



# CODE OF CONDUCT

Your Guide for Ethical Decision Making

Version 1.0

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# Code of Conduct



## A MESSAGE FROM THE CEO

Dear IMEG employees,

Over the past 10 years, our organization has grown and evolved into a company employing more than 1200 people and spanning over 30 locations across and outside the U.S. As we have grown, we have had to adapt and evolve. However, one thing that has remained consistent through our growth, is our universal commitment to integrity and high ethical business standards.

Maintaining our commitment to integrity and high ethical business standards is more important now than ever before. The Code of Conduct or "the Code" outlines the organization's mission, values and principles and provides a comprehensive outline of standards for professional conduct. The Code provides a central guide and reference to support ethics and integrity in our day-to-day decision making.

The Code is meant to be a critical part of your ethical decision-making toolkit. It summarizes IMEG's values, important company policies, standards of ethical conduct and provides examples of ethical scenarios and situations that may occur. These examples and scenarios are meant to help you resolve ethical situations that may arise in your work environment in a manner consistent with the Code.

Our customers, shareholders, business partners, government and community leaders and other stakeholders trust us. It is this trust that gives us a competitive advantage, and it is this trust that can be lost by a single illegal or unethical act. That is why our understanding of and adherence to the Code is so important.

Recognizing we are all stewards of IMEG's reputation, we align our day to day behavior and decision making with the Code. We live the Code by holding each other and ourselves accountable not only for getting the job done, but getting it done in a manner that exemplifies the highest degree of honesty and integrity.

Thank you for following the Code every day as we work together to maintain our commitment to integrity and high ethical business standards in all that we do for each other and those we serve.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul VanDuyne".

Paul VanDuyne, PE  
President/Chief Executive Officer



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**Our mission is to be recognized as the innovative, quality driven engineering firm of choice.**

## CORE VALUES

- **SERVICE**  
To work collaboratively, listen pro-actively and to respond effectively
- **QUALITY**  
To maintain the highest standard in everything we do
- **ENGAGEMENT**  
To create a "best place to work" culture
- **VALUE**  
To optimize the return on clients' time and investment in our team
- **ETHICS**  
To deal with integrity in our relationships and business practices
- **PROFESSIONALISM**  
To act professionally in our actions and communications
- **ADVANCEMENT**  
To provide growth opportunities for our employees
- **INNOVATION**  
To encourage proactive and innovative thought and action
- **REWARD**  
To celebrate technical excellence and staff leadership
- **PRIDE**  
To continuously improve and strive for excellence
- **STEWARDSHIP**  
To increase our communities' overall quality of life



A word cloud of the core values, with 'Advancement' being the largest word in blue, followed by 'Quality' in blue, 'Innovation' in green, 'Ethics' in red, 'Value' in blue, 'Professionalism' in green, 'Engagement' in red, 'Reward' in blue, 'Pride' in blue, and 'Stewardship' in green.

### INTRODUCTION

IMEG's growth and success is attributed to our on-going commitment to education, training, mentoring, and staff retention. As a professional consulting firm with the technical skills of our people as our product, these critical core values allow us to provide the expertise and continuity our clients expect.

We are an employee-owned corporation that values the collective abilities, technical skills and continuity of our team members. We understand the importance of a strong corporate culture and the power of teamwork in producing results for our clients that are innovative, efficient and of consistently high quality. We also believe in committing to the same sustainability ideals we encourage for our clients – a practice of reduce, reuse, and recycle.

### THE FOUNDATION

To help us achieve our mission we use our core values as guiding principles which form the foundation of this Code as outlined below:

- We believe that doing what's right for the business is doing what's right by each other.
- We accept responsibility and accountability for our successes and failures.
- We listen to, respect and value each other's differences to foster a "best place to work" culture.
- Through our actions, we earn and maintain trust and respect of others.
- Our work adds value as we streamline and simplify tasks whenever possible.
- We are always learning from both our successes as well as our failures.
- We never compromise our values to achieve a business goal.
- We value and reward professionalism, technical mastery and executional excellence.
- We envision ways to be more to our customers tomorrow than we are today.
- We challenge the status quo by finding inventive solutions to complex problems.
- We speak with respect, fairness and equity about each other, those with whom we do business and those against whom we compete.

### LIVE THE CODE

#### Putting the Code into Action

How do we as IMEG employees put the Code into action?

- Our actions need to be consistent with IMEG's Core Values.
- We must not allow the enticement of a positive business outcome to justify doing something that violates the law or is inconsistent with IMEG's Core Values.
- We must know and comply with the laws, regulations and IMEG policies that apply to our work - this means, at a minimum, we must understand and conduct work within the framework of IMEG's Employee Handbook and the Code.
- Required training as well as appropriate professional certifications and licenses must be kept current.
- We must be alert to any situations or actions that may violate the law, our Employee Handbook or the Code and report them appropriately.

When we conduct business in foreign countries, we have to remember that those countries' laws may be stricter than those we are used to in the U.S. When confronted with an ethical decision in another country, it is always better to choose to abide by the stricter law(s). For example, in some foreign countries, bribery is common place and expected as part of doing business. In these types of situations, we must abide by the stricter laws that govern U.S. business practices.

#### What are Consequences for Violating the Code?

Individuals who fail to comply with the Code will be subject to disciplinary action, which may include discipline, up to and including termination. In some circumstances, legal authorities may impose fines and criminal penalties on individual employees. IMEG may not be able to reimburse or insure employees against these fines/penalties.

### tone at the top

Leadership, or anybody in an authority or supervisory capacity at IMEG, has the added responsibility for demonstrating, through their actions, the importance of the Code. Ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modeled from the top and demonstrated by example. Ultimately, our actions are what matters.

To make the Code work, leadership has a significant role and must be responsible for promptly addressing ethical questions or concerns raised by employees or third parties and for taking the appropriate steps to deal with such issues. IMEG's leadership will not consider employees' ethics concerns as threats or challenges to leadership authority, but rather as another encouraged form of business communication. At IMEG, we want the ethics dialogue to become a natural part of daily work.

**Ethical behavior does not simply happen; it is modeled from the top and demonstrated by example.**

## RECOGNIZE THE RIGHT THING TO DO

### Why have a Code of Conduct?

The Code explains the standards each of us must follow in our work for IMEG. It also explains our legal and ethical responsibilities. We must follow these standards and the law at all times and ensure that there is common understanding about how they apply to our work. The Code applies to all members of the Board of Directors and employees, regardless of location, positional authority, business unit, function, or region. IMEG also expects third parties with whom IMEG does business to follow standards equivalent to those within the Code.

### Accountability

Each of us is responsible for knowing and adhering to the values and standards set forth in the Code and for raising questions if we are uncertain about company policy. If you are concerned about whether standards are being met or suspect violations of the Code, contact the Compliance Office.

Additionally, if there is suspicion or observation of a third party doing anything potentially illegal or unethical, as it relates to IMEG's business (for example, invoicing gifts or violating competition laws) report this immediately using our **hotline** or **compliance email system**.

### Doing the Right Thing Is Not Always Easy

At times, we are all faced with decisions we would rather not have to make and issues we would prefer to avoid. Sometimes, we hope that if we avoid confronting a problem, it will simply go away.

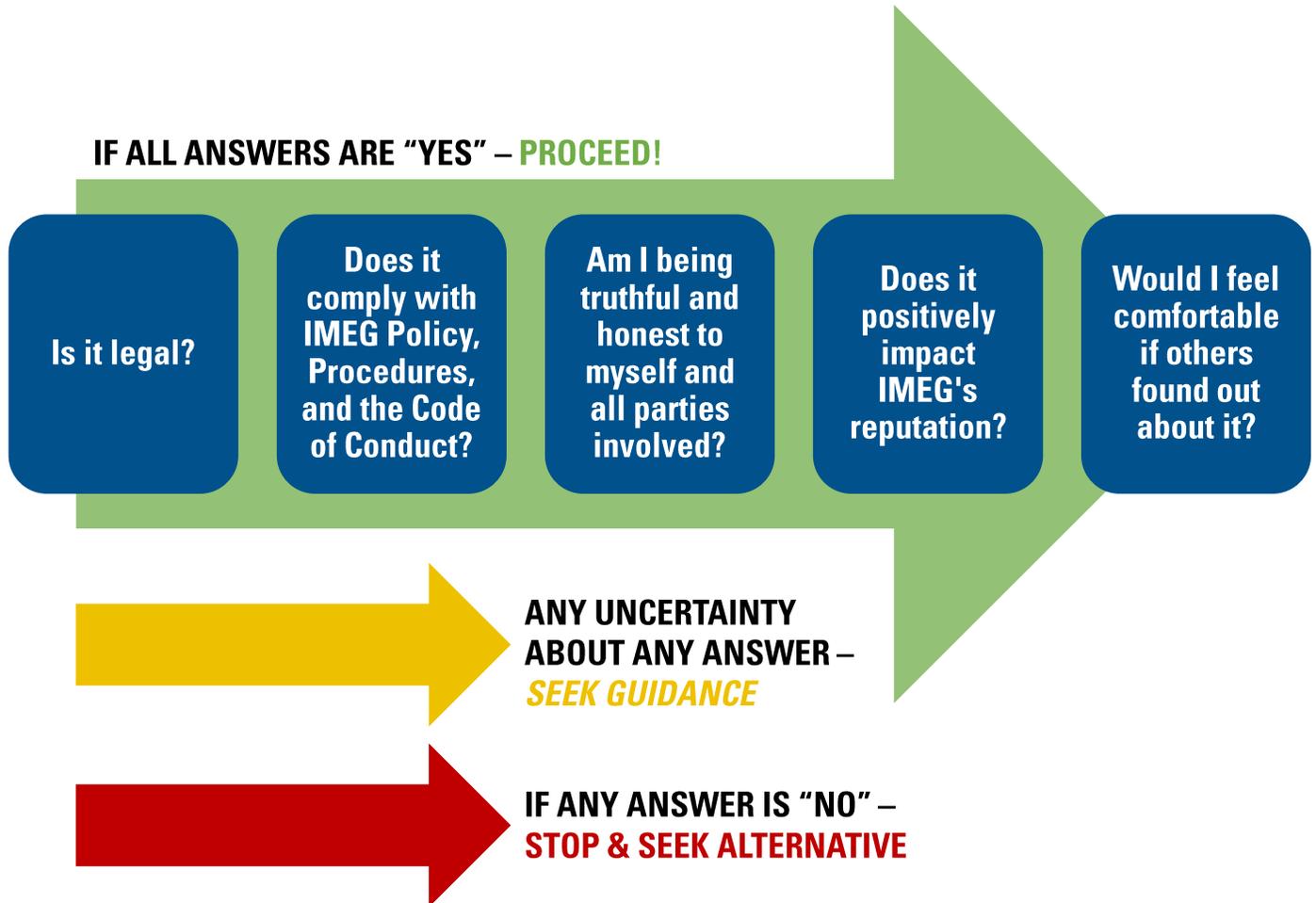
At IMEG we must have the confidence and courage to tackle tough decisions and make difficult choices. We want you to be secure in the knowledge that IMEG is committed to doing the right thing. At times this will mean doing more than simply what the law requires. Although IMEG's guiding principles cannot address every issue or provide answers to every dilemma, they can define the spirit in which we intend to do business and should guide us in our daily conduct.

The Code supplements our Employee Handbook and other company policies and procedures. The Code is not meant to provide a outline or description of all policies and procedures governing every employee in every situation. If there is any uncertainty about elements of the Code, discuss this with your immediate supervisor or the Compliance Office so you can best understand how to apply the Code to your day-to-day job duties.

## Ethical Decision Making

We at IMEG do the right thing when faced with ethical business actions and decisions.

If you are confronted with a situation that presents an ethical challenge, ask yourself the following questions:



If the answer to any of the questions is "no", or you are not sure, do not proceed. Always ask before acting. It is never okay to ignore IMEG Policy or the Code for a business need. If you encounter a situation where the right choice is unclear or there is conflicting information, you are expected to seek guidance on how to ensure the right thing is done in that situation from Human Resources or the Compliance Office.

## PROMOTE RESPECT IN THE WORKPLACE

### Diversity and Inclusion

We recruit, hire and retain the best talent from all over the world. We seek to employ people who reflect the diverse populations we serve. We recognize that a mix of backgrounds, skills, experiences and perspectives drives innovation and enhances the quality and the value of the work we do.

### Non-Discrimination

IMEG is an equal employment/affirmative action employer and is committed to providing a workplace that is free of unlawful discrimination. This means, fellow employees, applicants and third party partners with whom we do business are treated fairly. When recruiting, hiring, training and making salary decisions and promotion decisions, for example, we do not discriminate against individuals on the basis of race, color, gender, age, national origin, religion, sexual orientation, gender identity, gender expression, marital status, citizenship, disability, veteran status, HIV/AIDS status or any other legally protected factor.

### Preventing Harassment

We all deserve to work in a harassment-free environment where we are treated with dignity and respect. "Harassment" is behavior that creates an offensive, intimidating, humiliating or hostile work environment that unreasonably interferes with another person's work performance. Harassment may be physical or verbal and may be done in person or by other means (such as email or harassing notes). Harassing behavior also includes unwelcome sexual advances or remarks, offensive jokes and disparaging comments.

If you witness or personally experience harassment or discriminatory behavior, report the incident immediately to your supervisor or to Human Resources. Keep in mind that sometimes your supervisor does not have a choice but to use formal reporting methods when it comes to actual or suspected incidences of unlawful harassment, sexual harassment, assault and/or any sexually oriented conduct.

## RAISE QUESTIONS AND CONCERNS

### Talk to your supervisor

If you need to raise a question or concern, your immediate supervisor is likely the best person to speak to because he or she best knows your business unit and/or your situation.

### Talk to another supervisor

If you are not comfortable talking to your immediate supervisor, you can discuss your question or concern with a higher-level supervisor in your reporting line. You may also contact Human Resources or the Compliance Office to seek guidance.

## FORMAL REPORTING METHODS

### Filing a formal complaint

IMEG is committed to facilitating open communications to discuss employee questions, issues, and concerns. We are also committed to providing an internal method for resolving complaints. While informal discussion is always encouraged, it is not required. To begin the formal process of filing a complaint, please call Human Resources.

### Using the Hotline or Email System

IMEG maintains a compliance hotline and email system open to all employees, contractors and third parties. You may submit any actual or suspected violations of the law, the Code and/or the Employee Handbook using the hotline. All calls or emails are thoroughly investigated and brought to closure.

### Anonymous Reports

Protecting the identity of innocent people and preventing retaliation for people who make reports in good faith are a priority for IMEG. When making a report, it is encouraged, but not required that you provide your identity. Keep in mind that it may be more difficult or even impossible to thoroughly investigate reports that are made anonymously.

**Never use the hotline to report emergencies or incidents when you believe there may be risk of immediate danger.**

**Instead, tell a supervisor or call your local emergency response personnel.**

### Handling Reports

IMEG takes allegations of misconduct seriously. The process of handling reports includes, but is not limited to, the following safeguards and best practices:

- IMEG assigns the correct resources to investigate incidents objectively and resolve them appropriately.
- If needed, the reporter of the incident will be contacted for additional information.
- To the degree practicable and in accordance with applicable law, the confidentiality of involved parties will be protected.
- Any person raising a concern in good faith or participating honestly in an investigation is protected from retaliation.
- Any person accused of wrongdoing is treated fairly and objectively.
- Where required by applicable law, anyone accused of wrongdoing will have the right to access the information reported and to make corrections in the event of error.

## Retaliation is Not Tolerated

IMEG does not tolerate any form of retaliation against any person who reports a suspected violation in good faith. No one who participates or cooperates honestly and completely in the investigation of a report will be subject to retaliation for doing so. Anyone who retaliates against a person for making a good faith report for participating in the investigation of a report will be subject to disciplinary action, which may include termination.

**IMEG does not tolerate any form of retaliation against any person who reports a suspected violation in good faith.**

## Cooperating with Investigations

Everyone has an obligation to cooperate fully and truthfully with any internal or external investigations into allegations of misconduct. Failure to do so can result in discipline up to and including termination.

When providing information as a result of either an internal or external investigation, you must be truthful and information must be accurate. You must never destroy or alter documents or evidence in order to prevent or hinder an investigation. Not only does this type of action violate the Code, but it can turn a minor matter into a serious violation.

## ETHICS CHECK

**Q. Timothy, an IMEG engineer, witnesses his supervisor, Bill, being particularly cruel to a few of his colleagues. Performance has been suffering lately, and Timothy assumes Bill is simply frustrated with recent mistakes his team has made. However, his behavior has become more aggressive and now, morale on the team is low. Bill has recently begun berating team members and charging hours from one less profitable project to another more profitable project. Timothy feels that he should tell another member of management about the environment Bill is creating, but is worried that he will be the next person punished. What is his best course of action?**

A: Timothy is right to be concerned about Bill's behavior.

Bill is 1) creating a hostile atmosphere and, 2) committing fraud by billing for projects incorrectly. While Bill's conduct may or may not be a direct violation of our Code, the actions he has taken as it relates to improper billing could constitute grounds for termination. Timothy should take the matter to Bill's manager, or another resource with whom he feels comfortable, so that IMEG can investigate and resolve the issue. Timothy — and all other IMEG colleagues who make a good faith report of potential misconduct — will be protected from retaliation.

## UPHOLD THE LAW

The foundation of IMEG's commitment to integrity and its ethical business standards begins with complying with laws, rules and regulations where we do business. We are all responsible for preventing violations of law and for speaking up if we see possible violations. Because of the nature of our business, some legal requirements warrant specific mention here:

### Competition and Antitrust Law

We are dedicated to ethical, fair and vigorous competition in compliance with the letter and spirit of antitrust laws. As such, we sell IMEG services based on their merit, superior quality, functionality and competitive pricing. We make independent pricing and marketing decisions and will not improperly cooperate or coordinate our activities with our competitors. We will not offer or solicit improper payments or gratuities in connection with the retention or offering of services, nor will we engage or assist in unlawful boycotts of particular customers.

When interacting with competitors, discussing the following topics is prohibited without consent from Legal Counsel:

- Boycotts of certain customers, suppliers or competitors
- Specific pricing or pricing policy, costs, marketing or strategic plans
- Division of customers, markets or territories

Discussing the following topics with competitors is highly discouraged without guidance, from Legal Counsel:

- Details about promotions we conduct with customers
- Technological improvements
- Joint behavior toward customers

### Sales Practices and Advertising

Our communications with our customers or potential customers are truthful and accurate. When we say something about the work we do, we must be able to substantiate it. We sell the quality of what we do; we do not disparage our competitors.

**We sell the quality of what we do; we do not disparage our competitors.**

### Proprietary Information

It is important that we respect the property rights of others. We will not acquire or seek to acquire a competitor's trade secrets or other proprietary or confidential information. We will not engage in unauthorized use, copying, distribution or alteration of software or other intellectual property.

### Money Laundering

Money laundering is an attempt by individuals or organizations to hide the proceeds of their crimes by making those proceeds look legitimate. Money laundering is against the law and is a violation of our Code. Our payment and sales practices are there to ensure IMEG resources are not used to violate these laws. You must be vigilant and exercise good judgment when dealing with unusual financial transactions including requests to make payments to, or receive payments from, a different company than the one IMEG is buying from or providing services to.

## Health and Safety

IMEG is dedicated to maintaining a healthy environment. Safety information can be found in the Employee Handbook or through a request to your supervisor. Location specific information has been designed to educate you on safety in your workplace. If you have not received this information, please contact Human Resources or the Compliance Office.

## KNOW CONFLICT OF INTEREST RISKS

### Conflicts of Interest

We expect IMEG employees to act within the best interests of the organization. In order to do this, we require disclosure of situations that could unintentionally predispose our employees toward bias decision-making, create the perception of favoritism or generate the appearance of unfairness in our business dealings.

**A conflict of interest occurs when a personal interest conflicts with the best interests of the company.**

A conflict of interest occurs when a personal interest conflicts with the best interests of the company. We must be diligent in our work to exercise common sense, good judgment, and sound discretion to determine whether a conflict exists and then find the appropriate means of resolving it.

Conflicts of interest can manifest in ways that present very high risks to the organization, this is why disclosure and monitoring of conflicts of interest is important. We can harm our organizational culture, lose contracts and irreparably damage IMEG's reputation if we do not maintain risk awareness of the types of conflicts of interest we could encounter and how to prevent, mitigate or eliminate those risks.

### Here are some ways in which conflicts of interest could arise and, thus, require disclosure:

- Being employed by, or acting as a consultant to, a competitor.
- A close family member being employed by a potential competitor, supplier or contractor, regardless of the nature of the employment, while you are employed with IMEG.
- Supervising family members.
- Serving as a board member or advisor for a third party company or organization for which IMEG provides services.
- Owning or having a substantial interest in a competitor, supplier or contractor.
- Having a personal interest, financial interest or potential gain in any IMEG transaction.
- Placing company business with a firm owned or controlled by an IMEG employee or his/ her family.
- Accepting lavish gifts, frequent discounts, favors or services from a customer/potential customer, competitor or supplier, unless equally available to all IMEG employees.

## ETHICS CHECK

### Q. Which of the following scenarios should be disclosed as potential conflicts of interest?

1. **IMEG has just acquired a new company and you realize that your sister-in law will be in your direct reporting chain.**
2. **Your good friend, Joe, the Public Works director for the City, is looking for a company to help design a new facility for his district. He wants to discuss with you over a weekend family BBQ some of the specific things he's looking to achieve with this new project.**
3. **You are a board member for an economic development organization looking to develop a new business center. The organization asks you, knowing you are a key decision maker at IMEG, if you can influence any special discounts for consulting services.**
4. **Your dad and his friends have always wanted to invest in a commercial property. They ask you if you know of any big projects you're working on that could help them choose where to invest their money.**

A: Every one of these situations has the potential to generate an actual or perceived conflict of interest - the best thing to do would be to disclose these situations to a supervisor or seek guidance from the Compliance Office. It's very likely we'll ask that a disclosure be documented as well as any risk prevention or mitigation strategies put in place.

## Federal Government Contract Conflict of Interest

We must follow strict legal requirements when doing business with government entities. When selling to, negotiating with or working with government customers, it is critical that those requirements are understood and abided by. These rules are often much stricter and more complex than those governing IMEG services provided to commercial customers.

### Here are some specific government contract conflicts of interest to avoid:

**Biased ground rules.** This occurs when a contractor sets the "ground rules" for a federal procurement (e.g., writing a procurement's statement of work, specifications, or performing systems engineering and technical direction for the procurement), which appears to skew the competition in favor of the contractor. This scenario comes into play when a procuring agency hires a contractor to help develop the terms of a procurement and the assisting contractor or one of its affiliates subsequently competes for that contract work.

**Impaired objectivity.** This occurs when a contractor's work under a federal contract requires the contractor to evaluate proposals / past performance of itself or a competitor, which calls into question the contractor's ability to render impartial advice to the government.

**Unequal access to information.** This occurs when a contractor has access to nonpublic information as part of its performance of a federal contract, which may provide the contractor (or an affiliate) with an unfair competitive advantage in current or future procurements.

## Gifts, Gratuities and Business Courtesies

Part of doing business is connecting with new clients and developing positive business relationships. These relationships allow us to demonstrate that we are committed excellence and provides a platform to understand and serve the unique needs of our clients better than anyone.

We exchange and offer common business courtesies to persons or companies with whom IMEG does or may do business UNLESS it might create a sense of obligation, compromise professional judgement or create the appearance of doing so.

**Gift Value Disclosure.** In deciding whether a gift is appropriate, consider its value, the frequency of the gift giving to a particular person or company and whether public disclosure of the gift would embarrass you or appear to limit your ability to make objective business decisions. For gifts given or received over a value of \$100 submit a gift disclosure form to the Compliance Office.

## Offering Business Courtesies

If we want to offer a business courtesy, first we must assure that it cannot reasonably be interpreted as an attempt to gain an unfair business advantage or otherwise reflect negatively upon IMEG.

Other than to our government customers, for whom special rules apply, we may provide nonmonetary gifts (i.e., company logo apparel or similar promotional items) to our clients. Further, management supports other courtesies, including meals, refreshments or entertainment of reasonable value, provided that:

- The practice does not violate any law or regulation or the standards of conduct of the recipient's organization.
- The business courtesy is consistent with industry practice, is infrequent in nature and is not lavish.
- The business courtesy is properly reflected on the books and records of IMEG.

**Business Courtesies for government employees.** Generally speaking, it is best not to purchase anything for a government employee except maybe an occasional cup of coffee or donuts - worth a total value of less than \$20. They may not accept gifts given "from a prohibited source" which, in most cases, includes IMEG employees. This does not mean that you, as an IMEG employee, cannot go out to lunch with a government employee with which we do business, just make sure that each of you pays for your own meal.

### Receiving Meals, Refreshments and Entertainment

We may accept occasional meals, refreshments, entertainment and similar business courtesies that are shared with the person who has offered to pay for the meal or entertainment.

These meals, refreshments and/or entertainment may present a conflict of interest if they meet any of the following criteria:

- They are inappropriately lavish or excessive.
- They are frequent and reflect a pattern of frequent acceptance from the same person or entity.
- They are creating the appearance of an attempt to inappropriately influence business decisions.
- The employee accepting the meals, refreshments and/or entertainment feels uncomfortable discussing it with his or her supervisor or co-worker(s).
- The employee accepting the meals, refreshments or entertainment feels uncomfortable with the idea of these experiences being shared with or known by the public.

## ETHICS CHECK

**Q: Abdul is working closely with a government employee, Debbie, on a contract. In a couple of days, Debbie will be visiting IMEG offices to get updates on project timelines and any setbacks that need her attention. Abdul knows that Debbie is one of the officials evaluating a bid on a separate government project on which IMEG has bid. Abdul enjoys working with Debbie and is thinking of taking her to lunch while she is in town as a business courtesy. Is it okay to take her to lunch?**

A: The rules governing the types of gifts and entertainment we can offer government employees are much stricter than those governing our interactions with commercial contacts. Since Debbie is evaluating a bid from IMEG, taking her to lunch may raise questions under multiple anti-corruption laws. Abdul should check with his supervisor or the Compliance Office to evaluate whether this is permissible or prudent. It is likely that taking Debbie to lunch is ok, just make sure you both pay for your own meal.

**Q: A manufacturer of products for which IMEG sometimes specifies is sponsoring an all-expenses paid golf outing at an exclusive resort in Hawaii next month with which no plant tour, trade show or other business related activities is associated. Phil is this manufacturer's go-to contact at IMEG. He was invited to this outing to show their appreciation for his great work. Can he accept the invitation?**

A: No. This creates a conflict of interest. Phil must decline the invitation. Accepting such a lavish gift may put Phil in a position of obligation to the manufacturer. In addition, there may be a perception that Phil used his position at IMEG to acquire this special invite.

## No Bribery

Bribery not only harms IMEG, but also the communities where we do business. We prohibit bribes everywhere we do business. There are strict laws against bribery, and engaging in bribery or even appearing to engage in such activity can expose IMEG to criminal liability.

## Disclosing Conflicts of Interest

If you find yourself in a potential or actual conflict of interest situation, you must immediately report it to your supervisor and the Compliance Office. You may be asked to submit a conflict of interest disclosure form. This way, the situation can be properly recorded, reviewed and assessed to determine the best course of action to minimize risk to you and the organization both in the short and long term.

## SET METRICS AND REPORT RESULTS ACCURATELY

### Accurate Public Disclosures

We will make certain that all disclosures made in financial reports and public documents are full, fair, accurate, timely and understandable. This obligation applies to all employees, including all financial executives, with any responsibility for the preparation for such reports, including drafting, reviewing and signing or certifying the information contained therein.

**No business goal of any kind is ever an excuse for misrepresenting facts or falsifying records.**

Employees should inform Compliance Office if they learn that information in any filing or public communication was untrue or misleading at the time it was made or if subsequent information would affect a similar future filing or public communication.

### Corporate Recordkeeping

We create, retain and dispose of our company records as part of our normal course of business in compliance with all IMEG policies and guidelines, as well as all regulatory and legal requirements. All corporate records must be true, accurate and complete, and company data must be promptly and accurately entered in our books in accordance with all applicable accounting principles.

We must not improperly influence, manipulate or mislead any authorized audit to distort results, nor improperly interfere with any auditor engaged to perform an internal independent audit of IMEG books, records, processes or internal controls.

### Confidential and Proprietary Information

IMEG works on important high-profile projects. During the course of business, we may utilize and at a minimum, have access to sensitive and confidential information. Integral to business success is our protection of confidential company information, as well as nonpublic information entrusted to us by fellow-employees, customers and other business partners.

“Confidential and proprietary information” includes such things as pricing and financial data, customer names/addresses or nonpublic information about other companies, including current or potential supplier and vendors. We will not disclose confidential and nonpublic information without a valid business purpose and proper pre-authorization from Compliance Office. For requirements specific to your work project(s), refer to your work projects’ non-disclosure agreements - which, keep in mind, may be more restrictive than this policy.

## Use of Company Resources

Company resources, including time, material, equipment and information, are provided for company business use. Nonetheless, occasional personal use is permissible as long as it does not affect job performance or cause a disruption to the workplace.

Employees and those who represent IMEG are trusted to behave responsibly and use good judgment to conserve company resources. Supervisors are responsible for the resources assigned to their departments and are empowered to resolve issues concerning their proper use.

Generally, we will not use company equipment such as computers, copiers and fax machines in the conduct of an outside business or in support of any religious, political or other outside activity, except for company-approved support to nonprofit organizations.

In order to protect the interests of the IMEG network and our fellow employees, IMEG reserves the right to monitor or review all data and information contained on an employee's company-issued computer or electronic device, the use of the Internet or IMEG's intranet. We will not tolerate the use of company resources to create, access, store, print, solicit or send any materials that are harassing, threatening, abusive, sexually explicit or otherwise offensive or inappropriate.

## Data Privacy

We have a duty to protect employee data in accordance with applicable legal requirements. No one should access prospective, current or former employee records, such as payroll, group insurance, benefits, working files, disability or medical related information, unless there is a pre-authorized need to know.

If you discover or suspect unauthorized use or disclosure of confidential information, notify your supervisor, Human Resources or the Compliance Office immediately.

## ETHICS CHECK

**Q: Susie suspects that a co-worker at another work location, Maria, is pregnant, and wants to send a surprise gift. Can Susie request this information from HR or her co-worker's supervisor?**

**A:** No. Obtaining this information without Maria's consent is a violation of her privacy and against federal regulations.

## COMMUNITY INVOLVEMENT

### Public Relations

IMEG strives to provide clear and accurate information to the media, financial analysts and the general public. Because this is so important, IMEG has designated specific functions and individuals with responsibility for communicating with the media and financial analysts.

Only the IMEG Chief Executive Officer (CEO), Chief Financial Officer (CFO) and individuals designated by the CEO are permitted to speak with financial analysts.

All communications with members of the media are managed by Marketing. Contact Marketing before participating in media interviews or in events or forums where members of the media will be present.

### Political and Charitable Contributions

IMEG recognizes your right to participate in the political process as an individual. However, you may only participate on your own time and at your own expense. You must not use IMEG time, funds, facilities or assets for political purposes or contributions without express written permission from the CEO.

### Personal Activities

IMEG understands the need for balance between work, personal and family life and we encourage you to be involved in your community. We also encourage the free exchange of personal experiences, ideas and opinions as well as debate of diverging perspectives. We do not, however, permit personal beliefs or opinions be imposed on others at work. Personal activities and belief systems affiliated with those activities conducted outside of work may be kept confidential, but remember that you are a representative of IMEG. Be aware that your conduct can affect perceptions of the company's brand and service.

### CONTACT INFORMATION

Topic	Office	Phone / Email
<b>Actual or Perceived Conflict of Interest</b>	Compliance Office	phone: 309.434.5172 email: elizabeth.a.rodriquez@imegcorp.com
<b>Witnessing or experiencing Unlawful Discrimination, Sexual Harassment/ Assault</b>	Human Resources	phone: 309.793.3555 email: timothy.j.anderson@imegcorp.com
<b>Untrue Public Disclosures</b>	Compliance Office	phone: 309.434.5172 email: elizabeth.a.rodriquez@imegcorp.com
<b>Disclosure of Confidential and/or Proprietary information</b>	Compliance Office	phone: 309.434.5172 email: elizabeth.a.rodriquez@imegcorp.com
<b>Requests for interviews or other information from the Media</b>	Marketing	phone: 309.793.3344 email: molly.e.foley@imegcorp.com
<b>Ethics and Compliance Hotline Reporting Tool</b>	Compliance Office	phone: 800.380.9739 Anonymous Form available at <a href="http://www.imegcorp.com">www.imegcorp.com</a>
<b>Ethics and Compliance Email Reporting Tool</b>	Compliance Office	email: hotline@imegcorp.com Anonymous Form available at <a href="http://www.imegcorp.com">www.imegcorp.com</a>
<b>Other Questions Regarding the Code of Conduct and its contents</b>	Compliance Office	phone: 309.434.5172 email: elizabeth.a.rodriquez@imegcorp.com

Other questions regarding IMEG's Code of Conduct or other possible legal matters should be directed to IMEG's Legal Department. Under extraordinary circumstances or if there is a conflict in contacting the legal department, please contact the office of the President/CEO.

#### IMEG'S LEGAL DEPARTMENT

##### **Karen Guest**

General Counsel / Chief Legal Officer  
309.807.2481  
karen.j.guest@imegcorp.com

##### **Liz Rodriguez**

Compliance Specialist  
309.434.5172  
elizabeth.a.rodriquez@imegcorp.com