employment Opportunity (EEO) and does not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, disability or any other characteristic protected by law. Berglund will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This EEO policy governs all aspects of employment, including selection, job assignments, compensation, discipline, termination and access to benefits and training.

B. Harassment in the Workplace

Harassment in the workplace (both overt and subtle) is a form of employee misconduct that is demeaning to another person and will not be tolerated. It undermines the integrity of the employment relationship and is strictly prohibited.

Sexual harassment is one form of harassment in the workplace. Sexual harassment includes but is not limited to unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature. Sexual harassment may include: sex-orientated verbal “kidding” or jokes; subtle pressure to engage in sexual activity; unwelcome physical contact; and demands for sexual favors.

C. Compliance with Environmental Laws and Regulations

Berglund is committed to full compliance with-all federal, state, and local environmental laws, standards, rules and regulations. Not only is environmental compliance legally necessary, but it is also an important component of our obligation to the communities in which we do business and to our good reputation. It is essential that each employee involved with regulated air emissions, water discharges, hazardous materials, or other regulated pollutants know and comply with all applicable environmental laws rules and regulations. No one at Berglund may participate in concealing an improper discharge, disposal or storage of hazardous materials or other pollutants

D. Health and Safety

Berglund considers employee safety and health to be one of our highest priorities. Each employee is expected to strictly observe Berglund’s safety program as described in the Berglund Safety Manual that incorporates all of the applicable health and safety laws, rules and regulations and follow all applicable procedures. If any employee has any safety related concerns, he or she should report these or to the Safety Director or a member of the Berglund Ethics Committee, or the Berglund HOTLINE.

E. Drugs and Alcohol

Berglund expects all of its employees to report to work and be able to perform his or her duties productively and safely. Drug and alcohol abuse by employees is regarded as unsafe and will not be tolerated. Berglund's Drug and Alcohol Policy is more fully described in Chapter Six of the Employee Manual.

F. Individual Conduct

To ensure orderly operations and provide the best possible work environment, Berglund expects employees to follow rules of conduct that will protect the interests and safety of all employees and the organization.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment. This list is not inclusive and is provided as examples of inappropriate conduct.

- Theft, damage, or unauthorized possession or use of Berglund property
- Falsification of timekeeping records
- Violation of Berglund Drug and Alcohol Policy
- Fighting or threatening violence in the workplace
- Boisterous or disruptive activity in the workplace
- Negligence or improper conduct leading to property damage or personal injury
- Insubordination or other disrespectful conduct
- Violation of Berglund safety policies and procedures
- Sexual or other unlawful or unwelcome harassment
- Possession of dangerous unauthorized materials, such as explosives or firearms, in the workplace.
- Excessive absenteeism or any absence without notice
- Unauthorized absence from work station during the workday
- Unauthorized use of telephones, mail system, computers or other employer-owned equipment.
- Unsatisfactory performance or conduct
- Failure to abide by all rules and regulations of clients at project sites
- Any serious improper conduct while on or off duty that brings discredit to Berglund
- Communications that are untrue, harassing, obscene, unduly, intimidating or defamatory
- Offensive statements based on race, color, religion, sex, age, national origin, ancestry, disability or veteran status.

G. Gifts and Entertainment

Offering, giving, receiving or accepting gifts or entertainment in the business' context is a particularly sensitive area and can be inappropriate or even illegal, depending upon the circumstances.

- 1.** Money or anything of value shall never be given or offered to induce an official to violate a duty, to perform an official act or as a reward for the past violation or performance of an official duty or act.
- 2.** Prior to offering any client or prospective client a gift or entertainment invitation, make sure you understand their organization's rules and guidelines. Avoid putting the individual in an awkward position of having to decline a well-intended offer. It is appropriate to ask about their rules and guidelines.
- 3.** We promote the concept of inviting clients and prospective clients to lunches, golf, entertainment opportunities, etc. Likewise, we promote your acceptance of similar offers from our subcontractors, vendors, partners and client. We want you to develop strong relationships with both owners, service providers, and vendors. However, to avoid any appearance of undue favoritism or self-serving vendor selections or pricing, we must have transparency. We require the following disclosure using the form "Gift/Entertainment Disclosure" at the end of this document.
 - a.** Any time a subcontractor or vendor provides product or service for personal use. This is required even if the product and services are invoiced and paid.
 - b.** Any gift with a value of \$250 or more.
 - c.** Any entertainment opportunity with a value of \$250 or more. this would include meals, tickets to an event, golf, social gathering, etc.
- 4.** Note: additional restrictions apply to contracts and subcontracts with the federal government, these restrictions are described in paragraph V below.
- 5.** No employee may accept monetary commissions, fees, or any other "business courtesies" from any person or business entity that does business with Berglund.

H. Documents and Records

All employees are expected to be familiar with, and conform to, Berglund's document retention policy as well as Berglund's recordkeeping and reporting procedures.

- Berglund business records shall be prepared accurately and reliably. They are of critical importance in meeting Berglund financial and legal obligations. All reports, vouchers, bills, payroll and service records, measurement and performance records, and other essential data must be prepared with care and integrity. Records shall be carefully safeguarded and kept current, relevant and accurate. They are confidential and to be disclosed only to management personnel and others authorized to receive this information.
- Each employee is personally accountable for funds over which they have control. Any employee spending money that will be reimbursed shall be sure Berglund receives good value in return. Any employee approving or certifying the correctness of a voucher or invoices shall have the knowledge that the purchases and amounts are proper and accurate. Any employee responsible for handling Berglund funds, as well as associated records and materials, shall be held accountable for the safekeeping of these items.
- Employees are required to provide Berglund internal and outside auditors with any and all information necessary for the performance of their responsibilities.
- Any employee who knowingly makes a false or misleading communication, correspondence, or record will be subject to disciplinary action.
- Any questions regarding record retention should be directed to Corporate Counsel.

V. FEDERAL LAWS AND REGULATIONS

When Berglund performs work as a contractor or subcontractor on a contract with the federal government or on a contract that is funded by the federal government, Berglund and its employees are subject to a complex set of laws and regulations. Many of these laws and regulations are intended to prevent and punish fraud, waste and abuse. Berglund is committed to preventing violations of the law that could result in criminal or civil penalties for Berglund and its employees.

In the case of intentional violations of these ethics laws, employees may be imprisoned for five or more years, and Berglund may be severely fined or barred from doing business with the government. Even unintentional violations of these laws can result in fines and other penalties. Therefore, it is of the utmost importance that all of us commit ourselves to not only live by the rules, but to report violations of the rules by others.

The following describes the primary federal ethics laws that apply to the types of federal contracts that Berglund is likely to submit proposals on and perform. Because of the complexity of these laws and their application, Berglund cannot explain every detail of every ethics law in this Code of Conduct. If you have any questions about these laws and regulations or your obligation to report illegal or unethical conduct, you should notify your supervisors or the Berglund Ethics Committee, or the Berglund HOTLINE.

A. Kickbacks

The federal Anti-Kickback Act defines a kickback as “any money, fee, commission, credit, gift, gratuity, thing of value or compensation of any kind which is provided, directly or indirectly, to any prime contractor, subcontractor, or employee of either for the purpose of improperly obtaining or rewarding favorable treatment in connection with either a prime or subcontract.” Kickbacks offered by employees, accepted by employees, or solicited by employees are prohibited. Any employee who participates in such activity shall be subject to discipline, including termination. Any employee who knows about any such activity and fails to report it to the Ethics Committee Chair or Committee Member may be subject to discipline.

A kickback can take many different forms, from an outright payment by a subcontractor, to an offer by a subcontractor to give building materials or supplies to a Berglund employee, to discounts that may be offered to Berglund for the purpose of getting favorable business considerations. Any rebates from subcontractors or suppliers should be addressed in accordance with Federal Regulations, assuring proper credit to the federal government when required. Violations of the federal Anti-Kickback Act must be reported to the government by the Company, and criminal and civil penalties may be imposed.

- Anytime an employee intends to award a subcontract or purchase order to other than the low bidder, the justification for the proposed award should be reviewed and approved by the employee’s supervisor, and documented in the project files.
- Care must be exercised in relationships, both personal and professional, that employees establish with subcontractors and vendors. Although it is useful to develop business relationships with reliable and trusted subcontractors, business transactions must be conducted on an “arms length” basis.
- “Combos” or bundled subcontracts (awarding multiple subcontracts to the same subcontractor for a more favorable total price) should be carefully monitored to ensure that the combo actually results in added value to the owner and that the price of a government contract is not being inflated because of the combo. Before a combo is awarded, the employee should obtain the review and approval of his or her supervisor and the project managers for all of the contracts in the “combo.”
- Employees may accept only advertising novelties of nominal value from subcontractors, vendors or suppliers. Employees may not accept commissions, fees, or any other “business courtesies.”
- Employees must report any kickback offers to Berglund’s Ethics Committee.
- Employees will, if requested by Berglund’s management, execute annual certifications of compliance.

B. Gifts, Gratuities, and Bribes

All gifts to public officials are prohibited if offered as inducements or rewards. A bribe is an offer of a *quid pro quo* (“this for that”) for a future government action. A gratuity is an offer of a reward for a past government action. In order to avoid even the appearance of impropriety, the Code of Conduct prohibits all gifts to government officials and employees.

- Employees should not offer to pay for the meals, entertainment, lodging or travel expenses of any government official or employee without first obtaining the approval of the Chairperson of Berglund’s Ethics Committee.

C. False Statements

Anytime you communicate with a government official, you must be truthful and accurate. This applies to oral and well as written communications. Any materially false, fraudulent or fictitious statement will subject the offending employee to potential criminal liability.

One area that requires particular vigilance is signed certifications that Berglund must submit to the government. Federal contractors are required to submit various certifications to the government concerning their compliance with progress payment requirements, certified payrolls, socio-economic programs such as the Davis Bacon Act and affirmative action programs, the Buy America Act, and other federal laws. False statements in these certifications or other documents submitted to the government will subject the offending employee to criminal penalties and will have adverse consequences for Berglund.

- Before signing a certification that will be submitted to the government or an owner on a federally funded project, you must ensure that each and every representation is truthful and accurate.
- Each such certification must be reviewed approved before submission by the supervisor of the person signing the certification.

D. False Claims

The Federal False Claims Act punishes the submission of false or fraudulent claims to the government for payment or approval and making a false record or statement to get a false or fraudulent claim paid or approved by the government. In general, this law applies to prime and subcontracts on contracts with the federal government and on federally funded contracts.

A common source of false claims is false or fraudulent progress payment requests in which a contractor bills for work that has not been performed or is defective, or bills for costs that are unallowable under the federal government’s cost principles. However, a false claim can also arise when the contract requires the use of certain materials, but the contractor instead uses different materials and then invoices the government for the materials specified in the contract. Even if the contractor believes that the substituted materials are equal to or better than the specified materials, a false claim may have been committed because the government is entitled to receive exactly what it pays for. By the same token, a contractor cannot invoice the government for quality assurance testing that has not been performed.

The False Claims Act covers not only the intentional submission of a false claim, but also claims that are submitted with deliberate ignorance or reckless disregard for the falsity of the claim. Both the individual employee who submits a false claim and Berglund may be subject to criminal and civil penalties.

- Before submitting a progress payment request to the government or to the owner on a federally funded project, ensure that all of the information is truthful and accurate, including the status of payments to subcontractors, and that invoiced work has been performed in accordance with the requirements of the contract.
- The government should never be invoiced for work that has not been performed. Generally, on cost reimbursable contracts, subcontractors must provide progress payment requests to Berglund before the Government may be billed by Berglund for their work, but progress payment requests to the Government on a lump sum contract may be based on an approved schedule of values as long as the subcontractors covered by the request have completed their work satisfactorily and are otherwise entitled to payment.
- Special care should be devoted to progress payment requests on cost reimbursement projects to ensure that only costs that have been paid or incurred are invoiced. This will require that the person who prepares the payment requests is familiar with the Cost Principles of the Federal Acquisition Regulations and the specific requirements of the contract.
- Only allowable, allocable and reasonable costs may be charged to the government on a cost reimbursement contract. The same is true on change orders that are issued and performed before an agreement is reached on the price of the change and the contractor's price adjustment is based upon incurred costs. A cost account for unallowable costs should be established for collecting costs that cannot properly be charged to the government.
 - **Unallowable costs include:** public relations and advertising, bad debt collection costs, contributions and donations, entertainment, amusement and club membership, fines, penalties, and mischarging costs, gifts, interest and other financial costs, lobbying and political activity costs, costs of alcoholic beverages, meals and lodging in excess of per diem, and recreation (except company-sponsored). Note that this is not a complete list.
- Billing the government for bond or insurance premiums presents special concerns. On fixed price contracts; only bond premiums that have been actually paid may be invoiced to the government.
- Progress payment requests should be consistent with certified payrolls and the Schedule of Values on the contract.
- Payments should be made to subcontractors within seven days in accordance with the Prompt Payment Act.
- Each progress payment request must be reviewed and approved by the supervisor of the person who prepares the payment request before submission to the government.
- Supervisors must review and approve time cards on a daily basis. Time sheets (electronic or manual) cannot be changed by a supervisor or anyone other than the employee. Any labor hour transfers must be reviewed and approved by the accounting and an appropriate Officer of the Company.
- For cost reimbursement and fixed price contracts that are performed concurrently, particular vigilance is required to ensure that all costs are properly allocated between the contracts. Progress payment requests that include time charged to the wrong contract would likely be considered false claims. Separate charge numbers should be established for separate contracts. All employees are responsible for properly charging their time. Supervisors are responsible for ensuring that time cards accurately record the labor expended on each separate contract. Labor hour transfers between such contracts must be justified to and approved by the appropriate Company Officer.
- A separate law, the Contract Disputes Act, prohibits the submission of a false claim for additional compensation under a federal contract. Contractual claims against the government must be certified by the contractor as being truthful and accurate. Contractors cannot fraudulently inflate claims to leverage a more favorable settlement. Before certifying and submitting a claim, the factual and legal basis for the claim must be carefully reviewed for substantiation.

E. Procurement Integrity

Under the federal Procurement Integrity Act, employees and representatives of competing contractors and government procurement officials are prohibited from knowingly soliciting or discussing future employment or business opportunities. Contractors are also prohibited from soliciting, obtaining, or disclosing proprietary or source selection information in connection with a federal procurement. This means that a contractor cannot gain an unfair competitive advantage by obtaining the bid or proposal information of a competitor before a contract is awarded by the government.

F. Products from Eligible Sources

The Trade Agreements Act, Buy American Act and other federal laws generally require that products and services provided to federal agencies under government contracts must be manufactured in the United States or in another country with which the United States has a reciprocal trade agreement (e.g., Japan). Although the United States has such agreements with many countries, there are many other countries whose products and services are ineligible. Violations of these laws can result in civil or criminal penalties, as well as the termination of government contracts.

G. Antitrust/Collusive Bidding

Berglund is fully committed to compliance with antitrust laws. Antitrust is a blanket term for laws that protect the free enterprise system and promote open and fair competition. Activities that limit competition, restrain trade, fix prices, or are intended to dominate a market can violate antitrust laws. Antitrust laws cover agreements and practices “in restraint of trade,” such as price fixing and boycotting suppliers or customers. They also bar: pricing intended to run a competitor out of business; disparaging, misrepresenting, or harassing a competitor; stealing trade secrets; bribery; and kickbacks.

Antitrust laws apply to private as well as public contracts. In other words, the antitrust laws apply to contracts with private owners such as developers, as well as public owners such as the federal government. Antitrust laws are vigorously enforced. Violations may result in severe penalties such as forced sales of parts of businesses and significant fines. There may also be sanctions against individual employees, including substantial fines and prison sentences. Employees involved in any dealings with competitors are expected to know that the antitrust laws may apply to their activities and to consult with Corporate Counsel prior to negotiating with or entering into any arrangement with a competitor.

Most criminal antitrust prosecutions involve price fixing¹, bid rigging², or market allocation schemes.³ Price fixing and bid rigging schemes are per se violations of antitrust laws. The types of practices that are prohibited include advising a subcontractor that it can raise its price and still be the low bidder (sometimes called a “bump” arrangement), a scheme in which a contractor submits an intentionally high bid on one project so that it will be awarded another contract (“complementary” bidding), and awarding subcontracts to a special subcontractor who is consistently not the low bidder.

Berglund employees shall not engage in price fixing, bid riggings, bid suppression, complimentary bidding, or winning bid rotation. Agreements with competitors regarding pricing, terms or conditions of sale, or allocation of business markets, customers, or territories also are

¹Price fixing is an agreement among competitors to raise, fix, or otherwise maintain the price at which their goods or services are sold.

²Bid rigging generally occurs when competitors agree in advance who will submit the winning bid on a contract being procured through the competitive bidding process.

³Market allocation generally occurs when competitors divide the market among themselves and agree which company will service which portion of the market

prohibited. It is also against Berglund policy to communicate directly or indirectly with any competitor regarding Berglund's present or future pricing, terms, or conditions of contract proposals. Any employee who violates antitrust laws shall be terminated.

VI. OTHER COMPANY RULES

A. Software Rights

Employees shall not copy or authorize the copying of any copyrighted computer software or documentation except as specifically permitted by law or by the terms of any applicable agreement. Absent express written authority, people who purchase a copy of software have no right to make additional copies without the permission of the copyright owner, except to copy the software onto a single computer or to make another copy for archival purposes only.

B. Political Activities

The role of government in society is of vital interest to Berglund because of the potential effect government actions may have on Berglund's operations and interests and its employees. For this reason, Berglund, in its capacity as a corporate citizen, sometimes participates in the political process. Berglund shall not contribute financial or other support to political candidates, organizations or parties, without direct approval of the Chief Executive Officer. No employee is authorized to make or approve any political contribution on behalf of Berglund. However, Berglund encourages employees to participate in the political process through personal support of the candidate or political party of their choice. Employees who engage in political activities must do so on their own time and use their own resources as private citizens and not as Berglund representatives. Any pressure, direct or implied, that infringes upon the right of any employee to decide whether, to whom, and in what amount they will make a political contribution is strictly forbidden.

VII. OBLIGATION TO REPORT VIOLATIONS AND TO COOPERATE

Each employee must promptly report any known or suspected violation of this Code of Ethics and Personal Conduct and all other unlawful or unethical conduct to the Ethics Committee Chair or Committee Member. In addition, employees may report any known or suspected violation on the Berglund HOTLINE. The contact information for the Berglund HOTLINE will be posted throughout the Berglund work areas. Employees are obligated to report such known or suspected conduct without regard to the identity or position of the suspected offender. Any report made will be strictly confidential and under no circumstances will any employee who makes a report be subject to any acts of retribution or retaliation or disciplinary action. Additionally, all employees must fully cooperate in any investigation of a suspected violation of this Code and fully cooperate with any request by the Ethics Committee Chair or Committee Member.

Any employee found to have violated this Code of Conduct or engaged in other unlawful or unethical behavior shall be disciplined, which may include demotion or dismissal. Any employee who fails to report known or suspected violations of this Code or other unlawful or unethical behavior shall be subject to appropriate disciplinary action.

VIII. WHERE EMPLOYEES CAN ASK QUESTIONS AND REPORT VIOLATIONS

Integrity is a personal responsibility. Employees who have information raising a reasonable suspicion that a violation of applicable laws, regulations or rules may have occurred, or who seek guidance as to an ethics or compliance issue or concern, should contact the Berglund Ethics Committee or the Berglund HOTLINE.

Questions and reports of suspected violations may be made anonymously and will be treated seriously and investigated thoroughly. Under no circumstances will Berglund tolerate retaliation against an employee who reports a suspected ethics violation. Anyone who attempts to retaliate against an employee will be subject to severe disciplinary action, including possible dismissal.

Employees who have any questions regarding any aspect of the Berglund Code of Ethics and Personal Conduct Policy are encouraged to raise your questions with the Berglund Ethics Committee or Berglund's HOTLINE.

XI. GIFTS & ENTERTAINMENT DISCLOSURE FORM

Prior to any gifts & entertainment opportunities that exceed the values described in **paragraph G** they must be entered below for any subcontractor / owner / vendor gift & engagement opportunity.

- Form shall be completed within 7 days of offer or event.
- Form must be submitted for approval.
- Failure to properly disclose is subject to disciplinary action, up to and including termination.

Job Name/ Job Number: _____ Date: _____

Company / Vendor / Partner: _____

Estimated Gift Value: _____

Estimated Entertainment Value : _____

Approval: _____ Date: _____