

Anti-Harassment Policy

Purpose Statement

IMEG Corp. (“IMEG” or “the Company”) strives to create and maintain a work environment in which people are treated with dignity, decency, and respect. The environment of the company should be characterized by mutual trust and the absence of intimidation, oppression, and exploitation. The accomplishment of this goal is essential to the mission of the company. For that reason, IMEG will not tolerate unlawful discrimination or harassment of any kind. Through enforcement of this policy and by education of employees, the company will seek to prevent, correct, and discipline behavior that violates this policy.

Appropriate disciplinary action will be taken against any employee who violates this policy. Based on the seriousness of the offense, disciplinary action may include verbal or written reprimand, suspension or immediate termination of employment.

Scope

All employees, regardless of position, including contracted third parties, are covered by, and are expected to comply, with this policy and to take appropriate measures to ensure that prohibited conduct does not occur. Note however, that more stringent requirements may be applicable to certain IMEG employees because of state and local law. These more stringent requirements should be considered an addition to the Scope of IMEG’s policy. For more information on these requirements, contact the Compliance Department.

Implementation Section

IMEG, in compliance with all applicable federal, state, and local anti-discrimination and harassment laws and regulations, enforces this policy in accordance with the following definitions and guidelines:

Discrimination

It is a violation of the Company’s policy to discriminate in the provision of employment opportunities, benefits or privileges; to create discriminatory work conditions; or to use discriminatory evaluative standards in employment if the basis of that discriminatory treatment is, in whole or in part, the person’s race, color, religion, religious creed, national origin, ancestry, citizenship, physical or mental disability, medical condition (including cancer and genetic characteristics), genetic information, marital status, sex (including pregnancy, childbirth, breastfeeding, or related medical conditions), gender, gender identity, gender expression, age, sexual orientation, veteran and/or military status, protected medical leaves, domestic violence victim status, political affiliation, and any other status protected by state or federal law.

Discrimination of this kind may also be strictly prohibited by a variety of federal, state, and local laws, including Title VII of the Civil Rights Act 1964, the Age Discrimination Act of 1975, and the Americans with Disabilities Act of 1990. This policy is intended to comply with the prohibitions stated in these anti-discrimination laws.

Discrimination is violation of this policy will be subject to disciplinary measures up to and including termination.

Harassment

The Company prohibits harassment of any kind, including sexual harassment, and will take appropriate and prompt action in response to complaints or knowledge of violations of this policy. For purposes of this policy, harassment is any verbal or physical conduct designed to threaten, intimidate, or coerce an employee, co-worker or any person working for or on behalf of the Company. Verbal taunting that, in the employee's opinion, impairs his or her ability to perform his or her job is included in the definition of harassment.

The following examples of harassment are intended to be guidelines and are not exclusive when determining whether there has been a violation of this policy:

Verbal harassment includes comments that are offensive or unwelcome regarding a person's nationality, origin, race, color, religion, gender, sexual orientation, age, body, disability, or appearance, including epithets, slurs, and negative stereotyping.

Nonverbal harassment includes distribution, display or discussion of any written or graphic material that ridicules, denigrates, insults, belittles or shows hostility, aversion, or disrespect toward an individual or group because of national origin, race, color, religion, age, gender, sexual orientation, pregnancy, appearance, disability, sexual identity, marital or other protected status.

Sexual harassment

Sexual harassment is a form of unlawful employment discrimination under Title VII of the Civil Rights Act of 1964 and is prohibited under the Company's anti-harassment policy. According to the Equal Employment Opportunity Commission (EEOC), sexual harassment is defined as "unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when submission to or rejection of such conduct is used as the basis for employment decisions, or such conduct has the purpose or effect of creating an intimidating, hostile or offensive working environment." There are two types of sexual harassment:

"Quid pro quo" harassment. This describes conduct when submission to harassment is used as the basis for employment decisions. Employee benefits such as raises, promotions and better working hours are directly linked to compliance with sexual advances. Therefore, only someone in a supervisory capacity (with the authority to grant such benefits) can engage in quid pro quo harassment. Examples: A supervisor promising an employee a raise if she goes on a date with him; a manager telling an employee she will fire him if he does not have sex with her.

"Hostile work environment." This describes conduct when the harassment creates an offensive and unpleasant working environment. A hostile work environment can be created by anyone in the work environment, whether it be supervisors, other employees, or customers. Hostile environment harassment consists of verbiage of a sexual nature, unwelcome sexual materials, or even unwelcome physical contact as a regular part of the work environment. Texts, e-mails, cartoons or posters of a sexual nature; vulgar or lewd comments or jokes; or unwanted touching or fondling all fall into this category.

Sexual harassment occurs when unsolicited and unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature is, (1) made explicitly or implicitly a term

or condition of employment, (2) used as a basis for an employment decision, (3) unreasonably interferes with an employee's work performance or creates an intimidating, hostile, or otherwise offensive environment.

Sexual harassment may take different forms. The following examples of sexual harassment are intended to be guidelines and are not exclusive when determining whether there has been a violation of this policy:

- a. *Verbal sexual harassment* includes innuendoes, suggestive comments, jokes of a sexual nature, sexual propositions, lewd remarks, and threats; requests for any type of sexual favor (including repeated, unwelcome requests for dates); and verbal abuse or "kidding" that is oriented toward a prohibitive form of harassment, including that which is sexual in nature and unwelcome.
- b. *Nonverbal sexual harassment* includes the distribution, display or discussion of any written or graphic material, including calendars, posters and cartoons that are sexually suggestive or show hostility toward an individual or group because of sex; suggestive or insulting sounds; leering; staring; whistling; obscene gestures; content in letters and notes, facsimiles, e-mail, photos, text messages, tweets and Internet postings; or other form of communication that is sexual in nature and offensive.
- c. *Physical sexual harassment* includes unwelcome, unwanted physical contact, including touching, tickling, pinching, patting, brushing up against, hugging, cornering, kissing, and fondling and forced sexual intercourse or assault.
- d. Courteous, mutually respectful, pleasant, noncoercive interactions between employees, including men and women, that are appropriate in the workplace and acceptable to and welcomed by both parties are not considered to be harassment.

Retaliation

No hardship, loss, benefit, or penalty may be imposed on an employee in response to:

- Filing or responding to a bona fide complaint of discrimination or harassment.
- Appearing as a witness in the investigation of a complaint.
- Serving as an investigator of a complaint.

Retaliation or attempted retaliation in response to lodging a complaint or invoking the complaint process is a violation of this policy. Any person who is found to have violated this aspect of the policy will be subject to disciplinary action up to and including termination of employment.

Consensual Romantic or Sexual Relationships

The Company strongly discourages romantic or sexual relationships between a manager or other supervisory employee and his or her staff (an employee who reports directly or indirectly to that person) because such relationships tend to create compromising conflicts of interest or the appearance of such conflicts. In addition, such a relationship may give rise to the perception by others that there is favoritism or bias in employment decisions affecting the staff employee. Moreover, given the uneven balance of power within such relationships, consent by the staff member is suspect and may be viewed by others or, at a later date, by the staff member as having been given as the result of coercion or intimidation. The

atmosphere created by such appearances of bias, favoritism, intimidation, coercion, or exploitation undermines the spirit of trust and mutual respect that is essential to a healthy work environment.

If there is such a relationship, the parties need to be aware that one or both may be moved to a different department, or other actions may be taken.

Complaint Process

The Company will treat any person who invokes this complaint procedure with respect, and the company will handle all complaints timely and confidentially to the extent possible in light of the need to take appropriate corrective action. Lodging a complaint will in no way be used against the employee or have an adverse impact on the individual's employment status. Because of the damaging nature of harassment to the victims and to the entire workforce, aggrieved employees are strongly urged to use this procedure. Employees are encouraged to document any incident of alleged prohibited conduct. Filing groundless or malicious complaints is an abuse of this policy and will be treated as a violation. An employee who intentionally files a false report of wrongdoing may be subject to discipline up to and including termination.

Confidentiality

The employee assistance program (EAP) provides confidential counseling services to IMEG employees. Individuals seeking information and advice of a personal nature or wishing to discuss an incident confidentially are encouraged to contact the EAP. The role of the EAP in such cases will be limited to personal counseling and treatment for the person who is then an EAP client. Contacting the EAP will not qualify as notification to the Company of a potential harassment or discrimination issue (see below complaint procedure for more on how to notify the company of an issue or complaint).

During the complaint process, the confidentiality of the information received, the privacy of the individuals involved, and the wishes of the complaining person will be protected to the extent practically and legally possible. The expressed wishes of the complaining person for confidentiality will be considered in the context of the company's legal obligation to act on the charge and the right of the charged party to obtain information. In most cases, however, confidentiality will be strictly maintained by the company and those involved in the investigation. In addition, any notes or documents written by or received by the person(s) conducting the investigation will be kept confidential to the extent possible and according to any existing state or federal law.

Oregon Workplace Fairness Act

The statute of limitations, in Oregon, for filing a sexual harassment claim is five years from the date of the most recent incident of harassment. This one-year period may be extended by 90 days if the victim became aware of the facts of the harassment after the expiration of the one-year period since the last incident of harassment. If the victim fails to file an administrative claim with the Human Resources (HR) Director or the Compliance Department within the statute of limitations, he/she may be unable to move forward with the complaint procedure.

No employee will be forced or coerced into signing a nondisclosure agreement or any other agreement preventing them from disparaging the employer. Employees may voluntarily request to enter into a settlement, separation or severance agreement which contains a nondisclosure, non-disparagement, or no-hire provision with the right to revoke the agreement seven days after signing.

Complaint procedure

The Company has established the following procedure for lodging a complaint of harassment, discrimination, or retaliation. The company will treat all aspects of the procedure confidentially to the extent practically and legally possible.

An individual who feels harassed, discriminated, or retaliated against may initiate the complaint process by filing a complaint in writing with the Company's HR director or the Compliance Department. Once a complaint is received, an impartial investigation by qualified personnel will be conducted. The qualified personnel will issue a response after completing the investigation. The complainant (the employee making the complaint) may obtain the complaint form from the HR department and request reasonable updates. If a supervisor or manager becomes aware that harassment or discrimination is occurring, either from personal observation or as a result of an employee coming forward, the supervisor or manager should immediately report it to the HR director or the Compliance Department.

Upon receiving a complaint or being advised by a supervisor or manager that violation of this policy may be occurring, the HR director will review the complaint with the company's legal counsel to determine next steps which may include, but are not limited to the following:

- Responding appropriately to the person(s) raising the complaint
- Conducting a thorough documentation of incidents of actual or suspected misconduct
- Identifying the root cause of an incident and elements contributing to improper conduct
- Identifying individuals involved
- Compiling appropriate information
- Making recommendations and/or taking action to timely resolve any issue
- Ensuring effective implementation of resolution and no retaliation.

Alternative legal remedies

Nothing in this policy may prevent the individual filing the complaint or the individual towards whom the complaint is directed from pursuing formal legal remedies.

Policy Owner

Employees are encouraged to contact the following department for more information regarding implementation of this policy.

Human Resources

Effective Date

7/1/2021

Please send comments or concerns about this policy to compliance@imegcorp.com or humanresources@imegcorp.com