CODE OF CONDUCT AND ANTI-CORRUPTION POLICY

Including the internal reporting system

Rev 1 · Adopted November 23, 2026

Earth Support Corp. · 56 Broad Street, Suite 32686, Boston, MA 02109

1. Purpose and who it covers. This policy sets the standards Earth Support Corp. ("ESC") works by. It applies to ESC's officers and employees, and to subcontractors, suppliers, agents and consultants whenever they act for ESC. A breach can lead to discipline up to dismissal for an employee, and to the end of the working relationship for anyone else.

2. Code of Conduct.

(a) **Safety comes first.** Follow ESC's Written Safety & Health Program and the site rules of every project. Anyone may stop work they believe is unsafe, and no one is penalized for doing so.

(b) **Honest records.** Bids, quotes, invoices, daily tickets, timesheets, certified payroll, test records and every other document ESC issues must be true and complete. Never bill for work, time or materials that were not provided, and never alter or backdate a record.

(c) **Follow the law.** Comply with the laws that apply to our work, including wage-and-hour and prevailing wage law, OSHA, Dig Safe, environmental and stormwater rules, and licensing such as hoisting licenses.

(d) **Fair competition.** Price every bid independently. Never agree with a competitor on prices, bids or who will win a job, never share ESC's bid prices with a competitor, and never use another company's confidential bid information.

(e) **Respect at work.** ESC does not tolerate discrimination, harassment, threats or violence. Employment decisions are based on the work, in line with federal and Massachusetts law.

(f) **Conflicts of interest.** Tell an officer about any personal interest that could affect a decision you make for ESC, such as a relative or a business you have a stake in that wants to work with ESC. The officer decides in writing how it is handled.

(g) **Confidential information.** Protect client, project and pricing information, and honor every confidentiality agreement ESC has signed. Never use it for personal benefit.

(h) **Drugs and alcohol.** No one may work, drive for ESC or operate equipment under the influence of alcohol or drugs.

(i) **Company property.** Use ESC's equipment, vehicles, fuel cards and accounts only for ESC's work, and look after them.

3. Anti-corruption.

(a) **No bribes and no kickbacks.** ESC does not offer, promise, give, ask for or accept a bribe, kickback or anything of value to win or keep work, to obtain a favorable decision, or to influence anyone in their job. This applies to public and private business alike, whether done directly or through someone else. Anything of value includes cash, gifts, entertainment, travel, jobs for relatives, discounts and favors.

(b) **Public officials.** Give nothing of value to a public official or public employee, including inspectors, resident engineers and the staff of public owners, beyond what Massachusetts conflict of interest law (M.G.L. c. 268A) clearly allows. When in doubt, give nothing.

(c) **Business courtesies.** In private business, a modest meal or a small branded item worth less than $50 may be given or accepted occasionally, if it is lawful, not tied to a pending decision, and allowed by the other company's own rules. Anything more needs an officer's written approval. Cash and gift cards are never allowed.

(d) **No facilitation payments.** ESC makes no "facilitation" or "speed-up" payments to anyone, for any reason. Permit and inspection fees are paid only to the agency, against a receipt.

(e) **Third parties.** ESC does not pay through a subcontractor, supplier or agent what it may not pay directly. Payments go only to the party that did the work, for the amount on its invoice, to an account in its own name.

(f) **Political contributions.** ESC makes no political contributions in its own name.

(g) **Books and records.** Every payment ESC makes or receives is recorded accurately, with its real purpose. ESC keeps no off-book accounts.

(h) **The law behind this section.** Among others: the federal Anti-Kickback Act (41 U.S.C. §§ 8701-8707), the federal bribery statute (18 U.S.C. § 201) and the Massachusetts conflict of interest law (M.G.L. c. 268A).

4. Reporting a concern. This is ESC's internal reporting system. Anyone may use it: an employee, a subcontractor, a supplier, a client or a member of the public. Report anything that might break this policy or the law, including a concern about an officer of ESC.

(a) **How to report.** Phone Jean Prinsloo, President, on (978) 846-6851, or email jean@earthsupportcorp.com. You may also email Derek Snow, Treasurer and owner, at derek@earthsupportcorp.com. To report anonymously, write to Earth Support Corp., Attn: Confidential, 56 Broad Street, Suite 32686, Boston, MA 02109. If your concern involves one officer, report it to the other.

(b) **What happens next.** An officer who is not involved acknowledges the report within 2 business days when contact details are given, looks into it, keeps a written record, and acts where the concern is upheld. Where possible, the person who reported is told the outcome.

(c) **Confidentiality.** ESC keeps the identity of the person who reported confidential, except where the law requires otherwise.

(d) **No retaliation.** ESC does not dismiss, demote, penalize or threaten anyone for raising a concern in good faith or for helping with an inquiry, even if the concern turns out to be mistaken. Retaliation is itself a breach of this policy.

(e) **Reporting outside ESC.** Nothing in this policy stops anyone from reporting to a government agency, such as OSHA, the Massachusetts Attorney General's Fair Labor Division or the State Ethics Commission.

5. Responsibility and review.

(a) **Responsibility.** ESC's officers are responsible for this policy. Every employee receives a copy and confirms in writing that they have read it. ESC's subcontracts and purchase orders may refer to it.

(b) **Review.** ESC reviews this policy once a year, and after any report that shows a gap in it.

Adopted November 23, 2026 by Derek Snow, Treasurer and owner, for Earth Support Corp.