



Corporate Ethics & Compliance Code

October 20th, 2020

1. Code Summary

The Company's ability to conduct business in an honest and ethical manner begins and ends with its employees. While the Company can establish policies, employees are the ones who every day execute the letter and spirit of these policies. Every person employed by the Company, from the highest-level executives to entry level workers, is expected to follow all applicable laws and Company policies that govern his or her work. However, your involvement with the Code goes beyond that. Employees are also the Company's eyes and ears. Asking questions and raising concerns when you are not sure that something is right is vital to maintaining a corporate culture of which we can all be proud.

In this Code, you will find our corporate commitment concerning the way PrimeLine Utility Services ("PrimeLine") and its subsidiaries conduct business. You will also find references to other sources of information designed to help you. One example is your company's policies and procedures currently in place which provide additional information concerning compliance and ethical behavior. However, does this Code provide information concerning every possible situation? Of course not. When you have questions, you should seek advice – from your supervisor, from your designated Compliance Manager, or from your Human Resources representative. There may also be other, more detailed company policies and guidelines you should review. To that end, this Code is more than a statement of Company policies concerning business conduct and ethical behavior. It provides you the necessary tools to help uphold this standard in a way that will make you feel comfortable reporting any Code violations and make you proud to be a part of the team.

2. Statement of Principles

Our Company conducts its business in an honest and ethical fashion. This commitment begins at the top, but requires the commitment and dedication of every single employee at every level to follow Company policies and procedures and applicable federal, state, and local laws and regulations, and to maintain a standard of integrity, honesty, and fairness. We embrace the highest standards of conduct not only in our dealings with fellow employees, but with others we contact as part of our respective jobs. Ultimately this will preserve our culture of ownership, accountability, honesty, integrity and trust.

As an employee of this Company, you are expected to follow applicable laws, regulations, and policies that govern our business and your job. This means you are prohibited from doing anything as an employee that violates either the letter or the spirit of any such law, regulation, or policy.

Part of this responsibility includes helping support this Code. If you have a question about the Code, or believe there may be violation of the Code, you should promptly report it using the tools noted later in this document. If anonymity is important to you, the Company has created a toll-free help line you can use while also concealing your identity.

Violations of this Code will result in appropriate corrective action, which may mean discipline, including but not limited to termination.

Corporate Ethics & Compliance Code

3. **Applicability**

This Code applies to all of PrimeLine’s employees at every level and to its Board of Directors (to the extent it is applicable to Board-related duties and responsibilities), subsidiaries, and affiliates. References to specific policies throughout the Code may or may not correspond to specific policies adopted by your Company. Therefore, you are encouraged to contact your designated Compliance Manager for more information or to ascertain the availability of more detailed policies.

4. **People and Work Place**

PrimeLine is committed to treating all of our employees fairly, and maintaining the Company as a great place to work.

The Company will not unlawfully discriminate against any employee or applicant for employment on the basis of race, religion, creed, color, national origin, age, sex, sexual orientation, marital status, veteran status or the presence of a disability.

A. Mutual Respect

Employees are expected to treat one another with mutual respect and dignity. We believe this approach, together with an attitude that honors diversity, ultimately enriches the workplace, encourages innovation and creativity, and advances our corporate goals. Therefore, harassment based on age, veteran status, religion, national origin, marital status, disability, sex, race, creed, color, sexual orientation, any other protected status, or any other unlawful reason is prohibited.

The Company will fully comply with all federal, state, and local employment laws.

For more information, please refer to your company’s policy regarding this issue or talk to your designated Compliance Manager.

B. Privacy

Related to the standard of mutual respect is privacy. Each employee must respect the privacy of others. Likewise, the Company must respect the privacy of each employee within appropriate boundaries, (e.g., you should only access personnel files when you are authorized to do so, and only for legitimate business purposes).

However, the Company does have the right to access and inspect Company property, including Company computers. The Company has the right to inspect all material on Company computers, wherever created. The Company also has the right to access and review communications, records, email, or other data in any form or media created at Company offices or other locations where employees perform work for the Company. There is no right of privacy to such materials.



Corporate Ethics & Compliance Code

For more information, please refer to your company's policy regarding this issue or talk to your designated Compliance Manager.

C. Safety and Health

The safety of our employees and customers is the Company's highest concern. The Company is committed to providing each employee a safe and healthy work environment. In turn, each employee is responsible for maintaining a safe and healthy workplace by following safety and health rules, reporting any unsafe conditions encountered, and reporting accidents and injuries. Complying with Company safety rules is consistent with our culture of ownership and accountability, and with our commitment to legal compliance.

Employees shall not work under the influence of alcohol or drugs. Likewise, employees may not work while using over-the-counter or prescription drugs or other substances (even if used under the care of a physician) that affect employees' ability to safely and effectively perform their duties.

The Company expressly prohibits the use, possession, distribution or manufacturing of any illegal drug or controlled substance at Company offices, in Company vehicles, at Company work sites, or while performing any work for the Company.

Employees are not permitted to drink or possess alcoholic beverages on Company property or during hours they are working for the Company. An exception to possession of alcoholic beverages exists when an employee is given a gift of alcohol (e.g., a bottle of wine) and it is delivered to the employee's workstation. Although employees may not imbibe such beverages while at work, they will not be in violation of Company policy by merely receiving the bottle at work. However, the employee should remove the alcohol from Company premises within a reasonable time (if possible, within 48 business hours from the time the employee receives it). The only exception to the prohibition on possession and use of alcohol while at work exists when there is a Company-sponsored social event and the Company permits alcohol. However, even then, employees should drink responsibly and must avoid excessive consumption that could impair judgment or driving, or create an appearance of impropriety.

Any employee discovered on the job, on Company premises, in a Company vehicle or otherwise working for or representing the Company while under the influence of drugs, controlled substances, or alcohol will be subject to immediate disciplinary action. The Company reserves the right to take action, including testing an employee for drug or alcohol use if there is any reason to believe that he or she is under the influence of any drug, controlled substance, or alcohol, to insure that work is done safely and effectively.

For more information, please refer to your company's policy regarding this issue or talk to your designated Compliance Manager.

Corporate Ethics & Compliance Code

D. Harassment and Work-Place Violence

D1. Harassment-Free Work Place

In line with the Company's commitment to mutual respect, trust and compliance with law, the Company is committed to maintaining a work environment free of harassment or discrimination of any kind, including but not limited to harassment based on race, color, gender, sex, sexual orientation, age, religion, creed, national origin, marital status, veteran status or disability. The Company recognizes and values its employees' right to work in an environment that fosters mutual respect and is free of harassment. Harassment includes but is not limited to verbal or physical conduct that shows hostility or aversion toward an individual with the purpose or effect of 1) demeaning another employee or creating an intimidating, hostile, or offensive environment; 2) unreasonably interfering with an individual's work performance; or 3) otherwise inappropriately affecting an individual's employment or employment opportunities.

For more information, please refer to your company's policy regarding this issue or talk to your designated Compliance Manager. It is against the Company's values for any employee to retaliate against another for making a good faith report of harassment.

D2. Violence in the Work Place

Violence and threatening-behavior do not reflect mutual respect, violate the Company's commitment to employee safety and health, and are not tolerated by the Company. Any employee found in violation of this standard will be subject to immediate discipline. This standard includes intimidation, brandishing weapons, or any similar behavior intended to harass, intimidate, or threaten another person. Further, weapons are prohibited in the workplace, in Company vehicles, and may not be carried by employees while representing the Company.

For more information, please refer to your company's policy regarding this issue or talk to your designated Compliance Manager.

E. Wage and Hour Rules

The Company is committed to following all applicable minimum wage, overtime wage, child labor, and other wage and hour laws and regulations. To ensure proper compensation, it is essential that employees report all hours worked in a timely and accurate fashion. If you have any questions about any wage and hour issues or identify any problems with recordkeeping or inaccuracies with compensation, please contact your supervisor or your HR Department promptly.

5. **Construction Services and Public Safety**

A. Public Safety

The Company will provide services in a manner that will provide a high level of public safety. The Company and its employees are committed to following all requirements governing the performance of these services.

Corporate Ethics & Compliance Code

Employees should immediately report any safety issues in the performance of these services. The Company will not take adverse employment action against an employee because that employee raised a concern in good faith about an issue affecting public safety related to the services provided.

For more information, please refer to your company's policy regarding this issue or talk to your designated Compliance Manager.

B. Reporting Concerns

Should you become aware of an issue concerning the safety or integrity of the services provided, you must report it immediately. It is against the Company's values for any employee to retaliate against another for making a good faith report of a believed safety violation.

C. Vehicles, Equipment, and Construction Practices

The Company's vehicles, equipment, and construction practices will meet all applicable regulations and codes for worker and public safety.

6. General Business Conduct and Practices

A. Company Assets

As an employee, you have the responsibility to maintain and protect Company equipment and supplies. Further, you are responsible for proper use of Company property and should report any damage, vandalism, misuse or theft.

B. Confidential Information

Access to confidential Company information carries with it the responsibility to prevent that information from reaching unauthorized individuals. Each employee has a responsibility to guard against this by limiting discussions of confidential information to appropriate times and places, and avoiding the improper disclosure of confidential Company information in any form or in any media (e.g. don't discuss it in the elevator). Confidential Company information may only be used for Company purposes. In no event may such information be used for an employee's personal benefit.

Confidential information is any non-public information that might be of use to competitors or harmful to the Company, its customers, or shareholders if disclosed. Examples of confidential information include, but are not limited to:

- Projections of future earnings, dividends, or losses or changes in these projections;
- Significant sale of assets or disposition of a subsidiary;
- Changes in key management positions;
- Personnel data;
- Confidential customer information;

Corporate Ethics & Compliance Code

- Specific Company or departmental strategy plans that are not otherwise in the public domain.

For more information, please refer to your company's policy regarding this issue or talk to your designated Compliance Manager.

C. Accuracy, Retention and Destruction of Records and Documents

Company records should always be retained or destroyed according to your Company's records-retention policies.

However, from time to time, the regular disposal of Company records may be suspended for reasons including governmental or Company investigations or legal proceedings. In those instances, affected employees will be advised to refrain from destruction of certain documents until otherwise notified. Do not alter, conceal or destroy any records subject to any such investigation or proceedings. Violations could subject you and the Company to civil and even criminal penalties.

Accurate and reliable records are of critical importance to the Company's ongoing operations and to adhere to legal, financial, and management obligations. To uphold this standard, each employee is responsible to accurately and honestly maintain Company records under his or her care. No false or misleading documentation is permitted. This obligation extends to internal records, correspondence, and all other information prepared for local, state, or federal agencies or governments. No one is authorized to make you alter or misstate information in Company records.

D. Trade Secrets, Patents and Copyrights (Intellectual Property)

Company information, data, or other materials may be protected by intellectual property rights. Reproducing, copying, altering, or otherwise misusing any such property without the permission of the intellectual-property-rights owner is prohibited.

The Company is the owner of or has pending intellectual property rights covering items including, but not limited to, our name(s), our logo(s), inventions, products, processes or other proprietary information. It is each employee's obligation to protect and preserve these intellectual property rights and to use appropriate symbols such as R, TM, or SM when using any such information.

E. Political Contributions and Activities

The Company, as a corporate citizen, may take specific positions on issues affecting our customers, shareholders, employees, or other Company interests. When expressing a public position on political issues, the Company is committed to obeying all laws regarding contributions and participation in the political process.

Certain laws prohibit or restrict the use of corporate funds in connection with political issues. Consequently, any corporate donations to support a politician or political issue must first be approved in writing by the Company's President & CEO. No contributions are permitted to any candidate for US federal office.

Corporate Ethics & Compliance Code

Any employee wishing to participate in a political campaign, event, or function in support of a politician or a political issue must do so on personal time and at personal expense if the event is not sponsored or authorized by the Company. Similarly, in these instances, the employee may not use his or her employee title or employment with the Company as a means of supporting or endorsing a political candidate or issue without the express written consent of the Company. Employees will not be reimbursed for political contributions or expenditures.

7. **Conflicts of Interest**

In furtherance of our commitment to honesty integrity, and ethical conduct, employees and Board members must avoid any conflict of interest with the Company. In its simplest form, a conflict of interest arises when a personal interest interferes with the best interest of the Company. While this may seem straight forward, conflicts of interest can arise in many different ways. Conflicts of interest pose threats to both the Company's values of honesty and ethical conduct. If any employee has any question about whether or not a relationship or situation creates a conflict of interest, that employee should consult with your designated Compliance Manager.

A. Family Members and Significant Relationships

If something is prohibited for employees, it cannot be performed on their behalf, directly or indirectly, by a family member or other person with whom the employee has a significant relationship. Additionally, if a family member has a business relationship with the Company, employees should not do anything that would result in favoritism for the family member. For this purpose, a family member means an employee's spouse, parents, children and siblings and their respective spouses, and any other family member residing in the employee's household.

B. Outside Employment and Other Activities

Employees should not engage in outside business interests or other activities that result in a conflict of interest or even the appearance of a conflict of interest. This includes, but is not limited to, competing with the Company, misusing confidential information for personal gain, or acting on behalf of someone else engaged in a business dealing with the Company.

C. Giving / Accepting / Soliciting Gifts and Entertainment

Employees should not give or offer to give personal gifts, services, entertainment or other items of value to employees of other organizations in order gain a favorable business decision. Employees should also be sure that any such gifts do not violate the rules of the recipient's employer. Likewise, employees should not accept personal gifts, services, entertainment or other items of value from a customer, vendor or potential vendor, or anyone else in exchange for special treatment by the Company.

Any gifts or entertainment provided by the Company to contractors or customers, or gifts or entertainment received by employees from contractors, or potential contractors or customers, should always be appropriate to the circumstances and should never rise to the level of creating even an appearance of impropriety.

Corporate Ethics & Compliance Code

8. **Government Relations**

The Company is committed to being a good corporate citizen and cooperating with the government. The Company and its employees and contractors must cooperate with appropriate local, state and federal government requests and investigations. In such cases you must always be honest, and never attempt to conceal, alter or destroy records that may be requested. However, this commitment is not intended to undermine the Company's rights with respect to confidential information. Any notice of government investigation or requests and any matters related to litigation should be promptly referred to the appropriate Company officer or director to first assess the full nature of the Company's obligations with respect to the request, investigation or litigation.

9. **Environmental Responsibilities**

The Company is committed to operating in a manner that promotes conservation, operating in an environmentally responsible and safe manner.

The Company is committed to complying with all applicable environmental laws and regulations, whether they cover natural resources, contamination or the like. All employees are prohibited from undertaking any actions that violate any such law or regulation. Further, if employees become aware of any actions that violate environmental laws or regulations or that require corrective action by the Company, the employee should promptly report the matter. Because of the broad nature of environmental issues we face, all employees need to do their part to understand and fully adhere to applicable laws and regulations that may relate to their work.

For more information, please see the Company's Environmental, Health and Safety Policy Statement or talk to your designated Compliance Manager.

10. **Antitrust**

Compliance with the antitrust laws is serious business. Antitrust laws in the U.S. protect competition, and the Company believes in the spirit and letter of these laws. Antitrust violations may result in heavy fines for corporations, and in fines and even imprisonment for individuals. Therefore, it is very important that your actions and the actions of any of those under your direction comply with the antitrust laws. PrimeLine and its companies are committed to full compliance with all laws and regulations, and to maintaining ethical standards in the way we conduct our operations and activities. Our commitment includes compliance with federal and state antitrust laws, which are designed to protect a free competitive economy.

The following provides a sample list of certain situations that could be considered illegal and a violation of antitrust laws. Please avoid any discussions or conduct that might violate the antitrust laws or even raise an appearance of impropriety. The following guidelines will help you do that:

Do not have discussions, meetings or undertake activities with competitors concerning:

1. Our company's prices for products or services, or prices charged by our competitors;

Corporate Ethics & Compliance Code

2. Costs, discounts, terms of sale, profit margins or anything else that might affect those prices;
3. The resale prices our customers should charge for products or services we sell them;
4. Allocating markets, customers, territories or products with our competitors;
5. Whether or not to deal with any other company;
6. Any competitively sensitive information concerning our company or a competitor's; and
7. Restricting a dealer or other reseller from handling the products of a competitor or "tie" the purchase of one product as a condition to selling another product.

Do not stay at a meeting, or any other gathering (including, e.g., dinners, golf outings or social events), if those kinds of discussions are taking place.

Do not discuss any other sensitive antitrust subjects (such as price discrimination, reciprocal dealing, or exclusive dealing agreements) without first consulting counsel.

Do not create any documents or other records that might be misinterpreted to suggest that PrimeLine condones or is involved in anticompetitive behavior.

If you have any questions, please contact Company Compliance Officer (Jeff Parker: 804-768-1054).

11. **Finance, Accounting, and Securities**

The Company must maintain accurate and reliable business records. Consequently, it is the obligation of each employee to prepare and maintain all Company records in their care, custody, and control honestly and accurately. Likewise, the Company expressly prohibits the use of any false or misleading entries by its employees in any books, records, reports or accounts of the Company, and Company funds may not be used for any other purpose than that described in these books, records, reports or accounts.

If you are directly or indirectly involved with accounting, finance, tax, it is essential that your work be accurate, honest and timely to enable the Company to meet its finance, accounting and regulatory obligations.

Additionally, employees are prohibited from taking any action that would manipulate, defraud, mislead or improperly influence an internal or external auditor of the Company engaged in an audit or evaluation of our financial statements.

12. **Customer, Vendor, and Other Business Relationships**

All employees are involved in business relationships with customers, vendors, and other external parties. It is imperative to remember that you represent the Company to the people with whom you are dealing.

Customer service is a cornerstone for our corporate existence. Customer needs should be met courteously, efficiently, and promptly. The Company provides essential services for its customers, and they demand high quality service. This includes customer privacy. The information the Company maintains concerning its customers should be treated, at all times, as confidential, and any publishing or sharing of this information

Corporate Ethics & Compliance Code

without proper prior consent or approval to persons other than those employees and agents of the Company that must have access to this information to service customers is prohibited.

With respect to Company relationships with vendors, those seeking to become vendors, and other business associates, Company policy is to select suppliers and business partners in an impartial manner on the basis of quality, price, and other fair terms and conditions the Company deems appropriate. If your job requires participation in the selection of a vendor or other business partner to assist the Company, you should do nothing that would imply the selection was made on any basis other than the Company's best interests. In addition, you should refrain from any action that does or could give one supplier or contractor a competitive edge over another.

13. **Resources for Employees to Obtain Guidance and Report Violations**

If you believe there is a violation of the law or this Code, you should promptly report it to your supervisor, your designated Compliance Manager, or other responsible department within your Company. If for any reason you are not comfortable doing this, to further assist you in reporting concerns and violations or in obtaining information about the Program, the Company has implemented a toll-free help line to provide you a round-the-clock resource contact.

The intent of this help line is to ensure that you have a place to report violations or make inquiries concerning this Program. You may also make an anonymous phone call to the help line. Specially trained operators will receive the call and gather information to further assist any subsequent investigation of your concerns or to collect information to answer your questions. Information gathered by the operators will then be transmitted in a way that preserves your anonymity with your Compliance Manager or other appropriate individual, while allowing the necessary and appropriate Company-specific investigation or collection of information. The help line operator will also provide you a confidential code so that you can check on the status of your call. Please note that if your complaint requires investigation of a potential civil or criminal nature or the Company is required to cooperate with the Government, your anonymity cannot be absolutely guaranteed.

14. **Code Management and Discipline**

Each Company subsidiary will have a designated Compliance Manager who is responsible for management, investigation, and recommendations regarding appropriate corrective action under this Program. The Compliance Manager will advise the Company's Compliance Officer. The Company will not allow or undertake any retaliatory action against any employee reporting in good faith an actual or suspected violation of the Code. Any actual or threatened retaliation is a serious violation of this Code and will subject the violator to disciplinary action, up to and including dismissal.

Any suggestions or proposals concerning this Code should be referred to your designated Compliance Manager or your supervisor. In this regard, your recommendations and feedback are always welcomed and encouraged.

If you believe an exception to the Code's standards is warranted, you should contact your supervisor, your designated Compliance Manager or the Company's Compliance Officer for appropriate investigation. If the

Corporate Ethics & Compliance Code

request involves an officer or director, then the President & CEO of PrimeLine must approve. If the request for an exception is ultimately approved, the Compliance Manager will maintain a log of the exception and the circumstances justifying it.

Any issues concerning the Code's provisions or their interpretation, application, or intent will be the responsibility of your designated Compliance Manager and/or the Company's Compliance Officer.

To ensure consistency, any discipline undertaken as a result of a Code violation will be administered by the Compliance Manager with the advice of those charged with investigating the Code violation.

Responsibility for corrective action to ensure compliance with this code lies with the management chain of command. For purposes of consistency, any action, including disciplinary action, undertaken to correct a Code violation will be coordinated with the Compliance Manager or other individual charged with investigating the Code violation.

15. **Employee Responsibility Statement**

This Code ends where it began. Each employee regardless of position has the responsibility to follow this Code. The Code can be summarized with the simple statement: "Do what is right." While it establishes certain standards of conduct, the Code also provides a resource to help uphold the standards. Have you seen something that troubles you? Is someone pressuring you to do something that you believe is not right? If so, this Code can provide you the tools and opportunity to address your situation, as well as the security and protection to act on your concerns.

All Company employees are required to read and abide by the Program. In fact, abiding by its standards is a condition of your employment with the Company. Any actions that violate this Code may also violate various laws and could subject the Company and even individual employees to serious legal consequences. Consequently, any employee who does not adhere to the standards of the Company's Corporate Ethics and Compliance Program or who fails to abide by applicable laws or regulations will be subject to appropriate discipline, including but not limited to immediate dismissal. Discipline also may be imposed for any supervisor who encourages or ignores violations or fails to detect a violation he or she should have detected, or for any employee who is aware of a violation of this Code or the law, and fails to report it in a timely fashion.

Failure to read the standards in this Code does not exempt an employee from his or her responsibility to comply with the Code and the laws.

Thank you for taking the time to carefully review this Code. With your assistance, the Company will carry on the business of continuing to grow as one of our industry's best and most respected organizations.