

FLUOR HUMAN RESOURCES POLICY

POLICY/PROCEDURE

This policy is subject to modification or revision in part or in its entirety to reflect changes in conditions subsequent to the effective date of this policy.

SUBJECT: ANTI-BRIBERY AND CORRUPTION

HR-720

Effective Date: 17 February 2023

Supersedes: 17 December 2019

I. POLICY

The Company strictly prohibits the payment of a Bribe, receiving a Bribe or Kickback or paying or receiving any other improper payments to or from ANY third party, public or private. This prohibition covers Fluor's employees, officers, directors, and any agents, subsidiaries, joint ventures, consortiums, consultants, brokers, or other individuals, intermediaries, contractors, distributors, suppliers or entities acting on behalf of the Company.

This policy is intended to comply with all applicable anti-bribery laws such as the Foreign Corrupt Practices Act (FCPA) of the United States, the Bribery Act 2010 of the United Kingdom (UK Bribery Act), all relevant global standards, and the applicable anti-bribery laws of all foreign countries in which the Company operates. Anti-Corruption Laws criminalize the paying and/or receiving of Bribes to a Foreign Government Official and/or to many private sector employees, either directly or indirectly.

The Company is committed to observing the standards of conduct set forth in Anti-Corruption Laws. Compliance with such laws is particularly important since the Company may seek to do business in jurisdictions in which (i) government officials are engaged in commercial and financial activities, (ii) Corruption and related problems are common, and (iii) legal standards and enforcement policies are developing, but are often unclear and inconsistently applied. In such circumstances, special vigilance is important to ensure compliance with the applicable Anti-Corruption Laws. The Company is also committed to maintaining the highest standard of business and ethics as set forth in Fluor's Code of Business Conduct and Ethics and in Fluor's Government Contracting Supplement, as applicable.

It is the personal responsibility of all employees to acquaint themselves with the legal standards and Company policies applicable to their assigned duties, including all applicable Anti-Corruption Laws, and to conduct themselves accordingly in all respects.

Violations of this policy may result in disciplinary action up to and including termination. In addition, breaches of any Anti-Corruption Laws may subject an employee to civil and criminal penalties. Employees should be aware of issues possibly related to Bribery activities and should contact Corporate Compliance or the Law Department with any questions or concerns they may have. Suspected violations should be reported to the Law Department or the Compliance and Ethics Integrity Portal and Hotline. See Section III item M. below for further reporting guidance.

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II. DEFINITIONS

- A. **Anti-Corruption Laws:** Statutes such as The Foreign Corrupt Practices Act of the United States, the Bribery Act 2010 of the United Kingdom, and the applicable anti-bribery laws of all foreign countries in which the Company operates.
- B. **Bribe (Bribery):** An offer or promise to give, or the giving of, or authorizing to give, anything of value or any other advantage to improperly influence actions. Bribes can include money, gifts, hospitality, expenses, reciprocal favors, business or employment opportunities, political or charitable contributions, or any other direct or indirect benefit or consideration to improperly influence actions. Improper influence involves the intent to secure a *quid pro quo*, to buy the misuse or take advantage of someone's position.
- C. **Control:** The effective power of the Company to direct, manage, oversee, and/or restrict its relationship with, and affairs of, another entity.
- D. **Corruption:** The abuse of entrusted power for personal gain. Bribery and fraud are considered corrupt practices. All employees and third parties are prohibited from engaging in any acts of Bribery or Corruption, either directly or through a third party.
- E. **Donation:** A gift, grant, or contribution for charitable, educational, scientific, civic or humanitarian purposes to benefit a public or charitable cause with no expectation of reciprocity or payment.
- F. **Facilitation Payments:** The disbursement of a small amount, usually cash, to a government official to expedite or secure the performance of a routine, non-discretionary clerical or administrative process or service to which an individual may otherwise be entitled, such as to expedite utility services or securing a work permit or visa. Facilitation Payments are disbursements to secure the performance of routine official functions, such as connecting utilities, providing police protection, processing visas or clearing customs.
- G. **Foreign Government Official:** Defined by many Anti-Corruption Laws, including the FCPA as:
 - 1. A foreign government, or any department, agency or instrumentality, such as National Oil Companies (NOCs), state-owned mining companies or departments of transportation;
 - 2. A government-owned or government-controlled company;
 - 3. A public international organization, such as Import/Export Banks or development banks; or
 - 4. A political party, or a political candidate, such as party members in China or Vietnam.

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- H. Gifts and/or Entertainment:** Anything of value (tangible or intangible) presented to a Fluor employee by a non-Fluor employee or anything of value presented to a non-Fluor employee by a Fluor employee. Gifts include, but are not limited to meals, travel, entertainment (including tickets), Fluor logo items, recreation, lodging, transportation and event tickets.
- I. Kickback:** Any money, fee, commission, credit, gift, gratuity, thing of value, loan, entertainment, service, compensation, or reward for providing favorable treatment to another party. Kickbacks are a type of Bribe where the two parties are in collusion so that each party gains from the exchange.
- J. Public Officials:**
1. An officer or employee (including any persons nominated or appointed to be an officer or employee) of a government, department, agency, or instrumentality of a government (including a government-controlled enterprise);
 2. Any person acting in an official capacity on behalf of a government or any department, agency, or instrumentality of a government;
 3. Any officer or employee of a company or business owned or operated in whole or in part by a government, i.e.: a State-Owned Entity (SOE);
 4. Any officer or employee of a non-governmental organization (NGO), such as the World Bank or United Nations;
 5. Any officer or employee of a political party, or any person acting in an official capacity on behalf of a political party; or
 6. Any political candidate for political office.
- K. Sponsorship:** A form of marketing in which the Company pays for all or some of the costs associated with a project, program or conference in exchange for recognition.

III. PROCEDURES

A. Compliance

Compliance with this policy is mandatory. No employee will suffer adverse consequences for refusing to pay or receive Bribes or Kickbacks, even if this may result in the Company losing business.

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B. Bribes\Improper Payments

Company employees are prohibited from paying, soliciting, or accepting any Bribe or Kickback in any form. Bribery is a form of Corruption that involves improper and illegal conduct for the purpose of securing a benefit for oneself or another.

Inducing someone to violate their official duties by providing them with something of personal value or benefit is corrupt and illegal even if offered or paid through a third party.

Offering or making such payments may expose the Company and individual employees to criminal prosecution and serious penalties under U.S. law and the laws of other countries. The acts of any third party acting on the Company's behalf can also result in legal penalties for the Company. Additionally, Gifts and/or Entertainment, hospitality, charitable Donations, and other items of value may also be seen as Bribes. See Section H below regarding Gifts and/or Entertainment,

C. Third Parties

The Company expects personnel to engage agents and other third parties only for legitimate services and in strict compliance with the Company's policies and procedures for such engagement as noted below. The Company will conduct appropriate advance due diligence and monitoring for ongoing compliance.

1. **Applicability:** The Company may be liable under the terms of Anti-Corruption Laws not only for the actions of its direct employees, but also for the actions of third parties in certain circumstances. The Company can be liable if it knew, or should have known, that its agent, joint venture partner, intermediary, contractor, distributor, supplier or other third party over which the Company has Control was going to pay a Bribe, or failed to take the appropriate steps to attempt to prevent such payment and thus implicitly authorized the Bribe.
2. **Agreements:** All agents, representatives, officials, officers, directors, and employees, and any other individuals, intermediaries, contractors, distributors, suppliers, or other third parties over which the Company has Control must, as appropriate, acknowledge an understanding of and agree to comply with applicable Anti-Corruption Laws and Fluor's Business Conduct and Ethics Expectations for Suppliers and Contractors. The Company should retain the right to terminate its relationship if the third party is not fulfilling these requirements. Any violations or any solicitations by a third person that would result in a violation should be reported immediately to Corporate Compliance or the Law Department.
 - a. **Special Requirements for Agents:** The Company's Guidelines for Handling Agents and standard agreements, which clearly define the agent's services and code of conduct, are available to the appropriate sales and business line executives from the

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Law Department. Authority to enter into an agency agreement is provided exclusively by the Company's Approval Matrix.

- 3. Due Diligence and Monitoring:** It is the Company's policy to do appropriate due diligence and monitoring of agents, joint venture partners, suppliers, contractors and other third parties before and while conducting business with them. Elements of "appropriate" depend on the appearance of any "red flags," including but not limited to the location and nature of the services provided by Fluor (high risk countries require special diligence); transactions with foreign governments or their agencies; transactions involving high dollar value projects; and agents, joint venture partners, suppliers or contractors who are based in countries that do not prohibit Bribery. The Company's Law Department has established due diligence procedures for agents and joint venture partners and must review all agreements. The Company's Procurement and Contract functional groups have established due diligence procedures for suppliers and contractors as part of the prequalification of bidders or request for proposal processes that must be followed. Procurement and Contracts employees must always be involved in any dealings with our suppliers or contractors. The Company requires that all results of due diligence reviews be documented and recorded.

D. Caution with Respect to Foreign Government Officials

Employees should be extremely cautious when dealing with Foreign Government Officials because violations of such Anti-Corruption Laws have serious penalties. Additionally, other Anti-Corruption Laws, such as the UK Bribery Act, prohibit Bribes among the private sector as well, without any involvement of officials. For any questions regarding whether an individual might be covered by an applicable Anti-Corruption Law, contact the Law Department.

E. Accurate Books and Records

The Company must make and keep books, records and accounts that accurately and fairly reflect its transactions and disposition of assets in sufficient detail to facilitate a full understanding and audit trail. No false or misleading entries should be made in the books and records of the Company for any reason. All contracts and other documents must accurately describe the transactions to which they relate. No payment on behalf of the Company should be approved without adequate supporting documentation or made with the intention or understanding that all or part of any such payment is to be used for any purpose other than that described by the documents supporting the payment.

F. Prohibition Against Facilitation Payments

While global Anti-Corruption Laws may allow Facilitation Payments in certain circumstances, the Company prohibits Facilitation Payments. Thus, while Facilitation Payments may be considered a legal Facilitation Payment in one country, in another country it might be considered a Bribe. Given this disparate treatment, it is the Company's policy to prohibit making any Facilitation Payments to ensure that such payments do not violate any Anti-Corruption law.

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Payments in response to imminent threats to health or safety as noted below are not considered Facilitation Payments and do not violate Anti-Corruption Laws nor Company policy.

G. Limited Exceptions

1. **Personal Physical Security:** The prohibitions set forth in this policy do not apply to payments made in response to imminent threats to personal health or safety. If payment is demanded in exchange for an employee's personal health or safety, it can be paid. Once safe, the employee should promptly report the payment to the Law Department and make sure it is properly recorded in the Company's books and records.
2. **Expenditures in Connection with Public Officials:** Under limited circumstances, certain Anti-Corruption Laws may allow for bona fide expenditures in connection with Public Officials. For example, some travel and training expenses, when directly related to program evaluation and performance, may be permissible. Employees should consult with the Law Department or Corporate Compliance before proceeding to assume responsibility for any payments on behalf of any official. This will allow proper documentation, in addition to evaluating whether such travel or entertainment is allowed.

H. Gifts and/or Entertainment

While Gifts and/or Entertainment play an important role in facilitating and strengthening business relationships, common business courtesies may appear to be an attempt to improperly influence the recipient to make a decision in violation of their official corporate or governmental duties. In general, Company employees should ensure that any Gifts and/or Entertainment that are given or accepted would not have a negative impact on the Company's reputation if knowledge of any Gifts and/or Entertainment became public; that the Gifts and/or Entertainment do not affect government decision making or commercial decision making; and do not impose a sense of obligation on the recipient.

If an individual receives an inappropriate gift from a supplier, contractor or other business partner, they must return the item with a tactful yet clear explanation that the Gift violates Fluor's policy and must let their supervisor know. If the person who gave the Gift requests that the item be donated to a charity of our Company's choice, the individual should consult their supervisor or their local Human Resources manager to direct the matter to the Fluor Foundation for handling.

I. Gifts and/or Entertainment to Public Officials

Special scrutiny must be applied anytime a Gift and/or Entertainment is provided to Public Officials to ensure that it does not improperly influence or appear to influence a Public Official. Therefore, employees may not offer, accept, promise, give or authorize Gifts and/or Entertainment to Public Officials without prior approval from:

1. Mission Solutions Compliance when involving US Public Officials; or

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2. Corporate Compliance when involving non-US Public Officials.

U. S. based Public Officials and agencies have strict rules regarding Gifts and/or Entertainment. For example, Gifts and/or Entertainment to U.S. Public Officials which are permitted (including, for example, meals) vary by agency, so it is each employee's responsibility to know and follow the specific rules that apply to the Company. Violations of these rules can result in loss of the contract, loss of the Company's ability to do other Government work, and even criminal prosecution of the Company and the individuals involved. See HR 701, Supplement to Fluor's Code of Business Conduct and Ethics on U.S. Government Contracting.

J. Political and Charitable Contributions

Contributions to political parties, party officials, candidates, organizations or individuals engaged in politics, or charities or Sponsorships, whether direct or indirect, must not be a subterfuge for Bribery or contrary to applicable law. As always, employees should consult with the Company's Government Affairs and Community Relations functional groups before proceeding to make any political or charitable contributions on behalf of the Company, respectively. Proper recording and accounting of contributions is essential.

K. Employee Training

Employees receive training on these policies and procedures at the beginning of their employment and annually thereafter through the Code of Business Conduct and Ethics Certification process which includes information about the Company's policy on Anti-Bribery and Corruption.

L. Review and Audit

The Company's audit procedures include consideration and review of Anti-Corruption Laws and issues. The Annual Audit Plans contain a risk assessment analysis of elements related to these issues, including, as appropriate, independent surveys.

The Company's Internal Audit group is also available to undertake appropriate special audits related to Anti-Corruption Laws and issues.

M. Communications and Reporting

1. **Encouraging Open Communication:** No policy can anticipate every situation that may arise. Accordingly, this policy is not meant to be all-inclusive, but rather is intended to serve as a source of guiding principles and to encourage communication and dialogue concerning standards of conduct addressed in the policy. Employees are encouraged to discuss with any member of the Law Department, Corporate Compliance or contact Fluor's Compliance and Ethics Integrity Portal and Hotline (www.FluorIntegrity.com) with questions about particular circumstances that may implicate the provisions of this policy.

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- Reporting Obligations:** Employees who believe that the Company's standards articulated in this policy are not being practiced are required to report the circumstance to Corporate Compliance, the Law Department or to the Compliance and Ethics Integrity Portal and Hotline. Reports to the Compliance and Ethics Integrity Portal and Hotline may be made anonymously, although employees are encouraged to identify themselves so that a full investigation is possible.
- No Retaliation:** Fluor prohibits retaliation of any kind against any individual who reports suspected misconduct in good faith. Reports that are made in good faith do not require proof of misconduct - only that there is a reasonable basis for making the claim. In addition, no employee may be adversely affected because of a refusal to carry out a directive which, in fact, constitutes fraud or is in violation of any law. Finally, Fluor prohibits retaliation against employees who are investigating misconduct, cooperating in an investigation, or otherwise trying to resolve reports of misconduct. Employees who intentionally make false reports are abusing the Company's reporting procedures and the Company's trust and may be subject to disciplinary action.

IV. EXCEPTIONS

None.