

**ARCOSA**  
CODE OF CONDUCT

BEING  
**OUR BEST**

IN EVERY DECISION, EVERY DAY.



# BEING OUR BEST MEANS NOT ONLY DOING THINGS RIGHT, BUT ALSO DOING THE RIGHT THINGS.

Arcosa's ongoing success depends on our strong reputation for safety, quality, service, excellence and, above all, performing with the highest standards of integrity. We are a diverse team, yet we are united knowing all our decisions must be based on our core values of integrity, honesty, fairness, and a commitment to always do the right thing.

To guide our decisions and help us do the right thing, we look to our Code of Conduct. The Code is the foundation for the principles and expectations that each of us should follow to ensure a positive business impact. The Code provides tools and information to help guide us through sometimes ambiguous, unusual, or difficult situations. It also refers us to relevant policies and resources that provide additional guidance, including people dedicated to answer our questions and help navigate any ethical challenge.

As we continue to build our businesses and our brand, I call on you to hold yourself—and those you work with—accountable to our values and our Code. Become familiar with the Code so that you are able to abide by it every day, in everything you do that affects Arcosa.

Arcosa's leadership team is committed to these ideals. We expect everyone to immediately report any suspected violation of law or Company policy, including the Code. As described in the Code, the Company takes such reports seriously, promptly investigates, and takes appropriate action. All of us can be confident knowing that the Company will not tolerate retaliation of any kind against anyone who reports a known or suspected violation in good faith.

We all have a responsibility to follow the Code and ensure that our personal actions are always consistent with our core values. Thank you for continuing to always do the right thing at Arcosa.

**Antonio Carrillo,**  
**Arcosa President and Chief Executive Officer**



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## ARCOSA'S FOUNDATION, YOUR SUCCESS

Arcosa's Vision, Values, and Promise unite all our locations, businesses, and teams. They guide our actions, our decisions, and our ideas. A key value is that all Arcosans act with integrity, always being principled, honest, and fair.

This document is primarily a summary of many important Company policies that together describe expectations for our behavior in support of Arcosa's values. The Code is not intended to be a full compilation of everything we need to know in order to be successful at Arcosa. Many of our corporate policies may also be relevant to one's responsibilities and are provided on the intranet.

## WHO DOES THE CODE APPLY TO?

This Code of Conduct (the “Code”) applies to all employees and directors of Arcosa, Inc. and its subsidiaries (collectively referred to throughout this Code as “Arcosa” or the “Company”). Certain provisions of the Code also apply to close relatives and those living in the homes of Arcosa employees and directors. Arcosa expects our contractors, consultants, agents, suppliers, and customers—including their employees and representatives—to also respect and follow the principles of the Code when conducting business with Arcosa or on behalf of Arcosa. When words such as “us,” “our,” and “we” are used in this Code, they refer to every entity and person to whom this Code applies.

Arcosa generally will not waive any requirement in the Code. Should a waiver be sought, granting the waiver must include the Arcosa Chief Legal Officer’s written approval.

## EXPECTATIONS FOR OUR BEHAVIOR

We are committed to complying with governmental laws and regulations that apply to our business. We therefore expect our employees and other individuals who are covered by this Code to comply with policies, procedures, and work instructions to protect the integrity of our products and services, and to ensure that we comply with all applicable legal, regulatory, industry, and contractual requirements.

### INAPPROPRIATE CONDUCT INCLUDES:

- Personally violating a requirement of any policy, including the Code;
- Ordering or knowingly permitting an employee or third party to violate any policy, including the Code; and
- Failing to report an actual or reasonably suspected violation of the Code.

### WE ARE EXPECTED TO:

- Be knowledgeable of and comply with both the letter and the spirit of this Code of Conduct.
- Never participate in or condone any activity that might involve Arcosa in any unlawful practice.
- Exercise high standards of integrity and sound ethical judgment.
- Recognize that our policies, including the Code, may also apply to our close relatives and household members.
- Speak up regarding any concerns related to compliance using a method described below.





## **SPEAKING UP REGARDING INAPPROPRIATE BEHAVIOR**

The Code covers a variety of matters that we may encounter in the ordinary course of business. However, the Code cannot address every law, regulation, policy, or ethical dilemma you may encounter. It is therefore important for each of us to speak up if we have questions or come across a situation that doesn't feel right.

### **WE ARE EXPECTED TO:**

- Each of us is required to report any behavior that we suspect or honestly believe may violate the Code or that may otherwise be illegal or unethical. Such actual or suspected misconduct must be reported to one or more of:
  - Our supervisor or plant manager,
  - Human Resources representative, or
  - Other contact in Arcosa's corporate office such as Compliance, Internal Audit, or Legal at 500 N. Akard St., Suite 400, Dallas, TX 75201 or 855-942-6500.

In addition, Arcosa understands that an individual might not be comfortable discussing a sensitive matter with someone inside Arcosa. So Arcosa has retained a third-party service to receive our questions and concerns. You can report questionable behavior or suspected violations—anonously if desired—by contacting the confidential Arcosa Integrity HelpLine at (844) 855-9957, or the Arcosa Integrity HelpSite at [www.ArcosaIntegrity.com](http://www.ArcosaIntegrity.com)

Nothing in this Code is intended to prevent any director, officer, employee, or other person from reporting any good faith suspected violation of a law or regulation to any governmental entity having jurisdiction over such violation, or from making any other disclosure protected by any whistleblower law. In addition, no one covered by this Code needs prior authorization from their supervisor, the Company's Chief Legal Officer, or Arcosa to make such a report or disclosure.

## **HOW REPORTS ARE HANDLED**

Arcosa promptly and thoroughly investigates all reports. When doing so, Arcosa will maintain confidentiality to the fullest extent possible, consistent with conducting a proper investigation and within the limits allowed by law. At the conclusion of each investigation, the Company will determine if a violation has occurred and decide on appropriate disciplinary, legal, and/or corrective action, if necessary.

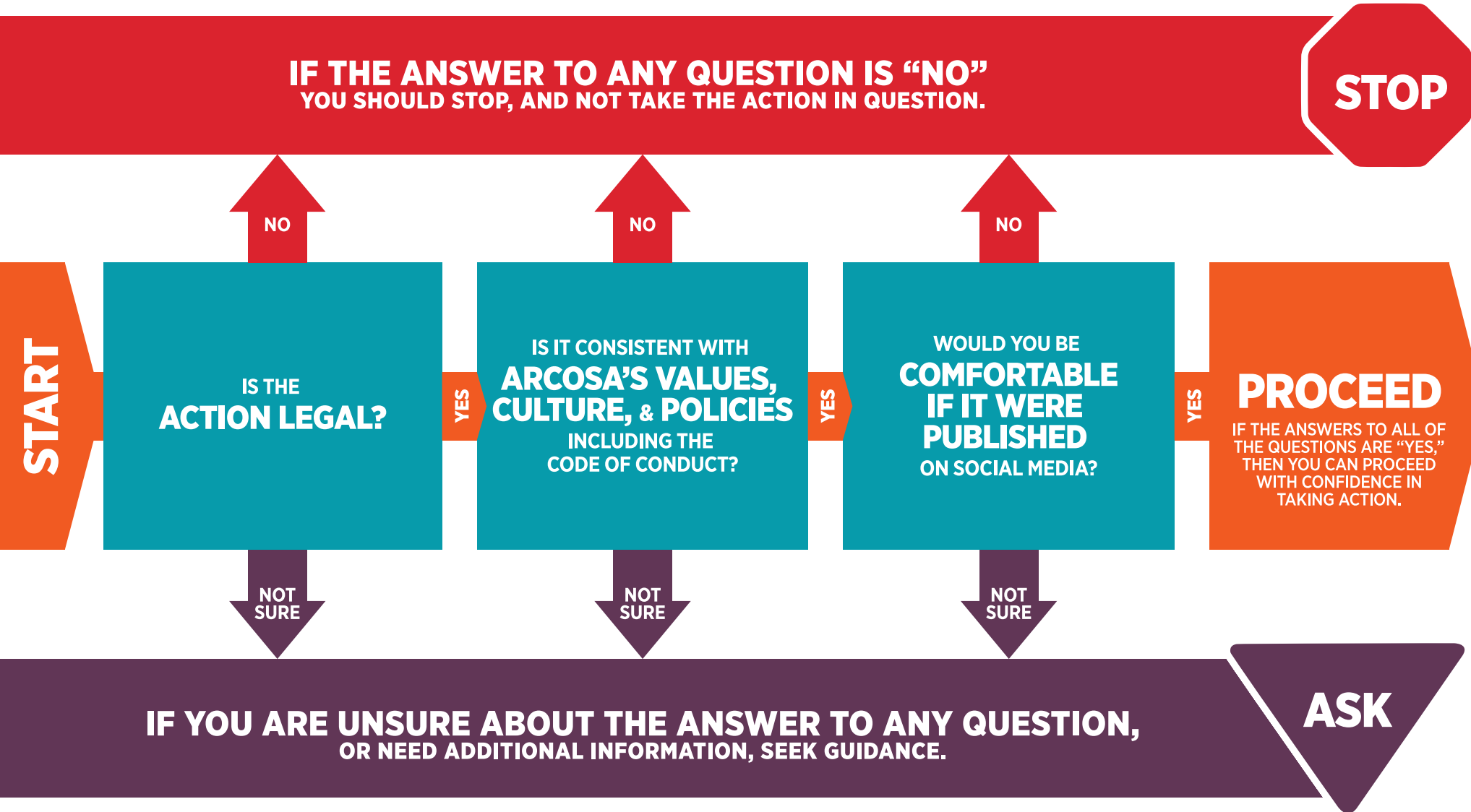
Arcosa employees who violate the Code are subject to disciplinary action, up to and including termination. Non-employees who violate the Code are subject to appropriate Company action including, but not limited to, termination of work assignment or other business arrangement.

## **OUR NON-RETALIATION POLICY**

Arcosa seeks to foster an environment where we can confidently and without fear of retaliation report or seek guidance regarding matters related to integrity or compliance. Arcosa will not tolerate retaliation against any individual who in good faith has sought out advice or has reported questionable behavior or a possible violation.

# USE THIS DECISION-MAKING GUIDE

CONSIDER USING THE BELOW GUIDE TO HELP EVALUATE WHETHER AN ACTION WOULD BE CONSIDERED APPROPRIATE.



# IN THE WORKPLACE

We maintain a safe workplace where diverse ideas thrive, and we consider the impact of our decisions on the environment and the community.

## DIVERSITY AND INCLUSION, EQUAL EMPLOYMENT OPPORTUNITY, HARASSMENT, AND DISCRIMINATION

Arcosa is committed to equal employment opportunity for its workforce and provides workplaces free from unlawful discrimination, harassment, and retaliation. Arcosa's policy does not allow discrimination or harassment because of age, disability (mental or physical), genetic information, national origin, protected military/uniformed service, race, sex, color, gender identity or gender expression, marital status, pregnancy, protected veteran status, religion, sexual orientation, or any other status protected by applicable law.

Arcosa continues to build a culture supporting our Vision, Values, and Promise. We live our value of winning together by leveraging the diversity of our employees. We believe different backgrounds and perspectives make us a stronger, more resilient company.

### WE ARE EXPECTED TO:

- Respect the similarities and differences of work colleagues consistent with our commitment to equal employment opportunity.
- Make employment decisions based on individual merits and legitimate business reasons.
- Immediately report concerns about potential discrimination or harassment (e.g., to Human Resources or the Integrity HelpLine).
- Never make comments or display materials that are demeaning or degrading to others.
- Never retaliate against anyone for raising a concern about potential discrimination or harassment.
- Support an inclusive, open, and collaborative workplace.

## WORKPLACE VIOLENCE AND WEAPONS

Arcosa is committed to providing safe and secure workplaces for employees and visitors. As part of this commitment, Arcosa has adopted policies to prevent an atmosphere of fear and intimidation in the workplace—whether from behavior at work or from off-duty conduct between co-workers or with respect to business associates.

### WE ARE EXPECTED TO:

- Immediately inform our management or Human Resources of any concerns about workplace violence or weapons situations. In emergency situations, contact law enforcement, 911, or the equivalent.
- Never engage in bullying, threatening, harassing, intimidating, violent, or similar hostile behaviors.
- Never bring weapons (including licensed firearms) onto Arcosa property unless authorized by Company policy or state law.



### DID YOU KNOW?

**VIOLATIONS:** Employees who violate the Code are subject to disciplinary action, up to and including termination. Third parties who commit violations may be expelled from Arcosa property and/or subject to other appropriate action.

**SEARCHES:** Arcosa reserves the right to search Company property and Company vehicles at any time in accordance with legal requirements. Searches may be conducted without notice and regardless of whether we are present.

## DRUG-FREE & ALCOHOL-FREE WORKPLACE

As part of its workplace health and safety programs, Arcosa maintains drug-free and alcohol-free workplaces. Our policies and drug testing programs contribute to this objective.

## EMAIL, INTERNET, & SOCIAL MEDIA USE

Email, the internet, and social media can be effective business communication tools when used in a professional and lawful manner that complies with our policies and this Code.

Arcosa expects its employees, consultants, contractors, and suppliers to use such systems responsibly when that use involves or implicates the Company.

### WE ARE EXPECTED TO:

- Use email and internet primarily for business purposes.
- Beware of phishing attempts and protect Arcosa's electronic network, including safeguarding login credentials and passwords.
- Use caution and common sense when communicating about issues that may relate to the Company to ensure that our messages or posts comply with Company policies.
- When emailing for business purposes, only include relevant and factual information. Avoid speculation, personal opinion, or commentary that may be misunderstood in your business emails.
- Employees should never use a personal email or instant messaging account for Arcosa's business purposes.
- Ensure our communications comply with requirements for safeguarding information, including with regard to insider trading, fair disclosure, and contact with news media.
- Never use electronic media to transmit, retrieve, review, store, or access materials:
  - that are discriminatory or harassing to any individual or group;
  - that are pornographic, obscene, maliciously false, or threatening;
  - that misuse the Company's proprietary or confidential information (as described later);
  - for any illegal purpose; or
  - in a manner that does not comply with Company policy.

### DID YOU KNOW?

**EMPLOYEE ASSISTANCE:** The Company provides resources to help employees deal with substance abuse or other issues such as depression, anxiety, insomnia, chronic pain, or obsessive-compulsive disorder.

**PRIVACY:** Be aware that our information technology and electronic communication systems are Company property and that the Company may monitor, review, and disclose our email, internet, computer, and electronic device usage without our knowledge or consent.



## HEALTH AND SAFETY MATTERS

It is Arcosa's policy to protect the health and safety of all employees, contractors, and visitors in our workplaces. As such, the Company has adopted safety policies and standards intended to ensure compliance with the applicable rules and regulations such as from the Occupational Safety and Health Administration (OSHA) and/or the Mine Safety and Health Administration (MSHA) in the U.S. and similar rules in Canada and Mexico. Each Arcosa facility is responsible for developing and enforcing site-specific safety rules and providing safety education and training to achieve its safety goals.

Each of us must know and follow the legal requirements as well as Arcosa's safety rules, policies, and procedures that apply to our work, including for the use of personal protective equipment. We are also required to immediately report any unsafe condition or accident—no matter how minor—to a supervisor or safety representative.

### WE ARE EXPECTED TO:

- Work with Arcosa's safety specialists to understand and comply with safety laws, rules, and regulations and with our safety responsibilities.
- Make sure business operations and processes are structured so that they effectively implement all applicable Arcosa safety measures.
- Never participate in "horseplay" or any unsafe activities while in Arcosa workplaces.

## ENVIRONMENTAL MATTERS

Arcosa is committed to compliance with all environmental regulatory requirements that apply to our businesses and to conduct business in a manner that protects the health of our employees, the environment, and natural resources. Potential health and environmental impacts—for both Company facilities and our communities—are key considerations in our business decisions. Arcosa supports internal and external initiatives that promote environmental responsibility and sustainable environmental practices.

### WE ARE EXPECTED TO:

- Know and follow the legal requirements and Arcosa standards that apply to our work.
- Work with Arcosa's environmental specialists to understand and comply with environmental laws, rules, and regulations and our responsibilities.
- Make sure business operations and programs are designed so that they effectively implement Arcosa's environmental protection programs.
- Never participate in or allow activities that are inconsistent with applicable legal or Arcosa environmental requirements and policies.



### DID YOU KNOW?

**GOVERNMENT INTERACTION:** You should never try to handle a citation, inquiry, notice, or visit from a governmental agency about a safety or environmental matter on your own. Instead, immediately contact corporate Environment, Health and Safety and the Chief Legal Officer.

# INTERACTING WITH OUR STAKEHOLDERS

All of us must endeavor to deal ethically and fairly with our customers, suppliers, competitors, and others. Arcosa competes vigorously, but in doing so makes independent business decisions in compliance with all applicable laws and regulations.

## FAIR DEALING AND ANTITRUST COMPLIANCE

Fair competition and antitrust laws address how we deal with our competitors, suppliers, and customers. We comply with antitrust laws and other laws that govern competing fairly in the markets we serve. Arcosa does not participate in unlawful business arrangements or activities that interfere with free and fair competition.

### WE ARE EXPECTED TO:

- Avoid agreements and activities that could violate antitrust laws. Under these laws, certain types of agreements that could interfere with free and fair competition are illegal.
- Respect the freedom of customers to conduct business as they see fit.
- Avoid product resale restrictions, resale price restrictions, and exclusive dealing arrangements unless approved by the Arcosa Legal Department.
- Never participate in any unfair business practices, such as those that involve dishonest, deceptive, predatory, or unethical conduct.
- Never discuss with a competitor: prices or pricing terms, pricing policies (including discount or credit terms), commercial or other business plans or strategies, market share, production costs, or production levels.
- Never enter into any verbal or written agreement with a competitor to:
  - fix prices, set pricing strategies, create joint pricing policies, or develop same or similar terms of sale;
  - divide or share markets, customers, or territories;
  - inappropriately influence a competitive bidding process;
  - limit production or otherwise restrict supply of a product; or
  - boycott or limit business with customers, suppliers, or other companies.
- Never participate in a “tying agreement” without prior review by the Legal Department. A tying agreement is an agreement between a seller and a buyer in which: (i) the seller agrees to sell a product or service (the tying product/service) to the buyer with the condition that the buyer also purchase a different (or tied) product/service from the seller, or (ii) the buyer agrees not to purchase the tied product from any other seller.
- Never participate in “bid rigging” by coordinating or agreeing with a competitor which firm will win a competitive bidding process.
- Never accept a competitor’s confidential price list or other commercial information from which a competitor’s prices can be calculated.



## INSIDER INFORMATION AND INSIDER TRADING

It is against the law to engage in purchases or sales of securities while in possession of material non-public information about the entities in whose securities one wants to trade, whether the entity is Arcosa or another company.

We are expected to comply with laws and Arcosa policy applicable to trading in securities.

Insider trading laws apply not only to our employees, but also to family members, friends, and other persons who have been “tipped” based on material non-public information.

### WE ARE EXPECTED TO:

- Never buy or sell Company securities based on material non-public information.
- Contact the Company’s **Corporate Secretary** or **Chief Legal Officer** before making any trade if you have concerns or questions regarding whether or not the information known at the time about Arcosa, its partners, customers, and/or suppliers qualifies as material non-public information or otherwise affects one’s ability to buy or sell securities of any entity.
- Never reveal material non-public information about the Company to anyone—even a family member—unless previously authorized in order to carry out the business of the Company.

## INTEGRITY OF FINANCIAL INFORMATION

All employees must comply with applicable laws, regulations, and Company policies governing Arcosa’s financial and other records.

Arcosa’s records must be accurate and complete to enable managers to make the best decisions. Additionally, Arcosa must provide certain financial information to various government agencies, investors, and other third parties. Incorrect information could potentially subject Arcosa to legal penalties or damage our reputation. Therefore, all records must be complete, accurate, and up to date.

### WE ARE EXPECTED TO:

- Ensure that records contain complete, accurate, and up-to-date information, including for:
  - accounting, taxation, and financial reporting purposes, and
  - management to make sound business decisions.
- Comply with Arcosa’s accounting and internal control policies and procedures in accordance with Generally Accepted Accounting Principles in the United States.
- Notify appropriate accounting personnel of any errors so that our financial management team can take appropriate action.
- Cooperate fully with Arcosa’s internal audit team as well as our independent external auditors.
- Never falsify financial or other business records or hide any errors that we may make or discover.

# GLOBAL MARKETPLACE

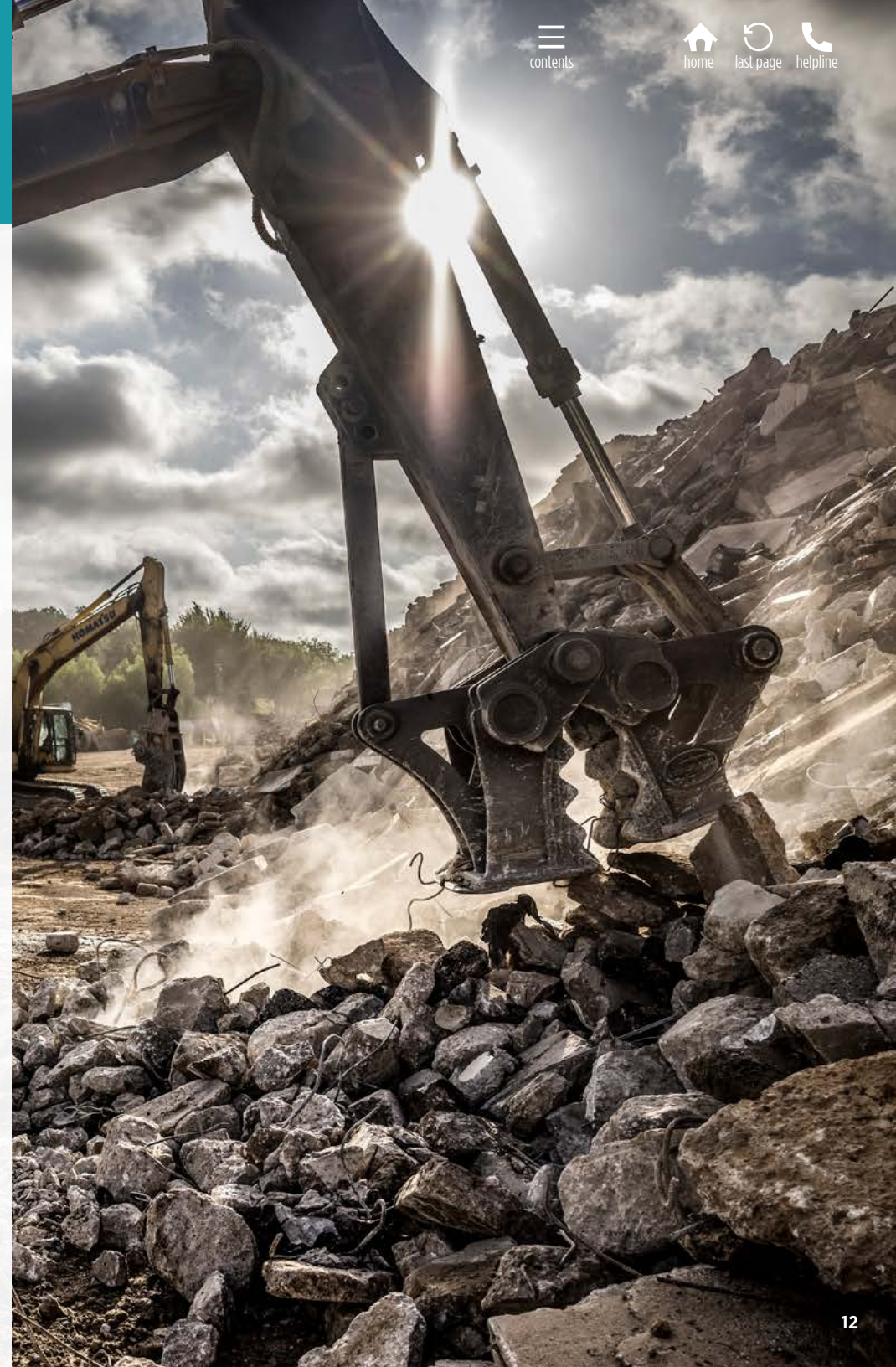
Arcosa is committed to complying with all applicable laws, rules, and regulations relating to international trade, including with regard to importing and exporting goods and services across international boundaries.

## INTERNATIONAL TRADE

International trade laws exist in countries in which we do business, including the United States. Arcosa will not engage in transactions that are prohibited with certain countries, entities, or individuals. It is important that we know and follow such laws in all international business activities.

### WE ARE EXPECTED TO:

- Know and comply with Arcosa’s policy and all applicable laws and regulations relating to international trade that could pertain to our job.
- Keep records of all import and export transactions, including purchase orders, contracts, invoices, and payment records according to record retention rules.
- Document and file any arrangements or understandings reached with customs or other governmental agencies.
- Use only Company-approved freight forwarders or customs brokers, as well as approved powers of attorney, for imports or exports by rail, ship, or air.
- Never directly or indirectly conduct business with trade-restricted or sanctioned countries or entities.
- Conduct a business review with our supervisor and, when appropriate, use Arcosa’s transaction screening process to verify that countries or entities with which we conduct business are not subject to sanctions or trading restrictions. Upon identification of a transaction that may need to be rejected or blocked, report it immediately to Arcosa’s Legal Department to obtain appropriate guidance.
- If exporting goods, technology, or software made in the United States, contact Arcosa’s Legal Department to ensure the export is not subject to “dual use” restrictions (commodities or technologies that, besides their intended use, could have a military use). If the item is subject to this restriction, contact Arcosa’s Legal Department to determine whether an export license can be obtained.
- Do not participate in boycotts that are not sanctioned by the U.S., such as the Arab League’s boycott of Israel.
- Before traveling internationally on business, check with Arcosa’s Legal Department to see if our business-related property, data, or information should be “declared” under applicable customs rules.





## ANTI-CORRUPTION

At Arcosa, we do not engage in corrupt business practices, including bribery. We win business based on our integrity and ability to deal fairly based on the merits of our products and people. Many of the countries in which we do business have anti-corruption or anti-bribery laws, such as the Foreign Corrupt Practices Act (FCPA) in the U.S., Mexico's General Law of the National Anti-corruption System, and the United Kingdom's Bribery Act 2010, to name a few. These laws can apply to everyone at Arcosa, regardless of where we live or work.

### WE ARE EXPECTED TO:

- Clearly record all payments and transactions in our books and records, including any direct or indirect payments made to government officials.
- Take particular care when evaluating and selecting a prospective third party who might interact with the government on our behalf. Since Arcosa can be held liable for the actions of third parties who work on our behalf, we must seek guidance from the Legal Department.
- Never engage a third-party agent or consultant if there is reason to believe he or she may attempt to bribe a government official.
- Never accept an offer by a third party to make or take a bribe, kickback, or other prohibited payment or gift.
- Never offer or provide, directly or indirectly, anything of value to obtain or retain business, influence business decisions, or secure an unfair advantage. Avoid even the appearance of improper conduct, regardless of the local practice or the practices of other companies.
- Never offer a payment, reward, gift, gratuities, or entertainment to government officials or government-owned or -controlled businesses without advance review by the Legal Department.
- Report any suspected bribery or corrupt activity or other violation of international law.

# PROTECTING INFORMATION & COMPANY PROPERTY

When conducting business, Arcosa uses a variety of both physical property (including tools, equipment, and computer systems) and intellectual property (including our information, proprietary business processes, and trade secrets). We are all responsible for the proper and efficient use and protection of our physical and intellectual property.

## USE OF COMPANY PROPERTY

Arcosa property is to be used for legitimate business purposes, subject to limited, personal use exceptions. However, such personal use exceptions do not authorize any of us to use Arcosa's property for personal business interests (such as running a personal business on the side). For example, we may not use Company fuel, tools, equipment, or other real or personal property for non-business purposes unless authorized by an Arcosa corporate officer.

### WE ARE EXPECTED TO:

- Prevent the loss, damage, misuse, theft, embezzlement, or destruction of Company property.
- Use Company property only for legitimate Arcosa business purposes, except for limited personal use authorized by the Code or Arcosa policies.
- Never borrow, remove, or otherwise use Company property for our own personal benefit, except when authorized by the Code or Arcosa policies.
- Never allow the personal use of Company property to conflict with our responsibilities to the Company.
- Never offer, sell, trade, or otherwise provide Company property without proper authorization.
- If an employee drives a company vehicle, they must obtain prior authorization from the Company under applicable procedures. Further, if they drive a company vehicle, lease or rent a vehicle for business purposes, or otherwise drive for business reasons, they must maintain the proper license, and operate the vehicle safely in accordance with the law.

## PROPRIETARY OR CONFIDENTIAL INFORMATION

Much of the information we develop in our business is proprietary and/or confidential in nature, and therefore is owned and intended for use solely by Arcosa. Protection of such information is essential to Arcosa's continued success. It is for use on a need-to-know basis only and must be restricted to authorized users and approved third parties. Disclosure of such information is strictly limited, for example:

- When a legal non-disclosure agreement provides disclosure terms, or
- While an employee is not restricted from disclosing his or her own wages, hours, working conditions, and other terms and conditions of employment, employees given special custody of such information to perform their work duties must maintain the confidentiality of such information.



#### **WE ARE EXPECTED TO:**

- Safeguard such information and disclose it outside the Company only as when necessary to: (i) further the Company's business interests pursuant to a confidentiality or non-disclosure agreement reviewed by the Legal Department, or (ii) when required by law or when otherwise approved. When in doubt, ask a supervisor or the Arcosa Legal Department for guidance.
- Never use Company proprietary or confidential information for our personal financial gain or for the financial gain or benefit of others.
- Disclosure exceptions: Nothing in this Code prohibits the disclosure of information provided that such disclosure is:
  - made in confidence to a federal, state, or local government official or to your attorney, where such disclosure is made solely for the purpose of reporting or investigating a good faith suspected violation of law;
  - made in a complaint or other document filed in a lawsuit or other proceeding, provided such filing is made under seal (i.e., the document filed is sealed by the court and is not part of any public record); or
  - made to the attorney of an employee who files a lawsuit for retaliation by the Company for reporting a suspected violation of the law for use in the court proceeding, provided the employee files under seal each document containing the information and does not disclose the information except pursuant to court order.

#### **DISCOVERIES & INTELLECTUAL PROPERTY**

Any discovery, improvement, or invention made or conceived by a person, either solely or jointly with others, during the time he or she is employed by or on behalf of the Company that pertains or relates to the Company's business, services, or the products it manufactures, whether or not patentable or otherwise capable of protection under applicable law, is the sole and exclusive property of the Company.

#### **CONFIDENTIAL INFORMATION OF CUSTOMERS, SUPPLIERS, & OTHERS**

We respect the rights of others to protect their confidential information and intellectual property. We should contact the Arcosa Legal Department if we have, receive, or discover information we believe belongs to another company and are uncertain whether Arcosa has the other party's permission to use the information.

#### **WE ARE EXPECTED TO:**

- Safeguard confidential information of customers, suppliers, or others with whom we do business.
- Use confidential information only for the purpose the counterparty specifies, including as addressed in non-disclosure or confidentiality agreements, or other legal and contractual obligations.
- Obtain appropriate licenses or permission before using information or property that belongs to third parties, such as software, printed material, audio recordings, trademarks, logos, or copyrighted material.
- Never seek, accept, or use confidential information of our business partners (e.g., customers, suppliers, or others) with whom we do business without confirming that Arcosa has the necessary permission to possess, and the right to use, the information.



# AVOIDING CONFLICTS OF INTEREST

A conflict of interest arises when our position with the Company might present an opportunity for personal gain. Each of us must avoid every situation where our personal interests—or those of our family or members of our household—conflict, or even appear to conflict, with the best interest of Arcosa.

Each of us must make business decisions objectively and in Arcosa’s best interest, and not for the benefit of ourselves, our family members, or others.

To help avoid a conflict of interest, questions to ask include: “Could my personal interests interfere with or be perceived by others to interfere with my ability to do my job objectively?” If the answer is yes, we should take immediate steps to avoid the conflict. If we are unsure of the answer, seek guidance.

## EMPLOYMENT OF FAMILY MEMBERS

We are expected to remove ourselves from any decisions to hire a family member as well as to disclose any situation in which one family member supervises another family member in the organization.

## INTEREST IN A SUPPLIER, CUSTOMER, OR COMPETITOR

We are expected to devote as much time and attention to Arcosa’s business affairs as may be required to diligently perform our duties. We may engage in another business activity so long as it:

- Is not detrimental to or in competition with Arcosa’s business activities,
- Does not interfere with the performance of our Arcosa responsibilities, and
- Is not in conflict with Arcosa’s best interests.

If one is an employee, director, or officer of, or otherwise has a controlling interest in, any existing or potential competitor, customer, or supplier of Arcosa, that person must annually make full disclosure of that situation as well as take no action that could harm Arcosa.

### WE ARE EXPECTED TO:

- Disclose any relationship with a customer, supplier or competitor that might impair—or that might be perceived to impair—one’s ability to conduct business in Arcosa’s best interest, such as a close relationship with a supplier’s employee.
- Disclose any ownership, business interest in, or relationship with any supplier, customer, or competitor prior to acquiring such interest. This includes equity or debt ownership, lending or borrowing relationships, loan or debt obligation co-signing or guaranty, or operating as an advisor in any business, financial, or commercial capacity. In the case of existing interests, report such information to our supervisor as soon as practical.
  - With respect to ownership in public entities, ownership up to 1.0% in total for all classes of outstanding stock in any one entity is generally permissible provided the person is not in a position to influence the commercial relationship between Arcosa and that entity by virtue of performing his or her duties for Arcosa.





## GIFTS & GRATUITIES

We may exchange reasonable gifts and other business courtesies in order to develop relationships with customers, suppliers, and other stakeholders. Among other things, these can include seasonal gifts, gratuities, travel, and entertainment. However, we need to use caution and sound judgment when giving or exchanging any type of gift or business courtesy, remembering that no item should be given or received in order to influence business decisions.

Determine if an item is reasonable by asking the following questions: Does the item have a greater value than the value I could reasonably give? Am I involved in a transaction with the other party? Could this item appear to obligate me to the giver? Could this appear to compromise my ability to make decisions in the Company's best interest?

If we are unsure whether a business courtesy, gift, or gratuity is appropriate, we seek guidance.

### WE ARE EXPECTED TO:

- Give and accept only items that are tasteful and appropriate and do not expose either party to embarrassment. For instance, avoid any item that is illegal or sexually explicit, involves gambling, or would otherwise violate our commitment to respect and deal fairly with all those we do business with.
- Give and accept only items that do not create an actual or perceived conflict of interest under the circumstances in which the item is given.
- Always seek Legal advice before providing anything of value to a government official or to a representative of a government-controlled entity.
- Never accept for the benefit of one's self, or for a close relative or household member, any of the following under any circumstances:
  - anything of value in exchange for a favorable business decision;
  - cash payments, vouchers, or equivalent;
  - gift cards, gift certificates, loans, stocks, or stock options;
  - season tickets, club memberships; or
  - expensive jewelry, computer equipment, firearms, or any type of rare or expensive household item, including art.

**GIFTS THAT REQUIRE SPECIAL AUTHORIZATION FROM ARCOSA:** We need to be especially careful when we are offered or receive gifts or business courtesies that could be perceived as excessive, lavish, or unreasonable. These include both gifts to individuals and donations for Company-sponsored events. Special authorization from Arcosa is required to accept gifts and courtesies in these circumstances:

- **Gift Involving Travel** - We must always have written approval from a Business Unit President, Group President, or Corporate Officer before accepting any item that would involve travel outside of our home city or metropolitan area such as a hunting, fishing, or golf trip; or tickets for major sporting event.
- **Gift for Arcosa-sponsored Events** - Sometimes customers, vendors, or other corporate stakeholders offer donations for Arcosa-sponsored events. Before accepting any item that would otherwise violate these rules (e.g., gift card, computer donation) in this type of situation, the head of the department or facility must obtain written approval from the Chief Legal Officer.
- **Unsolicited Gifts** - If we receive an unsolicited gift that we suspect may violate these rules, we ask the Compliance office or Legal for guidance. If the gift would violate these rules but can be returned, we are to inform our manager immediately so Arcosa can help coordinate the return of the item with a letter explaining our guidelines. If the gift would violate these rules and is either perishable or impractical to return, contact the Chief Legal Officer to determine proper disposition of the gift.

## **PURCHASE OR SALE OF PROPERTY, MATERIAL, OR SERVICES**

Each person involved in procurement functions for us is expected to procure and sell property, material, and services on the most favorable terms available through arm's-length negotiations and must not be in a position where they even appear to be influenced. No kickbacks, bribes, or other improper payments may be requested, offered, received, or arranged directly or indirectly by us or any member of our family or household.

## **BUSINESS OPPORTUNITIES**

We are expected to: (i) not take business opportunities for ourselves that rightfully belong to the Company, including those that we become aware through the use of Company property or information or through our position with the Company; (ii) not use without proper authorization any Company property, information, or position for personal gain; and (iii) not engage in any activity that would be deemed to be in competition with the Company.

## **CHARITABLE & POLITICAL CONTRIBUTIONS**

Arcosa is proud to sponsor charitable causes through various community events. We encourage our employees to support the political candidates and charitable organizations of their choice with their own time and resources. However, the direct or indirect use by unauthorized employees of any Company funds or other property for charitable or political contributions in any form (whether monetary, or other property or services; or the use of facilities) is prohibited. The rule applies both inside and outside the United States, except in those cases permitted by law and expressly authorized by the Arcosa Legal Department.

### **WE ARE EXPECTED TO:**

- Never make political contributions using Company funds or other resources.
- Never make or request charitable or political contributions as a condition of or in order to influence a business decision.
- Never request or solicit a gift, service, or contribution from customers, suppliers, or other business partners for oneself or for Arcosa, with the exception described above.
- Never compete with, or engage in, any activity that could be deemed to be in competition with the Company.



# OTHER MATTERS

Some other important policies are described below.

## BUSINESS RECORDS

Arcosa's Business Records policy provides instructions for maintaining every business record for a time period specific to each record type, and for storing physical records in offsite storage.

## BUSINESS EXPENSES

Employees must comply with our policies and procedures related to travel, entertainment, and other business expenses, including proper use of Travel and Purchasing cards as well as providing honest and accurate expense information.

## APPROVAL AUTHORITY

Under the Company's approval authority policy, only authorized employees are permitted to approve transactions and contracts with our business partners.



# SUMMARY

## Who does the Code apply to?

It applies to all Arcosa employees and directors, and certain provisions also apply to close relatives and those in the homes of those employees and directors.

## Expectations for our behavior

Everyone subject to this Code is expected to comply with all policies, laws, rules, and regulations applicable to our work.

## Speaking up regarding inappropriate behavior

Each of us is required to report any behavior that we suspect or honestly believe may violate the Code or that may otherwise be illegal or unethical.

## How reports are handled

Arcosa promptly and thoroughly investigates all reports and will maintain confidentiality to the fullest extent allowed when conducting a proper investigation.

## Our non-retaliation policy

Arcosa will not tolerate retaliation against anyone who in good faith has sought out advice or has reported questionable behavior.

## Use this decision-making guide

Consider using the decision-making guide to help evaluate whether an action would be considered appropriate.

## IN THE WORKPLACE

Arcosa strives to provide workplaces free from unlawful discrimination, harassment, and retaliation; and that are safe for employees and visitors.

## Diversity and Inclusion, Equal Employment Opportunity, Harassment, and Discrimination

Arcosa is committed to equal employment opportunity and provides workplaces free from unlawful discrimination, harassment, and retaliation.

## Workplace Violence and Weapons

We do not tolerate bullying, threatening, harassing, intimidating, violent, or similar hostile behaviors, and weapons are not allowed on Arcosa property with limited exceptions.

## Drug-free and Alcohol-free Workplace

Arcosa maintains drug-free and alcohol-free workplaces and has adopted policies and testing programs related to such substances.

## Email, Internet, and Social Media Use

Arcosa provides email and internet access that we all must use responsibly and in compliance with applicable Arcosa policies. Arcosa expects its employees and other stakeholders to use social media responsibly when any such use involves the Company.

## Health and Safety Matters

Arcosa business should be accomplished in a manner that protects health and the environment.

## Environmental Matters

Arcosa is committed to meeting environmental and natural resource regulations that apply to its businesses.

## INTERACTING WITH OUR STAKEHOLDERS

### Fair Dealing and Antitrust Compliance

Arcosa will compete vigorously, but will do so by making independent business decisions in compliance with all applicable antitrust and other laws, rules, and regulations.

### Insider Information and Insider Trading

We will not trade securities while in possession of material non-public information.

### Integrity of Financial Information

Arcosa's business and financial records must be accurate, complete, and current.

## GLOBAL MARKETPLACE

### International Trade

Arcosa is committed to complying with all applicable laws, rules, and regulations relating to international trade, including that it will not engage in transactions with prohibited countries, entities, or individuals.

### Anti-corruption

We do not engage in corrupt business practices, including bribery. We win business based on our integrity and ability to deal fairly, as well as the merits of our products and people.

## PROTECTING INFORMATION & COMPANY PROPERTY

### Use of Company Property

Each of us is charged with safeguarding Arcosa's assets and property, and ensuring their safe, efficient, and proper use.

### Proprietary or Confidential Information

All information developed or shared as the result of Arcosa business activity is the Company's property. Unauthorized use or disclosure of this information without proper authorization is prohibited.

### Discoveries and Intellectual Property

Any discovery, improvement, or invention made or conceived by a person during the time they are employed by or on behalf of the Company that relates to Arcosa is the property of Arcosa.

### Confidential Information of Customers, Suppliers, and Others

We respect the rights of others to protect their confidential information and intellectual property.

## AVOIDING CONFLICTS OF INTEREST

We all must avoid any circumstances or relationships that could actually, or appear to, influence our individual ability to act in Arcosa's best interest.

### Employment of Family Members

We are expected to remove ourselves from any decisions to hire a family member as well as to disclose any situation in which one family member could supervise another in the organization.

### Interest in a Supplier, Customer, Competitor

We must disclose any relationship with a customer, supplier or competitor that might impair—or that might be perceived to impair—one's ability to conduct business in Arcosa's best interest.

### Gifts and Gratuities

No item should be given or received in order to influence business decisions.

### Purchase or Sale of Property or Services

Each person involved in procurement functions for us is expected to procure materials and services on the most favorable terms available through arm's-length negotiations.

### Business Opportunities

We must not take personal advantage of Arcosa's business opportunities that are discovered by us as a result of our position with the Company; or use such to compete with Arcosa.

### Charitable and Political Contributions

Unless authorized to do so, employees should not use Company funds or other property for charitable or political contributions.

## OTHER MATTERS

### Business Records

Arcosa's Business Records policy provides instructions for maintaining every business record for a time period specific to each record type.

### Business Expenses

We must comply with our policies and procedures related to business expenses, including proper use of T-cards and P-cards as well as providing honest and accurate expense information.

### Approval Authority

Under the Company's approval authority policy, only authorized employees are permitted to approve transactions and contracts with our business partners.



# **OUR CODE OF CONDUCT**

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BEING OUR BEST IN EVERY DECISION, EVERY DAY.

The current version of this document is maintained on [Arcosa.com](https://www.arcosa.com)

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