

Code of Business Ethics and Conduct

August 28, 2019



Inglett & Stubbs International, LLC
5500 S. Cobb Drive, Suite 300E
Atlanta, GA 30339



28 August 2019

Dear Colleagues,

Inglett & Stubbs International (“ISI”) is committed to upholding the highest ethical standards in all work we do and to uphold the laws in all our operations, wherever they are located. All of us are expected to conduct our work with honesty and candor. This document—our *Code of Business Ethics and Conduct*—describes how we perform our work with integrity.

The *Code* establishes high standards of ethical and legal behavior. It also incorporates many of our Company’s policies and procedures, as well as many of the laws and regulations we must follow. Violations of our *Code* may result in disciplinary action, up to and including termination. If a violation occurs due to lack of rigorous oversight, the manager(s) responsible for that oversight will be disciplined as well.

All of us have a responsibility to:

- Read and understand the *Code* and related legal obligations.
- Comply with the *Code* and all applicable statutes and regulations in every country in which we operate.
- Actively participate in periodic training in the *Code*.
- Be vigilant, and report any suspected misconduct, illegal activity, fraud, abuse of Company assets or other violation of ethical standards.

Individuals who raise concerns or report another’s wrongdoing, might worry about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this policy, even if they turn out to be mistaken.

ISI will not take any retaliatory action against any person who reports suspected violations in good faith or participates in an investigation. If we determine that manager or anyone else at the company has taken a retaliatory action or has even threatened to do so, that person will be subject to discipline, up to and including termination.

No individual document can provide guidance for all situations that we may face in conducting the company’s business. Please do not hesitate to contact your manager or the ISI Corporate Ethics Officer for guidance. If you are in a situation where you are not sure of the appropriate actions that will be consistent with our *Code*: Stop. Speak up and get the advice and guidance you need first.

I am proud that we have built our company on a foundation of ethical and honest behavior, and in compliance with the laws of all jurisdictions in which we operate. We succeed because we are excellent at what we do—and because we do it honestly and ethically.

Sincerely,

A handwritten signature in blue ink, appearing to read 'David Lytle', is positioned above the printed name.

David Lytle
Chief Executive Officer

Code of Business Ethics and Conduct

We at Inglett & Stubbs International are committed to conducting our business affairs with honesty and integrity and in full compliance with all applicable laws and regulations in countries in which we operate.

This commitment covers all our relationships, including those with auditors, competitors, customers, agents, employees, governments, public agencies and enterprises, international public organizations¹, the public, the Company's owners, subcontractors, and vendors. In keeping with this commitment, neither employees nor others either acting on the Company's behalf or performing services for the Company shall knowingly conduct business that is not in the full spirit of honest, ethical, and lawful behavior, nor shall any employee cause another individual to act otherwise.

Within this framework of honest, ethical, and lawful behavior, all Company-related business shall solely serve the best interests of the Company. The Company has adopted this *Code* of Business Ethics and Conduct (this "*Code*") to summarize those activities or relationships that could be considered unethical or illegal or would create a conflict of interest and to provide for the disclosure of such activities.

We will enforce this *Code* fairly and without prejudice at all levels. All investigations of employee-referred violations shall be conducted in private, by ISI staff or with outside assistance, as appropriate, so as not to reveal the identity of the referring employee or the accused employee, unless necessary for the successful conclusion of the investigation or required by law. No employee will be subjected to retaliation, or discipline solely because of reporting violations of this *Code* or participating in investigations, absent knowingly filing a false report.

All officers, directors and employees will be provided with a copy of this *Code*, the receipt of which shall be acknowledged by signing the enclosed Code of Business Ethics and Conduct Acknowledgement Form. Signed forms are to be forwarded to Human Resources for inclusion in such person's personnel file. All officers, directors and employees should thereafter be sensitive to any circumstance that might result in actual or potential violation of any of the standards set forth in the *Code* and shall notify either their immediate supervisor, the Corporate Ethics Officer, or the President of the firm. The Company also expects its suppliers (e.g. vendors, contractors and consultants) to be guided by the standards set forth in this *Code* when representing, acting, or performing services for the Company.

ETHICAL BEHAVIOR

Confidential Information. Confidential information with respect to the Company, its employees, its customers and suppliers, or others dealing with the Company or its customers acquired by employees through their employment is considered to be privileged and must be held in the strictest confidence. Such information is to be used solely for legitimate corporate purposes and not as a basis for personal gain by employees. In no case, even after termination of employment, shall employees transmit such information to persons outside the Company or even to other employees of the Company who either do not need to know such information in discharging their duties as employees or are not permitted access to such information by governmental regulation or otherwise.

Competition. The highest standards of honorable and ethical conduct shall be observed in all relationships with the Company's competitors. The advancement of the Company's business interests

through the dissemination of unverified information or any other unfair actions intended to damage competitors is prohibited, as are any other dishonorable activities.

Gifts, Meals or Gratuities. Employees and others either acting on the Company's behalf or performing services for the Company may not provide or pay for meals, refreshments, travel or lodging expenses, or give anything of value to, any public official, except as specifically permitted by the law (including federal law) and regulations then in effect. (A "public official" includes U.S. federal government officials and employees, foreign public officials and employees, and officials and employees of public international organizations.) The Company, its employees and others either acting on the Company's behalf or performing services for the Company must also comply with state, local and foreign government rules governing the provision and acceptance of business courtesies, corporate hospitality and promotional expenditure.

Employees may extend bona fide business courtesies, corporate hospitality and promotional expenditure to others at Company expense only if the recipient is not a public official, and if all the following criteria are met:

- Such action is properly authorized in advance by the employee's supervisor and is otherwise in compliance with Company policy and procedures;
- Such action is related to Company business;
- Such action is consistent with accepted business practices in the industry;
- Such action is sufficiently limited in value to preclude any misinterpretation as to intent;
- Such action complies with applicable law (e.g., U.S. Foreign Corrupt Practices Act or the UK Bribery Act; see below), government regulations, and generally accepted ethical standards; and
- No embarrassment to the Company would result from public disclosure of the facts.

Dealings with Customers and Suppliers. All employees shall deal with the Company's customers and suppliers in a fair and honorable manner and shall not take fraudulent actions, make improper adjustments with respect to monies due customers, suppliers, contractors, or consultants, or deny them the full receipt of the specified benefits due. All representations made to customers shall be truthful, accurate, based on the latest available data, and presented so as to be completely clear. Pricing negotiations shall be carried out in accordance with all applicable laws, including the U.S. Truth in Negotiations Act (see more below).

Gifts to Company Employees by Others. Employees of the Company shall not seek or accept from any person or company that does or seeks to do business with the Company, or is a competitor of the Company, any gifts or financial benefit in any form, including cash or the equivalent, merchandise, services, or travel or vacation expense. The following exceptions are permitted only when it would be offensive or awkward to decline or return the gift or courtesy:

- A holiday season gift not in excess of (U.S.) \$100.00 retail value.
- Normal business courtesies such as payment for a lunch or dinner in connection with a business meeting.

Employees who receive gifts or courtesies of any kind, or have reason to believe that any existing or potential supplier, customer, or competitor of the Company or any other person is attempting to influence his or her judgment, or gives the appearance of such influence, through the offering of gifts or courtesies, shall promptly disclose all relevant facts to their supervisor or the President of the Company.

The position of the Company remains, however, one of strongly and unequivocally discouraging any employee from seeking or accepting gifts of any kind.

Compliance with Applicable Statutes and this Code. Employees of the Company shall comply with all applicable U.S. federal, state and local laws and regulations and the applicable laws and regulations of other countries relevant to the Company in the conduct of its business and shall not aid or abet any other person in the violation of such laws, regulations, or this *Code*. Assets of the Company shall not be used or disbursed for any purpose that is unlawful or unethical under such laws, regulations or this *Code*. In any instance where a law or regulation is ambiguous or difficult to interpret, or in any instance where an employee believes a matter may be covered by a law or regulation not known to the employee, the employee will report the matter immediately to his or her supervisor who may, if necessary, seek legal advice from the Company's General Counsel.

Integrity in Procurement Action. A series of U.S. federal laws and regulations prescribe the conduct required of government contractors with respect to procurement activities. During the conduct of a government procurement, employees shall not engage in any discussions with government procurement officials concerning future employment or business opportunities, shall not offer or give to a procurement official anything of value, and shall not obtain or try to obtain in any manner any government proprietary or source selection information. These laws and regulations apply to U.S. government procurements. Employees shall also refrain from activities restricted under similar laws and regulations of states or other countries in which the Company is competing for contracts.

Compliance with the Procurement Integrity Act. This Act relates to competitions for contracts with the U.S. federal government. In brief, no ISI employee should ever knowingly try to obtain "source selection" information related to any acquisition being performed by the U.S. federal government. This prohibition begins when an agency begins preparing an acquisition and extends until contract award. For example, we never should try to find out who at an agency might be a member of a Source Selection Panel, nor should we ever try to learn about the agency's technical evaluation plans. As another example, after we submit a proposal for a U.S. federal government contract but before it is awarded, we should never try to obtain information on competitive range determinations or any other information that might affect the integrity of a competition. The Act defines as "source selection" information a wide range of information prepared for use by a U.S. federal agency to evaluate bids and proposals and prohibits us from obtaining it unless it has been made available to the public. The Act also places restrictions on hiring U.S. government personnel who have been involved in certain procurement actions.

Ethical Collection of Competitive Information. Competitive information is a valuable tool that allows us to understand and manage our services so we can better meet our customers' needs and compete vigorously for new contracts. However, employees are expected to gather and use such information in an ethical manner and in compliance with the law. We strictly forbid ISI employees or our consultants to gather competitive information improperly (e.g., electronic eavesdropping, threats, theft).

Compliance with the Truth in Negotiations Act (TINA). In our proposals for U.S. federal government contracts and negotiating post-award changes, this U.S. federal law requires us to ensure that all cost and pricing information we provide, and that all our communications with and representations to the federal government are accurate, complete, current and truthful. Technically, TINA only applies to certain types of federal government acquisitions. We expect all employees to adhere to TINA—not only for all proposals for all federal government contracts, but also for all proposals for any type of contract, here and abroad, and for all clients or potential clients, private and public.

Compliance with Anti-Corruption Laws. It is our policy to conduct all our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to

acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery and corruption. We prohibit employees, contractors, business agents or other third parties acting on the Company's behalf from paying or receiving anything or promising to pay or receive anything that even remotely resembles a bribe.

A bribe can take many forms. It can be the act of paying or promising to pay anything of value to (or receiving or soliciting anything of value from) government officials or private individuals or other companies designed or intended to improperly influence business decisions, to obtain or retain business, or to obtain or retain an advantage an advantage in the conduct of business. "Anything of value" can include cash, gifts, loans, rewards, kickbacks, entertainment, travel or other hospitality, regardless of amount. Simply stated, do not pay, try to pay, promise to pay, receive, or try to receive bribes or other improper payments.

In taking a zero-tolerance approach, we will comply with all laws in any country in which we operate, including but not limited to:

The U.S. Foreign Corrupt Practices Act (FCPA). The FCPA prohibits corruptly giving, offering or promising anything of value to non-U.S. government officials or non-U.S. political parties, officials or candidates for the purpose of influencing them to misuse their official capacity to obtain, keep or direct business or to gain an improper advantage. In addition, the FCPA prohibits knowingly falsifying a company's books and records or knowingly circumventing or failing to implement accounting controls. Employees involved in international operations must be familiar with the FCPA and with similar laws that govern the Company's international operations.

U.K. Bribery Act (UKBA). This law applies to a company, including a U.S. company and/or its employees, if any act or omission which forms of the bribery takes place in the United Kingdom or when it conducts any part of its business in the United Kingdom. Like the FCPA, the UKBA prohibits bribing government officials in order to obtain or retain business or to secure a business advantage. In addition, the UKBA prohibitions apply not only to government officials, but also to private entities or persons.

Anti-corruption laws of other countries. Other countries in which we operate also have laws that prohibit bribery or other forms of corruption. We will always abide by those laws.

Facilitation Payments and Kickbacks. ISI does not make, and will not accept, facilitation payments or "kickbacks" of any kind. Facilitation payments, also known as "back-handers" or "grease payments", are typically small, unofficial payments made to secure or expedite a routine or necessary action (for example by a government official). Kickbacks are typically payments made in return for a business favor or advantage.

You must avoid any activity that might lead to a facilitation payment or kickback being made or accepted by us or on our behalf, or that might suggest that such a payment will be made or accepted.

If you are asked to make a payment on our behalf in relation to any governmental action, you should always be mindful of what the payment is for and whether the amount requested is actually permitted by the applicable law in respect of the government action, goods or services to be provided. You should always ask for a receipt which details the reason for the payment. If you have any suspicions, concerns or queries regarding a payment, you should refuse payment and raise the suspicion, concern or query with your manager or the ISI Corporate Ethics Office.

If a difference exists between the *Code* and local laws or customs, simply apply the **more restrictive** standard to the given situation. Contact your manager or the ISI Ethics Officer for further guidance.

In some respects, the UKBA is more restrictive than the FCPA with respect to Facilitation Payments. The FCPA does not expressly restrict all such payments, and in fact allows small payments made to government officials to expedite or secure the performance of a routine, non-discretionary governmental activity that the government official is required to perform, such as granting a permit or license, processing visas or work orders, or loading or unloading cargo. Such payments **are prohibited by the UKBA and are prohibited by Inglett & Stubbs International policy in all countries in which we operate.**

ISI recognizes that, despite our strict policy on facilitation payments and kickbacks, employees may face a situation where avoiding a facilitation payment or kickback may put themselves, their colleagues or their family's personal security at risk. Under these circumstances, the following steps must be taken:

- Keep any amount to the minimum.
- To the extent practicable, ask for a receipt, detailing the amount and reason for the payment.
- Create a record concerning the payment.
- Report this incident to your manager or the Corporate Ethics Officer.

Export Controls. The International Traffic in Arms Regulations and other U.S. laws and regulations regulate the export outside the US (or "deemed export" in the US) of certain technical data, software, equipment and service and may require prior approval, export licenses and reporting. These laws are designed to promote foreign policy objectives and prevent certain military or "dual use" items from being used in or by certain countries.

Employees involved with export regulated technical data, equipment or services must be familiar with these export control laws and regulations. Any employee who has questions regarding the applicability of these laws and regulations should contact his or her supervisor who may, if necessary, seek legal advice from the Company's General Counsel.

If you become aware of improper, unusual or missing transactions or records related to Company exports, you must report them at once to your manager or the Corporate Ethics Officer.

Zero Tolerance for Human Trafficking. Modern slavery is a crime and a violation of fundamental human rights. It takes various forms, such as slavery, servitude, forced and compulsory labor and human trafficking, all of which have in common the deprivation of a person's liberty by another in order to exploit them for personal or commercial gain. ISI is committed to acting ethically and with integrity in all our business dealings and relationships and to implementing and enforcing effective systems and controls to ensure modern slavery is not taking place anywhere in our own business or in any of our supply chains.

Proper Use of and Accounting for Corporate Assets. Corporate assets shall not be used, either directly, through third parties, or through requests for reimbursement, to make undisclosed payments or loans to anyone for any purpose. No payment on behalf of the Company, or any of its subsidiaries, affiliates or related entities, shall be made or approved with the intention or understanding that any part of such payment is to be used for any purpose other than that described by the documents supporting the payment.

Monies or other assets of the Company shall not be permitted in any fund or account not reflected on the books and records of the Company and no such fund or account shall be established or permitted for any purpose. Compliance with generally accepted accounting principles and accounting procedures as established by the Board of Directors and the Chief Financial Officer is always required. All assets,

liabilities, revenues and expenses of the Company shall be correctly and accurately reflected on its books and records, and no false or misleading entries of any kind shall be made.

Tax Evasion. We take a zero-tolerance approach to tax evasion and the facilitation of tax evasion wherever we operate, whether in the United States or in any foreign country. We will uphold all laws relevant to countering tax evasion in all the jurisdictions in which we operate.

Tax evasion involves deliberate and dishonest conduct. Employees (or someone on your or ISI's behalf) must not:

- engage in any form of tax evasion whether in the United States or in any foreign country;
- assist in the commission of any tax evasion, whether in the United States or in any foreign country, by another person;
- fail to promptly report to your manager or the Corporate Ethics Officer any request or demand from any third party to facilitate the fraudulent evasion of tax, or any suspected fraudulent evasion of tax by another person.

Setting or Controlling Prices. Employees are prohibited from dealing with competitors, customers, or suppliers for the purpose of unlawfully setting or controlling prices, rates, trade practices, costs, or any other activities prohibited by laws and regulations in the countries in which we operate.

Political Contributions and Political Activity. Employees may not use Company assets or act on behalf of the Company to make contributions or furnish benefits (including the use of facilities, equipment, supplies, transportation, telephone, or any other service for less than fair market value) of any kind to any political party, political committee, or candidate for any political office of any government or organization that finances such candidacy.

Employees will not be reimbursed, or in any manner compensated, for time or expenses incurred in any political activity. This prohibition relates only to the use of corporate assets and is in no way intended to discourage employees from making personal contributions to candidates or political parties of their choice, or from participating in programs to encourage voter registration, forums at which candidates for public office may express their views, or programs encouraging political awareness and responsible citizenship.

The Company may make donations but only if they are ethical and in compliance with this policy, local applicable laws, the U.K. Bribery Act and the U.S. FCPA. No donation should be made which may, or may be perceived to breach applicable law, or any other section of this policy. All donations must be approved by the Corporate Ethics Officer, and ISI will keep accurate records of all donations made by the company.

Cost Accounting. Employees shall ensure that cost accounting standards and principles of cost allowability are followed. Costs shall be recorded and charged to the appropriate account, regardless of the status of that account. Timekeeping and other cost records must be completed in a timely and accurate manner. Transferring or otherwise falsifying charges to inappropriate contracts or account numbers is strictly forbidden. Employees shall not submit or participate in the submission of any claims of any kind, including bids and proposals, which are false, fictitious, or intentionally misleading.

Avoidance of Conflicts of Interest. The Company respects the rights of employees to manage their personal affairs and investments and does not wish to intrude upon their personal lives. At the same time, employees should avoid any situation that may involve a conflict between their personal interests and the interests of the Company. Employees shall avoid conflicts of interest, both in fact and in appearance, between his or her obligations to the Company and personal affairs. No employee is to

have such an economic interest in or other relationship (including being a director or officer) with any person or firm with which the Company does business or competes, that would influence, or might reasonably be regarded as likely to influence, the employee in his or her actions on behalf of the Company. A conflict of interest is any financial or other transaction, activity, enterprise or association engaged in by any employee or member of an employee's immediate family that might interfere with or compromise the employee's obligation to the Company or give the appearance of such interference. Immediate family includes spouse, children, parents, siblings, parents-in-law, and other relatives living in an employee's household.

Relationships with Suppliers, Customers, or Competitors of the Company. Employees who transact business on behalf of the Company or who are in a position to influence the Company's business transactions, and members of those employees' immediate families, shall have no ownership interest in any supplier, customer, or competitor of the Company, except for the ownership of small amounts of a publicly held stock (that is, the greater of one percent or \$50,000 of the outstanding stock of a publicly held company). Employees and members of their immediate families shall not have any debtor-creditor relationship with any supplier, competitor, or customer of the Company, unless such supplier, competitor or customer is either a recognized lending institution or a member of an employee's immediate family. No employee or member of an employee's immediate family is to have any other relationship (including as a director or officer), with any supplier, competitor or customer, whether involving the employee or a member of his or her immediate family, if the employee might personally benefit, directly or indirectly, by the Company's doing business with the supplier or customer or by the Company's success or failure in competing with the competitive organization.

Hiring of Government Employees. Under no circumstances should any ISI employee discuss job opportunities with employees of any government entity without first obtaining explicit approval from the Corporate Ethics Officer and our Human Relations Department. There is a wide variety of complex laws that place restrictions on whether and when we might be able to discuss employment opportunities with current government employees or extend offers. We will always rigorously adhere to these rules.

Purchasing. Employees shall not influence the purchase of goods or services except in the best interests of the Company. Employees with purchasing responsibilities shall be particularly careful not seek or accept, except as set forth above, merchandise or services for his or her own personal use or benefit, without paying fair market value, from any person or company.

COMPLIANCE AND ADMINISTRATION

Training. All directors, officers, and employees of the firm are required to participate in training courses that we provide on our Code of Business Ethics and Conduct.

Procedure. All directors, officers, and employees shall sign the most current *Code of Business Ethics and Conduct*. Acknowledgement Form at the time of employment or initial elections, at any other time requested by Company management, and upon termination.

Forms. The Code of Business Ethics and Conduct Acknowledgement Form is to be signed by all officers, directors and employees as an acknowledgement that they have read and understand the contents of this *Code* and to provide an opportunity to disclose any activities that may be, or give the appearance of being, in violation of this *Code*.

Administration. The Board of Directors has appointed a Corporate Ethics Officer whose responsibility is to administer this *Code*. The Audit Committee of the Board of Directors will administer this *Code* with

respect to directors and executive and financial officers and may, as necessary, establish procedures and controls to ensure compliance with this *Code*.

Individual Responsibilities. Officers and managers shall be responsible for implementing and enforcing this *Code*. It is the duty of all officers and managers, as well as all employees, to report or seek guidance concerning any matter to which there is a question under this *Code* by notifying their immediate supervisor, the Compliance Committee, or the Company's President.

Discipline. The standards of ethical conduct contained herein are vital to the Company and are to be taken seriously by all employees. Accordingly, violations of these standards will not be tolerated and, in accordance with Company policies and procedures, will result in penalties ranging from warnings and reprimands to termination, as deemed appropriate. If problems arise because of lax controls by a manager, that person will be subject to discipline, up to and including termination as deemed appropriate. Employees who witness a violation and fail to report it may be disciplined. Disregard of the laws and regulations underlying this *Code* may require the Company to refer such violation to the appropriate governmental and regulatory authorities for criminal prosecution or civil action.

How to Seek Advice and Report Concerns. Employees who suspect or know of possible business misconduct should report their concerns to their manager, their Human Resources representative, or Chris Williams, the Corporate Ethics Officer. He can be reached at +1 404 214 6724 or cwilliams@inglett-stubbs.com. You also can mail him a letter at 5200 Riverview Road, Mableton, Georgia 30126, USA.



Code of Business Ethics and Conduct Acknowledgement Form

I _____ (insert name) have read the Inglett & Stubbs International *Code of Business Ethics and Conduct*. I acknowledge and understand the provisions of the *Code* and agree to abide by them. I understand and acknowledge each of the following:

- The standards of ethical conduct contained herein are vital to the Company and are to be taken seriously by all employees.
- As an employer, if ISI fails to ensure that its employees, agents or service providers comply with this *Code* and all applicable statutes and regulations in each country in which it operates, ISI can face criminal sanctions including unlimited fines, as well as exclusion from tendering for public contracts and damage to its reputation.
- Accordingly, violations of these standards will not be tolerated and, in accordance with Company policies and procedures, will result in penalties ranging from warnings and reprimands to termination, as deemed appropriate.
- Disregard of the laws and regulations underlying this *Code* may require the Company to refer such violation to the appropriate governmental and regulatory authorities for criminal prosecution or civil action.

Employee: _____

Witness: _____

Name (print): _____

Name (print): _____

Signature: _____

Signature: _____

Date: _____

Date: _____