

Westwood

Employee Handbook

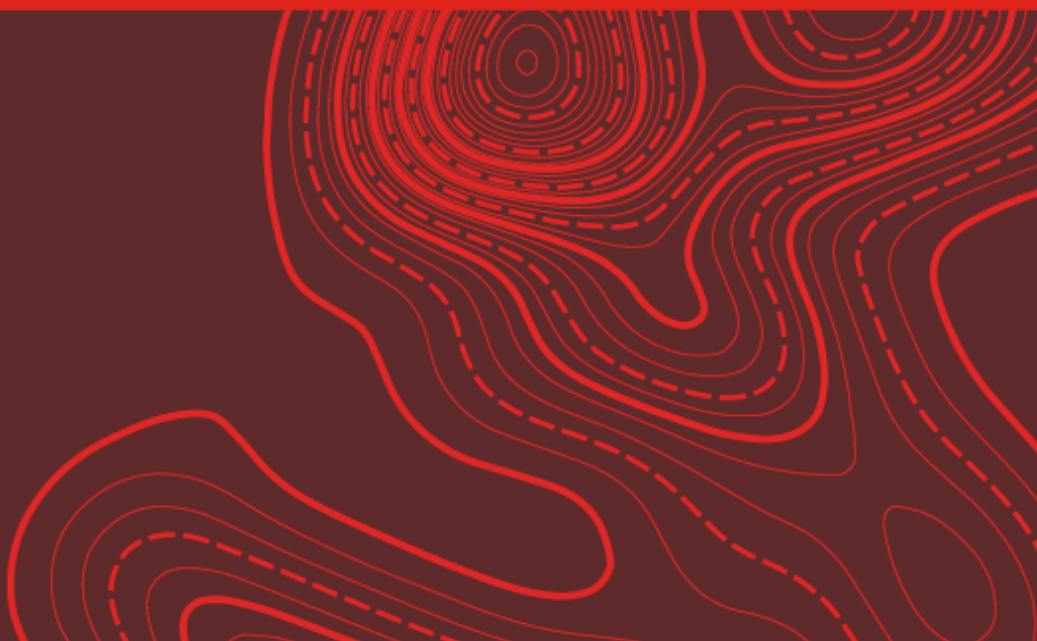


Table of Contents

Contents

Welcome to Westwood!	1
Purpose of this Handbook	2
Resources and References	2
Supervisor	2
Compass.....	2
Westwood’s intranet (Compass) offers online access to a variety of employee resources, including:	2
Career Opportunites.....	Error! Bookmark not defined.
Human Resources Resources Qustions and Benefit Resources	3
Employee Assistance Services (EAP)	3
Benefits	4
Medical Insurance	4
Flexible Spending Accounts.....	4
Life Insurance	4
Disability Insurance	4
401(k)/Profit-Sharing Plan	5
Educational Assistance	5
Professional Licensing	6
Continuation Coverage Rights Under COBRA	7
Code of Ethics	9
Employment	9
Discrimination and Harassment	10
Conduct and Behavior Standards	10
Compliance with the Law	12
Ethics in the Marketplace	12
Political Contributions.....	12
Bribes or Other Payment to Influence Business Transactions	13
Gifts and Entertainment	13
Conflicts of Interest	14
Outside Employment, Activities and Directorships.....	14
Relationships with Customers, Contractors and Suppliers	15
Employment of Relatives.....	15
Prohibited Personal or Romantic Relationships.....	16
Solicitations	16
Involvement in the Community.....	16
Employee Shareholders.....	16
Proprietary Information	17
Information Security.....	17
Trade Regulations	17

Communication with the Financial Community and/or Media	17
Whistle Blower Policy	18
Corrective Action	19
Charitable Contributions	19
Employment and Hiring.....	19
Equal Employment Opportunity.....	19
Employment Eligibility Verification.....	20
Introductory Period.....	20
Employee Records	20
References.....	21
Professionalism.....	21
Communication	22
Attendance	22
Employee Appearance.....	22
Inclement Weather	22
Company Property	22
Credit Card Policy	23
Vehicles	23
Use of Company Equipment on Personal Time	24
Communications & Internet Usage	24
Electronic Communications.....	24
Authorization to Use Photography	25
Internet/E-mail Policy.....	25
Software License & Downloads	26
Reporting Violations	26
Disciplinary Action & Dispute Resolution	26
Termination of Employment.....	27
Social Media Policy & Guidelines	29
Social Media Guidelines	30
Permissions to Publish: Copyright, Privacy, and Confidentiality	30
Policy Violations	31
Generative Artificial Intelligence (AI) Privacy and Accuracy	32
Purpose	32
Scope	32
Data Privacy	32
Accuracy.....	33
Intellectual Property.....	33
AI Committee	33
Tools	33
Liability and Risk Management	34
Non-Compliance	34
Technology Policy	35
Information Technology Use and Security	35
Prohibited Use.....	35
Social Security Number Shield Law	36

Technology Allowance..... 37
 Company Data on Personal Devices 38
 Personal Data 39
 Policy Administration..... 39

Employment & Pay Practices40

Total Compensation..... 40
 Employee Classifications..... 40
 Remote Worker 41
 State Tax Withholding Policy 41
 Hours of Work 42
 Lunch Breaks 42
 Overtime 42
 Paid Time Off (PTO) 43
 PTO Donations..... 44
 Holidays..... 44
 Leaves of Absence 45
 Bereavement Leave 45
 Family Medical Leave (FMLA) 45
 Paid Parental Leave Policy 46
 Paid Sick Leave 46
 Jury Duty & Witness Leave..... 46
 Domestic Violence Leave..... 47
 Military Duty Leave 47
 Furloughs, Layoffs and Recalls..... 47
 Time and Expense Reporting..... 48
 Paydays & Deductions 48
 Direct Deposit 48

Safety & Health49

Safety 49
 Workplace Violence..... 49
 Firearms & Weapons..... 49
 Office Visitors 50
 Tobacco & Smoke-Free Environment..... 50
 Security 50
 Physical Security..... 50

Drug & Alcohol Policy 51

Enforcement..... 52
 Penalties for Violation 52
 Wrapping Up 52

Welcome to Westwood!

We are excited to have you on the team. Westwood has a culture that attracts, retains, and develops high performers. As you can see in our value proposition, “Better people. Better results.” we believe that our people are our number one asset and vital to our success. It is also important that our people are aligned with and live out our team values:

RELATIONSHIPS INNOVATION DEDICATION INITIATIVE GROWTH

These values are the foundation of the organization and instrumental in the pursuit to achieve our vision:

**To be a nationally renowned leader in our industry,
that clients trust, competitors respect, and employees love.**

We also have a common purpose:

Create a better world for people through our work.

You are now part of a team that is determined to maintain and grow our position as a leading employer and service provider in the markets we serve. Your personal and professional growth is important to our success and our culture. It is also important that each one of our team members live out our core values and support our vision and purpose as an employee of Westwood.

This handbook is intended to help you settle into your new position. It will provide a general description of our policies and programs and expectations that come with being an employee at Westwood. I encourage you to take time to familiarize yourself with it and see your supervisor or Human Resources if you have questions.

We wish you much success as you grow in your career with Westwood!



Sincerely,

A handwritten signature in black ink that reads "Bryan P. Powell". The signature is written in a cursive, flowing style.

Bryan P. Powell, P.E.
Chief Executive Officer

Purpose of this Handbook

This handbook has been prepared by Westwood Professional Services, Inc (Westwood or the Company) to provide employees with general information about some of the policies and programs that affect their employment. It is not intended to be a legal statement of benefits, nor a comprehensive explanation of our personnel policies and practices. Its sole function is to give employees a general understanding of how Westwood views the employment relationship and approaches Human Resources issues. It also outlines general expectations for each employee.

The policies and programs outlined in this handbook are those presently in effect. The policies and the employment-related benefits and programs of Westwood will likely change from time to time. Although this handbook will be periodically updated, changes may be implemented immediately, without advance notice. The Chief Executive Officer (CEO), or person(s) formally designated by the CEO, is the only authorized person(s) to revise, delete, or otherwise change policies, and to make the final determination in interpreting or applying policies.

It is not possible to anticipate every question that might arise in the course of employment. While this handbook provides information about topics most often of interest to employees, on occasion a question may arise that is not addressed in this handbook. If that occurs, questions should be directed to Human Resources or an employee's supervisor.

Resources and References

Providing employees with the resources to be successful is one of the highest priorities of the organization. Beyond this handbook, there are many additional resources an employee can turn to for information, help, and guidance.

Supervisor

A supervisor is the first person an employee should go to, whenever possible, when there are questions about:

- Westwood's policies and programs
- Workplace issues
- Performance feedback
- Job expectations
- Compensation
- Career development

Compass

Westwood's intranet (Compass) offers online access to a variety of employee resources, including:

- Executive Team Communications
- Announcements
- Policy Documents
- IT Resources
- Safety Topics and Information
- Lifestyle

Career Opportunities

Westwood's online job posting site provide employees with information about job opportunities within Westwood. It is available on the Company's webpage at <https://westwoodps.com/careers>.

Human Resources Questions

Human Resources can be a helpful resource for any questions that are related to employment or about career growth. Examples of questions or concerns that Human Resources professionals may assist with include, but are not limited to:

- Career growth and development
- Providing solutions and advice for questions or concerns pertaining to workplace policies or situations.
- Addressing sensitive workplace concerns that a supervisor is unable to assist with or that an employee is not comfortable discussing with a supervisor.
- Providing consultation to employees and supervisors about their respective responsibilities.
- Benefit questions or concerns.

Please go to the following link for more information and a list of Human Resources team members: [Westwood Human Resources Site](#)

Benefit Resources

Plan descriptions for certain benefits are located on Compass along with a summary of resources and contacts. Please go to the following link for more information: [Westwood Benefits Site](#)

Employee Assistance Services (EAP)

As part of the overall benefits package, Westwood offers, at no additional charge, an employee assistance program that supports people with issues and concerns outside of work.

All information is kept confidential between the EAP representative and the employee. The variety of topics include:

- Emotional Support Mental Health
- Financial and Legal Consulting
- Parenting & Childcare Relationships
- Senior Resources
- Work/Life Balance
- Career Planning

For more information about the EAP please go to the following link: [Westwood Employee Assistance Program](#) or call at **866-248-4094**.

Benefits

In addition to contributing to employees' benefits, Westwood contributes substantial sums toward various programs that provide further benefits to employees, such as Social Security (FICA) and Unemployment Compensation. No benefit establishes a contract or promise of employment, or any particular terms, benefits, or duration of employment, nor is intended to modify the at-will nature of anyone's employment with Westwood. Unless otherwise prohibited or required by law, Westwood reserves the right to add to, amend, change benefit providers and/or eligibility and coverage provisions or terminate any benefit at any time, at its sole discretion without notice.

Medical Insurance

Eligible employees can participate in the Company's medical insurance plan, including separate dental and vision plans. Eligibility begins the first of the month following date of hire. Medical insurance premiums are deducted from pre-tax income. Employees will be provided detailed information about benefits before they become eligible. The specific eligibility requirements and provisions of coverage are detailed in the summary plan documents prepared by the insurance provider. These and other plan documents will be the final determinant of eligibility and coverage.

Flexible Spending Accounts

Flexible Spending Account allows employees to make payroll deductions to a pre-tax account and use this money to pay for dependent care costs or medical/dental/vision expenses not covered by insurance. Employees must use this money during the current calendar year, or they will lose it. Regular full-time employees become eligible to participate in the plan on the first of the month following their date of hire and should see Human Resources for more information.

Life Insurance

Westwood believes that life insurance is an important part of an employee's financial security. The Company provides life insurance to all regular full-time employees. This life insurance also includes Accidental Death & Dismemberment (AD&D) as an additional amount of coverage. It is paid if the death is due to an accident or if an employee is seriously injured. Other life insurance, including Optional Life, may be available for employees to purchase. The participant must select a beneficiary that may be changed at any time by completing a beneficiary change form. Regular full-time employees become eligible to participate in the plan on the first of the month following date of hire and should see Human Resources for more detailed information.

Disability Insurance

Westwood provides short-term and long-term disability insurance to provide financial security in the event of extended illness and injuries not covered by workers' compensation or other disability funds. Regular full-time employees become eligible of disability benefits on the first of the month following date of hire. Both plans are subject to third party administrator approvals. Short-term disability has a waiting period of 7 calendar days. The employee must use available PTO for the waiting period before short-term disability is available. The benefit pays 60% of the employee's current base earnings up to a maximum amount. Employees who come back on a part-time basis will receive 60% pay for the time missed. Long-term disability has a waiting period of 90 calendar days after the disability occurs. The benefit pays 60% of the employee's current monthly rate subject to the plan maximum.

401(k)/Profit-Sharing Plan

Westwood's 401(k) and Profit-Sharing Plan is designed as a long-term savings program, principally to help employees save for retirement. The plan includes traditional and Roth 401(k) options. The traditional 401(k) is before-tax contributions (excluded from your taxable income), where the Roth 401(k) option is after-tax contributions. Employees have the option to do one or the other, or a combination of both. The investment elections are the same for all plans (traditional 401(k), Roth 401(k), and profit-sharing). Each participant may elect to contribute a percentage of gross wages or a specific dollar amount, subject to the IRS annual contribution limits.

Westwood currently makes contributions (a "match") to individual employee 401(k) accounts. Whether you choose the traditional 401(k), the Roth 401(k), or a combination of both, the Company match goes into the 401(k). Employees elect how their money is invested by choosing among several investment options.

All regular full-time employees who are at least 21 years of age are eligible to contribute to the plan on the next quarter after completing six (6) months of employment.

The Profit-Sharing Plan is fully funded by Westwood. An amount is determined annually by the Executive Team and is deposited into the employee's 401(k) account and is invested consistent with employee elections for other 401(k) contributions.

The plan is subject to the Company's vesting schedule. Employees are eligible after completing 500 hours of service during the year (by the last payroll of the year) and six (6) months of employment. They must be employed on the last day of the year.

Employees may request a copy of the 401(k)-summary plan description from Human Resources for more detailed information.

Educational Assistance

Westwood encourages employees to further develop their skills through training and development offered outside the Company. Regular full-time employees with at least six (6) months of employment are eligible for education reimbursement. Reimbursement will be granted based on the following:

- The coursework must either:
 1. relate to the employee's current duties or
 2. prepare the employee for other duties within the Company as determined by Westwood. Management reserves the right to determine whether the coursework is eligible for reimbursement.
- Successful completion of the coursework. "Successful completion" is defined as grade C or better; or pass in pass/fail coursework.
- Remaining an active employee and performing satisfactorily through the completion of the course.
- Maintaining an acceptable attendance record in class.

Westwood will reimburse the employee for the cost of tuition, books, and associated coursework fees. The annual maximum reimbursement amount per employee is \$5,250 per year. No reimbursement will be made to an employee who has separated from the Company or given notice to leave.

Employees who terminate their employment with the Company voluntarily or involuntarily for cause, within one year after tuition is reimbursed will be required to pay back all the tuition costs to the Company. The company may garnish wages to recover tuition funds if the employee leaves prior to the one-year requirement. The maximum reimbursement per year is **\$5,250** and the overall maximum an employee may receive while working for Westwood is **\$15,750**.

Employees who wish to pursue additional training and/or development must present their request to their supervisor or manager. Once approved, the employee must complete and submit an “Educational Assistance Plan” form prior to beginning the course. In order to be eligible for reimbursement all courses must be pre-approved, appropriate signatures must be obtained and the form must be forwarded to Human Resources.

Upon successful completion of courses all employees are required to provide official transcripts with written proof of successful course completion. In no case will reimbursement be made prior to Westwood receiving the appropriate documentation of grades from the school. A check will be made payable to the employee and appropriate taxes, if any, will be deducted.

Participation in this program does not guarantee continued employment with Westwood. Management has the authority to alter this program at any time without notice and the exact amount of reimbursement is not guaranteed. If an employee is on layoff, they must be pre-approved for training and/or courses. Once an employee resumes 1 continuous week of full-time service an application for reimbursement can be submitted. Termination of employment within one year of educational assistance payment will result in reimbursement of funds by employee to Westwood. All questions should be addressed to Human Resources.

Professional Licensing

Westwood’s business depends on the professional licensing of many of its employees and will, therefore, pay for the corresponding Continuing Education Units (CEU’s) or Professional Development Hours (PDH’s), and professional memberships and licensing of those individuals. Employees should discuss any specific needs with their supervisor.

Continuation of Coverage (COBRA) & Certificate of Portability (HIPAA)

Federal and state laws provide some opportunities for employees to continue coverage in the group insurance plans through the COBRA, at their own expense, after they leave the Company. In addition, the employee’s dependents may be eligible for insurance continuation, at their own expense, should they become ineligible for insurance under the employee. Employees are required to notify the Company when these situations occur.

Employees who are eligible for insurance continuation will be provided specific information about availability and cost and should see Human Resources for more information. When coverage under the group health insurance plan ceases, employees will also be provided with a Certificate of Insurance Portability as required by federal law (HIPAA).

Westwood is required by applicable federal and state law to maintain the privacy of your health information under the HIPAA. Westwood is also required to give you this notice about our privacy practices, legal duties, and your rights concerning your health information. Westwood reserves the right to make changes in our policy practice and the terms of our policy.

Outline of Policy:

1. Ensure confidentiality
2. Protect against threats or hazards to security
3. Protect against any disclosures not permitted by HIPAA
4. Ensure compliance
5. Designate a security official
6. Private Policy Disclosure
7. Westwood Professional Services, Inc. does not receive information regarding individual medical information from our health provider.
8. All employee information is physically secured along with all other confidential information. Westwood does not permit staff to observe other employee's files.
9. Westwood will not discuss nor disclose any information regarding employees' health information internally or externally without a signed HIPAA pre-authorized acknowledgement about disclosing information.
10. Westwood will monitor and evaluate Summary Plan Descriptions distributed by our health provider and section 125 flex-spending provider to ensure compliance with this policy.
11. All concerns and questions should be directed to the CHRO, who is responsible for the security of health-related information. Westwood's benefit broker will also remain in compliant with the HIPAA Security Act.
12. Westwood Professional Services, Inc. will comply with all HIPAA Security Privacy Rules and Regulations to safeguard and protect employees' health information.

Information Shared

Westwood will never disclose any personal financial and health information about its employees to anyone, except as permitted by law. Westwood will get written consent before disclosing protected health information (PHI).

Information Security

Westwood will restrict access to personal financial and health information about its employees to anyone. Westwood will maintain physical, electronic, and procedural safeguards that comply with federal and state regulations to guard personal confidential financial and health information.

Continuation Coverage Rights Under COBRA

The right to COBRA continuation coverage was created by federal law. COBRA continuation coverage can become available to you and to other members of your family who are covered under the Westwood Plan when you would otherwise lose your group health coverage. The notice will read as follows:

Westwood Professional Services, Inc. group health plan. This notice contains important information about your right to COBRA continuation coverage, which is a temporary extension of coverage under the Plan. This notice gives only a summary of your COBRA continuation coverage rights. For more information about your rights and obligations under the Westwood Plan and under federal law, you should either review the Westwood Summary Plan Description or get a copy of the Plan Document from the Plan Administrator.

COBRA Continuation Coverage

COBRA continuation coverage is a continuation of Westwood coverage when coverage would otherwise end because of a life event known as a “qualifying event.” Specific qualifying events are listed later in this notice. COBRA continuation coverage must be offered to each person who is a “qualified beneficiary.” A qualified beneficiary is someone who will lose coverage under the Westwood Plan because of a qualifying event. Depending on the type of qualifying event, employees, spouses of employees, and dependent children of employees may be qualified beneficiaries. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay 100% for the COBRA continuation coverage.

If you are an employee, you will become a qualified beneficiary if you lose your coverage under the Westwood Plan because either one of the following qualifying events happens:

- Your hours of employment are reduced to become part-time or
- Your employment ends for any reason other than gross misconduct.

A spouse of an employee will become a qualified beneficiary if the employee loses coverage under the Westwood Plan because any of the following qualifying events happen:

- Death of employee;
- Employee’s hours of employment are reduced to part-time;
- Employment ends for any reason other than gross misconduct;
- Employee becomes enrolled in Medicare;
- Employee is divorced or legally separated from spouse.

Your dependent children will become qualified beneficiaries if they lose coverage under the Westwood Plan because any of the following qualifying events happen:

- Death of employee;
- Employee’s hours of employment are reduced to part-time;
- Employment ends for any reason other than gross misconduct;
- Employee becomes enrolled in Medicare;
- Employee is divorced or legally separated from spouse
- The child stops being eligible for coverage under the plan as a “dependent child,” at age 26.

The Plan will offer COBRA continuation coverage to qualified beneficiaries from the Plan Administrator within 30 days of the qualifying event. If COBRA is elected, it will begin from the day coverage was lost and is available for 18 months for employees and dependents. If the qualifying event is death of the employee, divorce or legal separation, or enrollment in Medicare, the spouse, and qualified dependents can continue COBRA coverage for 36 months. Any family member covered under the Plan that is determined by the Social Security Administration to be disabled at any time during the first 60 days of COBRA coverage, can receive an additional 11 months of COBRA coverage.

For qualifying events such as divorce or legal separation, or a dependent child losing eligibility for coverage as a dependent child, you must notify the Plan Administrator within 60 days of when the qualifying event occurs. If an employee has questions about COBRA continuation coverage, contact Human Resources or contact the nearest Regional or District Office of the U.S. Department of Labor’s Employee Benefits Security Administration (EBSA). Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA’s website at www.dol.gov/ebsa.

Code of Ethics

Westwood expects all business dealings to be conducted in compliance with high ethical standards of business practices, including all interactions with employees, clients, suppliers, and other stakeholders.

The Ethics Policy has been developed to ensure that business is conducted in adherence to high ethical and legal principles and sets standards of professionalism and integrity for all employees and operations worldwide.

The following is a summary:

- All employees have the right to expect and the responsibility to ensure that Westwood's business is conducted with high ethical standards and legal principles
- Standard policy is to operate within applicable law
- Discrimination or harassment of any kind will not be tolerated
- No bribes shall be given or received
- Conflicts of interest must be avoided
- Employees are encouraged and supported to report, in confidence, any suspected wrongdoing
- Internal control processes include the review of appropriate ethical behavior

This summary is not intended to address every instance of sound business ethics. However, it is meant to describe ethical principles to be applied in the day-to-day conduct of business, which will foster an environment of mutual trust and respect. The Ethics Policy aligns with living out Westwood's team values and drives the organization towards the purpose and vision statement.

Good judgment is a fundamental basis of everything Westwood does as a company and understanding ethical and legal parameters only strengthens that judgment. Employees have a responsibility to follow applicable laws and regulations in all locations where Westwood does business. Instances where law does not explicitly address an ethical matter requires the use of proper judgment and adhering to the spirit of the law.

Westwood Ethics Policy is supported by the Executive Team and shall be reviewed from time to time. The policy applies to every employee of Westwood.

Employment

Taking into account local practice and the operational requirements of the business, it is our goal to offer unambiguous and impartial terms of employment and to provide employees with appropriate opportunities to develop their skills and progress in their careers. We intend to honor all applicable terms and conditions of employment.

The Company recognizes its duty and the benefits of providing working conditions that promote good health, safety, and environmental practices. Employees are encouraged to report any health, safety, or environmental concerns immediately to their supervisor to protect the welfare of themselves and their colleagues. Employees are encouraged to recognize their duty to act in a responsible manner in the workplace, having due regard for the health, safety, and general welfare of their colleagues.

Discrimination and Harassment

All employees regardless of their color, race, religion, marital status, sexual orientation, disability, or age should be treated fairly and honestly with both respect and dignity. Harassment (including sexual, physical, mental, use of abusive language or offensive gestures) or bullying, in any shape or form, will not be tolerated. Any employee who is proven to have acted in a discriminatory manner or to have participated in bullying or harassment will be subject to disciplinary action, up to and including termination of employment or grievance procedures. All employees are strongly encouraged to report such incidents.

Sexual harassment is unlawful discrimination and will not be tolerated. Sexual harassment is defined as any unwelcome sexual advance, request for sexual favor or other verbal or physical conduct of a sexual nature when:

- Submission to such conduct is made, explicitly or implicitly, a term or condition of employment;
- Submission or objection to such conduct is used as a factor in an employment decision affecting an individual; or
- Such conduct has the purpose or effect of unreasonable interference with an employee's work performance or creates an intimidating, hostile, or offensive working environment.

Sexual harassment includes unwelcome sexual behavior by either males or females toward either males or females.

Examples of behavior that could be sexual harassment include, but are not limited to:

- Sexual flirtations, advances, or propositions;
- Verbal abuse of a sexual nature;
- Unnecessary touching or physical closeness;
- Graphic or suggestive comments about an individual's dress, body, or sexual activities;
- Using sexually degrading words to describe an individual;
- Displaying or sending sexually suggestive objects (including pornography of any type), pictures or offensive jokes in any way including electronically, interoffice mail, or otherwise;
- Physical assault.

Westwood will take all reasonable steps to ensure that our policy prohibiting unlawful and sexual harassment is followed by all employees and anyone who has contact with our employees, including clients and members of the public. Thus, the completion of annual awareness training will be required to be completed by all employees.

Conduct and Behavior Standards

All employees are expected to contribute to the success of Westwood by performing their jobs as required and conducting themselves in a professional manner consistent with the Company's business philosophy, values, and standards of business conduct.

Employee honesty and integrity are essential to ethical business practices. Employees are required to prepare all reports, including expense reports and timecards accurately and truthfully. Unacceptable conduct that is considered detrimental to the Company's best interests may result in immediate disciplinary action, up to and including termination of employment.

Misuse of Westwood property, trademarks, or intellectual information, including the Company's equipment, supplies, e-mail, intranet, and computer and voicemail systems can constitute unethical conduct. These tools and resources are intended to assist employees in conducting legitimate company business, and any other use of such property is prohibited.

Any of the following conduct by any employee should be reported immediately to a supervisor, Human Resources, Chief Human Resources Officer (CHRO), Chief Financial Officer (CFO), or the Chief Executive Officer (CEO):

- Theft or inappropriate removal or possession of property
- Falsification of timekeeping records
- Working under the influence of alcohol or illegal drugs
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, while on duty, or while operating employer-owned vehicles or equipment
- Fighting or threatening violence in the workplace
- Boisterous or disruptive activity in the workplace
- Insubordination or other disrespectful conduct
- Violation of safety or health rules
- Smoking in prohibited areas
- Sexual or other unlawful or unwelcome harassment
- Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace
- Unauthorized use of telephones, mail system, or other employer-owned equipment
- Unauthorized disclosure of business "secrets" or confidential information
- Violation of personnel policies
- Unsatisfactory performance or conduct
- Violation of the Company's revenue recognition policies and procedures, or any of the other company policies or procedures designed to ensure full, fair, accurate, timely, and understandable disclosure of company information as required by any other applicable governmental law, rule, or regulation
- Failure to fully, fairly, accurately, understandably, and timely disclose to the appropriate individual(s) within the Company any information that relates to the Company's business, operations, or financial condition that may need to be reported pursuant to any other applicable governmental law, rule or regulation
- Misrepresentation, concealment, falsification, or destruction of any documents or other information relating to the Company's business, operations, or financial condition that may be required to be reported or disclosed, or that is subject to any applicable governmental law, rule, or regulation
- Any other activity or conduct that could cause an individual, the Company, or any of its officers or directors to violate any applicable governmental law, rule, or regulation relating to full, fair, accurate, timely, and understandable disclosure of information required to be disclosed to any third person

The efficiency and productivity of the Company require that every employee maintain discipline and proper standards of conduct at all times. This is necessary to protect the health and safety of everyone in the workplace, to meet client needs, to protect property, and to maintain a climate of cooperation among employees.

Compliance with the Law

At all times, it is company policy to stay within the laws, rules, and regulations of the countries, states, or other jurisdictions in which Westwood operates. The senior management team of each business unit is responsible for ensuring that legislation is complied with and that requirements are appropriately communicated to their staff.

All employees have the right and the responsibility to resolve doubts or uncertainties about ethical questions or compliance with the law. To resolve any ethical or legal issue, an employee should first contact their immediate supervisor for guidance before taking any action. In certain areas, the relationship with affiliates may preclude companies from tendering for certain government contracts or making certain types of grant applications. Care must be taken to avoid infringing these rules.

Ethics in the Marketplace

The truth properly told and presented, should be the objective of all promotional activity. Clients shall be treated with respect and competition with peer companies should be fair and ethical. The following lists some of the major issues regarding ethics in the marketplace:

- Nothing is to be gained through misrepresentation, exaggerated claims, or other forms of false advertising. Products and services must stand on their own merits
- Collaboration with competitors to establish or maintain prices or to unlawfully restrain trade will not be allowed
- Clients should be given factual information about prices, schedules, services, and other terms of business. Suppliers, subcontractors, advisors, or representatives also deserve to be treated fairly, honestly, and by agreed terms
- From time to time, clients, suppliers, advisors or representatives may divulge confidential information to an employee(s). Employees must respect these confidences by applicable contractual and legal requirements
- Any complaints from clients, suppliers, subcontractors, advisors, or representatives should be dealt with promptly and fairly
- Industrial espionage is not permitted
- It is not company policy to knowingly infringe on the copyright, trademarks, patents, or other properly registered as intellectual property of others
- Management should be aware of how contracts or arrangements with new suppliers will reflect on the reputation and ethics of Westwood

Political Contributions

Westwood's policy is that it does not use corporate funds to make contributions to political candidates, political parties, or committees, or political entities. Any political contributions associated with the Company will be made through the Westwood PAC, which is funded through voluntary donations, primarily from employees.

Bribes or Other Payment to Influence Business Transactions

The giving or receiving of bribes or other payments to influence business transactions is indefensible. No bribes of any sort may be paid to or accepted from clients, politicians, government officials, advisors, representatives, or any other parties. It is not permitted to establish accounts or internal budgets for the purpose of facilitating bribes or influencing transactions such as slush funds.

Violation of governing laws leads to significant risk that could result in fines, penalties, and damaged reputation. Although laws vary, the following general guidelines should be followed when dealing with any governmental agency:

- Never discuss or offer employment or business opportunities to contracting officers or government officials who may influence an official act or decision affecting Westwood or its business
- Never offer or give gifts or favors to anyone in connection with any government contracting activity, including “kickbacks” to any client who is a prime contractor with a government entity
- Never offer or give bribes or other questionable or irregular payments (whether in the form of cash, goods, or other property) if you know, or have reason to believe, that such payments will be used to influence foreign officials or their representatives to facilitate official acts or decisions involving Westwood. This rule applies even if such payments are considered customary or legal in the countries in question

Gifts and Entertainment

Special care must be taken in accepting or giving gifts and entertainment. These are not permitted if it would create a real or perceived conflict of interest. The exchange of social courtesies is acceptable when there is a clear business purpose, and they remain within good taste. Neither the receipt nor the offering of excessive entertainment, substantial gifts, or favors is acceptable provided they are consistent with Westwood’s business practices, do not violate applicable laws and public disclosure would not affront Westwood. The following are examples of gifts or favored treatments that may be accepted or given by Westwood employees:

- Coffee mugs, pens, calendars, clothing, or items of similar value displaying a company logo
- Bouquets of flowers, fruit baskets, confectionery
- Product samples of nominal commercial value
- Modest refreshments or meals
- The provision of reasonable travel facilities
- Modest hospitality, e.g. a music concert, a theatre show, or a sports event
- Modest gifts (such as a bottle of wine, food basket, etc.) are given to mark an event such as Christmas or Thanksgiving, etc.

There may be cases where refusal of a gift would cause an impertinence to the person offering it, particularly if you are a guest in certain countries. Guidance on local customs and behavior should be sought before going on a business trip. Employees should politely refuse excessive gifts/entertainment and explain to the contributor that company policy prohibits the receipt of such gifts/entertainment.

The giving of gifts/entertainment must be properly authorized and accounted for.

If an employee is in doubt as to whether gifts and entertainment are appropriate, raise concerns with a supervisor or Human Resources before accepting or offering any such gift or entertainment.

Conflicts of Interest

Whether it is actual or apparent, conflicts of interest must be avoided. Actions taken by employees should be objective and based on the best interests of the Company. There are too many instances to list where such conflicts may arise, but the following list may prove helpful:

- Employees shall not accept personal payments from suppliers which may influence a business decision
- Employees shall not directly or indirectly work or consult for a competitor or engage in activity that is competitive with Westwood's business interests (including working for a Westwood vendor). It is never acceptable for an employee to utilize Westwood client lists or contacts to market their own or third-party goods and services, even if they are not competing with Westwood products or services
- Potential conflicts between personal and professional relationships
- Employees should disclose to the CEO any interest, or a close member of an employee's family, in a business that Westwood is, or may have, dealings with (ignoring a shareholding in a major publicly traded company, so long as such investment does not create a conflict of interest)
- Private work by an employee that may generate intellectual property is generally prohibited since it can be difficult to distinguish this from company work
- Prior written approval must be obtained from the CEO before any Westwood employee accepts an appointment to the board of any other company

If an employee suspects a conflict of interest, whether actual or potential, raise that concern immediately with the CEO or CHRO. Employees should take no part nor seek to influence a business decision that may result in a conflict of interest arising.

Although it is not encouraged, Westwood recognizes that personal circumstances or interests may result in an employee seeking additional employment outside the Company. If an employee is considering outside employment, including self-employment, they should talk with their supervisor and Human Resources about the possible impacts on the employee's role at Westwood and possible conflicts of interest with the business or clients.

Any employment outside of Westwood must not compromise the Company's interests or the confidentiality of information. Prior written approval must be obtained from the CEO before employees accept a second job, consultancy, etc., to ensure that the second job will not conflict with the interests of Westwood. In addition, Westwood will not accept outside employment as an excuse for poor job performance, absenteeism, tardiness, the inability to work required hours for their position at Westwood, or any other failure to meet the performance expectations and legitimate business demands.

If an employee's work at Westwood suffers, they will be asked to discontinue the outside employment or risk termination of employment.

Outside Employment, Activities and Directorships

The Company recognizes that an employee may accept secondary employment or participate in other activities or organizations. Employees are expected to be available for all scheduled work, including overtime, as needed. Any outside interests, business, financial activity, or employment which affect job performance or result in a direct or indirect conflict of interest or competition will not be permitted.

Employees should avoid acquiring any business interest or participating in any other activity outside of the Company that would, or would appear to:

- Create an excessive demand upon their time and attention, thus depriving the Company of their best efforts on the job (including conducting outside work, or using Company property, equipment, or facilities in connection with outside work, while on Company time); or
- Create a conflict of interest - an obligation, interest, or distraction - that may interfere with the independent exercise of judgment in the Company's best interest; or
- Create an obligation to a competitor, including an ownership position in a competitor, other than de minimis ownership of common stock of publicly traded competitors.
- Create an excuse for poor job performance, absenteeism, tardiness, the inability to work required hours for their position, or any other failure to meet the performance expectations and legitimate business demands.

Speak to your supervisor if you encounter a situation which appears to conflict with this policy.

Relationships with Customers, Contractors and Suppliers

Employees should avoid investing in or acquiring a financial interest for their own accounts in any business organization that has a contractual relationship with the Company, or that provides goods and/or services to the Company if such investment or interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of the Company.

Employment of Relatives

Company employees may refer friends and relatives for possible employment by the Company. Such referrals are processed in accordance with the regular procedures used for all applicants. Employment decisions are based on each applicant's qualifications and work history. Company policies and procedures governing hiring practices must be followed. Candidates will **not** be given preferential treatment for either employment or an internal job change based on any family or cohabitating relationship.

The employment of relatives who are qualified for employment at the Company is subject to the following policy provisions. For reasons of supervision, safety, security, and morale, close relatives and members of the same household cannot be employed in positions where one has supervisory responsibility for the other or makes employment decisions pertaining to the other.

This prohibition extends to instances which:

- Require one relative to review or process the work of the other
- Give one relative the opportunity to review or recommend salary levels or increases of the other
- Put the relatives in frequent contact with each other
- Permit one relative to occupy a position which has access to confidential information where communication of such information to the other may prove detrimental to the best interests of the Company

Prior to hire, approval by Human Resources is required whenever any relative or cohabitant is being considered for employment. For purposes of this policy only, **close relatives** are defined as the employee's spouse, child, parent, registered same sex partner, brother, sister, grandparent, grandchild, niece, nephew, aunt, uncle, or first cousin or one acquiring such relationship through marriage (such as parents-in-law, brothers- or sisters-in-law, sons- or daughters-in law), or anyone cohabiting with a

Company employee. In situations where two employees become close relatives as defined by this policy and one has supervisory responsibility for the other or makes employment decisions pertaining to the other, one of the individuals will be required to either transfer or terminate employment with the Company within ninety (90) days of becoming close relatives under this policy.

Prohibited Personal or Romantic Relationships

The Company desires to avoid misunderstandings, actual or potential conflicts of interest, complaints of favoritism, possible claims of sexual harassment, and the employee morale and discord problems that can potentially result from romantic relationships involving managerial and supervisory employees in the Company or certain other employees in the Company.

A manager or supervisor, who becomes romantically involved with someone they supervise, and with someone whose terms and conditions of employment they can influence, exposes themselves and the Company to charges of favoritism, improper use of authority, and possibly sexual harassment.

To avoid the dangers of management fraternization with a subordinate employee, and to help prevent even the appearance of improper conduct, it is the Company's policy that managers, supervisors, or any other employee who has the authority to directly or indirectly affect the terms and conditions of another's employment shall not fraternize with that employee. The fraternization prohibited by this policy includes dating, romantic involvement, sexual relations, or the exchange of affections.

Additionally, all employees, both managerial and non-managerial, are discouraged from fraternizing or becoming romantically involved with other employees, when, in the opinion of the Company, their personal relationships may create a conflict of interest, cause disruption, create a negative or unprofessional work environment, or present concerns regarding supervision, safety, security, or morale. All employees should also remember that the Company maintains a strict policy against unlawful harassment of any kind, including sexual harassment. The Company will vigorously enforce this policy consistent with all applicable federal, state, and local laws.

Solicitations

Solicitation of employees for most reasons constitutes an unwanted intrusion into an employee's time and/or money. We believe that employees should not be harassed, disturbed, or disrupted in the performance of their job duties. For this reason, solicitation of any kind by an employee of another employee is prohibited while either person is on working time. Similarly, the distribution of advertising material, handbills, printed or written literature of any kind in working areas of our Company is always prohibited. To avoid harassment by strangers, solicitation of any kind by non-employees is always prohibited. The distribution of literature by non-employees on Company premises also is always prohibited.

Involvement in the Community

Westwood aims to be a responsible partner within the local communities in which it operates through the support of local charities. Support of any charity must abide by the guidelines established for charitable contributions as determined by the Executive Team and Westwood Gives Board of Directors.

Employee Shareholders

The Board supports the concept of employee shareholders. It is essential, however, that employee shareholders observe the guidelines established in the Company's Security Holders Agreement. Financial advice involving investment in the Company must not be shared with anyone, including other employees of Westwood.

Proprietary Information

Trade secrets, technology, ideas, client lists, unannounced financial data, marketing or pricing strategies, and business plans are Westwood's most valuable business assets, and protecting their confidential and proprietary nature is the ethical duty of every Westwood employee. This information must not be disclosed to anyone without proper authorization.

By law, trade secrets are the property of Westwood, and every employee has an obligation to protect that property. In the course of employment, an employee may be imparted or overhear information that is commercially sensitive, or which is provided so that the employee may gain a better understanding of the business, for instance attending a staff briefing meeting. This type of information must not be divulged outside the organization via any route (e.g. verbal, oral, social media, or to the media). Breach of this obligation may result in disciplinary proceedings up to and including termination of employment.

In addition, no employee must ever attempt to obtain or use another company's proprietary information for Westwood's gain or to violate the law or any applicable agreement. If in doubt as to whether any program, material, or other information is confidential, employees must ask the CHRO or the CEO before such disclosure. Upon termination of employment, employees will be required to return all materials and information, and any copies of such materials, to their supervisor or Human Resources.

Information Security

Information is vital to Westwood's continuing success. Inadequate protection or misuse of Westwood's information assets could give the Company's competition an unfair advantage, diminish the quality of our products and services, increase the risk of litigation, or otherwise harm the Company. All Westwood employees share a responsibility to our clients, shareholders, and each other to protect Westwood, client, and vendor assets from unauthorized access, use, modification, destruction, theft, or disclosure and must treat such assets by any information handling policies issued by Westwood.

Trade Regulations

Trade laws and regulations in the U.S. and elsewhere around the world are intended to foster ethical competition in the marketplace and to limit activities that restrain trade. Accordingly, employees must never discuss or enter any arrangement or understanding with a competitor regarding the pricing of products, favoring or withholding business from particular clients or vendors, or any other activity that may have antitrust or anti-competition implications.

Any questions regarding trade or competition laws or how they might affect the way employees, or the Company conduct business should be referred to Westwood's General Counsel.

Communication with the Financial Community and/or Media

Employees who are contacted by a member of the financial community or media are not authorized to provide information regarding Westwood or its business without prior approval. Financial calls should be referred to the CFO; calls from industry analysts or the media should be referred to the Brand Communications Department.

Whistle Blower Policy

All employees have the right and the responsibility to question possible wrongdoings and are encouraged to remain vigilant against such possible actions. If an employee suspects wrongdoing (whether the suspected act has actually occurred), they should immediately report the matter to their supervisor, or if this is not possible, to a higher level of local management. Local management should be able to advise on the action in question. If the employee feels that they cannot report the suspected wrongdoing at a local level, the employee should report it immediately to the CHRO. Employees who report the suspected wrongdoing to the CHRO may do so in confidence and may report the suspected wrongdoing anonymously if they do so in writing.

The company does not view an employee who has raised a concern (i.e. blown the whistle) as a troublemaker, but rather as a witness to an event. An employee will not suffer discrimination or persecution for raising concerns in good faith, even if the concern is not proved and, if possible, the employee will be informed of the outcome. Discrimination and persecution of employees who raise genuine concerns will not be tolerated under any circumstances and support will be provided to whistleblowers as appropriate. Examples of suspected incidences, whether potential or actual, that may require reporting include, but are not limited to:

- Violation of health, safety, and environmental procedures or legislation
- Discrimination or other unwarranted detrimental treatment of employees (e.g. bullying)
- Misappropriation of funds
- Conflicts of interest
- Bribery, fraud, or other forms of corruption
- Manipulation of accounts
- The deliberate provision of misleading information or falsification of records
- Suspected criminal activities or civil violations
- Misuse of Company property, for example, the use of Company property for personal gain
- Breaches of copyright, patents, intellectual property, including breaches of software licenses
- Breach of any Company guidelines or policies, including the Ethics Policy

All employees are expected to fully cooperate with an investigation of a discrimination or harassment concern. If a concern regarding discrimination or harassment is not handled to an employee's satisfaction, report the concern in writing to the CHRO or CEO.

Westwood will not tolerate retaliation against anyone who reports any concern of potential discrimination or harassment. If an employee believes they are experiencing retaliation, they should immediately report that conduct to their supervisor. If reporting the matter to a supervisor creates an uncomfortable situation, please refer the issue to the CHRO. The effectiveness of handling these matters depends largely on employees reporting any inappropriate workplace conduct. If employees do not report discriminatory conduct, Westwood may not become aware of a possible violation of this policy and may be unable to take appropriate corrective action. If a concern regarding retaliation is not handled to an employee's satisfaction, report the concern in writing to the CEO.

Corrective Action

Any employee who violates Westwood's ethical standards are subject to disciplinary action up to and including termination of employment.

Charitable Contributions

Westwood donates a portion of company profits to charitable organizations each year. All organizations must meet the Company's guidelines for charitable contributions. Guidelines for charitable contributions are established by Westwood's Executive Team and the Westwood Gives Board of Directors. The Executive Team and the Westwood Gives Board of Directors has the sole discretion to approve or deny charitable contribution requests for any reason at any time.

Employment and Hiring

Westwood recruits, hires, and promotes employees based on their ability, performance, and experience. All employment decisions, including recruitment, selection, promotion, transfer, discipline, compensation, training, and other personnel action will be based on merit and business considerations and without regard to race, color, creed, religion, national origin, sex, marital status, sexual orientation, age, or any other classes protected under applicable law.

Nothing in this handbook, nor any other written or verbal communication, should be construed as creating a contract for employment or a warranty of benefits for any period, nor does this handbook change the "at-will" employment relationship between Westwood and any of its employees. Employees have the right to terminate their employment relationship with Westwood at any time, with or without notice, for any reason. Westwood has the same right to terminate the employment relationship at any time, with or without notice, for any reason not prohibited by law.

Equal Employment Opportunity

Westwood Professional Services, Inc. is an Equal Employment Opportunity (EEO) employer. Westwood strictly prohibits and does not tolerate discrimination against employees, applicants, or any other covered persons on the basis of race, color, religion, creed, national origin or ancestry, ethnicity, pregnancy, sex, age, physical or mental disability, genetic information, citizenship, past, current, or prospective service in the uniformed services or any other characteristic protected under applicable federal, state, or local law. All Westwood employees are prohibited from engaging in unlawful discrimination. This policy applies to all terms and conditions of employment, including, but not limited to, hiring, promotion, discipline, compensation, benefits, and termination of employment.

Westwood complies with the Americans with Disabilities Act (ADA), as amended by the ADA Amendments Act, and all applicable state or local laws. Consistent with those requirements, Westwood will reasonably accommodate qualified individuals with a disability if such accommodations would allow the individual to perform the job's essential functions, unless doing so would create an undue hardship.

Employment Eligibility Verification

Westwood hires individuals who are lawfully authorized to work in the U.S., the Company participates in e-Verify, a service operated by the Department of Homeland Security in partnership with the Social Security Administration, to confirm work authorization. The law imposes severe penalties if Westwood fails to comply. Accordingly, the Company takes this matter seriously and expects all employees to cooperate in meeting this requirement.

In conjunction with the Immigration Reform and Control Act of 1986 (IRCA), the federal government has defined certain documents that establish an individual's identity and eligibility to work in the U.S. All new employees must be able to provide the necessary documentation on the first day of employment. Failure to produce valid documents that establish identity and eligibility to work in the U.S. may lead to rescindment of the employment offer.

If employment eligibility documentation is going to expire, the employee will need to reestablish their eligibility on or before the expiration date. Failure to produce valid documents that establish the employee's identity and eligibility to work in the U.S. may lead to termination of employment.

Introductory Period

An employee's first 90 days of employment are considered an introductory period. During this time, the employee will receive information and training about Westwood and, specifically, about their work responsibilities. The company will use this time to evaluate an employee's skills and overall performance. Likewise, employees should use this time to work closely with their supervisor to get questions answered and to make sure the employee is comfortable in their understanding of, and ability to perform, their job.

Toward the end of this 90-day period, the supervisor will meet with the employee to discuss their performance during the introductory period, to identify any areas where their performance or skills need improvement, to develop a plan for improvement, if appropriate, and to assure that they are informed about the on-going performance expectations for their position. It is important to note, however, that completion of the introductory period does not guarantee employment for any period of time thereafter. All employees are employed at-will both during and after completion of this period.

Employee Records

Employee records are the property of Westwood and access to the information they contain is restricted to those who need to know this information to perform their jobs. Employees may review their employee records within seven (7) days of their written request to Human Resources. Review of the original file or copy is available during working hours with a Company representative present.

Employees are obligated to inform Human Resources of any changes to personal information, including but not limited to name change, dependents, beneficiaries, marital status, as well as revocation of driver's license – if they are required to drive a company vehicle.

Changes to an employee's home address, telephone number and direct deposit information may be made through UKG, the Company's payroll system.

- If an employee disputes information in their personnel file and an agreement cannot be reached with the employer to remove or revise the information, the employee has the
 - right to submit a written statement no more than five (5) pages long explaining the employee's position.
 - This statement must be made part of the employee's record.
- If an employer omits information from the personnel file reviewed by the employee, the employer may be restricted from using the omitted information in later legal or administrative proceedings.
- An employer may not retaliate against an employee for asserting rights or remedies concerning employee records.

Employees may bring a civil action seeking damages for an employer's violation of the rights outlined above.

References

All requests regarding references for any past or present employees are to be directed to Human Resources. Only pertinent, factual information, such as dates of employment, and title holders will be released. If an employee authorizes disclosure in writing, Westwood will also provide a prospective employer with additional information as authorized.

Professionalism

Westwood is committed to providing an environment that promotes professionalism and encourages each employee's professional development and achievement. Consistency, fairness, respect, and confidentiality are essential to good relations between employees, supervisors, and Westwood. This approach creates a professional and productive work environment for every employee, in the workplace and at work-related events such as company or industry meetings.

The overriding standard of conduct is this; employees are expected to conduct themselves in a professional, ethical, and productive manner while at work, and to maintain an awareness of the rights of others, a respect for the people they work with and for, and a commitment to Westwood's values, mission statement, goals, and policies.

It is impossible to anticipate every situation that might occur. Westwood reserves the right to respond to any performance or behavior which, in its judgment, compromises the safety or well-being of any individual in the workplace, diminishes good order, discipline, and morale, or detracts from the Company's overall business goals. If the Company's expectations about conduct are unclear, employees should talk to their supervisor or Human Resources.

Communication

Westwood operates most effectively in an atmosphere, which is friendly, congenial, and based upon mutual trust and respect. Misunderstandings and mistakes at work are often caused by a failure to communicate adequately. Good communication at all levels at Westwood, can be accomplished by:

- Providing open, honest, and straightforward communication
- Providing the opportunity for employees to make their views known on job-related matters
- Providing accurate and sufficient information to employees on management's perspective on job-related matters
- Listening and understanding
- Encouraging every employee to use two-way communication with supervisors

Attendance

Westwood's ability to meet client expectations are dependent on employees being at work during their scheduled work hours. An employee who is going to be absent or tardy is responsible for reporting the absence or tardiness to their supervisor as soon as possible. Employees who are absent for three consecutive days without notifying their supervisor will be considered to have voluntarily terminated their employment. Employees should make arrangements with their supervisor if they need to miss work for personal appointments. These appointments should be scheduled to avoid the least amount of work disruption. Westwood's day-to-day business is relational and collaborative and employee interaction with one another and with clients is critical to our success. As such, we expect employees to work in an office unless the role is predominantly in the field or the employee is approved to work remotely by the CEO or Division VP.

Employee Appearance

Employees are expected to present a clean, neat, and professional appearance at all times, taking into consideration the employee's role within Westwood. Westwood's dress code is business casual. Field staff and employees whose work requires them to work both inside and outside are not required to meet this standard. All employees should dress according to the work environment to which they are assigned while maintaining a professional image. Proper attire helps create a favorable image for the Company, to the public, and to fellow employees. Moderation and good taste in dress will always make a good, business-like impression. At meetings where clients are present, a professional appearance is a must.

Inclement Weather

If weather conditions require an employee to miss work, arrive late, or leave early, employees must contact their supervisor and use paid time off hours according to the policy. If it becomes necessary to close the operation due to weather conditions, such decisions will be made at management's discretion.

Company Property

Some employees will be provided with various company property and equipment needed to perform their job, including company vehicles, computers, software, fobs, cell phones, keys, credit cards, etc. Employees are responsible for using such property and equipment for its intended business purposes.

Upon termination of employment, employees will be required to account for and surrender all company property and equipment they have been provided. Failure to do so could result in Westwood taking legal action to obtain the return of its property.

Credit Card Policy

Corporate credit cards are issued to certain senior leaders as determined by the Company. The following policies have been established for corporate credit card use privileges:

- All purchases on corporate credit cards are for Westwood business purposes only
- The cards should not be used for the purchase of equipment or for maintenance and repairs of equipment unless prior authorization is obtained by Westwood's Vice President of Procurement
- All meals purchased on a corporate card must follow the meal guidelines outlined in the Westwood Travel Policy at the time of purchase. Any charges for meals for anyone other than the individual card holder must include a listing of all participants
- The company cards should not be used to purchase meals for employees who receive per diem. If this occurs, the employee is required to deduct the meal from their per diem for that day
- No purchases of alcohol (non-meal related), or non-business related items are allowed, unless authorized by an employee's supervisor
- No gift cards may be purchased on corporate credit cards
- No membership dues for services in which the Company already has a corporate account are to be placed on individual cards. Examples are Amazon Prime, etc.
- All purchases for business travel must follow guidelines outlined in the Westwood Travel Policy at the time of purchase
- Itemizing detailed receipts are required for all charges
- All receipts must be uploaded to the Wells Fargo portal and attached to the appropriate card statement no later than the last day of the associated statements reconciliation period
- All charges must be assigned proper coding inside of the Wells Fargo portal, before the last day of each statement cycles reconciliation period
- Employees are responsible for all business charges made to their account. Credit card account information is not to be shared with any other employee than the assigned user
- If an employee's assigned card is lost or stolen, they are required to immediately call Wells Fargo Commercial Card Services at 1-800-932-0036. And notify AP@westwoodps.com
- If there are fraudulent charges on a monthly statement, the user is required to immediately contact Wells Fargo Commercial Card Services at 800-932-0036 or notify AP@westwoodps.com
- If employment is terminated, voluntarily or involuntarily, the employee is required to turn in any card(s) issued at the time of termination as well as provide receipts and other documentation for any outstanding charges on the card(s)

Exceptions to these procedures must have written approval from the CEO or CFO. Failure to follow these procedures will result in forfeiture of an employee's card privileges and possible disciplinary action up to and including termination of employment.

Vehicles

All Westwood employees using company-owned vehicles are expected to use and maintain the vehicles in a conservative and efficient manner. Regular inspections for oil consumption, water, and other fluids are the responsibility of the driver. If any vehicle is to be repaired, it is a requirement to seek the immediate supervisor's approval before commencing repairs. Vehicles are expected to be kept clean and orderly.

When driving company-owned vehicles containing the name Westwood, employees are expected to drive carefully and courteously. A clean driving record is expected and will be verified before an employee will be granted permission to drive a company vehicle and randomly thereafter.

Traffic violations must be reported immediately to the employee's supervisor. Any such violations incurred while driving Westwood vehicles are the responsibility of the employee.

Company-owned vehicle may not be operated by an employee unless they are an approved Westwood driver. If an accident takes place, insurance and registration forms are located in the glove box. The preliminary accident/incident report form should be completed, photos taken at the accident site, and the employee's immediate supervisor or another member of management must be notified. All accidents should be reported immediately, and the employee should make neither statements nor admission of responsibility for the accident.

Use of Company Equipment on Personal Time

Due to legal liability issues, employees of Westwood cannot perform private work with the use of Westwood's equipment. All services performed with Westwood's equipment need to be charged to a client. This policy is to protect employees and Westwood against liability issues that may arise as a result of the work performed. The equipment or services includes both field and office equipment.

Also, no employee is allowed to use Westwood equipment (vehicles, computer software, surveying equipment, GPS, GIS, etc.) to provide services for a personal fee. ***This is a violation of company policy***, which will result in disciplinary action, up to and including termination of employment.

Communications & Internet Usage

Communications takes many forms, including verbal, written, digital, and visual. What and how we deliver information can be communicated in numerous ways with the advances of technology. We use communications to advance our brand and share information about the Company with clients, stakeholders, employees, and communities. However, information that is misused or communicated inappropriately can cause harm, whether intentional or unintentional. Employees must act in ways that reflect the highest standards of business conduct and ethics that protect our company's reputation and confidential information.

Electronic Communications

Westwood provides electronic mail (e-mail) for the primary purpose of business correspondence to facilitate efficient communication. By using the Company's electronic and technological equipment, an employee is voluntarily consenting to being monitored, and voluntarily authorizing the Company to inspect, monitor, and access all information or communications he or she has made with that equipment. The Company reserves the right to monitor and access any, and all communications made through its equipment, and the contents of any company computer, as needed for compliance with policies and any other business reason.

E-mail is not a private communication system. Improper use of the e-mail system could expose employees to personal liability as well as disciplinary action. It is important to note that e-mail is discoverable as evidence in legal proceedings. Employees should be aware that even though a message may be deleted from the e-mail system, a record of it might remain on the computer system. Internet access is provided to those who need it for their job duties. Internet use must be limited to job-related duties accessing trusted sites and content. Downloading from the Internet (other than by authorized personnel for legitimate business reasons) is restricted to information files (i.e. federal regulations, statutes, marketing literature, etc.). Downloading any other programs, software, graphics, or picture of any kind is prohibited as they may carry computer viruses or may violate the Company's license agreement. Internet users should take the necessary anti-virus precautions before downloading or copying any file from the Internet. All downloaded files are to be checked for viruses; all compressed files are to be checked before and after decompression.

Electronic and technological communications are not to be used in ways that may be disruptive, offensive, or harmful to others or in ways that conflict with any of the Company's policies, including equal employment, harassment/offensive behavior, and security policies. Violation of these policies will lead to disciplinary action up to and including termination. E-mail is not to be used to send jokes or other comments that may be discriminatory, harassing, or offensive to others, or to send material that defames an individual, company, or business, etc.

It is not the Company's practice or intent to eavesdrop on private communications or data. However, the Company must protect its legitimate business interests and remind employees that the equipment and services available in the workplace are to be used to support Westwood's legitimate business interests.

Authorization to Use Photography

Westwood employees are subject of Westwood's professional- and business-related photography and/or video sessions and agree that Westwood has the right to use the resulting photography, digital, and/or audio recordings of an employee now or in the future exclusively for Westwood's internal and external marketing and communications. This authorization is continuous and may only be withdrawn by employees' written rescission. Westwood may publish these materials in responsible manners that Westwood deems appropriate to promote and publicize service opportunities.

It is also understood that this material may be used in company and industry-related publications and marketing materials, public-affairs, and recruitment materials, or other related print, online, or social media methods as they pertain to Westwood's marketing and communications objectives. These methods may also include Westwood internal and external websites. Employee names and identity may be revealed by descriptive text or commentary as it relates to the professional and business context in which it is used. There will be no financial consideration, either for the initial or subsequent transmission or playback in the future.

Internet/E-mail Policy

Employee may not send or knowingly receive harassing, sexually, explicit, threatening, or illegal information by use of Westwood's computer systems. You may not use the Westwood internet access to view, print, distribute, display, send or receive images, text, or graphics of obscene material. This includes offensive or harassing statements, forwarding inappropriate messages, racial slurs or jokes, sexually-oriented images or messages, accessing websites such as pornographic, terrorism, espionage, theft, or drug-related sites. Other improper usage includes unethical activities, impersonating another person, gambling, or introducing a virus.

Westwood's policy on improper usage of the internet or e-mail systems is zero tolerance. If an employee is knowingly looking/searching sexual, explicit, threatening, illegal, or obscene information on the internet or emailing this type of information through the Westwood computer system will be subject to immediate termination. Employees that are knowingly downloading or installing software without approval from the IT department, are also in violation of this policy and may result to disciplinary action, up to and including termination.

Software License & Downloads

Employees may not download or use material from the internet or elsewhere that is in violation of software licenses or copyrights. Employees may not install or use software obtained over the internet without permission from the IT Department. Never install any software without approval from IT.

Reporting Violations

If an employee observes or learns about a violation of this policy, report it to the CEO, CFO, or CHRO. Westwood will promptly investigate and handle the situation. Westwood will not tolerate retaliation against anyone who reports improper usage of the Internet/E-mail policy.

Visit our online privacy policy: <https://westwoodps.com/privacy-policy>

Disciplinary Action & Dispute Resolution

Westwood management will work with employees in communicating and attempting to correct work-related problems. However, if an employee does not satisfactorily perform their job, or is found in violation of company rules, policies, or core values, the Company may implement disciplinary action.

Disciplinary action may take several forms, including, but not limited to, verbal warnings, written warnings, coaching, and reassignment of duties, suspension, or termination. Termination may occur if an employee's conduct is offensive, violates Westwood's policies, or is illegal in any way. Termination may occur if an employee fails to perform at an acceptable level or repeats actions that they have received written warnings for, been suspended for, or actions are taken that are egregious or jeopardize the health and/or safety of themselves or others. The steps followed in the disciplinary process will be commensurate with the seriousness of the conduct or performance deficiencies. No employee is guaranteed the right to progressive discipline. The company reserves the right and has sole discretion to omit any or all these steps or add to or modify steps in any situation. Westwood will take whatever disciplinary action it determines appropriate in response to the circumstances of any given situation.

Supervisors should consult Human Resources when disciplinary action becomes necessary.

A written notice will be prepared after verbal, written, suspension, and final warning sessions to document the nature of the problem and action to be taken. The notice should be forwarded to Human Resources to be retained in the employee's file.

Disciplinary sessions and documentation include the following:

- A review of prior performance, attendance, or conduct discussions;
- A review of the criteria for achievement of acceptable level performance.
- A schedule for achievement of acceptable level performance, attendance, or conduct;
- Provisions for reviewing performance against objectives;
- A statement advising that failure to correct performance, attendance, or conduct will result in further disciplinary action, up to and including termination.

Before any notice is placed in an employee's file, it should be signed by the employee. The purpose of the employee's signature is to acknowledge the content of the notice. The signature does not constitute an agreement. If an employee refuses to sign for any reason, the supervisor should secure a witness to include in the discussion. Such action should be indicated on the notice, and the employee should be advised that the expectations remain in effect, regardless of the lack of written acknowledgment. A copy of the document will be given to the employee. Documentation acknowledging improved performance or other significant changes may be submitted to Human Resources to be retained in the employee's file.

Nothing in this section or the Company's disciplinary policies or practices changes an employee's right to terminate his or her employment with Westwood at any time, with or without notice, for any or no reason, nor does it modify the Company's right to terminate any employee's employment at any time, with or without notice, for any reason not prohibited by law.

Termination of Employment

Westwood is an at-will employer. This means either the employee or the Company has the right to terminate the employment relationship at any time for any reason.

The primary categories the Company uses for terminating employees are voluntary and involuntary, with all reasons for termination falling under one of these primary categories.

Voluntary

If an employee elects to leave Westwood, they should put their intent in writing. Employees are asked to provide as much notice as possible. Westwood requests that employees give at least a four (4) week notice. A letter of resignation to the employee's supervisor or a member of the human resources team is appropriate for a voluntary termination. This letter must be signed, dated and state what the last working day will be.

The Company may consider an extended absence without proper notification, and failure to return to work after the conclusion of approved leave of absence or PTO, a voluntary form of termination.

Unless required by state or local law, employees with at least 12 months of service who resign from the Company on good terms, give at least four (4) weeks' notice of their resignation, and continue to work productively through their termination date, in each case as determined by the Company in its sole discretion, will be paid for any unused PTO they have accrued.

Involuntary Termination

Involuntary termination occurs if the Company initiates an employee's termination. This may occur without advance notice, for any or no reason. Reasons for involuntary termination may include but are not limited to: attendance, insubordination, falsification of employment records, misconduct, poor performance, theft, dishonesty, or violation of a company policy. These termination reasons are considered terminations for cause.

Employees who are terminated for cause will not be paid for accrued but unused PTO, unless state law requires otherwise. Involuntary termination may occur because of a reduction in force or a reorganization. These termination reasons are eligible to be paid for accrued but unused PTO. All employees must return any Company property and/or materials, information, etc. no later than their last day worked (see Company Property section).

Dispute Resolution

Westwood has adopted a dispute resolution procedure to provide employees with a formal avenue for resolving employee complaints immediately and fairly. This procedure is designed to investigate employee problems and ensure that those problems are resolved. A dispute is a complaint from an employee regarding any condition of employment, or the application, meaning, or interpretation of personnel policies or procedures as they affect the work activity of the employee.

Step One: An employee who has a complaint should first discuss the matter with their supervisor or HR.

Step Two: If the issue cannot be resolved in Step One, the employee should promptly provide a written complaint to their supervisor and a copy of the written complaint to Human Resources.

- a) The supervisor and/or Human Resources are responsible for investigating the dispute, attempting to resolve it, and communicating a decision to the employee. The supervisor and/or HR will reply in writing to the employee.
- b) If the complaint is resolved at this step, a copy of the dispute resolution will go to HR.

Step Three: If the employee is not satisfied with the result in Step Two, they can appeal to Human Resources.

- c) The CHRO will review the complaint, share it with the CEO, then issue a written response.

Westwood, to the extent feasible, maintains confidentiality of personnel complaints. The investigation of complaints, however, will generally require disclosure of a complainant's identity to certain parties. These disclosures will only be made on a need-to-know basis.

Social Media Policy & Guidelines

Social media includes both internal and external facing applications which enable individuals to engage and communicate with others by posting, sharing, and commenting on a variety of topics and content.

Introduction

Westwood employees make a personal or professional decision to create or participate in online networking or any other form of online activity, whether internal or external. Social media enables individuals to share their insights, express their opinions, and contribute information within the context of a globally distributed or targeted conversation. Each online tool has proper and improper uses. While Westwood supports online business conversation, it is important for Westwood employees to understand what is recommended, expected, and required when they discuss Westwood-related topics, whether at work or on their own time.

When using social media at Westwood, be smart, and remember:

Online representation of Westwood and the use of Westwood computers to access the internet and social media are acceptable for professional and business purposes only.

External Platforms

Westwood is currently active at varying levels on the following social media and communication platforms for professional use.

- LinkedIn
- Facebook
- X (Formerly known as Twitter)
- Instagram
- YouTube

Internal Platforms

Our internal digital communication platforms allow us to communicate within our organization, as well as communicate collaboratively with outside parties. These include and are not limited to:

- Compass
- Microsoft Programs
- LifeSize, Zoom, etc.
- Wellness Coaches
- WestwoodU
- Digital signage, and all other digital presentation platforms

At Westwood, we use social platforms to:

- Learn and research
- Contribute and share
- Communicate responsibly and effectively
- Create brand awareness

Social Media Guidelines

Be aware of the rules described in this Employee Handbook. The same principles and guidelines that apply to Westwood employee activities generally apply to online and social activities.

- An employee should be aware of their association with Westwood on social platforms and networks. If an employee identifies as a Westwood employee (whether directly by name, position, or indirectly through visible Westwood clothing, etc.), the profile and related content must be consistent with Westwood standards and policies.
- Employees should refrain from arguments. If an employee observes a misrepresentation about Westwood in the media, report the finding to Westwood's corporate communications team. Do not attempt to handle it.
- If an employee encounters a wrongful or aggressive situation while communicating on internal or external platforms, contact Westwood's corporate communications team immediately to allow them time to take action and resolve the situation promptly.
- An employee should not expect privacy while using company equipment. Business communications using any method or media are considered the property of the Company. Westwood maintains the right to monitor social media use, as well as all internet activity, Westwood requires modifications to content that is considered damaging to the business. Employees are responsible for all the content they transmit.
- Westwood's communication equipment and internet services and devices are for business use only. This includes laptops, cellphones, tablets, and any other electronics. It also includes wireless networks and VPNs.
- An employee should not post non-company information or materials on Company boards or company e-mail lists unless they have the approval of HR or local office leadership.

Permissions to Publish: Copyright, Privacy, and Confidentiality

- Keep confidential and proprietary information confidential, be it Westwood's or another's. Pay attention to what this Employee Handbook says about proprietary information, avoiding misrepresentation, and competing in the field. If you are still unclear as to the propriety of a post after checking the guidelines, it is best to refrain and seek the advice of management.
- Do not comment on Westwood's business performance. This includes statements about an upcoming quarter, future periods, information about mergers and acquisitions, etc., as well as rumors. This applies regardless of the channel, including the press or other third parties (including friends). If asked, say, "No comment." Do not deny or affirm rumors or suggest either denial or affirmation in subtle ways.
- Protect clients, partners, and suppliers. Get approval before citing or referencing them. When you do refer, consider linking back to the source (client website or their project, etc.), when possible. A client may be more likely to provide permission if there is a benefit to them.

Policy Violations

Westwood prohibits the following activity on social media or other digital platforms:

- Sexual content or Profane language
- Content that violates a legal ownership interest of any other party
- Content not in accordance with copyright, fair use, and established laws pertaining to materials owned by others. This includes, but is not limited to, quotes, images, documents, links, etc.
- Content that is considered divisive or creates division within the organization as determined by the Executive Team, at their sole discretion.
- Stating personal views and sharing content using Westwood's brand, image, property, name, etc., that does not align with Westwood's position or stance as an organization as determined by the Executive Team, at their sole discretion.

Generative Artificial Intelligence (AI) Privacy and Accuracy

Purpose

This policy provides a comprehensive framework for the responsible use of Generative AI tools at Westwood. Examples of popular commercially available tools (as of 2024) include ChatGPT,

GPT-4, Bing Chat, Google Bard, Midjourney, Stable Diffusion, and DALL-E. Westwood has also developed an internal AI tool, called Westwood Wise. Westwood Wise and the list of Approve Third Party AI Tools in Table 1, shown below, are the only AI tools that have been approved for use by the company.

The policy is designed to safeguard the privacy of Westwood and client data, as well as to ensure the accuracy of any collaborative work products generated by these technologies. By adhering to this policy, employees and stakeholders will contribute to the enhancement of service quality and uphold our position as industry leaders.

All employees must be aware that incorporating Westwood's or clients' proprietary data into Generative AI applications could potentially breach confidentiality agreements or contracts. AI technology changes rapidly, and this policy may be updated at any time to better reflect the state of AI and how it is used at Westwood.

Scope

This policy applies to the following individuals (referred to as “employees” in this policy), including, but not limited to:

- All employees, whether employed on a full-time or part-time basis by Westwood.
- All contractors, independent contractors, and/or third parties that work on behalf of Westwood, whether paid directly by Westwood, or by an alternate employer. These employees should be provided notice of this policy and affirmatively consent to the policy for work on behalf of Westwood.
- All employees of partners and clients of Westwood that access Westwood’s non-public information systems.

Data Privacy

- 1.1 All Generative AI content using Westwood specific data or client specific data should be considered confidential and proprietary information of Westwood and should not be disclosed or shared with third party services without appropriate authorization.
- 1.2 Employees should take appropriate measures to protect Generative AI content from unauthorized access, including implementing strong passwords and maintaining secure storage and transmission practices.
- 1.3 Employees shall be familiar with applicable client data privacy requirements to ensure that their use of Generative AI complies with these requirements. Free versions of third party platform licenses should not be used, and only enterprise versions of such tools as managed by Westwood are approved for use.

Accuracy

- 2.1 If utilized, Generative AI tools shall be used in a manner consistent with professional and ethical standards of care. Westwood Wise must be used when using Generative AI to create design and technical work products (plans, reports, proposals, technical documents, etc). At no time should Generative AI tools be relied on as a sole source of content for the creation of work products.
- 2.2 All work product data and documents created by or facilitated by Generative AI should be thoroughly reviewed by an employee. Any errors or inaccuracies in Generative AI content are the responsibility of the employee and should be promptly corrected.
- 2.3 When directly incorporating Generative AI output into any work product, employees are required to transparently communicate their usage to reviewers and project managers. This disclosure ensures that all parties are informed about the methodologies employed and can conduct their assessments with full knowledge of the tools involved. The intent of this practice is not to deter the proper use of Generative AI, but rather to guarantee that such tools serve to elevate the quality of our work products, rather than compromise it. Managers in consultation with legal should consider the extent to which a specific client disclosure as to the use of Generative AI is warranted.

Intellectual Property

- 3.1 Westwood retains ownership of all work products produced by employees. Generative AI content and co-generated content, as well as any and all prompts, are considered Westwood work products.
- 3.2 Employees should evaluate whether the Generative AI content includes appropriate attribution and references and does not infringe on the intellectual property rights of third parties.

AI Committee

At Westwood, we recognize the importance of establishing robust governance practices to ensure responsible and ethical use of AI technologies. To oversee and guide our AI initiatives, Westwood will establish an AI Committee composed of cross-functional representatives from various divisions and roles within the organization.

Tools

Westwood Wise

Westwood Wise is an in-house AI platform that empowers employees to streamline their work processes and enhance productivity. With Wise, we provide a curated selection of vetted tools with enhanced security and privacy specifically for our organization's needs. Wise has similar capabilities as ChatGPT. **Only Westwood employees are permitted access to Westwood Wise.**

Training Data

Any dataset used to train or inform in-house AI applications must be approved by the AI committee. The training data used for internal AI applications at Westwood should only include information available to all employees.

Use of Third-party AI Tools

Employees must use the Westwood Wise platform for its range of approved AI tools, specifically when creating work products for design or technical outputs. However, we recognize that third-party AI tools, including AI features built into existing enterprise software, may offer valuable solutions not yet available within Wise. In recognition of this, Westwood allows the judicious use of third- party AI tools in specific circumstances. A list of approved AI tools is provided in Table 1. Prior to using other third-party tools, employees should get approval by doing the following:

- Seek AI Committee approval for compatibility with our standards.
- Ensure adherence to our data privacy policies.
- Test the tools in a secure environment before widespread use.
- Share experiences with the AI Committee for collective assessment.

Liability and Risk Management

Westwood will establish guidelines and procedures for addressing potential legal and financial risks associated with the use of Generative AI tools, including guidelines relating to liability, indemnification, and insurance.

Non-Compliance

Any employee who is found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

Approved Third Party AI Tools

There is an approved list of third party AI Tools that is listed on our Compass site that is reviewed and updated on a regular basis. Note that all AI tools must use a paid, enterprise license managed by the Westwood Contact or Westwood IT. No 'free' licenses should be used to access these tools. [Click here to link to Compass for Third Party AI Tools.](#)

Technology Policy

Information Technology Use and Security

General Use

- User accounts provide access to the resources that an employee needs based on their job requirements
- Passwords are required for all user accounts and must meet these specifications:
 - Minimum of 7 characters and must include 3 of these character types; Upper case, lower case, numbers, or special characters (i.e., :!@#)\$
- Passwords expire every 90 days and must be changed
- Network activity is monitored to provide a record of internet use, file access, and security validation. Keep passwords safe and do not let others use computer accounts. Employees are responsible for the actions committed with their account.
- Internet access is provided to all and is intended for business purposes
- Software should never be installed without first consulting with IT Services. Only software approved by Westwood is allowed
- E-mail is intended for communications to Westwood clients, partners, and internal teams
- All e-mails are archived for 5 years at an online service and are available for search and retrieval
- E-mail is a primary vector of malicious or unwanted software. Employees should be cautious of communications they receive that are not expected.
- Anti-Virus software is deployed to all Westwood devices. It is still possible that malicious software can get through with indiscriminate computer usage. If an employee thinks they may have a virus contact the IT Department immediately.
- Employees that receive a laptop computer fall under the same guidelines as other Westwood computers. It is the employee's responsibility to make sure the laptop does not get damaged outside of the office.
- Employees must not put passwords within any sort of electronic communication
- Employees must not disable any security applications or features on their communications devices – i.e., firewalls, anti-virus software, etc.
- Employees must not permit non-employees to access Company equipment or resources, i.e., An employee may NOT permit a relative (spouse, child, etc.) to use her company laptop
- An employee may NOT permit a vendor to connect to our internal network (i.e., a network jack in a conference room)

Prohibited Use

- Under no circumstances is an employee of Westwood authorized to engage in any activity that is illegal under local, state, federal, or international law while utilizing Westwood-owned resources.
- No copyrighted material should reside on any Westwood devices unless Westwood owns rights to the material. Employees may not store music, video, or any other type of copyrighted material on Westwood equipment even if they have personally purchased a copy of the material.
- Introduction of malicious programs into the network or server (e.g., viruses, worms, Trojan horses, e-mail bombs, etc.).
- Revealing your account password to others or allowing use of your account by others. This includes family and other household members when work is being done at home.

- Using a Westwood computing asset to actively engage in procuring or transmitting material that is in violation of sexual harassment or hostile workplace laws.
- Making fraudulent offers of products, items, or services originating from any Westwood account.
- Effecting security breaches or disruptions of network communication. Security breaches include, but are not limited to, accessing data of which the employee is not an intended recipient or logging into a server or account that the employee is not expressly authorized to access unless these duties are within the scope of regular duties. For purposes of this section, "disruption" includes, but is not limited to, network sniffing, pinged floods, packet spoofing, denial of service, and forged routing information for malicious purposes.
- Port scanning or security scanning is expressly prohibited unless done by IT Services for normal job duties.
- Executing any form of network monitoring which will intercept data not intended for the employee's host, unless this activity is a part of the employee's normal job duty.
- Circumventing user authentication or security of any host, network, or account.
- Interfering with or denying service to any user.
- Using any program/script/command, or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the Internet/Intranet/Extranet.
- Providing information about, or lists of, Westwood employees to parties outside Westwood.

Social Security Number Shield Law

- Westwood will not intentionally communicate or otherwise make available an individual's social security number to the general public.
- Westwood will not print an individual's social security number on any card required to access products or services provided by the employer.
- Westwood will not transmit an individual's social security number over the internet unless the connection is secure and needed for business purposes.
- Westwood will not require an individual to use their social security number to access an internet website.
- Westwood will not print an individual's social security number on any materials that are mailed to employees, except for verification of accuracy.
- Westwood will not assign or use a social security number as a primary identification number.
- Westwood will not sell employee/applications / clients / vendors social security numbers.

Employee social security #'s may be included in the following documents or systems:

- Application for Employment
- Benefit insurance enrollment forms
- Forms/items used to confirm the accuracy of social security number
- Used to terminate or change an account
- Payroll related information

Technology Allowance

Westwood provides a monthly technology allowance to qualified employees who regularly use their personal devices for business purposes. Personal devices may include phones, tablets, computers, or other technology.

Eligible employees must comply with company policies and procedures. Any employee who is paid a technology allowance is expected to abide by this Technology Allowance Policy when utilizing their device(s) for business purposes and act in a professional manner. Failure to adhere to this requirement may result in removal from the technology allowance program among other consequences.

Westwood reserves the right to determine who is eligible for the technology allowance. Eligible employees must meet the following criteria, unless otherwise specified by applicable law.

- Roles that require an employee to regularly function in 3 or more of the following;
 - be easily accessible by clients and staff,
 - role works within the office but does not allow for consistent working at their office/cubicle,
 - a field role that requires most work to occur outside of the office,
 - role requires frequent travel,
 - role must be regularly available after standard business hours.
- Be in good standing with the company.
- Be employed by Westwood on the day the technology allowance is distributed to employees.
- Have the approval from the applicable Division Leader or Corporate Service Leader, or designee. Final authority for the technology allowance payment resides with the Company.

Payment

The technology allowance payment is processed through payroll and paid on the regular paycheck in the second pay period of each calendar month. Technology allowance payments are not subject to taxes. The technology allowance is not intended to be a full reimbursement and cover all cost for technology devices being used for both personal and business purposes. The technology allowance is provided to offset some of the cost of operation of personal devices being used for business. Cost for all personal devices, data plans, maintenance, repairs, upgrades, equipment cost, headphones, protective cases, etc. are the responsibility of the employee. As a result, device cost, maintenance, repairs, data plans, peripheral, etc. are not considered eligible for expense reimbursement. Eligible employees will receive only one allowance regardless of the number of personal devices being used for business.

Company Data on Personal Devices

Employees who are approved for the monthly technology allowance will have access to company data (such as email) on their device(s) with compatible device(s) (ex: compatible versions of Apple iOS or Google Android for smartphones and tablets).

Employees who choose to access company data on their device(s) agree to the following:

1. The device(s) will be subject to Westwood's technology controls that apply to company-related business applications installed on the device. These allow appropriate access to company data including email and other company documents. Certain restrictions on how this data can be used will be applied.
2. Certain company-related applications may be installed by the employee at any time to facilitate accessing company data, company networks, or other services provided by the company.
3. Westwood reserves the right to wipe company data from the employee's device(s) at any time. Note that this only applies to company data and company related applications, not personal data on the device(s). The company may wipe company data from an employee's device(s) remotely if:
 - The device(s) is lost or stolen.
 - Westwood detects a policy or data breach, virus, or some other threat to the security of any of the company's data or technology infrastructure.
 - The user's employment is terminated.
4. Certain settings are required before company data may be accessed. These settings may include but are not limited to the requirement for a PIN (Personal Identification Number), password, or biometric security function (such as fingerprint or facial recognition) to lock access to company data along with a timeout period for automatically locking company data. Any required settings will be applied during the onboarding process.
5. Access to company data may be limited according to policies and guidelines set forth by Westwood and automatically enforced through the company's technological controls.
6. Employees must prohibit access to Westwood content on their device(s) by anyone not authorized by Westwood, including family, friends, and business associates. At all times you must use your best efforts to physically secure personal device(s) being used for business against loss, theft, damage or use by persons who have not been authorized to access the device by Westwood.
7. Employees must report any personal device(s) being used for business which is lost or stolen, accessed by an unauthorized person, or otherwise compromised to Westwood IT Services at IT.Support@westwoodps.com within 24 hours.
8. All access, storing, or sharing of company information via personal device(s) being used for business must be done in accordance with Westwood policies posted on the company intranet, Employee Handbook, and this document. For questions not addressed in documentation, please contact HR.
9. The use of any device for Westwood's business or on behalf of Westwood is at your own risk and Westwood will not be responsible for any losses, damages, or liability arising out of the use of any device for Westwood's business or on behalf of Westwood under this policy, including any loss, corruption, or use of any content or loss of access to or use of any device, its software, or its functionality.
10. Westwood prohibits employees from talking (except hands-free), texting, emailing, or otherwise using a mobile or other electronic device, regardless of who owns the device, while operating Westwood vehicles, machinery, or equipment, or while operating personal or rental vehicles, machinery, or equipment for Westwood's business or on behalf of Westwood. Employees must also comply with any applicable federal, state, or local law restricting the use of mobile or other electronic devices while operating vehicles, machinery, or equipment. For their own health and safety and the health and safety of others, employees should not use their device while operating vehicles, machinery, or equipment of any kind.

11. All material, data, communications, and information, including but not limited to email (both outgoing and incoming), telephone conversations and voicemail, instant messages, and internet and social media postings and activities created on, received, or transmitted by, printed from, or stored or recorded on the device(s) for Westwood's business or on behalf of Westwood is the property of Westwood, regardless of who owns the device(s) used.

Personal Data

Westwood will not have access to the employee's personal data nor non-company applications on employee devices. Personal data such as family pictures, personal financial or health information, personal documents, and social media posts are private to the employee and not visible or accessible to Westwood. Westwood does have the right to information an employee shares or accesses using company email, company instant messaging, Teams, or other Westwood managed applications.

Employees receiving a technology allowance agree to share their mobile device number internally within the company and outside the company with clients, contractors, vendors, etc.

Policy Administration

The Plan Administrator for the Technology Allowance Policy is the Westwood Human Resources Team. The Chief Human Resources Officer has the responsibility and authority to:

- Review and approve the provisions and measures of this policy;
- Work with Division Leaders and Corporate Service Leaders to review and approve technology allowance eligibility and any other provisions made under this policy; and
- Resolve or interpret questions raised regarding the provisions of the policy.

Any exception to this policy must be approved by the Chief Human Resources Officer.

Employment Relationship

The Technology Allowance Policy may be amended, altered, modified, or terminated by Westwood at any time. Employees will be notified of any changes to the policy.

- Nothing herein shall affect the employment at will relationship between Westwood and a plan participant.
- Payment of the technology allowance over multiple years does not constitute any agreement to pay a technology allowance in the future.
- This policy is not intended to restrict communications or actions protected or required by state or federal law.

Regulatory Compliance

Westwood intends to comply fully with all state and federal laws. If or where this policy is not in full compliance with any state or federal law, the applicable law will be followed.

Employment & Pay Practices

Westwood offers a total compensation package that is competitive with those offered by key competitors. Specifically, Westwood's compensation program is designed to:

- Attract and retain the best people in the industry
- Link pay to individual performance and our company's overall strategic initiatives and performance
- Provide career growth and pay-increase opportunities
- Balance market flexibility with company-wide consistency
- Provide opportunities to recognize individual and business group performance
- Promote individual accountability and appropriate risk management
- Balance the needs of employees, the organization, and the shareholders

Total Compensation

The total compensation package at Westwood is more than just base pay. It includes total cash compensation (salary, any incentive compensation, including but not limited to bonus, commission, and other forms of incentive compensation) plus company contributions toward additional benefits like health care and disability plans, retirement plans, and Paid Time Off (PTO).

Employee Classifications

Westwood uses several different employment categories to define the employment relationship. The category of a position may affect the employment benefits and policies that apply to an individual employee. The Company will make an effort to inform employees of ways in which employment category affects such aspects of the employment relationship. However, in general, regular full-time employees are subject to waiting periods of the various benefits programs.

Employees in any other employment category receive only those benefits required by law. The employment categories are listed as follows:

- **A regular full-time employee** is one who is authorized and scheduled to work a minimum of 30 hours per workweek on a regular and consistent basis, without any defined termination date, and is eligible for benefits.
- **A regular part time employee** is one who is authorized and scheduled to work less than 30 hours per workweek consistently, without any defined termination date, and is not eligible for most benefits.
- **Seasonal/Project/Intern employee** is one who is employed for a defined period of time according to an expected termination date or project completion date. The work schedule for a seasonal or project employee is established by the Company. These employees are not eligible for most benefits, however, their employment status will be re-considered and potentially adjusted if their employment period does exceed 3 months of 30 plus hours a week.
- **Temporary Employee** is one who is employed through third party (staffing agency for example) and working at Westwood. These employees are required to use our time tracking system, along with using the agencies time tracking system. Temporary employees are paid by the agency for both hours worked, per diem, and expenses. Temporary employees are not eligible for benefits such as insurance, paid time off, etc.

The employment relationship is further defined by eligibility for overtime, in accordance with the federal Fair Labor Standards Act:

- **Exempt employees** are those who work in professional, managerial, senior administrative, technical, or outside sales positions as defined by the Company. These employees are paid on a salaried basis and receive a pre-determined compensation regardless of the number of hours worked per week. Exempt employees are not paid overtime.
- **Non-exempt employees** are those in all other positions. These employees may be regular full-time, regular part-time, temporary or seasonal. Non-exempt employees are paid on an hourly basis and will be paid overtime in accordance with federal and state law (see overtime section).

Employees who have questions about the employment category for their position should contact Human Resources.

Remote Worker

Remote Worker means a work arrangement approved by the CEO or Division VP for which the employee performs their usual job duties at a remote location outside of a local office.

Being a remote worker includes:

- There will be no office space reserved
- Taxes will be based on home office location (as default)
- Taxes will change if working out of state on a project. It is the employee's responsibility to designate the taxable state on his/her timesheet, which is the state where the employee performs the work
- Employee will remain obligated to comply with all company rules, policies, practices, and procedures
- Position is only an option if Westwood does not have a local office within a reasonable distance from the employee's home

Remote workers are intended to be the exception for our business practice. The expectation is for employees to report to an office unless they serve in a field role.

State Tax Withholding Policy

Projects and clients demand that the Company perform work and services in states away from where employees live. Income tax withholding laws vary significantly from state to state. To ensure compliance with the various state requirements, Westwood has adopted a standard policy that applies to all offices regardless of geographic location. Upon hire, income tax withholding will be based upon an employee's office location (home location for remote workers) and that state's withholding requirements. Without a special request asking for a different withholding method, this will be the default setup.

When assigned to a work location in a state other than the employee's office state, tax withholding will be changed. It is the employee's responsibility to designate the taxable state on their timesheet, which is the state where the employee performs the work. Westwood Professional Services will be required to withhold income tax on all compensation earned in that state, unless directed by the employee otherwise. An employee's home office withholding will be adjusted as needed so the employee is not subject to withholding by more than one state for the same wages unless prohibited by state law.

Hours of Work

Westwood has adopted flexible work scheduling designed to allow flexibility and freedom to employees in determining when they work. The guidelines are as follows:

- Every employee needs to report to their office each day (excluding field staff).
- The employee's work schedule needs to be consistent from day to day and approved by their supervisor.
- Full time employees are required to work a minimum of 8 hours per day (not including the lunch break).
- Employees are requested to take a minimum of a half (1/2) hour lunch/break sometime during the day.
- Paid time off (PTO) should be taken for vacation time (8 hours per day).
- PTO may be used incrementally when taking time away from the job during normal work hours.

While Westwood encourages employees to take advantage of flexible work hours, it is also important to note that the majority of our clients expect to employees to be available in the office during normal business hours (8am-5pm). Please ensure that you have Supervisor approval for flexible work scheduling.

Lunch Breaks

Westwood strongly recommends that employees take at least a half-hour lunch to rejuvenate and break away from work. All timesheets should be computed with a lunch break deduction every day.

Examples of eight (8) hour days are 7:00 - 4:30 with 30-minute lunch or 8:00 – 5:00 with an hour lunch.

Overtime

Business demands may sometimes require employees to work extra hours, beyond those for which they are usually scheduled. When possible, Westwood will notify employees in advance if overtime will be necessary. However, employees are expected to be available, and to work the extra time when needed, regardless of what notice has been given.

Federal and state laws determine employee eligibility for overtime pay. If a non-exempt employee anticipates a need to work extra hours, the employee must receive the supervisor's approval in advance.

Overtime is paid at a rate of time and one-half (1½) the normal base pay for all hours worked over 40 in a workweek. Holidays are counted for overtime purposes. Paid Time Off (PTO) is not counted as hours worked for overtime purposes. Exempt employees are not eligible for overtime pay (see Employee Classifications section).

Paid Time Off (PTO)

Westwood believes in encouraging employees to take time off from work. Paid Time Off (“PTO”) is available to all Regular Full-Time, Seasonal and Part-Time employees to allow time away from work for vacation, sick days, personal business, family emergencies, or any other purpose. Seasonal and Part-Time employees will accrue PTO on a pro-rata basis. Unless otherwise required by state or local law, temporary employees are not eligible for PTO.

PTO time is earned and accrued based on an employee’s length of eligible service with the Company. Accruals are updated after each bi-weekly payroll according to the following schedule:

Completed Years of Westwood Service	Bi-Weekly PTO Accrual	Equivalent PTO Hours Per Year	Equivalent PTO Days Per Year	Maximum* Carry Over Effective 1/1/25
< 1 year	4.62	120	15	80
1	4.92	128	16	120
2	5.23	136	17	120
3	5.54	144	18	120
4	5.85	152	19	120
5-9	6.15	160	20	160
10-14	7.077	184	23	200
15+	7.69	200	25	200

* The above Carry Over rates are effective 1/1/25. Until then, legacy policy rates will apply in all states except California.

** The above PTO table does not apply to California employees. Please see Supplemental Employee Handbook for California.

PTO hours accrue every pay period worked based on the PTO schedule listed above and the employee’s anniversary date. As of the effective date of this policy, bi-weekly PTO accrual rates that were previously higher than shown in the above table will be grandfathered. PTO will not be accrued while the employee is on Short-Term or Long-Term Disability. In these situations, accruals resume when the employee returns to work.

An employee should not use more than eight (8) hours of PTO for one day and the maximum total of hours worked plus PTO in a day should also total eight (8) hours. PTO hours will not count as hours worked for overtime purposes.

The Company will honor prior service for employees who were previously terminated due to layoff/lack of work and are rehired within 12 months of being laid off.

Employees must report PTO on their time sheet for the pay period during which the PTO was taken. To schedule PTO in advance, employees must submit a Time Off Request to their manager or supervisor. Employees who use PTO unexpectedly must still complete a Time Off Request. Effective with the date of this policy, Employees are prohibited from taking PTO hours in excess of their accrued balance.

PTO is paid at the employee’s base pay rate on the day the time off is taken, unless otherwise required by state or local law. Base pay rate does not include overtime or any special forms of compensation such as incentives, commissions, or bonuses. PTO is not considered time worked for purposes of determining overtime. Employees will not be paid PTO if also being paid some other form of compensation for the same time off.

Except in California, employees may accumulate PTO without limitations throughout the year. However, at year-end, employees may only carry over the number of hours listed in the above table as the Maximum Carry Over limit for the number of years’ service which applies to the employee based on the employees’ service date.

Unless required by state or local law, employees who resign from the Company on good terms, give at least four (4) weeks' notice of their resignation, and continue to work productively through their termination date, in each case as determined by the Company in its sole discretion, will be paid for any unused PTO they have accrued.

Employees who terminate due to death, retirement, reorganization, or reduction in force, will be paid for any accrued but unused PTO.

PTO Donations

All Regular Full-Time or Part-Time employees may be allowed to donate PTO hours to a co-worker who is experiencing a hardship situation. If an employee desires to make a donation, he/she must submit a request for the donation to Human Resources.

All PTO donation requests will be evaluated on a case-by-case basis and must be approved by the Director, Human Resources. Employees must have exhausted all accrued PTO hours prior to receiving donated PTO hours.

In the case of personal medical leave, donations to Management & Administrative (M&A) employees may not exceed the amount needed to cover the 14-day waiting period for the company's Short Term Disability benefit.

Holidays

Westwood provides paid time off to all regular full-time and regular part-time employees for certain nationally observed holidays. These holidays are:

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day

When a holiday falls on a Saturday, Westwood will generally observe it on the preceding Friday. When a holiday falls on a Sunday, Westwood will generally observe it on the following Monday. It is important to note that there may be times when business needs may override the Company's ability to close for the holiday. In these situations, we may ask some employees to volunteer for work that day and give them another day off to observe the holiday.

Regular full-time employees are eligible for holiday pay after their date of hire. Regular full-time employees will be paid eight (8) hours of holiday pay based on their regular rate of pay at the time of the holiday. Holiday pay for regular part-time employees will be pro-rated. Employees who typically work more than eight hours on a day that is a holiday are asked to coordinate with their manager to schedule work time on a different day of the same pay week to avoid impact to their regular pay or PTO use.

Seasonal/project employees who are scheduled for 40 hours per week for a minimum of four (4) weeks prior to the holiday will receive eight (8) hours holiday pay. Holiday hours count as hours worked for overtime purposes. Employees may forfeit eligibility for holiday pay when they have an unexcused absence the scheduled workday immediately before or after the holiday.

Leaves of Absence

Westwood recognizes that employees may need time off from their job for various reasons. Some of the most commonly requested leaves include:

- Bereavement Leave
- Family Medical Leave (FMLA)
- Paid Parental Leave
- Paid Sick Leave
- Jury Duty & Witness Leave
- Domestic Violence Leave
- Military Leave
- Furlough

The Company will provide employees with any leave of absence required by law, in accordance with provisions of the law. Any other request for leaves of absence, not legally required, will be reviewed against overall business needs and the Company's ability to replace the employee during their absence and will be approved on a case-by-case basis, at the sole discretion of Westwood. For any leave of absence, an employee must request approval from their supervisor for the leave and notify Human Resources as far in advance as possible.

Bereavement Leave

Regular full-time employees may be eligible to receive up to five (5) days of paid bereavement leave in the event of a death in your immediate family. Immediate family is defined as spouse, child, parent, mother/father-in-law, son/daughter-in-law, brother, sister, grandparents, grandchildren. Employees should use PTO to cover other bereavement absences not listed above. Employees are expected to notify their supervisor immediately if they will be absent from work and need to take bereavement leave.

Family Medical Leave (FMLA)

Regular employees who have completed at least twelve (12) months of service and worked at least 1,250 hours during the twelve (12) months preceding the date the leave is scheduled to begin are eligible for a Family and Medical Leave (FMLA) as provided by law. A leave of absence, which is foreseeable ordinarily, requires thirty (30) days' notice. Employees who qualify for short- or long-term disability, worker's comp, etc. are required to use such leaves concurrently with FMLA. The leave is unpaid although employees must substitute unused PTO hours if available. Under an FMLA leave, an employee may take up to 12 work weeks of family and/or medical leave during a rolling 12-month period. The rolling 12-month period is calculated from the date the leave begins.

FMLA Leave of absence is available for any of the following purposes:

- For the birth or adoption and care of a child or for the foster placement of a child with an employee
- To care for the spouse, son, daughter, or parent of the employee because of a serious health condition
- The employee's own serious health condition, which makes them unable to perform job functions
- Up to 12 weeks of leave for certain qualifying exigencies arising out of a covered military member's active-duty status, or notification of an impending to order to active duty status, in support of a contingency operation
- Up to 26 weeks of leave in a single 12-month period to care for a covered service member recovering from a serious injury or illness incurred in the line of duty on active duty. Eligible employees are entitled to a combined total of up to 26 weeks of all types of FMLA leave during the single 12-month period

When the requested leave is for a serious health condition of the employee or the employee's spouse, child, or parent, a physician's statement may be required. An employee may continue participating in the group insurance plans while on an FMLA leave by continuing to pay their share of the premiums. If the employee does not return to work at the end of the leave, the COBRA notice will be activated.

If an employee returns from an FMLA leave during or at the end of the twelve-(12) work week period they will be reinstated to the same or a comparable position. Employees should discuss any need for an FMLA leave with Human Resources.

Paid Parental Leave Policy

Eligible employees can take up to two weeks of paid parental leave. Paid Parental Leave will be available to parents supporting the birth or adoption of a child. This policy will run concurrently with Family and Medical Leave Act (FMLA) leave, as applicable, and will be an addition to Short-Term Disability in the case of maternity leave. Eligible employees must meet the following criteria:

- Employed with the Company for at least 12 months
- Be a full-time, regular employee (part-time, temporary, or intern employees are not eligible for this benefit)
- Use of the benefit is limited to once every 12 months

Requests for Paid Parental Leave

- The employee will provide their supervisor and the human resource department with notice of the request for leave at least 30 days prior to the proposed date of the leave (or as soon as possible)
- The employee must complete all human resource forms and provide documentation as required by the Human Resources department to substantiate the request. In addition, the request for leave will be subject to FMLA eligibility requirements.

As is the case with all company policies, the organization has the exclusive right to interpret this policy.

Paid Sick Leave

Sick time is a part of your overall given PTO hours. Your state may have different sick leave policies. Please refer to your state's Paid Sick Leave and FMLA Policy.

Jury Duty & Witness Leave

Regular full-time employees are eligible for jury duty leave for the time they serve on a jury. They are expected to provide Human Resources with a copy of the jury duty summons at least one week in advance. These employees will be paid the difference between their regular earnings and the amount received from the court for jury duty service up to a maximum of 8 hours per day or 40 hours per week. The jury duty benefit is paid for a maximum of two (2) weeks in any calendar year. Employees are expected to return to work any time they are released from jury duty during their regularly scheduled work hours.

Jury duty will not count as hours worked for overtime purposes. PTO accruals will be suspended during unpaid jury duty and resume upon the employee's return to work. Should an employee be subpoenaed to appear in court as a witness, they must take PTO according to the policy guidelines.

Domestic Violence Leave

The domestic violence leave policy is to provide leave to an employee “who has been employed for at least 90 days and who is a victim of an act which constitutes domestic violence.” An eligible employee is entitled to 160 hours of leave (which may be taken in a block or intermittently) during a 12-month period following the date on which the domestic violence occurs. Employees can either use their accrued PTO time or take unpaid time.

Eligible employees may use the hours of leave for various purposes, including the treatment of a health condition related to an act of domestic violence, counseling or assistance related to an act of domestic violence, participation in any court proceedings related to the act, or to establish a safety plan to protect against future acts of domestic violence.

Westwood will make reasonable accommodations for employees who are victims of domestic violence or have family members who have been subjected to domestic violence. Such accommodations may include but are not limited to, transfers or reassignments or schedule modifications, however, Westwood will not implement any accommodation that would constitute an undue hardship.

Military Duty Leave

Westwood complies with all applicable federal and state laws relating to military leave. Military Duty Leave applies to regular full-time employees who are members of the uniformed services (Armed Forces and the Army National Guard and Air National Guard).

Employees subject to these obligations will be expected to notify Human Resources in writing as far in advance of the training period as possible. Members of the military, who are required to report for duty, will be granted an unpaid leave of absence for the duration of their duty and training. When they are again available for work, the Company will make an effort to return them to their former position, or a comparable position, in accordance with requirements of the law.

Furloughs, Layoffs and Recalls

Westwood promotes the use of Furloughs during times of economic slowdown to reduce operating expenses and to preserve jobs. A Furlough is an unpaid leave of absence from work for a specified period of time. Absences due to holidays, illness, injury, personal business or vacation will continue to be designated as Paid Time Off or Leave of Absence under these existing policies. Furlough may not be used as part of a disciplinary action or suspension. The length of time for a furlough will be designated by the Company at its sole discretion but generally does not exceed 90 days. All Full Time regular employees (salaried and hourly paid) are eligible to participate.

Due to the seasonal nature of some certain markets and jobs within Westwood, some employees may experience a layoff in the off-season. Westwood will make every attempt to recall employees when the workload resumes. Work performance, attendance, and length of service are factors in considering the priority for individuals to be laid off and recalled.

While on seasonal layoff certain benefits for full-time employees, such as insurance, may be offered. If applicable, employees will be required to pay their portion of insurance for the first 90 days. After 90 days, the employee is responsible for 100% of the insurance cost. Terminated employees will be offered Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) insurance. While on Furlough or on Seasonal layoff, PTO accrual will be suspended until the employee returns to active duty.

Time and Expense Reporting

State and federal laws require the Company to keep accurate records of time worked by all non-exempt employees. Our time-keeping system works not only to ensure we comply with the law but also to ensure employees are paid in full for all the time they have worked. The approved timesheet is used to compute earnings based on hours worked. Employees must properly submit timesheet by 11:00 am (CST) each Monday. Failure to accurately report all time worked or falsifying a timesheet, etc. may result in lost pay and/or disciplinary action, up to and including termination of employment.

Expense reports that are approved by Monday are typically reimbursed by Friday of that same week. Receipts and/or proper documentation must be submitted for ALL expenses. Failure to provide the required documentation will most likely result in a delay of payment. Expenses submitted without required documentation will not be reimbursed. Expenses older than 60 days that are reimbursed will be treated as income to the employee and subject to applicable taxes.

Paydays & Deductions

Employees are paid bi-weekly every other Friday. Each paycheck covers the two (2) previous weeks. The workweek starts at 12:01 AM on Sunday and ends at 12:00 midnight on Saturday. The Company is required by law to make deductions from pay for federal and state income tax, Medicare, and Social Security. The Company must also make payroll deductions in accordance with court orders, for purposes such as child support withholding or garnishments. Westwood will make only legally required deductions from pay unless the employee has signed an authorization for other deductions.

Direct Deposit

The Company processes payroll checks through Direct Deposit such that the funds are directly deposited in the employee's bank account(s). Employees will only be paid for hours submitted on their timesheets. Late timesheets will be processed in the following pay period. Salaried employees are also required to turn in timesheets regularly and in a timely manner.

Safety & Health

One of Westwood's most important priorities is to keep employees, clients, and visitors safe. Westwood is committed to maintaining a workplace environment that promotes and protects the safety and health of everyone who comes through the doors. Keeping the workplace safe requires the commitment of every employee. All individuals must adhere to all security measures and/or guidelines of the facility they are working in.

Safety

Westwood is committed to providing a safe and healthy working environment for all employees and insists employees engage in safe practices at all times. Hard hats, safety shoes, and safety vests are required at job sites. Employees must report any unsafe conditions to the appropriate supervisor.

Employees, who violate safety standards, cause hazardous or dangerous situations, fail to report, or, where appropriate, remedy such situations, may be subject to disciplinary action, up to and including termination of employment. Lack of notification could affect the employee's workers' compensation benefits. All accidents, no matter how minor, must be reported immediately to both the supervisor and Human Resources. [Refer to the full Health Safety and Environmental \(HSE\) Manual on Compass.](#)

Workplace Violence

Westwood is committed to maintaining a safe workplace free from of all forms of violence, including verbal or physical threats, as well as other forms of intimidation, such as sexual harassment or abusive language. As part of this commitment, the Company takes a "zero-tolerance" posture regarding any actions that threaten its employees, non-employees, clients, vendors, or others in the workplace. This includes verbal and physical harassment, verbal and physical threats, verbal confrontations, and any actions that cause others to feel unsafe or threatened in the workplace including abuse or destruction of property.

Employees who are aware of others involved in any of these practices or who observe a situation of potential or actual workplace violence must immediately report it to their supervisor or Human Resources.

Firearms & Weapons

To ensure that Westwood maintains a workplace safe and free of violence for all employees, Westwood prohibits the possession or use of dangerous weapons on company and client property. "Dangerous weapons" include firearms, explosives, knives, and other weapons that might be considered dangerous or that could cause harm.

Persons subject to this policy include all Westwood employees, contract workers, and temporary employees as well as visitors and customers on company property. A license to carry a weapon does not supersede Company policy. Westwood reserves the right to inspect, with or without notice for any business reason, all persons' packages, automobiles, and other items that come onto Company premises to ensure compliance with policies. Any employee in violation of this policy will be subject to disciplinary action, up to and including termination of employment.

Equipment provided by Westwood are not considered "dangerous weapons", please use them only in the way they are intended. Any unprofessional and unsafe use of the provided equipment may result in disciplinary action, up to and including termination of employment.

Office Visitors

All visitors are required to register/sign in with the Office Manager. The Office Manager will contact the employee the visitor is requesting to see. All Client information set out at the front desk for pick-up must be enclosed. The employee and visitor will then use a conference room to conduct their business. All employees must use a conference room, and not their office or cubicle space, to review necessary material(s) with visitors.

Tobacco & Smoke-Free Environment

Smoking, chewing or e-cigarettes are not permitted inside the facility or in company vehicles. Employees must smoke, chew or use an e-cigarette outside the buildings/vehicles and are responsible to keep the area outside the buildings free of cigarette butts, chew, and other debris.

In addition, employees must follow the tobacco policy of clients when working on their premises.

Security

Westwood is in the business of trust. Clients trust Westwood to protect the privacy and security of their information. Every employee is responsible for understanding and following procedures that reduce risk to our company and clients.

Employees are the first line of defense in managing risks by protecting Westwood's information, communication systems, and other assets. Employees are responsible for understanding information security and the operational risks associated with their role and managing those risks appropriately.

Potential threats exist both to the integrity of computer data and physical office locations. All employees of Westwood are required to understand and comply with the policies herein stated to assure the safety and security of Westwood's staff and assets. Failure to do so may be subject to disciplinary action as provided in the Employee Handbook.

Physical Security

Maintaining the integrity of the physical space occupied by Westwood is the first defense against potential hostile activities. Doors must be locked in the evening and each employee should be aware of the possibility of unauthorized access during all hours of the day.

- Employees are provided with keys or similar devices appropriate to their need for access. It is their responsibility to maintain these keys in their own possession. Under no circumstances is any employee to give, loan, or borrow their key to anyone else.
- Codes to disable/enable the building security system requires the same level of responsibility from employees. Employees are not allowed to provide their security code to others.
- Employees attempting to access prohibited areas that they have not been given specific permission to access are subject to disciplinary action.
- Doors should be kept locked when there are no personnel at the front desk.
- During the workday, employees should be aware of their surroundings. If someone unfamiliar is accessing computers or in an area they do not belong, immediately report to a supervisor or a member of management.

Drug & Alcohol Policy

Westwood is committed to maintaining a work environment free from the influence of alcohol and/or illegal drugs to protect the health, safety, and well-being of our employees and visitors. Westwood, therefore, has a Drug & Alcohol Testing Policy for all employees.

The purpose for the policy is to:

- Protect Westwood from being liable or exposed to lawsuits.
- Have staff that positively represents Westwood.
- Maintain a good reputation with our clients.
- Protect staff from senseless injuries that could occur while under the influence of drugs or alcohol.
- Remain compliant with the Department of Transportation Anti-Drug Plan.

Westwood prohibits the use, possession, distribution, transfer, and sale of illegal drugs at work, and all job sites where Westwood is working. Westwood also prohibits reporting to work under the influence of alcohol or illegal drugs. Accordingly, the unlawful manufacture, distribution, dispensation, solicitation, possession, or use of any controlled or illegal substance, or alcohol, while on company property (including parking lots), while operating the Company's owned or leased vehicles, equipment or machines, or while performing any other work activity on behalf of Westwood, is prohibited. Employees who report to work under the influence of any controlled or illegal substances or alcohol, or who possess or consume controlled or illegal substances or alcohol on the job, have the potential for interfering with their own, as well as their co-workers' safe and efficient job performance and, is thus, prohibited.

Employees must notify their supervisor or Human Resources if they observe a violation of this policy. Consistent with existing Westwood practices, such conditions will be proper cause for discipline, up to and including termination of employment.

Nothing in this policy shall prohibit or restrict the legal use of drugs or the taking of prescribed drugs under the direction of one's personal physician, unless, in the judgment of Westwood, the use of such drugs or medication compromises the employee's own safety or ability to perform their job, or potentially threatens the safety or well-being of others. Employees must notify Human Resources or their supervisor of the use of prescribed drugs or other substances that may affect their ability to perform their job.

Company or client functions may occur at a Westwood facility on occasion in which alcohol may be offered. Only a Vice President or above of Westwood may make such arrangements. These functions would not be a violation of this policy. Any other use of alcohol by an individual outside this situation shall be considered a violation of the Drug and Alcohol policy.

The company recognizes that substance abuse is an illness that is responsive to treatment and rehabilitation. We encourage the voluntary seeking of treatment by those who believe that they have a substance abuse problem. We need your cooperation to remove this unacceptable safety and health hazard from our workplace. Failure to comply with any part of this policy will result in immediate termination.

Westwood

Enforcement

The Drug & Alcohol Policy will be enforced through drug testing as follows:

- Testing will be requested of employees upon reasonable suspicion.
- Testing may be requested upon reasonable suspicion to believe you caused, or contributed to, an on-the-job accident.
- Testing for all employees that operate a company vehicle (which includes pickup, all-terrain, etc.) or operate power equipment will be required to take a drug screening.
- All traffic accidents with a company vehicle require a post-accident drug test within 24 hours.
- Employees returning from a seasonal layoff will be required to retest when returning to work.
- If the test comes back positive, you have the right to explain the reasons for the positive test and request a retest of the sample, at your expense. This must be done within three days of the initial test. A positive test will result in disciplinary action, up to and including termination.

Penalties for Violation

- Refusal of an employee to submit to testing when requested for reasonable suspicion or project-specific requirements will subject the employee to immediate termination.
- A positive test result is deemed to be a violation of this policy. Affected employees will be subject to disciplinary action, up to and including termination.
- The improper use of prescription or over-the-counter medications, or failure to report the known adverse effects of use, shall be deemed to be a violation of this policy. Affected employees will be subject to disciplinary action, up to and including termination.
- Possession of illegal drugs, or prohibited paraphernalia, shall be deemed to be a violation of this policy. Affected employees will be subject to testing. The possession of illegal drugs will be referred to the proper authorities.
- Alcohol limits and violations are as follows:
 - .02 - .039 – temporarily removed from the job. Note that according to Nevada State Marijuana law that anything over .2 nanograms of active THC means you are impaired and will be permanently removed from your job and immediately terminated.
 - .04 and higher – permanent removal from job and immediate termination.

Wrapping Up

The purpose of this employee handbook is to provide employees with general information about Westwood's employment policies and programs. It is not intended to provide a comprehensive explanation of all employment policies, practices or state employment laws and regulations. Many states have specific laws related to the employee – employer relationship. It is Westwood's policy to follow all the laws, rules, and regulations of the states and jurisdictions where Westwood operates. If you have any questions related to your specific state, please contact a member of the Human Resources team for assistance.