

# Supplier Code of Conduct and Ethics

## ISCO Industries, Inc. and Subsidiaries

Version 1

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## **INTRODUCTION**

Corporate integrity, responsible product sourcing, and the safety and wellbeing of workers across the global supply chain are of paramount importance to ISCO Industries, Inc. and its subsidiaries (collectively, "ISCO"). These principles apply to all aspects of ISCO's business, and encompass all manufacturers, distributors, vendors, and other suppliers (each a "**Supplier**" and collectively "**Suppliers**") that supply the products that ISCO sells or the materials or other goods or services that ISCO utilizes to manufacture and sell such products.

These principles are reflected in this Supplier Code of Conduct and Ethics ("**Code of Conduct**"), which establishes the minimum standards that must be met by any Supplier that sells goods or services to or otherwise does business with ISCO.

## **APPLICABILITY**

This Code of Conduct applies to all Suppliers that provide goods or services to ISCO. Supplier is responsible for compliance with the standards set out in this Code of Conduct ("Standards") throughout its operations and throughout its entire supply chain.

Without limiting Supplier's obligations hereunder, Supplier shall comply with the Standards in:

- all of its Facilities; and
- all of its operations, including with respect to manufacturing, distribution, packaging, sales, marketing, product safety and certification, intellectual property, labor, immigration, health, worker safety, and the environment.

Further, Supplier is responsible for compliance with the Standards by all of its suppliers, vendors, agents, and subcontractors and their respective Facilities ("**Partner(s)**").

Supplier shall disclose to ISCO the names and contact information of its Partners. Supplier shall notify ISCO the names and contact information of any new or former partners within ten (10) business days of adding, changing, or eliminating any Partners.

## **CONFLICTS OF INTEREST**

Supplier must maintain the highest ethical standards and avoid matters and situations that appear to present conflicts of interest that may cast doubt on the fairness and integrity of ISCO's business processes and practices. Supplier must exercise good judgment in giving or receiving gifts or entertainment. Bribes or kick-backs will not be accepted or paid. Hospitality, gifts or entertainment offered or provided by Supplier should be reasonable in nature, enhance professional relationships and overall goodwill, and should not appear to compromise integrity.

## **CONFIDENTIAL INFORMATION**

Supplier will protect all confidential information of ISCO, and comply with all applicable data privacy laws of countries in which Supplier operates or otherwise conducts business, and secure access and transfer data in accordance with such laws.

## **SUPPLIER RECORDS**

Supplier shall be honest, complete and accurate in the recording of information by Supplier and the retention of documents and information related to ISCO as required by applicable law. In addition, the financial books and records of Supplier related to ISCO shall conform to applicable law and generally accepted accounting principles.

## **FAIR TRADE AND COMPETITION**

Supplier should refrain from making defamatory statements about the products or services of its competitors or unlawfully use the confidential or proprietary information of others. Further, Supplier must comply with all antitrust laws.

## **DEALINGS WITH FOREIGN OFFICIALS & FOREIGN TRANSACTIONS**

As a United States-based company, many U.S. domestic laws apply to ISCO's business inside and outside of the United States. Third parties acting on ISCO's behalf must comply with the U.S. Foreign Corrupt Practices Act and other applicable anti-corruption laws in jurisdictions in which ISCO does business.

## **COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS**

Supplier shall comply with all applicable national and local laws and regulations, including laws and regulations relating to all Standards. Where this Code of Conduct requires Supplier to meet a higher standard than set out by law or regulation, Supplier shall meet such higher standard.

Supplier acknowledges that the Standards set out audit standards that ISCO may use to determine whether Supplier is meeting the requirements set forth in this Code of Conduct.

Supplier acknowledges that ISCO may in its discretion conduct inspections of the Facilities to confirm Supplier's compliance with this Code of Conduct, but ISCO has no obligation to conduct such inspections.

To the extent any permits, licenses, concessions or other governmental approval is required, Supplier is responsible for obtaining and maintaining such items while providing services to ISCO.

## **CORPORATE SOCIAL RESPONSIBILITY**

ISCO recognizes its obligations to act responsibly, ethically and with integrity in our interactions with all stakeholders be they our team members, customers, suppliers or the communities and environment in which we live and work.

ISCO's approach to social and environmental responsibility includes standards of excellence for our suppliers. ISCO expects its suppliers to adhere to the following provisions and implement appropriate management systems to meet these requirements:

## **MODERN SLAVERY AND HUMAN TRAFFICKING**

All labor must be voluntary. Supplier shall not support or engage in modern slavery or human trafficking in any part of its supply chain.

Without limiting Supplier's obligations hereunder, Supplier shall not, and shall ensure that its Partners do not, support or engage in, or require any:

- compelled, involuntary, or forced labor;
- labor to be performed by children;
- bonded labor;
- indentured labor; and
- prison labor.

## **COMPLIANCE AND DOCUMENTATION**

Supplier shall:

- Implement and maintain a reliable system to verify the eligibility of all workers, including:
  - age eligibility; and
  - legal status of foreign workers.
- Implement and maintain a reliable recordkeeping system regarding the eligibility of all workers.

## **HAZARDOUS WORK**

Without limiting Supplier's obligations hereunder, Supplier shall not, and shall ensure that its Partners do not, support or engage in, or require any hazardous labor to be performed by any person under the age of 18. Hazardous labor involves any work, that by its nature or the circumstances in which the work is undertaken, involves the substantial risk of harm to the safety or health of the worker or coworkers if adequate protections are not taken.

## **IDENTIFICATION PAPERS**

Without limiting Supplier's obligations hereunder, Supplier shall not require any worker to surrender control over original:

- identification papers or documents giving a foreign worker the right to work in the country;
- identification papers or documents, such as a passport, giving a foreign worker the right to enter or leave the country; or
- documents, such as a birth certificate, evidencing the worker's age.

## **FINANCIAL OBLIGATIONS**

Without limiting Supplier's obligations hereunder, Supplier shall not, whether or not as a condition to the right to work, require any worker (or worker's spouse or family member) to, directly or indirectly:

- pay recruitment or other fees or other amounts (monetary or in-kind);
- incur debt.
- make financial guarantees; or
- incur any other financial obligation.

## **FREEDOM OF MOVEMENT**

Without limiting Supplier's obligations hereunder, Supplier shall ensure that workers have the right to freedom of movement without:

- delay or hindrance; or
- the threat or imposition of any discipline, penalty, retaliation, or fine or other monetary obligation.

Worker freedom of movement rights include each worker's right to leave the Facilities without retaliation:

- at the end of each workday;
- based on reasonable health and safety-related justifications; and
- based on any reasonable circumstances, such as personal or family emergencies.

## **FREEDOM TO TERMINATE EMPLOYMENT**

Without limiting Supplier's obligations hereunder, Supplier shall allow workers to terminate their employment or work arrangement:

- without restriction; and
- without the threat or imposition of any discipline, penalty, retaliation, or fine or other monetary obligation.

## **COMPENSATION AND BENEFITS; WORK HOURS**

Supplier must, at a minimum, comply with local laws regarding wage and hour issues (including those relating to minimum wages, overtime, compensation, work hours, and legal mandated benefits). Supplier will not use misleading or fraudulent recruitment practices and shall disclose to employees all information concerning key terms and conditions of their employment.

## **DOCUMENTATION**

Supplier shall:

- provide proof of payment to workers in the workers' native language showing hours worked, wage amounts and rates (regular, overtime, and bonus), and deductions;
- ensure that proof of payment is accurate, is clearly calculated, and enables workers to quickly verify the amount of payment and method of calculation;
- maintain proper documentation of wage payments for their internal records;
- use an industry-accepted time-keeping system to track worker work hours; and
- develop work-hour policies to ensure compliance with this Code of Conduct and applicable law.

## **NO DISCRIMINATION, ABUSE, OR HARASSMENT**

Supplier shall not discriminate in hiring, compensation, training, advancement or promotion, termination, retirement, or any other employment practice based on race, color, national origin, gender, gender identity, sexual orientation, military status, religion, age, marital or pregnancy status, disability, or any other characteristic other than the worker's ability to perform the job.

Supplier shall treat workers with respect and dignity.

Supplier shall not subject workers to corporal punishment, or physical, verbal, sexual, or psychological abuse or harassment. Supplier must not condone or tolerate such behavior by its Partners.

## **HEALTH AND SAFETY**

Supplier shall provide a safe, healthy, and sanitary working environment. Supplier shall implement procedures and safeguards to prevent workplace hazards, and work-related accidents and injuries, including procedures and safeguards to prevent industry-specific workplace hazards, and work-related accidents and injuries, that are not specifically addressed in these Standards.

General and industry-specific procedures and safeguards include those relating to:

- health and safety inspections;
- equipment maintenance;
- maintenance of Facilities;
- worker training covering the hazards typically encountered in their scope of work;
- fire prevention; and
- documentation and recordkeeping.

Supplier shall provide workers adequate and appropriate personal protective equipment to protect workers against hazards typically encountered in the scope of work.

## **FACILITIES**

Supplier shall:

- ensure that all Facilities meet all applicable building codes and industry design and construction standards;
- obtain and maintain all construction approvals required by law;
- obtain and maintain all zoning and use permits required by law;
- without limiting Supplier's obligations hereunder, ensure that all Facilities have:
- an adequate evacuation plan;
- adequate, well-lit (including emergency lighting), clearly marked, and unobstructed emergency exit routes, including exits doors, aisles, and stairwells;
- a sufficient number of emergency exit doors, which are located on all sides of each building, are unlocked (from the inside), and are readily opened from the occupied side and swing in the direction of emergency travel;
- visible and accurate evacuation maps posted in the local language;
- adequate ventilation and air circulation;
- adequate lighting;
- adequate first aid kits and stations;
- adequate fire safety, prevention, alarm, and suppression systems;
- adequate access to potable water; and

- adequate access to private toilet facilities.
- post safety rules, inspection results, incident reports, and permits, in each case, as required by law.

If Supplier provides dining facilities for its workers, it shall provide safe, healthy, and sanitary facilities (including food preparation and storage areas) that comply with all the Standards set out in the Health and Safety section of this Code of Conduct. Without limiting Supplier's obligations hereunder, Supplier shall obtain and maintain all food preparation permits and health certificates required by law.

## **FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING**

Supplier shall respect, and shall not interfere with, the right of workers to decide whether to lawfully associate with groups of their choice, including the right to form or join trade unions and to engage in collective bargaining.

Without limiting Supplier's obligations set out above, Supplier shall not:

- take any action to prevent or suppress the workers' exercise of freedom of association or collective bargaining rights;
- discriminate or retaliate against, or discipline or punish, any worker who supports or exercises freedom of association or collective bargaining rights;
- discriminate or retaliate against, or discipline or punish, any worker who raises collective bargaining compliance issues; or
- discriminate or retaliate against, or discipline or punish, any worker based on union membership or the worker's decision to join or not join a union.

## **ENVIRONMENTAL PROTECTION**

### **OPERATION OF SUPPLIER'S FACILITIES**

Supplier shall operate its Facilities in compliance with all environmental laws, including laws and international treaties relating to:

- waste disposal;
- emissions;
- discharges; and
- hazardous and toxic material handling.

### **INPUTS AND COMPONENTS**

Supplier must ensure that the goods that it manufactures (including the inputs and components that it incorporates into its goods) comply with all environmental laws and treaties. Supplier must also ensure that it will only use packaging materials that comply with all environmental laws and treaties.

## **REPORTING OF VIOLATIONS**

Supplier shall self-report any violations of the Code of Conduct. Supplier can also submit questions and comments regarding the Code of Conduct, to ISCO's liaison set out below:

Supplier Compliance  
100 Witherspoon St. 2West  
Louisville, KY 40202  
contracts@isco-pipe.com

In addition, any ethical, compliance and/or legal concerns with respect to this Code of Conduct may be reported via the ISCO Hotline at 1-866-368-1900 Employer ID i24isco.

Supplier shall not retaliate or take disciplinary action against any worker who has, in good faith, reported violations or questionable behavior, or who has sought advice regarding this Code of Conduct.

## **TERMINATION**

ISCO may immediately terminate its business relationship (including any purchase order(s) and purchase contracts) with Supplier if Supplier or its Partners fail to meet the Standards.

## **COMMUNICATION**

Supplier must make this Code of Conduct and other relevant information available to Supplier employees in the native language(s) of the employees.

## **AMENDMENT**

ISCO reserves the right to amend this Code of Conduct at its sole discretion.