

## Cernavoda C34

### FCSA Code of Conduct

FCSA Management Committee	Signature and date
Menko Ubbens Fluor	
James Lauritsen Atkins Realis	
Alan J Wilson Sargent and Lundy	
Andrea Fusar Poli Ansaldo Energia	

## **CONTENTS**

<b>FCSA CORE VALUES THAT GUIDE US ON CERNAVODA C34 PROJECT</b>	<b>3</b>
<b>MESSAGE FROM THE PROJECT DIRECTOR</b>	
<b>1.0 A CULTURE OF HIGH ETHICAL STANDARDS</b>	
1.1 What is Our Code?	4
1.2 Why Do We Have a Code?	4
1.3 FCSA's Commitment	4
1.4 Making the Right Decision	4
<b>2.0 LIVING BY OUR CODE</b>	
2.1 The Way We Behave Matters	5
2.2 Who Must Follow Our Code?	5
2.3 What is Expected of Me?	5
2.4 What is Expected of Our Managers?	5
2.5 What is Expected of Our Business Partners?	6
2.6 What if Local Laws and Customs Vary?	7
2.7 What about Updates and Revisions to Our Code?	7
2.8 What are the Consequences of Violating Our Code?	7
<b>3.0 GETTING HELP, REPORTING SUSPECTED MISCONDUCT AND CONCERNS</b>	
3.1 Whom Should we Contact with a Question or Concern Related to Our Code?	7
3.2 Duty to Report	8
3.3 Whom Should we Contact if we Suspect Misconduct?	8
3.4 What Happens When we Contact the FCSA Compliance and Ethics Integrity Portal & Hotline?	8
3.5 How Are Reports Handled?	8
3.6 What If we are Concerned about Retaliation?	9
<b>4.0 FOCUSING ON OUR PEOPLE AND OUR WORKPLACE</b>	
4.1 Mutual Respect	9
4.2 Inclusion	9
4.3 Fair Employment Practices	9
4.4 Harassment-Free Workplace	9
4.5 Personal Data	10
4.6 Health, Safety, & Environmental Protection	10
4.7 Security and HSE Compliance	11
4.8 Drug and Alcohol-Free Workplace	11
4.9 No Weapons or Workplace Violence	11

**5.0 AVOIDING AND RESOLVING CONFLICTS OF INTEREST**

5.1 Each of Us Is Responsible	12
5.2 How Can we Know Whether a Conflict of Interest Exists?	12
5.3 Outside Jobs and Activities	13
5.4 Corporate Opportunities	13
5.5 Activities and Ownership Stakes of Close Family Members and Friends	13
5.6 Financial Investments	13
5.7 Boards of Directors	13
5.8 Government Clients	14
5.9 How Can we Resolve a Conflict of Interest?	14

**6.0 ADOPTING APPROPRIATE BUSINESS PRACTICES**

6.1 Antitrust and Competition	15
6.1.1 Trade associations	15
6.1.2 Joint Venture Partners Who Are Also Competitors	15
6.1.3 Rules to Live By When Dealing with Competitors	15
6.2 Anti-Bribery and Anti-Corruption	16
6.2.1 Facilitating Payments	16
6.2.2 Use of Agents, Consultants, Representatives, and Other Third Parties	17
6.2.3 Gifts, Entertainment and Hospitality	17
6.2.3.1 Accepting Gifts, Entertainment and Hospitality	17
6.2.3.2 Providing Gifts, Entertainment and Hospitality	18
6.2.3.3 Public Officials	18
6.3 Using Third-Party Information Ethically and Responsibly	18
6.3.1 Competitor Information	18
6.3.2 Confidential Information from Business Partners	19
6.4 Political Contributions	19
6.5 Lobbying	20
6.6 Anti-Money Laundering and Tax Evasion	20
6.7 Trade Compliance, Export Controls and Anti-Boycott	20
6.8 Insider Trading is Prohibited	21
6.9 Accounting Practices, Record Keeping and Internal Controls	21

**7.0 ENGAGING IN CORPORATE SOCIAL RESPONSIBILITY**

7.1 No Child or Forced Labor or Human Trafficking	23
7.2 Community Engagement	24

**8.0 PROTECTING COMPANY ASSETS**

8.1 General principles	24
8.2 Proprietary and Confidential Information	25
8.3 Personal Use of Company Property	25
8.4 Cyber and Data Security	26
8.5 Social Media	27
8.6 Document and Record Retention	27
8.7 Investigations and Audits	27
8.8 Patents, Trade Secrets, Copyrights and Trademarks	28

<b>9.0 CONTACTS</b>	<b>28</b>
---------------------	-----------

**10.0 GLOSSARY****28**

Terms in ***bold*** and ***italics*** in the Code are defined in this glossary.

**FCSA CORE VALUES THAT GUIDE US ON CERNAVODA C34 PROJECT****SAFETY**

We care for each other. Living Safer Together promotes the well-being of all people, our communities and the environment.

**INTEGRITY**

We do the right thing no matter what and are accountable for our actions.

**TEAMWORK**

We work better together. Collectively we thrive when we include, respect and empower one another.

**EXCELLENCE**

We deliver solutions. Our high-performance teams embrace opportunities, solve challenges and continuously improve.

**MESSAGE FROM THE PROJECT DIRECTOR**

Dear Colleagues,

As the contractor for the C34 Cernavoda project in Romania, FCSA intends to conduct its business responsibly, ethically, and legally at all times.

We owe it to our client, the communities we work in, our member companies, and ourselves to conduct business in a transparent and ethical way and to complete this project with the highest standards of quality and safety and maintaining our high ethical standards.

The FCSA Business Code of Conduct & Ethics (Code) serves as a resource for all FCSA project personnel and its associated stakeholders. It summarizes and clarifies our standards for business conduct so that we can all act with dignity and respect consistently and to exemplify the core values of **Safety, Integrity, Teamwork and Excellence**. Our core values act as our behavioral compass and define how we will work together each day to build this project.

The Code reflects our continuing and absolute determination to do the right thing. Doing the right thing sounds simple, but we all know that it can often involve serious decision making and expert navigation of regulations and procedures. There is, however, never an excuse to not comply with the Code or to pressure others into doing so.

We embrace a “speak up” culture. If you believe something violates the law or our ethical standards, or you feel pressure to compromise our ethical standards, you must speak up. We also encourage you to ask questions if you are ever unsure about the proper course of action. Honest, two-way communication is critical. None of us have all the answers.

We encourage you to always refer to the Code and seek guidance from your supervisor, your supervisor’s supervisor (or other line management as necessary) or the FCSA Governance & Compliance Director if you have any concerns or require guidance. You may also contact the FCSA Compliance and Ethics Integrity Portal & Hotline anonymously, in line with your relevant jurisdiction. We will not tolerate any form of retaliation when you report suspected Code violations in good faith.

Our reputation and success depend upon each and every one of us living these values and conducting ourselves and our business with the highest ethical standards each and every day. In doing so, we will distinguish ourselves as we accomplish our mission for our client.

Sincerely,

Menko Ubbens

Senior Vice President & Project Director

## 1.0 A CULTURE OF HIGH ETHICAL STANDARDS

### 1.1 What is Our Code?

Our Business Code of Conduct & Ethics (**'Code'**) is the centerpiece of our commitment to conducting our business with the highest standards of business ethics. It describes our global standards and helps us understand the rules and principles governing the way we do business. It is a resource for us to use when we need information or guidance before making a decision. Our **Code** does, however, not create contractual rights for us or others.

### 1.2 Why Do We Have a Code?

FCSA's success depends on our reputation for ethical business performance. Our **Code** is meant to maintain integrity and transparency in the conduct of our business and in our relationships with others. FCSA has adopted global standards to help ensure that we conduct business fairly and honestly and interact ethically with each of our **stakeholders**—including fellow project personnel, **clients, suppliers**, competitors, governments, and communities.

### 1.3 FCSA's Commitment

FCSA promotes integrity and the highest ethical standards in all aspects of business. To make sure we all live by our core values and comply with the obligations described in our **Code**, FCSA is committed to:

- Fostering and maintaining a culture of integrity;
- Creating appropriate awareness and understanding of our **Code** at all times;
- Setting up measures to prevent, detect and respond to unethical or non-compliant behavior;
- Providing globally available support, information, and resources to help with the application of our **Code**;
- Promoting a speak-up culture where our voices are heard and where we are empowered to raise ethical concerns;
- Protecting from **retaliation** anyone who comes forward in **good faith** with their concerns; and
- Continuously improving our governance standards.

### 1.4 Making the Right Decision

Our **Code** is not a collection of rules. It is not intended to cover every situation we might encounter. Its purpose is to guide us to use our judgment to make the right decisions each and every time. If we need additional guidance, we can review more detailed policies and procedures on the FCSA intranet site at <http://xud.gra.mybluehost.me/> or consult our local Human Resources managers.

When we are unsure of any work-related actions or decisions, we must ask ourselves the following questions:

- Is it in line with our core values: Safety, Integrity, Teamwork and Excellence?
- Does it comply with our **Code**, our policies and procedures, and applicable laws and regulations?
- Is it legal? Have we checked with the FCSA Governance & Compliance Director or an FCSA Subject Matter Expert?
- Are we involving the right people?
- Is it fair, ethical, and morally acceptable?
- Could it put anyone's health, safety, integrity or well-being at risk?
- Would we feel okay if our actions were reported on the news or another public forum?
- Could it negatively affect my reputation or FCSA's reputation?
- Could it be perceived as disrespectful?

- Could it be perceived as resulting in undue influence?

If the answer is unclear to any of these questions, seek prior guidance by following the steps set forth in the “Getting Help, Reporting Suspected Misconduct and Concerns” section of our **Code**. Always take personal responsibility for doing the right thing.

## 2.0 LIVING BY OUR CODE

### 2.1 The Way We Behave Matters

No matter where we are and what we do, we all represent FCSA. How we interact with others is what defines us. We must act in accordance with all applicable laws, rules, regulations, our core values and adhere to our **Code** and governance documents in order to protect our reputation and our future. Because we care about our people, our **clients**, and our reputation, we take the necessary steps and actions to address non-compliant behavior. Each of us has a part to play in maintaining and enhancing our reputation. We can all contribute to maintaining our high ethical standards and culture by speaking up whenever we encounter a situation that might raise questions or concerns about integrity or misconduct.

### 2.2 Who Must Follow Our Code?

All FCSA project personnel and related stakeholders must always adhere to this **Code**.

### 2.3 What is Expected of Me?

All FCSA project personnel are required to:

- Do what is right;
- Understand and follow the laws and regulations that apply to your job;
- Read, understand, and follow our **Code** and the underlying policies and practices applicable to you;
- Lead by example by adopting behaviors that support our shared core values;
- Act with integrity and honesty;
- Take responsibility for the things we control and the decisions we make and encourage others to do the same;
- Take responsibility for delivering on our promises;
- Look out for our own health, safety, and security, and that of others;
- Treat others with respect and dignity;
- Protect our environment and the communities we work in;
- If you are uncertain about how to do the right thing or you have concerns about others, seek guidance from your supervisor or other FCSA resources and use the steps in the “Getting Help, Reporting Suspected Misconduct and Concerns” section 3.0 of our **Code**;
- Participate in compliance training and certifications required by FCSA;
- Speak up and report any suspected violations of the **Code** using the steps set forth in the “Getting Help, Reporting Suspected Misconduct and Concerns” section 3.0 of our **Code**; and
- Cooperate with any investigations into potential misconduct.

FCSA can do something about misconduct if it knows about it.

### 2.4 What is Expected of Our Managers?

Managers have additional responsibilities related to our **Code**.

They are responsible for:

- Promoting a culture of compliance and integrity, including supporting a positive and safe working environment in which people are treated with dignity and respect;
- Leading by example by living up to the standards of our **Code** at all times;
- Helping those they supervise understand and follow the standards set forth in our **Code**, policies, and practices;
- Enabling and assuring participation in related training and certification;
- Directing FCSA project personnel with compliance and ethics matters to the FCSA Compliance and Ethics Integrity Portal & Hotline (Coming soon);
- Speaking up when they hear about or suspect potential misconduct;
- Supporting those who speak-up and raise a concern or report potential unethical or non-compliant behavior, in **good faith**, even if they go outside of the chain of command;
- Never taking or allowing retaliatory action against someone for reporting concerns in **good faith** or cooperating with an investigation; and/or
- Following up when they hear about or suspect potential misconduct, promptly escalating the concern to the appropriate investigating department or the FCSA Compliance and Ethics Integrity Portal & Hotline (Coming soon) and never looking the other way to ignore misconduct.

## 2.5 What is Expected of Our Business Partners?

**Business Partners** are **third parties** who enter in a business relationship with and act **on behalf of** FCSA. The actions performed by these **third parties** while they participate in our business activities have a direct impact on us. We could be held liable for their actions as if we had performed them ourselves. Individuals or organizations acting **on behalf of** FCSA must conduct themselves accordingly.

We expect our joint venture partners, **suppliers**, contractors, consultants, agents and other **business partners** to maintain a zero tolerance for **bribery**, as described in FCSA's Counterparty Conduct of Conduct, available at <http://xud.gra.mybluehost.me/>

While we discourage the use of third-party agents, in many parts of the world, it may be necessary to use agents, consultants, representatives, or other **third parties** to support the management of our business.

If we interact with agents or other **third parties** from time to time, we must follow the practices put in place by FCSA, including due diligence procedures and contractual provisions. Report any suspicious or questionable behavior, **transactions**, or receipts to the FCSA Governance & Compliance Director immediately.

### We must always:

- Carefully select **business partners** who share our values and culture of integrity;
- Make sure that an **engagement risk assessment (ERA)** is performed and duly approved for each of our **business partners**; and
- Continue to robustly monitor our **business partners** throughout our business relationships with them.

We expect **subcontractors**, consultants, agents, **suppliers**, and other third-party providers to act in a manner consistent with FCSA's Counterparty Code of Conduct, which reflects our core values and **Code**. The most current version is available at <http://xud.gra.mybluehost.me/>. We also expect any other **third party** we do business with to respect our values and high ethical standards and embrace and implement practices that are consistent with our **Code**.

## **2.6 What if Local Laws and Customs Vary?**

FCSA and FCSA member companies conduct business all over the world. It is important to recognize that laws, regulations, business practices and customs can vary greatly from one country to the next. We comply with the law and our **Code** everywhere we do business. Because two of the FCSA member companies are U.S.-based, many U.S. laws apply outside the U.S. borders, some of which may differ or conflict with the laws of other countries in which we do business. If a situation arises where our **Code**, our policies and practices, and U.S., EU or local laws are in direct conflict, we should contact our respective supervisor and the FCSA Governance & Compliance Director for guidance before taking action or making a decision.

## **2.7 What about Updates and Revisions to Our Code?**

Our **Code** may occasionally be updated or amended to reflect changes in laws and our policies and practices. The most current and authoritative version of our **Code** is available at <http://xud.gra.mybluehost.me/>

## **2.8 What are the Consequences of Violating Our Code?**

Violations of our **Code** can result in disciplinary action, up to and including removal of relevant personnel from the project and/or termination. In appropriate cases, FCSA may also refer misconduct to appropriate authorities for prosecution. This may subject the individuals involved to civil and/or criminal penalties.

### **REMEMBER:**

**IF YOU KNOW IT'S WRONG, DON'T DO IT.**

**IF IN DOUBT, ASK.**

**SET AN EXAMPLE FOR OTHERS.**

**DON'T IGNORE WHAT YOU BELIEVE TO BE ILLEGAL OR UNETHICAL CONDUCT.**

**LOOKING THE OTHER WAY IS NOT ACCEPTABLE, SO SPEAK UP.**

**KEEP ASKING UNTIL YOU GET AN ANSWER YOU ARE COMFORTABLE WITH.**

**TAKE RESPONSIBILITY FOR DOING THE RIGHT THING.**

## **3.0 GETTING HELP, REPORTING SUSPECTED MISCONDUCT AND CONCERNS**

### **3.1 Whom Should we Contact with a Question or Concern Related to Our Code?**

If we are ever unsure about the right thing to do in a business situation, we should seek guidance. If appropriate, speak directly with the person involved. We are also encouraged to contact any of the following:

- Our supervisor or their manager (and up the reporting structure as necessary);
- Our local Human Resources manager; or, if applicable, our Industrial Relations manager
- The FCSA Governance & Compliance Director.

If we are uncomfortable discussing the matter with any of these resources or the response is inadequate, we can (anonymously) contact:

- FCSA's Compliance and Ethics Integrity Portal & Hotline.

### **3.2 Duty to Report**

We must ensure that we live by our core values and our **Code**. This is why we all have an important duty to report in **good faith**:

- Any known or suspected violation of our **Code** or any other governance documents;
- Any suspected violation of applicable laws, rules, or regulations;
- Any observed instances of misconduct, even if we are in no way involved in the misconduct itself; and
- Any observed pressure to compromise our ethical standards.

Reporting any suspected misconduct contributes to our ethical culture and helps FCSA minimize any damage to our fellow project personnel, other **stakeholders**, and FCSA member companies. Not reporting violations of our **Code** could result in discipline, up to and including removal from the project and/or termination.

### **3.3 Whom Should we Contact if we Suspect Misconduct?**

Our duty to report includes contacting any of the following investigating departments or the FCSA Compliance and Ethics Integrity Portal & Hotline. The investigating departments include Human Resources, Security; Health, Safety and Environment; and the FCSA Governance & Compliance Director. Reported concerns will be forwarded to the appropriate investigating department.

### **3.4 What Happens When we Contact the FCSA Compliance and Ethics Integrity Portal & Hotline?**

FCSA's Compliance and Ethics Integrity Portal & Hotline is available 24 hours a day, seven days a week. Reports may be made in more than 150 languages. A third party administers our Integrity Portal & Hotline, including web-based reports. For calls, the third-party call center answers these calls and transcribes the information we report. Caller ID is never used and there will be no effort to trace our calls. We may report anonymously where local law permits. However, keep in mind that the more information we provide, the easier it will be for FCSA to investigate more thoroughly and appropriately respond to our reports.

### **3.5 How Are Reports Handled?**

FCSA investigates all reports and is committed to maintaining confidentiality to the maximum extent possible. We use recognized investigation techniques in accordance with our internal practices and protocols to ensure that the quality and integrity of the investigations process are maintained.

Investigations are conducted with respect and discretion. FCSA may be required to report criminal or improper activity to the appropriate government, law enforcement or regulatory authorities. We are all considered innocent until facts uncovered during the investigation point to the contrary. FCSA will disclose the information we provide only on a strict need-to-know basis.

#### **We must always:**

- Keep our interactions with the investigative teams confidential; and
- Fully, truthfully, and transparently cooperate with the investigative teams by participating in interviews and by providing all requested documents and information.

#### **We must never:**

- Obstruct or delay any internal investigation, including by destroying documents, text messages or deleting records.

### 3.6 What If we are Concerned about Retaliation?

FCSA will not tolerate any form of direct or indirect **retaliation** that arises from reporting suspected illegal or unethical conduct in **good faith** or cooperating with an investigation. If a report is made in **good faith**, we will be protected even if the concern turns out to be unsubstantiated. If we suspect we are experiencing **retaliation**, we should contact Human Resources or FCSA's Compliance and Ethics Integrity Portal & Hotline. Retaliating against someone who makes a report in **good faith** or cooperates with an investigation will result in prompt and strong disciplinary action, up to and including removal from the project and/or termination.

**REMEMBER: SPEAK UP. IF IN DOUBT, ASK.**

## 4.0 FOCUSING ON OUR PEOPLE AND OUR WORKPLACE

### 4.1 Mutual Respect

We show respect for everyone. We interact with individuals of various backgrounds and points of view and contribute to our capacity to innovate and reinvent ourselves. We engage in respectful and constructive communication and listen to others to maintain a positive and psychologically safe work environment. We are committed to creating and maintaining an inclusive culture where everyone belongs.

### 4.2 Inclusion

**Inclusion** is embedded in our core value of Teamwork. Our workforce comprises skilled professionals and craft personnel from around the world, who are dedicated to achieving excellence for all our **stakeholders**. FCSA's goal is to sustain its diverse workforce by leveraging each individual's knowledge and talents while promoting cross-cultural understanding and collaboration.

To this end, we are expected to demonstrate respect for all project personnel by valuing the diverse backgrounds, experiences and ideas present among our colleagues and in the locations where FCSA operates. We must also promote an inclusive work environment by practicing appropriate and fair behavior towards all project personnel, **clients**, and individuals in our communities.

### 4.3 Fair Employment Practices

FCSA and its member companies treat all project personnel with dignity, respect and fairness and is free from all forms of exploitation, favoritism or **discrimination** regardless of location. All employment decisions—such as hiring, promotion, pay, termination, training opportunities and job assignments—must be based on merit, not a person's legally protected characteristics. Such characteristics may include gender, race, color, religion, national origin, marital status, age, disability, pregnancy, veteran status, sexual orientation, or any other characteristics protected by law. FCSA and its member companies shall also provide clear and fair employment conditions, including a proper employment contract, fair payment conditions, appropriate rest periods, reasonable hours of work, and at least minimum annual leave as prescribed by applicable legislation.

### 4.4 Harassment-Free Workplace

Project personnel should work in a safe and professional atmosphere, where merit and competence are rewarded, and **inclusion** and trust are promoted. **Harassment** has no place at FCSA and will not be tolerated. **Harassment** can take many forms, including verbal remarks, physical advances, or visual

displays. It may come from coworkers, supervisors, **suppliers**, contractors, or **clients**. The legal definition of **harassment** may vary by location, but the behavior always has the purpose or effect of creating an intimidating, offensive or demeaning environment.

**Harassment** may be sexual or nonsexual in nature. Sexual harassment may include unwanted advances, inappropriate sexual jokes, sexually suggestive comments, touching, requests for sexual favors and inappropriate comments about appearance. Other examples of **harassment** may include offensive comments, jokes or pictures related to race, religion, ethnicity, gender, or age.

#### 4.5 Personal Data

FCSA and its member companies maintain and use private and sensitive personal information about project personnel (such as personal contact information, identification numbers, resumes and compensation data) solely for legitimate business purposes. If we handle or have responsibility for any such **personal data**, we must follow all applicable data protection laws and FCSA and its member company's policies and practices, regarding the handling of such **personal data**. These policies and practices describe how **personal data** can be collected, stored, transferred, disclosed and/or deleted and when additional security measures and consents may need to be obtained. Generally, these policies and practices require that we only access and share confidential project personnel information for legitimate business purposes, with appropriate authorization and on a need-to-know basis and that we do not repeat or discuss confidential project personnel information with anyone who does not have an authorized business need to know it.

##### **We must always:**

- Understand what **personal data** is and how we should process it lawfully, fairly and transparently;
- Use **personal data** only for specified, explicit and legitimate purposes for which it was collected or to meet our legal or regulatory obligations;
- Make sure that **personal data** is protected, secured, kept confidential and retained only for as long as is necessary to achieve the original processing purpose or to satisfy our legal and regulatory requirements;
- Consider data privacy at the beginning of any new project or initiative (internal or with **clients**) that will involve **personal data** by undertaking a privacy impact assessment;
- Contact the FCSA Governance & Compliance Director when we need support; and
- Report data incidents to the FCSA Governance & Compliance Director immediately.

#### 4.6 Health, Safety, & Environmental (HSE) Protection

Everyone's safety and security is important to us. We are committed to doing business in a safe, ethically, environmentally, and socially responsible manner. We make sure that the applicable **workplace** health, safety and environmental legislation is treated as a minimum standard in all areas where we conduct business. We are fully committed to acting as an environmental steward in all of the worksites where we operate. To protect the environment, we must know and follow the environmental policies and regulations that apply to our work. All project designs and plans we provide to our **clients** must comply with applicable environmental laws.

##### **We must always:**

- Protect our environment and the communities we work in.

#### 4.7 Security and HSE Compliance

We are committed to protecting our people, assets, and information wherever we operate and during business travel. HSE and security regulations vary in different countries and states. Therefore, in addition to our global standards for promoting security and HSE, FCSA has put in place processes to comply with local regulations.

We have the responsibility to know and follow the global and local security and HSE regulations, policies and practices that apply to our work and to help make the **workplace** safe for everyone.

We should report any violations of HSE policies or potential hazards to our HSE manager. Failing to properly report these violations or asking other project personnel not to report one is a violation of our **Code** and may result in disciplinary action, up to and including removal from the project and/or termination.

**We must never:**

- Knowingly engage in any business activity that presents a security risk that cannot be properly managed; and/or
- Do business with security providers that do not adhere to our principles and security standards.

#### 4.8 Drug and Alcohol-Free Workplace

We may never work under the influence of or possess at our **workplace alcohol**, illegal **drugs**, or prescription **drugs** that might interfere with our ability to do our job safely and effectively. Doing so could compromise our safety and that of our fellow project personnel. We have put in place specific policies that outline rules on **drugs** and **alcohol** in the **workplace**.

**Alcohol** may, at times, be served responsibly at company functions such as a company picnic or holiday party. These activities must be in accordance with our local office practices, including any necessary authorizations, or as part of routine business customs such as a business dinner with FCSA managers and **clients**.

**We must never:**

- Be impaired by **drugs** or **alcohol** while on duty;
- Buy or sell **drugs** at work;
- Buy or sell **alcohol** at work; and/or
- Consume or serve **alcoholic** beverages on FCSA premises, except as authorized by a member of the **Operating Committee** and always in accordance with applicable local laws.

#### 4.9 No Weapons or Workplace Violence

Any object that can be used as a weapon to harm others should never be brought into the **workplace**. Acts of violence, as well as threatening remarks or gestures, or other disruptive behavior in the **workplace** are unacceptable.

## 5. AVOIDING AND RESOLVING CONFLICTS OF INTEREST

### 5.1 Each of Us Is Responsible

We must ensure that we always act in the best interest of FCSA. Our judgment and actions must never be influenced by secondary interest that would benefit us, a **close family member**, or someone with whom we have a **close personal relationship**.

A **conflict of interest**, whether it is **actual**, **potential**, or **perceived** can expose FCSA to certain risks, such as legal liability or reputational damage.

When an **actual**, **potential**, or **perceived conflict of interest** exists, FCSA management will assess the situation and implement measures to address the situation if required. Information will be kept confidential and available only to the individuals involved in managing that **conflict of interest**.

**When working with or on behalf of FCSA, project personnel and third parties must always:**

- Act in the best interest of the FCSA;
- Completely and truthfully disclose, in a timely manner, all information related to an **actual**, **potential**, or **perceived conflict of interest**;
- Abide by any measure implemented to address a **conflict of interest**; and
- Avoid any **conflict of interest**, whether **actual**, **potential**, or **perceived**, that is not properly disclosed and mitigated.

### 5.2 How Can we Know Whether a Conflict of Interest Exists?

A **conflict of interest** occurs when our personal or financial interests interfere with our ability to make sound and objective business decisions on FCSA's behalf. We need to avoid any situation that creates even the appearance of this kind of bias. A **perceived conflict of interest** that calls into question our business integrity can be as damaging to our reputation and business as the existence of an **actual conflict of interest**.

To determine whether a **conflict of interest** exists, we should ask ourselves:

- Does this action or situation violate FCSA policies?
- Would the action have the potential to affect our ability to make sound business decisions?
- Could it influence our objectivity or appear to do so?
- Would our co-workers think the situation could affect how we do our jobs?
- Would it look suspicious to someone outside of FCSA, such as a **client**, **supplier**, or the media?
- Would it take revenue or profit away from the FCSA?
- Would we or our **close family members** benefit financially or personally?

If we answered “yes” to any of these questions, we should discuss the activity, financial interest or relationship with the FCSA Governance & Compliance Director immediately and before proceeding.

The following sections discuss some common areas in which **conflicts of interest** might arise.

### 5.3 Outside Jobs and Activities

Outside jobs and activities can affect our ability to do our work for FCSA. Examples of inappropriate outside jobs and activities include:

- Working for, or providing services to, an actual or potential FCSA competitor, **client**, **supplier**, **subcontractor**, or agent while working for FCSA; and/or
- Using FCSA assets, contacts, or other resources to start or support another business or nonprofit organization (other than charitable work through FCSA that does not conflict with our work responsibilities).

### 5.4 Corporate Opportunities

We may learn about business opportunities through the course of our work for FCSA. FCSA's interests must come first. We cannot take advantage of such an opportunity that rightfully belongs to FCSA or one of its member companies. This applies whether the opportunity would be for our own benefit or passed on to someone else for their personal benefit. In addition, we should never take advantage of any business opportunity that competes with FCSA or one of its member companies.

### 5.5 Activities and Ownership Stakes of Close Family Members and Friends

The activities of **close family members** and friends may also lead to **potential conflicts of interest**. For this reason, we should not be involved in the hiring or supervision of a **supplier**, **subcontractor**, agent, or consultant where our **close family member** or friend is employed or has a significant ownership stake.

When a family or romantic relationship exists between project personnel working together, real or perceived preferential treatment or tension may exist. Neither should be in a position where he or she has decision-making authority over the other individual. Again, the important thing to remember is that we must avoid even the appearance of bias.

### 5.6 Financial Investments

We must be careful that our investments, or those of our **close family members** or friends, do not impair our ability to make objective decisions **on behalf of** FCSA. Having a **significant financial investment** in a company that does business with, seeks to do business with or competes with FCSA or an FCSA member company may create a **conflict of interest**, depending on the size and type of our investment, our role in the company and the business relationship between FCSA or an FCSA member company and the other company. An interest is considered significant if it could impair, or reasonably appears to impair, our ability to act solely in the best interests of FCSA. Examples of conflicts of interest include having a significant investment in a:

- **Supplier**, if we are involved with the selection of, assessment of, or negotiations with, the **supplier**; or
- **Client**, if we are responsible for dealing with the **client**.

Keep in mind that not all outside financial investments may result in a **conflict of interest**. This is why it is important to disclose any **potential conflicts of interest** via the FCSA Compliance and Ethics Integrity Portal & Hotline immediately, to determine whether a conflict—or the appearance of one—may exist.

### 5.7 Boards of Directors

While FCSA supports outside activities that benefit our communities and profession, we must exercise caution when accepting outside appointments, such as serving on a board of directors of another organization. This may raise a **conflict of interest** or even a legal issue. In particular, serving on the

board of, or otherwise advising, a competitor, **supplier**, contractor, agent or **client**, or any company that has direct commercial dealings or competes with FCSA or a **client**, may be problematic.

FCSA officers are required to obtain approval from the **Management Committee** before serving on any board, including nonprofit and community boards.

### 5.8 Government Clients

When national, state, or local governments or governmental entities or funds are involved, more restrictive rules usually apply. If we deal with government representatives, agencies, or funds, it is our responsibility to familiarize ourselves with these rules and the FCSA's policies and procedures.

### 5.9 How Can we Resolve a Conflict of Interest?

**Conflicts of interest** may often be resolved if they are disclosed promptly. Transparency and the exercise of good judgment are basic expectations. If we feel that we or FCSA may face an **actual, potential, or perceived conflict of interest**, we must disclose such **conflicts of interest** immediately via the FCSA Compliance and Ethics Integrity Portal & Hotline. Disclose any **potential conflicts of interest** before acting to avoid making the situation worse. Additionally, always disclose any **potential conflicts of interest** in writing in our annual ethics certification. Remember, we must always disclose all **conflicts of interest** and changes to existing **conflicts of interest** as they arise.

#### We must always disclose situations where:

- We are engaged or will be engaging in **secondary employment**;
- We accepted or will be accepting a directorship or non-executive position with a third-party organization;
- We established or will be establishing a business relationship with a **competitor, business partner, supplier, or client**;
- We own or plan to own a **significant financial interest** in a **competitor, business partner, supplier, or client**;
- We have a **close family member** who currently works for FCSA, or we are in a **close personal relationship** with someone who does;
- We are/were a **public official** in the last five years; or
- We have a **close family member** or someone with whom we have a **close personal relationship** who is/was a **public official** in the last five years.

Other situations not listed above, where our judgement and decision-making are or might be influenced by professional or personal interests, could also constitute a **conflict of interest**, and require disclosure. When in doubt, disclose these situations via the FCSA Compliance and Ethics Integrity Portal & Hotline.

#### We must never:

- Be guided in our actions or decisions by our own personal benefit or that of a **close family member** or someone with whom we have a **close personal relationship**;
- Supervise a **close family member** or someone with whom we have a **close personal relationship**;
- Be in a position where we cannot be objective concerning a **close family member** or someone with whom we have a **close personal relationship** by doing business with a company that they fully or partially own or work for; or
- Proceed when we know or we are unsure if a situation constitutes a **conflict of interest**.

**REMEMBER: ALWAYS PROMPTLY DISCLOSE POTENTIAL CONFLICTS OF INTEREST****6. ADOPTING APPROPRIATE BUSINESS PRACTICES****6.1 Antitrust and Competition**

We must engage in fair, competitive business practices that comply with the antitrust and competition legislation in the countries where we do business. These laws are generally designed to uphold free and open competition in the marketplace to provide quality services at fair prices.

Competition laws generally prohibit price fixing, dividing territories, agreeing to contract terms and other similar activities with competitors that negatively impact the market. They also prohibit certain agreements or understandings with our **clients, suppliers** and other **business partners** that may unlawfully restrict competition. These laws vary depending on where we are doing business. Many laws extend even to business in other countries. It is our responsibility to know and adhere to all the fair competition laws that apply to our work.

**We must never discuss, collude, or agree with *third parties* to:**

- Fix or control prices, terms, or conditions;
- Restrict competition or dealings;
- Share or receive commercially sensitive and/or **confidential information** with/from current or potential **competitors, clients, or** any other unauthorized parties; or
- Choose not to submit a bid, withdraw a bid, or submit an artificial bid to influence the outcome of a bidding process.

**6.1.1 Trade Associations**

If we attend trade association or industry conferences, exercise particular caution and do not discuss commercially sensitive information and/or anticompetitive topics with a competitor, such as pricing information. If a competitor attempts to bring up a prohibited topic, we should stop the conversation immediately. We should then call the FCSA Governance & Compliance Director immediately for advice.

**6.1.2 Joint Venture Partners Who Are Also Competitors**

FCSA member companies may enter into other project pursuits where they may otherwise compete. We must be careful not to use or discuss any pricing, cost or strategic information given or received outside the FCSA JV context. Such discussions could be deemed or lead to anticompetitive practices.

**6.1.3 Rules to Live By When Dealing with Competitors**

- Never discuss price or deal terms, whether formally or informally;
- Never agree to divide territories or markets, set margins, or set contract terms;
- Never take steps to eliminate competitors;
- Never share confidential bid or proposal terms;
- Never agree to compensate each other for costs related to bidding on work without the prior approval of the FCSA Governance & Compliance Director and disclosing it to the **client**;
- Clearly and openly refuse to participate in any discussions with competitors about prices, **clients**, contract terms or territories;

- Never attempt to do indirectly what you cannot do directly—even merely “testing the waters” with indirect comments or questions about deal terms or pricing is problematic and should be avoided;
- Never use information related to an upcoming or ongoing bidding process, especially in the government contracting arena;
- If we come into possession of any information marked confidential or proprietary, or we have had a potentially problematic discussion or interaction with a competitor that could be construed as anticompetitive, call the FCSA Governance & Compliance Director immediately for advice on what to do.

## 6.2 Anti-Bribery and Anti-Corruption

We are committed to conducting business with integrity and we prohibit **corruption** and **bribery** in all their forms.

In many parts of the world, paying **bribes** to win business contracts is unfortunately both accepted and expected. However, FCSA will not tolerate **bribery** of any form—with any **third party**, public or private, whether done directly or indirectly through **third parties**, even if we lose business or encounter delays because of our refusal to do so.

**Bribes** violate **anti-corruption laws**. It is our duty to know and follow the local and other applicable **anti-corruption laws** that apply to our assigned duties. Consequences for violating **anti-corruption laws** are severe for FCSA, the FCSA member companies, and the individuals involved, including possible civil and criminal liability.

We are all responsible for educating ourselves on how to recognize signs of corrupt activities. FCSA also offers training material on the subject.

### We must never:

- Get involved in corrupt activities, whether directly or indirectly; or
- Accept, request, offer, promise, give or authorize a **bribe**, **kickback**, improper payment, or anything that can be considered as such (e.g. gifts, entertainment, employment, contracts or benefits of any kind) to or from any **third party** with the intent to obtain improper or unfair advantage, retain business or influence that **third party's** actions.

### 6.2.1 Facilitating Payments

**Facilitating payments** are illegal in many jurisdictions where we operate and go against our culture of integrity. This is why we don't allow them under any circumstances.

### We must never:

- Make **facilitating payments** in order to obtain or accelerate a service to which we are already entitled.

**Facilitating payments** must not be confused with payments made in order to prevent an imminent and serious threat to our health, safety or welfare, or that of a person we travel with. Any such payment would be considered as an extortion payment and would be permissible under such circumstances. We must report all extortion payments to our supervisor and via the FCSA Compliance and Ethics Integrity Portal & Hotline as soon as possible.

### 6.2.2 Use of Agents, Consultants, Representatives, and Other Third Parties

FCSA may be liable under **anti-corruption laws** and local laws not only for the actions of project personnel, but also those of our **business partners**. If we have a reasonable suspicion that a **business partner** or other **third party** might pay a **bribe** but we fail to take the appropriate steps to attempt to prevent such payment, we may be seen as implicitly authorizing the **bribe**.

### 6.2.3 Gifts, Entertainment and Hospitality

**Gifts, entertainment and hospitality** are part of normal business practices, but can, in certain circumstances, be considered as forms of **bribery** or unjust influence. We need to take steps to ensure that any **gifts, entertainment and hospitality** are not and will not be seen as **bribes** meant to improperly influence business decisions. If others believe that a business decision was made because of a gift or business courtesy and not purely on the basis of merit and sound business judgment, our reputation will be harmed.

We can offer, accept, or exchange **gifts, entertainment and hospitality** that fit all of the following:

#### We must always:

- Make sure that **gifts, entertainment and hospitality** are reasonable in value, auditable and appropriate to the occasion and the roles of those involved;
- Be honest and transparent when exchanging **gifts, entertainment and hospitality**;
- Record given **gifts, entertainment and hospitality** accurately in our books and records; and
- Exercise good judgement, especially when offering **gifts, entertainment and hospitality** to **public officials** (see section 6.2.3.3), as they are often subject to stricter rules, regulations, and laws.

#### We must never:

- Accept or offer **gifts, entertainment and hospitality** that are illegal, indecent, or offensive in any way, involve gambling, or otherwise violate our **Code** or policies and procedures;
- Exchange **gifts, entertainment and hospitality** for any improper advantage, business decision or influence over a business relationship;
- Request / solicit **gifts, entertainment and hospitality** from a **third party**;
- Accept or offer **gifts, entertainment and hospitality** that violate FCSA's, a FCSA member company's or the **third party's** applicable standards or the law;
- Exchange cash or cash equivalent;
- Exchange **gifts, entertainment and hospitality** when it raises questions about **conflicts of interest**.

These rules apply to **gifts, entertainment and hospitality** involving our **close family members**, as well.

#### 6.2.3.1 Accepting Gifts, Entertainment and Hospitality

Before accepting any **gifts, entertainment and hospitality** such as an expensive gift or unusual entertainment, consult with and obtain approval from your supervisor and the FCSA Governance & Compliance Director.

If we receive an inappropriate gift from a **supplier**, contractor, or other **business partner**, we must return the item with a tactful yet clear explanation that the gift is not acceptable according to FCSA's **gifts, entertainment and hospitality** policy and let our supervisor know. If the person who gave us the gift requests that the item be donated to a charity of FCSA's choice, we should consult our supervisor or

our local Human Resources manager to direct the matter to the FCSA Governance & Compliance Director for handling.

#### **6.2.3.2 Providing Gifts, Entertainment and Hospitality**

When providing any **gifts, entertainment and hospitality** always follow any applicable approval and expense processes of FCSA. If a proposed recipient involves a government entity or official, consult with the FCSA Governance & Compliance Director and obtain prior approval from our supervisor and the FCSA Governance & Compliance Director.

At times, **clients, suppliers**, contractors, and other **business partners** may express an interest in entertainment that involves inappropriate content or excessive cost. If this situation arises, we must explain tactfully that FCSA does not permit project time or funds to be used for entertainment that is excessive in value, sexually explicit or otherwise inappropriate. Also, report the occurrence to our supervisor so that FCSA may consider taking further action. Do not try to solve the problem by offering to pay for it personally or having the **client** pay for it.

#### **6.2.3.3 Public Officials**

Because of the nature of our business, we regularly interact with **public officials**. We must be aware that more restrictive rules apply in these situations. Activities that may be acceptable when dealing with private sector employees could be inappropriate or illegal when dealing with **public officials**. This is why we must use extra caution.

##### **We must always:**

- Avoid offering any personal **gifts, entertainment and hospitality** to a **public official**, unless it is clearly permissible under applicable laws and regulations and fully compliant with our **Code** and policies and procedures;
- Avoid giving anything of value to anyone if we have reason to believe that it will be passed on to a **public official**; and
- Consult with Human Resources before engaging in potential employment opportunities with current or **former public officials**, members of their **immediate family** or someone with whom they have a **close personal relationship**.

#### **6.3 Using Third-Party Information Ethically and Responsibly**

Our FCSA member companies, **clients, suppliers**, and **subcontractors** may entrust us with highly confidential data and information. Such information may also be subject to data protection laws, contractual requirements and FCSA's policies and practices regarding the handling of such information.

In many cases, FCSA project personnel manage and utilize this data and information in our projects every day. We must always respect and protect this information with the utmost care, before, during and after mobilization from the Project.

##### **6.3.1 Competitor Information**

To compete effectively in the marketplace, it is appropriate for us to gather certain forms of competitive information. However, we must be committed to doing so responsibly, ethically, and legally. In general, we can collect and use public information available in newspapers or on the Internet, as well as in annual reports or published sales materials. We can also use information gained from conversations with **clients**, as long as they are not confidential or related to anti-competitive practices, and information presented at trade associations or industry conferences.

In addition, we can utilize the information a **client** provides about a competitor's proposal, but only for the purpose it was bid for and if it is not confidential and formally communicated to us. If the information is related to a bid on a government contract, we must always consult with the FCSA Governance & Compliance Director and our supervisor before using or disclosing the information provided.

We must avoid even the appearance of improper information gathering. Never seek to obtain or use a competitor's confidential or proprietary information through misrepresentation or any other deceitful or improper means. We must consult with the FCSA Governance & Compliance Director immediately if we receive any such information.

### **6.3.2 Confidential Information from Business Partners**

At times, FCSA project personnel will possess **confidential** or proprietary business information about our **clients**, partners, and competitors. Such information may include:

- Specific technical, design or process data;
- Trade secrets or **confidential information**;
- Software licensed to the former employer;
- Anything marked or intended to be **confidential** or proprietary and that is not publicly available.

We must respect the confidentiality of this information. Never reveal or ask a co-worker to reveal confidential or proprietary information of their FCSA member company or a former employer, or to otherwise violate a confidentiality agreement with a FCSA member company or former employer. If a coworker offers to reveal such information, do not accept the offer.

FCSA project personnel must not, directly, or indirectly, through unlawful practices:

- Disclose commercially sensitive information to competitors or **clients** with the intention of receiving any advantage; and
- Obtain commercially sensitive information from competitors that may provide a competitive edge.

Unilateral disclosure of commercially sensitive information by a **competitor** or by a **client** to FCSA project personnel may be a violation of antitrust and competition laws and regulations if the commercially sensitive information received is not specifically repudiated.

### **6.4 Political Contributions**

We must never make **political contributions on behalf of** FCSA to political candidates, parties, organizations, or any other political entity, at any level of government.

**We can engage in personal political activities as long as we never:**

- Use FCSA's name or other FCSA member companies;
- Use FCSA's time, funds, property, resources, or project personnel lists; and
- Engage in activities that might constitute a **conflict of interest**, unless properly disclosed (see Avoiding and Resolving Conflicts of Interest Section 5.0)

## 6.5 Lobbying

We are committed to building and maintaining constructive, positive relationships in the public sector. In many countries, strict rules govern corporate **lobbying** activities. We may be deemed to engage in **lobbying** if our work involves:

- Contact with legislators, regulators, executive branch officials or their staff;
- Making or negotiating sales for government contracts; and
- Efforts to influence legislative or administrative action.

### We must always:

- Contact the FCSA's Governance & Compliance Director before engaging in any activities that could be considered **lobbying** or political activity.

## 6.6 Anti-Money Laundering and Tax Evasion

FCSA is committed to the prevention of **money laundering** and **tax evasion** in the countries where we do business.

### We must always:

- Act carefully to prevent FCSA from being involved in **money laundering**, facilitation of **tax evasion** or other criminal activities;
- Apply the appropriate level of due diligence before entering a relationship with a **client** or any other **third party**; and
- Recognize and monitor potential warning signals that could help detect unusual or suspicious activity.

### We must never:

- Engage, facilitate, or have FCSA associated with any form of **tax evasion** anywhere in the world; or
- Be complicit in facilitating a **third party** to evade **taxes** in any jurisdiction.

While we may never be in the position to violate **money laundering** or **tax evasion** laws, we need to be on the lookout for irregularities in the way payments are made to and from other parties. If we see any of the following, we should report the matter to the FCSA Governance & Compliance Director immediately:

- Payments made in currencies other than those specified on the **invoice**;
- Payments made to or received from countries unrelated to the **transaction**;
- Attempts to make payments in cash or a cash equivalent;
- Payments made by a **third party** not involved in the contract or an account other than the normal business relationship account;
- Requests or attempts to make payments for each **invoice** or group of **invoices** through multiple forms of payment; or
- Requests to make an under or overpayment.

## 6.7 Trade Compliance, Export Controls and Anti-Boycott

### Trade Controls

FCSA may, at times, supply materials, equipment and/or technology that are subject to **export control** laws, and sometimes may receive equipment and technology that are subject to import control laws. It

is critical that we comply with all the rules and regulations that regulate our international trading activity.

All countries in which FCSA and its member companies operate impose restrictions and licensing requirements on the **export** of certain products, services, and technology. An **export** occurs when a product, service, technology or piece of information is shipped to a person in another country. An **export** can also occur when technology, technical information or software is provided in any way, including verbally, to someone or a company who is not a citizen of the country where the product, service, technology, or piece of information originated and who is located in either the originating country or another country.

### **Trade Sanctions and Boycotts**

We must abide by all applicable trade and **economic sanctions**. **Economic sanctions** screenings are a critical component of an organization's third-party due diligence efforts and are increasingly mandated by regulators and enforcement authorities charged with the administration of sanctions laws and regulations.

With two of the FCSA member companies based in the U.S., we may not participate in any boycott against a country friendly to the United States (unsanctioned foreign boycott). As an example, the Arab League boycott of Israel is the principal unsanctioned foreign boycott of concern today, however the antiboycott provisions of the United States apply to all unsanctioned foreign boycotts. Prohibited activities include agreements to refuse to do business with a boycotted country, furnishing information about business relationships with a boycotted country, and implementation of letters of credit that include prohibited boycott-related terms or conditions. We cannot allow such language to be included or enforced in an FCSA contract. Please seek guidance from the FCSA Governance and Compliance Director in such instances.

Laws governing trade are complex and violations may expose FCSA, its member companies and our project personnel to criminal penalties (including imprisonment) or civil penalties, sanctions or other consequences, and could cause significant damage to our reputation and interruption to our business.

### **We must always:**

- Conduct our activities in compliance with the **export controls**, **economic sanctions** and anti-boycott laws and regulations of all the jurisdictions where we do business;
- Practice reasonable care in documenting all **exports** and imports including ensuring that materials and equipment are properly classified, described, quantified, valued and accurate origins are provided for customs declaration purposes;
- Obtain all necessary **export** or import permits or licenses before exporting or importing products, services, or technology;
- Ensure that the **export**, re-export or re-transfer of any controlled product, service, or technology is consistent with the terms of any **export** license and all applicable trade regulations;
- Ensure **third parties** we deal with have been screened against **economic sanctions** lists to prevent unauthorized **transactions**;
- Contact the FCSA Governance & Compliance Director with questions or concerns related to trade control laws; and
- Immediately report to the FCSA Governance & Compliance Director:
  - Suspected **export** control violation, including discovery of an **export** license violation;

- Suspected activity involving FCSA and any sanctioned party, or sanctioned country/territory or their residents, entities, or government; and
- Any request to participate in a boycott or similar activity.

### **6.8 Insider Trading is Prohibited**

We may come across **inside information** while working for or in support of FCSA about FCSA member companies, **clients**, or partners. Buying or selling the securities of a company while we are aware of **inside information** about that company is considered “insider trading.” This is illegal, and so is “tipping,” or advising others to buy or sell securities based on **inside information**.

Remember that even information about events or actions that are not certain to happen, such as the possible new award or signing of a joint venture award, can be considered **inside information**. It is important for all project personnel to keep **inside information** confidential and not discuss it or allow it to be overheard by anyone inside or outside the company, except on an authorized need-to-know basis.

Examples of **inside information** may include:

- Financial information or **data** such as earnings or forecasts;
- Winning or losing a significant new or existing award;
- Financial liquidity problems;
- Changes in senior management;
- Significant or expected developments in litigation or government investigations;
- Mergers, acquisitions, divestitures or joint-ventures; or
- Changes in a company’s outside auditor or notification from auditors regarding financial statements

### **Outside Inquiries and Presentations**

We may have access to information about financial results— FCSA and FCSA member companies’—on a routine basis that is not available to the public. We must exercise caution not to reveal this information when responding to outside inquiries or giving presentations to outside groups.

If our job requires that we make presentations to outside groups, such as at professional conferences and training seminars, we must be particularly cautious. Any presentations that contain nonpublic financial or proprietary information or processes must be approved in advance by the FCSA Governance & Compliance Director.

### **We must never:**

- Disclose **inside information** to anyone, including **clients**, **suppliers**, consultants, family, friends, financial analysts and journalists; and
- Engage in any securities **transactions** while having **inside information**.

### **6.9. Accounting Practices, Record Keeping and Internal Controls**

Accurate, complete, and reliable records are crucial to our business as they guide decision-making and strategic planning. They are the basis of our financial reports and are necessary to fulfill FCSA’s obligation to provide full and truthful disclosures to the parent entities, investors, **stakeholders**, and regulatory authorities.

The accuracy of our financial reports depends on all project personnel properly recording information such as time charges, change orders, project estimates, expenses, costs, bills, payroll, and regulatory **data**. As FCSA project personnel, we must properly verify that any financial information for which we are responsible is accurate, complete, and timely.

Managers must take responsibility that adequate resources and oversight are devoted to properly implementing and following financial controls at all locations, and at all times.

We must always:

- Prepare business records, **expense reports**, timesheets, **invoices**, vouchers, payrolls, project personnel records and any other reports in a timely manner, with care and honesty;
- Get all **transactions** approved in accordance with our approval matrix;
- Comply with internal controls, financial reporting, and accounting principles;
- Support all **transactions** with proper documentation;
- Ensure that no **transaction**, asset, liability, suspected liability, claim, potential claim, litigation, or other financial information is kept from management, Finance, FCSA Governance & Compliance Director, Internal Audit, or external auditors;
- Make all necessary efforts to resolve issues and concerns raised by internal and external audit reports and **peer reviews**;
- Immediately report any unrecorded funds or assets, suspicious accounting and false or fictitious entries in our books and records;
- Disclose any known inaccuracies, misrepresentations, or omissions to relevant **stakeholders**;
- Ensure that there are no unrecorded **bank accounts** or assets; and
- Ensure that we comply with our procedure on records management before destroying any records.

We must never:

- Use FCSA or any FCSA member company's funds or assets for unlawful or improper purposes;
- Make any false or misleading entries in FCSA or any FCSA member company's books and records (commit **fraud**);
- Make improper assumptions or assessments that would result in inaccurate revenue recognition; or
- Make improper or unusual financial arrangements with a **third party** (such as over or under invoicing).

We expect managers and officers, as well as those responsible for accounting and record keeping, to be vigilant, not only in ensuring that the principles as described above are respected, but also in overseeing the proper use and safeguarding of FCSA assets.

## **7. ENGAGING IN CORPORATE SOCIAL RESPONSIBILITY**

### **7.1. No Child or Forced Labor or Human Trafficking**

Our belief that all individuals should be treated with dignity and respect is firmly rooted in our core value of Integrity. FCSA is committed to fostering an environment that recognizes and supports all aspects and dimensions of human rights. FCSA does not tolerate the use of child or **forced labor, human trafficking**, or procurement of commercial sex acts. We must never knowingly do business with counterparties who do not adhere to the principles regarding human rights put forward in this code.

We must work to ensure that FCSA does not have **suppliers, contractors** or other **business partners** who do so, as reflected in FCSA Counterparty Code of Conduct, available at <http://xud.gra.mybluehost.me/>. These standards apply regardless of local laws and customs.

**We must always:**

- Allow all project personnel the choice to leave their employment freely upon reasonable notice;
- Provide our project personnel with training to help them recognize situations where a risk of **modern slavery** and **human trafficking** exists;
- Work to ensure that our supply chain is free of any form of **modern slavery** and **human trafficking**; and
- Require that our **third parties** do the same.

**We must never:**

- Engage in activities that encourage human rights abuses, **modern slavery** and **human trafficking, child labor, bonded labor, or forced labor**; or
- Knowingly do business with **third parties** who do not adhere to the principles regarding human rights put forward in our **Code**, regardless of local legislation and customs.

## 7.2 Community Engagement

We are committed to strengthening sustainable benefits for the local communities in which we live and work. We build strong relationships by being attentive to communities' needs, expectations, and uniqueness. We collaborate with local non-governmental organizations, governments, and private sector partners to develop and implement programs that create social value.

We empower local workers, companies and communities through training, mentorship, and capacity building. We transfer valuable expertise and implement initiatives to enhance project employment and procurement opportunities.

## 8.0 PROTECTING COMPANY ASSETS

### 8.1 General principles

We all share the responsibility and legal duty to protect FCSA assets, including **data**, and that of our **clients** and **business partners**. It is essential that **confidential information** such as financial results, business plans, technical information, design outputs, **intellectual property** and **personal data** is used and distributed appropriately and responsibly.

**We must always:**

- Use assets responsibly, appropriately, and ethically;
- Protect assets from damage and unauthorized access;
- Protect **personal data** (including information about our colleagues);
- Protect **confidential information** and **intellectual property**; and
- Report theft, damage, loss, inappropriate use, or suspected breach of information immediately.

**We must never:**

- Use assets for personal or **third-party** profit;
- Use or access the **confidential information** or **intellectual property** of **clients, competitors, business partners** or former employers without their written consent; or

- Access or save inappropriate information, **data**, or images with our **information technology equipment**.

## 8.2 Proprietary and Confidential Information

FCSA and the FCSA member companies' proprietary and **confidential information** is one of the most important assets of FCSA and its member companies. "Proprietary and confidential information" generally includes nonpublic information that, if revealed, might benefit our competitors, or harm the company. Examples include technical information, drawings, designs or process **data**, pricing information, business or strategic plans, acquisition or teaming plans, work processes and know-how, project practices, software and technology, research and development, **client** and **supplier** lists, as well as **third party** proprietary and **confidential information** entrusted to FCSA and / or the FCSA member companies, that FCSA is obligated to protect, such as **clients'** and partners' proprietary and **confidential information**.

We must be vigilant, at all times, in protecting **confidential** and proprietary information with the utmost care. If we are authorized, we may only provide this information to co-workers and outside **third parties** who have a legitimate business need to know it, provided we have confirmed with our supervisor or the FCSA Governance & Compliance Director that such **third party** is bound by confidentiality obligations to FCSA and / or the FCSA member companies. Be sure to follow the safeguards put in place to protect this information from unintended or deliberate misuse. Never discuss this information in a public place where outside parties can overhear. We have a duty to keep our client's information, third party information, FCSA and the FCSA member companies' information confidential and proprietary even after our employment ends.

Managers should ensure that safeguards are put in place to protect confidential and proprietary information from both unintended and deliberate misuse and ensure that such information is provided to other project personnel only on a need-to-know basis.

FCSA member companies might also be competitors, **suppliers**, or **clients** in other circumstances. We must take reasonable steps to protect all parties' confidential and proprietary information from accidental and inappropriate disclosure or from use outside FCSA. We must abide by all FCSA JV agreements, which specify and limit access to FCSA member companies' information and systems to certain individuals and under certain conditions/license rights.

## 8.3 Personal Use of Company Property

At times, we will likely need to use company equipment and computer systems for limited personal use. We are permitted to do so within limits, as long as our use is reasonable, and our work goals are accomplished. Using FCSA facilities or equipment for unauthorized, abusive, unethical, or inappropriate purposes will not be tolerated. Never use or abuse FCSA assets for our personal use or gain or to conduct work **on behalf of** others. This could be deemed **fraud** or theft. If we are required to bill our time to the company or **clients**, be sure to do so accurately and fairly.

### We must always:

- Use only authorized **information technology equipment** and software on FCSA or FCSA member companies' networks, systems or devices;
- Use only our work account and email address to send or receive work-related electronic communications (e.g., emails or Teams messages or other secure platforms required under the Technical Control Plan); and

- Protect the integrity of our **information technology equipment**.

Any content that we exchange, store or process with FCSA's **information technology equipment** (including **personal data**) may be monitored and reviewed, as permitted by the relevant jurisdictions. This information may also be disclosed to law enforcement authorities.

#### **8.4 Cyber and Data Security**

The FCSA and its member companies own or have been licensed to use the technology used in our business—including hardware, software, and computer systems. This technology and the information stored on our computer systems are critical to FCSA's success. Everyone who uses a computer in FCSA is responsible for protecting these valuable technological resources. If we believe that anyone is placing the performance and/or security of any on FCSA or **third party**, information, or systems at risk, or that such information or **data** has been compromised, we should immediately advise our supervisor or our IT & Systems manager.

FCSA and its member companies have entrusted us with technologies so that we may conduct FCSA business. We may not use any FCSA resources for personal financial gain or profit; to conduct illegal activities, cause cyber security breaches or access or download obscene, sexually explicit, or otherwise inappropriate material, or to download copyrighted material without permission; or to communicate discriminatory, harassing, or threatening messages. We should have no expectation of personal privacy in connection with these resources. To the fullest extent permitted by applicable law, FCSA reserves all rights to monitor and review any messages and information sent or received using FCSA resources. Remember, electronic documents and information can be retrieved even after we have "deleted" them.

If we wish to add computer software or hardware to FCSA computer equipment, we must first get approval from the IT & Systems manager, as they may pose a security risk to the FCSA network. Never add computer software for which there are no software licensing agreements or in violation of copyright laws. Before granting any **third-party** access to the FCSA network or any software or systems made available through on the FCSA network, we should confirm we have the right to do so, it is appropriate to do so, and that proper documentation is in place. Sharing our password, user ID, or other access credentials with another person may violate our license agreements, may constitute improper disclosure and use of confidential and proprietary information, and may put the security of our network at risk.

If we wish to use **artificial intelligence**, we must use these technologies responsibly and ethically. **Artificial intelligence** systems should be designed and implemented to promote fairness, transparency, and accountability and respect user privacy. Misuse of **artificial intelligence** can lead to ethical and legal issues, and project personnel must be vigilant to prevent any such occurrences. We must always comply with internal and external requirements when using data in new technologies and we must never upload confidential information to online applications such as search engines, cloud storage, translation or **artificial intelligence** services, unless the application has been approved by FCSA. Approval and governance review, confirmation of ethical usage, testing for accuracy and bias, transparency regarding the model and training, citation of usage, human oversight throughout the lifecycle, and in some cases the implementation of new procedures is required before such technology may be used to conduct FCSA's work. It is important for us to review and understand the limitations and safe uses of this new technology. If we want to use **artificial intelligence** or we believe **artificial intelligence** is being used, please contact the IT & Systems Manager immediately.

### 8.5 Social Media

Project personnel are personally responsible for their words and images online. An individual's free time is generally not subject to any restriction by FCSA; however, project personnel should maintain professionalism, use discretion and follow all applicable FCSA policies when posting project-related content on **social media** platforms.

#### **We must always:**

- Protect **personal data** and **confidential information** to which we have access;
- Remember that our actions reflect on FCSA when we identify ourselves on **social media** as FCSA project personnel. This means that our posts could affect FCSA's or its member companies' or **client's** reputation and business interests;
- Be cautious when posting and responding on **social media** as we can be identified as FCSA project personnel even if our user profile doesn't indicate that we are;
- Be clear that the views we express are our own and not those of FCSA;
- Ensure that our communications do not violate the law (for example, libel, defamation, **harassment**, or copyright laws) or FCSA policies and procedures (for example, policies regarding disclosure of confidential or proprietary information or speaking **on behalf of** FCSA);
- Obtain prior written approval before we reference **clients**, partners, or **suppliers** if the information or content is not publicly available as such public disclosure may give rise to serious liability and contractual issues for the company and/or those involved in the disclosure.

### 8.6 Document and Record Retention

We often deal with large quantities of documents and records, both paper and electronic. It is important that we know how long these documents and records should be retained, and how FCSA disposes of them. Read and follow the FCSA retention policies and practices for documents and records. If we are notified that documents in our possession may be relevant to litigation, an investigation, or an audit, we are required to maintain such records and follow the instructions set forth in the notice.

### 8.7 Investigations and Audits

We are expected to fully cooperate with any legitimate internal or external auditors or investigators who request information in connection with an investigation or audit of FCSA. Always provide accurate and complete information. In addition, never delete or destroy records that are subject to (or are likely to be the subject of) a government or internal investigation, subpoena, or lawsuit.

Do not conceal wrongdoing or support others' efforts to do so nor attempt to improperly influence any auditor, regulator or investigator reviewing FCSA's records or encourage anyone else to do so. Refusal or failure to cooperate fully with an internal or government investigation or failure to be fully truthful when providing information during an investigation or audit may result in disciplinary action, up to and including removal from the project and/or termination.

In the event of a "dawn raid" or situation where a **public official** or authority arrives unannounced at the FCSA premises, immediately inform management, follow the FCSA office procedures, cooperate as required while ensuring that our and FCSA's rights are respected, and never destroy or alter any documents or information including hard copy documents, electronic files, and storage devices to include computers, phones, tablets, USB, servers, cloud servers and text messages (WhatsApp/Signal etc.) on business/project or domestic premises, as this can lead to charges of obstruction of justice which can carry criminal penalties for individuals.

We should notify the FCSA Governance & Compliance Director immediately if we are approached by a government investigator or regulator regarding FCSA. We should not provide any FCSA records to outside investigators without prior written approval from the FCSA Governance & Compliance Director.

### **8.8 Patents, Trade Secrets, Copyrights and Trademarks**

Patents, trade secrets, copyrights and trademarks are legal terms that define when an invention, know-how, product, idea, written work, or name are owned by an individual or company, and use of these by others is prohibited without express permission. We should not use another company's name or logo without its permission. In addition, we should not copy articles, **data**, photographs, music, videos, or software without obtaining the required authorization from the author or owner. Just because something is posted on the internet does not mean it is freely available for use. We may need permissions from more than one source.

Project personnel may sometimes develop ideas, processes, and technology on behalf of FCSA or in the scope of our work for FCSA that will be protected by patents, copyrights, and trademarks. This **"intellectual property"** belongs to FCSA, the FCSA member companies or the FCSA's **clients** (depending on the situation and on the **client's** contract terms), and not to project personnel. As part of our employment with FCSA or FCSA member companies, we have assigned the rights to any such **intellectual property** to FCSA, FCSA member companies or the **clients**, as appropriate.

## **9.0 CONTACTS**

When we have a question or would like to raise a concern, we can begin by consulting the person who understands our work and area of responsibility the best: our supervisor or leadership team. We may also communicate with the FCSA Governance & Compliance Director, contacts within our function or our FCSA member company subject matter experts.

## **10.0 GLOSSARY**

### **Actual Conflict of Interest**

refers to a real and existing **conflict of interest**.

### **Alcohol**

refers to any substance that may be consumed and that has an alcoholic content in excess of 0.5 percent by volume.

### **Anti-corruption laws**

refers to statutes such as the Foreign Corrupt Practices Act of the United States (FCPA), the Bribery Act 2010 of the United Kingdom (UK Bribery Act), Italian Legislative Decree 231/2001 - Administrative liabilities of legal entities deriving from offence, ISO 37001 Anti-bribery management systems and all the applicable anti-bribery laws of all foreign countries in which FCSA operates.

### **Artificial Intelligence (AI)**

refers to the ability of machines to imitate and perform tasks that have historically required human problem solving. It's a mixture of computer science, mathematics and statistics that focuses on creating intelligent systems capable of simulating learning, reasoning, and making decisions. AI enables machines to analyze and interpret data, recognize patterns, solve problems, and interact with humans.

**Bank Account**

refers to an account with a bank or financial institution.

**Bonded Labor**

refers to situations where someone pledges their personal services or those of a person under their control as security for a debt and either the value of the services is not applied towards the liquidation of the debt or the length and nature of the services are not respectively limited and defined.

**Bribe**

an offer or promise to give, or the giving of, or the soliciting or authorizing to give, anything of value or another advantage to improperly influence the actions of a *third party*, public or private. Bribes may include money, gifts, travel or other expenses, hospitality, below-market loans, discounts, favors, business or employment opportunities, political or charitable contributions, or any direct or indirect benefit or consideration. Improper influence typically involves the intent to secure a quid pro quo to buy the misuse of someone's position.

**Bribery**

refers to the offering, giving, receiving, or soliciting of a *Bribe*.

**Business Partners**

refers to *third parties* who enter in a business relationship with and act *on behalf of* FCSA.

**Child Labor**

refers to work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development, such as work that:

- Is mentally, physically, socially or morally dangerous and harmful to children; and/or
- Interferes with their schooling by depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.

**Client**

refers to either the party with whom FCSA has signed a contract for the provision of goods, works or services to that party or the ultimate beneficiaries of such goods, works or services, or both/all of them, as the context may require.

**Close Family Member**

any person closely connected to a project personnel by blood, marriage, or close affinity (for example, a spouse, significant other, sibling, grandparent, brother-in-law, etc.), such that impartiality might be perceived to be affected by the relationship. The term also refers to a domestic partner and the domestic partner's child, parent, sibling, half-sibling, grandparent, grandchild, or stepparent.

**Close Personal Relationship**

refers to a relationship with someone other than an *immediate family* member, which is significant enough that it affects a person's ability to be objective and unbiased and act in the best interest of FCSA.

**Code of Conduct (or Code)**

refers to FCSA Code of Conduct in its current version.

**Confidential Information**

refers to information that if lost, exposed, or corrupted, could have adverse effects for FCSA, the FCSA member companies, our clients or other third parties. Loss of confidential information could result in fines and prosecution. Most of the information handled within FCSA is considered to be confidential.

Confidential information includes, for example:

- **Personal Data** (e.g., health records);
- **Intellectual property** (client or FCSA owned);
- Information that could cause hazards to FCSA project personnel's safety if compromised;
- Information marked confidential;
- Commercially sensitive project information such as framework rates;
- Strategic planning;
- Information related to a bid during the bidding process; and
- Passwords, certificates, or any documents that could be used to gain access to FCSA **information technology equipment** or information internal emails and chats.

**Conflict of Interest**

refers to a set of circumstances which creates an actual, potential or perceived risk that the professional judgment or actions in relation to the **stakeholder's** duties and obligations toward the company will be unduly influenced by a secondary interest, which usually benefits the **stakeholder** financially, professionally and/or personally.

**Corruption**

refers to the abuse of entrusted power for private gain.

**Data**

refers to a collection of facts, such as numbers, words, measurements, observations or descriptions that can be used for reference or analysis. Data is not just used to analyze what has already happened, but it can be used to inform decisions and help us understand what may happen in the future.

**Discrimination**

refers to situations where an individual, or group of individuals, is treated differently, or negatively, on account of their traits (e.g., their beliefs, national or ethnic origin, culture, religion, political convictions, age, mental or physical disability, sex, sexual orientation, gender identity, partnership status, pregnancy, maternity, or any other grounds prohibited by law).

**Drugs**

refers to any substance, chemical or agent for which the use or possession is unlawful or requires a personal prescription or authorization from a licensed treating physician, or for which the use or possession is regulated by legislation such as cannabis, or any other psychoactive substance, and any non-prescription medication lawfully sold that can impair the ability to perform work safely, and drug paraphernalia.

**Economic Sanctions**

refers to laws and regulations which prohibit or restrict business dealings with certain countries and their nationals, and/or with designated entities or persons.

**Expense Reports**

refers to a report filed by a project personnel based upon the appropriate form provided through the finance system in order to claim reimbursement of their expenses.

**Export**

refers to: (a) physically or electronically sending goods, software and/or technology(item) across an international boundary; (b) providing a service to a recipient in another country (such as engineering services for a project or client away from the home country; or (c) in some jurisdictions, disclosing information to a person of foreign nationality, regardless of his or her location (deemed export).

**Export Controls**

refers to laws and regulations that regulate and/or restrict the export of or transfer of goods, technology, technical information, and services to foreign nations (and/or from one foreign nation to another) and/or foreign nationals or companies for reasons of national security, foreign policy, protecting the U.S. economy, promoting trade goals, anti-terrorism, or non-proliferation.

**Facilitating Payments**

refers to unofficial payments (as opposed to legitimate and official fees or taxes) made for the purpose of obtaining, securing, or accelerating the making of a decision or performance of a service or routine action to which the person or company paying is already entitled. Facilitating payments are typically small payments made in cash, or small gifts, to an individual with little decision-making power, yet capable of controlling a process (holding up, obstructing, or drawing out the process). They tend to be made secretly and are often, but not exclusively, requested in the following situations:

- Obtaining issuance of licenses or permits;
- Clearing customs, immigration, or border security; or
- Processing governmental papers, such as visas and other official documents.

**Forced Labor**

refers to any work or service which people are forced to do against their will and under threat.

**Former Public Official**

refers to someone who was a **public official** at any time in the last five years.

**Fraud**

refers to an action taken with the intention to deceive such as falsification, concealment, or lying, in order to obtain an advantage or evade responsibilities, for one's own benefit or that of someone else.

**Gifts, Entertainment and Hospitality**

Anything of value (tangible or intangible) given to a person without payment. Gifts include, but are not limited to meals, travel, site tours, entertainment, logo items, recreation, lodging, transportation, (music, cultural, sporting or leisure) event tickets, trade fairs, donations, sponsorship, money, vouchers,

financial credit, free services, or study grants for children and relatives, no-interest or low-interest loans. Entertainment requires FCSA project personnel to be present; if not, the expenditure is a gift when given.

**Good Faith**

refers to reasonable grounds to believe, in light of the circumstances and the information available at the time of expressing a concern, that the matters reported are true. A report does not have to be proven true to be made in good faith.

**Harassment**

refers to situations where behavior, be it sexual, psychological or in any other form, towards another person is shocking or offensive, affects the person's dignity, well-being, physical or **psychological safety**, or results in a harmful work environment.

Harassment results in an intimidating, hostile, degrading, humiliating or offensive working environment for the person and can come in the form of repeated, hostile, or unwanted conduct, verbal comments, actions, or gestures, or can take the form of a single serious incident. Harassment can involve words or actions that are known or should be known to be offensive, embarrassing, humiliating, demeaning, or unwelcome. This includes bullying.

**Human Trafficking**

refers to recruitment, transportation, transfer, harboring, or receipt of persons by improper means (such as force, abduction, fraud, or coercion) for an improper purpose.

**Immediate Family**

refers to an individual's spouse (or significant other), daughter, son, mother, father, sister or brother.

**Inclusion**

refers to the achievement of a work environment in which all individuals are appreciated, supported and treated fairly and respectfully, have equal access to opportunities and resources, can fully contribute to FCSA's success and achieve their full potential.

**Information Technology Equipment**

refers to any technologies and technological components, including but not limited to systems, infrastructure, equipment, computer software, services, and processes, that support and manage FCSA's **data** and the people working with these technologies.

- Equipment: workstations, notebooks, phones, smart devices, computer software as well as their peripheral components (e.g., printers and other accessories).
- Infrastructure: telecommunications networks, servers, as well as their configurations, etc.
- Services: email, internet, as well as the execution and scheduling of batch jobs

**Inside information**

refers to any material information that is not available to the public that a reasonable investor would likely consider important in making a decision to buy or sell a security.

**Intellectual Property**

refers to all patents, rights to inventions, utility models, copyright and related rights, trademarks, service marks, trade, business and domain names, rights in trade dress, rights in get-up, rights in goodwill, rights

to sue for passing off, unfair competition rights, rights in designs, rights in computer software, database rights, topography rights, moral rights, image rights, and all other intellectual property rights, in each case whether registered or unregistered and including all applications and rights to apply for and be granted, renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which subsist or will subsist now or in the future in any part of the world.

**Invoice**

refers to a document outlining the amount owed by one party to another in consideration of products provided and/or services performed. It represents a formal request for payment by the provider of such products or services.

**Kickback**

Refers to any money, fee, commission, credit, gift, gratuity or anything of value provided directly or indirectly to and from a supplier or subcontractor or their employees in order to obtain or reward favorable treatment in connection with a contract.

**Lobbying**

refers to the process of attempting to influence, or advising those who wish to influence, public and government policy at all levels: federal, state, regional and local. It involves the advocacy of an interest that is affected, actually or potentially, by the decisions of legislators or government leaders. Lobbying activities can be exercised by in-house lobbyists and/or consultant lobbyists. Lobbying requires disclosure to the government and covers many kinds of activities. In certain countries, lobbyists must be registered.

**Management Committee**

refers to a committee established by FCSA member companies.

**Modern Slavery**

refers to common forms of exploitation including **human trafficking**, domestic servitude, forced marriage, forced criminality, **forced labor**, **bonded labor**, **child labor** and sexual exploitation.

**Money Laundering**

refers to the process by which a person conceals or disguises the identity or the origin of illegally obtained funds so that they appear to have originated from legitimate sources.

**On Behalf of**

means, in the context of an action taken or any interaction with third parties such as clients, **subcontractors**, vendors, other contractors, public bodies, **public officials**, governmental authorities or regulatory agencies, that the action or interaction is, or may reasonably be perceived to be, in the name or for the benefit of, or may otherwise be imputed to, FCSA.

**Operating Committee**

refers to the Project Director and three Deputy Project Directors.

**Peer Review**

refers to an independent objective assessment of the health of a project using peer-to-peer expertise across multiple disciplines (such as scheduling, risk and opportunity management, financial management and commercial management) and assess compliance with applicable governance documents, providing recommendations and actions back to the project manager.

**Perceived Conflict of Interest**

refers to a set of circumstances which an observer may reasonably view or perceive as giving rise to a **conflict of interest** (actual or potential), while in reality it may not.

**Personal Data**

refers to any information directly or indirectly relating to an identified or identifiable individual. Examples of personal data include information about an individual's name, address or an identification card number, etc.

**Political Contributions**

refers to any contribution, whether monetary, non-monetary or in-kind, made to a candidate for public office, or to a political party, organization, or entity. Political contributions include without limitation: direct financial contributions (subscriptions, loans, advances, deposits, etc.), admission fees to fundraising activities (dinners, golf tournaments, etc.) sponsored by or for political parties or candidates, political campaign expenses, goods, services, equipment, facilities, etc.

**Potential Conflicts of Interest**

refers to a situation where there is a reasonable possibility of a **conflict of interest** arising in the future.

**Psychological Safety**

refers to a belief that one will not be punished or humiliated for speaking up with ideas, questions, concerns, or mistakes and that the team is safe for interpersonal risk taking.

**Public Official**

refers to an officer or employee of, or any person (such as an attorney or legal representative) representing or acting on behalf of:

- Any level of government (whether federal, provincial, state, municipal, department, agency or other);
- Political parties, party officials and candidates for public office;
- State-owned and/or government controlled entities;
- Public international, non-governmental organization (NGO) or intergovernmental organizations; or
- A person who holds a legislative, administrative, judicial, or military position.

**Retaliation**

refers to punishing someone for reporting, in **good faith**, an allegation or concern. Retaliation can include any negative job action such as demotion, unjustified discipline, firing, salary reduction or job or shift reassignment, and can be performed directly or indirectly.

**Secondary Employment**

refers to other employment or directorships outside of FCSA, including any personal business we may be conducting whether or not related to FCSA business.

**Significant Financial Interest**

refers to owning any interest equal or greater to 5% in any company or entity which does, or seeks to do, business with or is a competitor of FCSA.

**Social Media**

refers to a computer-based technology that facilitates the sharing of ideas, thoughts, and information through the building of virtual networks and communities. By design, social media is Internet-based and gives users quick electronic communication of content.

Social media includes all personal digital presence and more specifically:

- Personal blogs and websites;
- Social networking sites (Facebook, Tik Tok);
- Professional networking sites (LinkedIn);
- Micro-blogs (X);
- Discussion/chat forums whether political, non-political, or other;
- Content sharing sites (YouTube); and
- Content aggregation and social bookmarking sites (Alltop.com, Reddit, Digg).

**Stakeholder**

refers to a person or organization that can affect, be affected by, or perceive itself to be affected by, a decision or activity (such as project personnel, **clients**, **suppliers**, communities, regulators, not for profit organizations, investors, shareholders, etc.).

**Subcontractor**

refers to any individual or entity hired by FCSA for the provision of goods and/or services. This does not include clients or project personnel of FCSA.

**Supplier**

refers to any **third party** that supplies goods and/or services, including manufacturers, fabricators, distributors, and vendors.

**Tax**

refers to all forms of tax, including but not limited to, payroll and employment taxes, national insurance and social security contribution, capital taxes, corporation tax, customs and duties, Value Added Tax (VAT) or other indirect sales and goods taxes irrespective of territory.

**Tax Evasion**

refers to the unlawful evasion of taxes performed by misrepresenting the taxpayer's affairs with the goal to reduce or eliminate their tax liability. It may take the form of misclassification of goods to avoid customs duties, dishonest tax reporting through the understatement of income or gains or the overstatement of deductions or losses. It includes the facilitation of tax evasion which refers to the deliberate and dishonest action (or omission) to assist another person to evade taxes in any jurisdiction. Tax evasion can be realized by individuals, corporations or trusts.

**Third Party**

refers to any individual or organization, other than FCSA, that personnel may come into contact with within the course of their work and business activities, including but not limited to, business partners family members, candidates, competitors, ***clients, suppliers*** and ***public officials***.

**Transaction**

refers to the sale of services (such as engineering, procurement, construction, construction management, financing, and operations & maintenance), products, parts or equipment, shipment, transfer of information or transfer of funds. Transaction also refers to any purchases, expenses, payments, and lease agreements.

**Workplace**

refers to any place over which FCSA exerts administrative responsibility and any land, premises, location or thing at, upon, in or near which project personnel works or attends by reason of or in the course of employment.