CORPORATE POLICY

Fraud Policy — Summary

Policy effective May 2024

F&W Forestry Services, Inc. ("F&W") maintains a zero-tolerance principle for wrongdoing, including fraud, corruption, and other proscribed practices. The Fraud Policy applies to all F&W operations and to everyone who acts for or does business with F&W: F&W staff members, individual independent contractors and consultants, and third parties with which F&W has a contractual relationship, including suppliers of goods and services. None of them are to engage in these practices.

Our commitment on bribery and corruption

F&W does not offer, give, receive, or solicit — directly or indirectly — anything of value to improperly influence the actions of another party. Soliciting or accepting a bribe, and any act that instigates, aids, abets, attempts, conspires in, or cooperates with corruption, is wrongdoing under the policy.

WHAT THE POLICY PROHIBITS

Corrupt practices	Offering, giving, receiving, or soliciting, directly or indirectly, anything of value to improperly influence another party.
Fraudulent practices	Any act or omission, including misrepresentation, that knowingly or recklessly misleads (or attempts to mislead) a party to obtain a financial or other benefit, or to avoid an obligation.
Collusive practices	Arrangements between two or more parties designed to achieve an improper purpose.
Coercive practices	Harming or threatening to harm any party or its property to improperly influence its actions.
Obstructive practices	Impeding audits, investigations, or access to information, including destroying, falsifying, or concealing evidence.
Unethical practices	Conduct contrary to staff or supplier codes of conduct, such as undisclosed conflicts of interest, improper gifts and hospitality, abuse of authority, and harassment.

Examples include falsifying financial records or invoices, forging documents or signatures, submitting false expense claims, misusing company funds or property, and failing to disclose a financial or family interest in a business while taking part in awarding or managing its contract.

HOW F&W PREVENTS IT

- **Awareness.** Managers raise awareness of the policy and inform the people they supervise of their duty to report wrongdoing. Managers who tolerate or condone proscribed practices are held accountable.
- **Training.** Ethics training on identifying, addressing, and reporting wrongdoing is mandatory for all F&W staff.
- **Due diligence.** Integrity and reference checks are used when recruiting staff and engaging contractors, and similarly rigorous selection procedures apply to all third parties, with periodic review afterward.

HOW TO REPORT A CONCERN

Anyone — staff, contractors, suppliers, or other third parties — may report suspected fraud, bribery, or corruption to F&W's HR Manager:

BY MAIL HR Manager, F&W Forestry Services, 1310 West Oakridge Drive, Albany, GA 31707 — marked "Private and Confidential"

BY PHONE 229-883-0505 (main number; ask for the HR Manager)

F&W staff may also report by email to the HR Manager or to their own manager, who forwards the report without delay. Reports may be made **anonymously**, and F&W does not tolerate retaliation against staff who report or cooperate with an investigation.

HOW REPORTS ARE HANDLED

1. ### Preliminary assessment

   The HR Manager assesses whether there are reasonable indications of wrongdoing, supported where needed by qualified outside parties or internal auditors, in accordance with local, state, and federal law. Matters without sufficient grounds are closed and documented.

2. ### Confidential investigation

   Credible allegations are formally investigated. Investigations are conducted in confidence, with information shared only on a need-to-know basis.

3. ### Resolution and corrective action

   Substantiated wrongdoing may result in disciplinary action up to dismissal for staff; contract termination, non-renewal, or debarment for contractors and third parties; referral to authorities for criminal investigation and prosecution; and recovery of losses. Any weaknesses in internal controls that are identified are addressed.

F&W reports known criminal activity to the appropriate authorities.

> *A full copy of the F&W Fraud Policy is available free of charge upon request from F&W Forestry Services.*