

# CODE OF **BUSINESS CONDUCT**

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ACTING WITH INTEGRITY AROUND THE GLOBE





Dear Valued Colleagues,

Impeccable ethics is one of Cubic's core values, but what does that mean? It means that our actions must be guided by the highest ethical standards – by not only what is legal or contractually allowed, but also by what is right.

Our business conduct shapes our personal and collective reputation; therefore, adhering to a code of conduct is vitally important and should be pervasive in everything we do. We cannot achieve our strategic goals or lasting success without maintaining our reputation for honesty and integrity. That means complying with both the letter and spirit of our Code of Business Conduct, and always considering the effect of our words and deeds on our customers, employees, shareholders, the public and the environment. Put simply, good ethics is good business and the right thing.

Each of us has a personal responsibility for upholding our values and standards of business conduct. I urge you to read our Code and become thoroughly familiar with its contents. Moreover, if you are ever unsure about the right thing to do, please reach out for guidance and advice. And, if you observe misconduct, please speak up. We need to hear from you. The Code explains where to get guidance and how to report concerns.

Thank you for your outstanding service to our customers and great company. Together we will preserve our reputation as a trusted provider of world-class products and services to our valued customers around the globe.

Sincerely,

Bradley H. Feldmann  
President and Chief Executive Officer

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## OUR RESPONSIBILITIES

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What we do, and how we do it, makes a difference – every day. As a company and as individuals we must be committed to impeccable ethics in all aspects of our business. With this commitment comes the personal responsibility of every Cubic employee to practice and uphold the standards set out in this Code, Cubic policies and applicable law.

This section of the Code of Conduct outlines Cubic's commitment to employees, describes the special role of managers, and tells you where to go for help if you need guidance or want to report a concern.

## 1.1 Company Vision and Values

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Our **Vision** is to be a global market leader by winning the customer to accelerate our growth. Being a responsible and ethical company is fundamental to realizing this vision. It is not just what we do, but how we do it that creates our reputation and dictates our success. Our Values are:

**Create Excellence Together.** We work collaboratively, embrace openness and inclusion, and respect that everyone's contributions matter.

**Be the Best.** We do it right the first time, we never settle, and we are the catalyst for change to turn ideas and technology into leading-edge-solutions.

**Do the Right Thing.** We lead by example to conduct ourselves with the highest level of business ethics. We keep promises, respect and value differences, and always act with integrity and honesty.

**Deliver Superior Value.** We deliver superior value to our customers by providing innovative solutions and services to solve their most pressing challenges, meeting our commitments, and taking responsibility for our actions.

**Deliver Superior Return.** We deliver superior value to our shareholders by living our values and operating responsibly.



## 1.2 Commitment to Ethics

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“Doing the right thing” means we follow both the letter and spirit of the law as well as our own Code of Conduct. It also means we never put our own personal interests ahead of our stakeholders – our customers, employees, shareholders, the public and the environment.

Our Code of Conduct covers many subjects, but the core principal throughout can be described this way: we will not lie, cheat, steal, or tolerate those who do. And, we will be accountable for our actions and decisions.

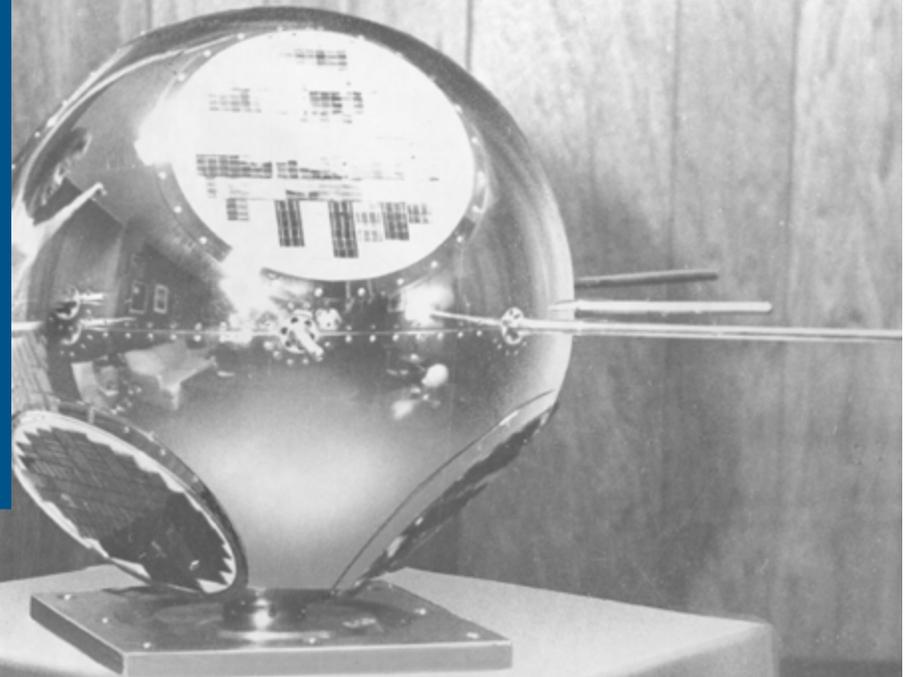
Lying is not a technical matter. Any statement or behavior that intends to deceive the audience by falsehood or omission is a lie. Cheating is taking action with the intent to represent oneself, team or company in a way that is not accurate, for personal gain. Stealing is depriving an entity of its property, without knowledge, for use by another, including oneself. Tolerating is permitting the above behaviors by other Cubic employees.

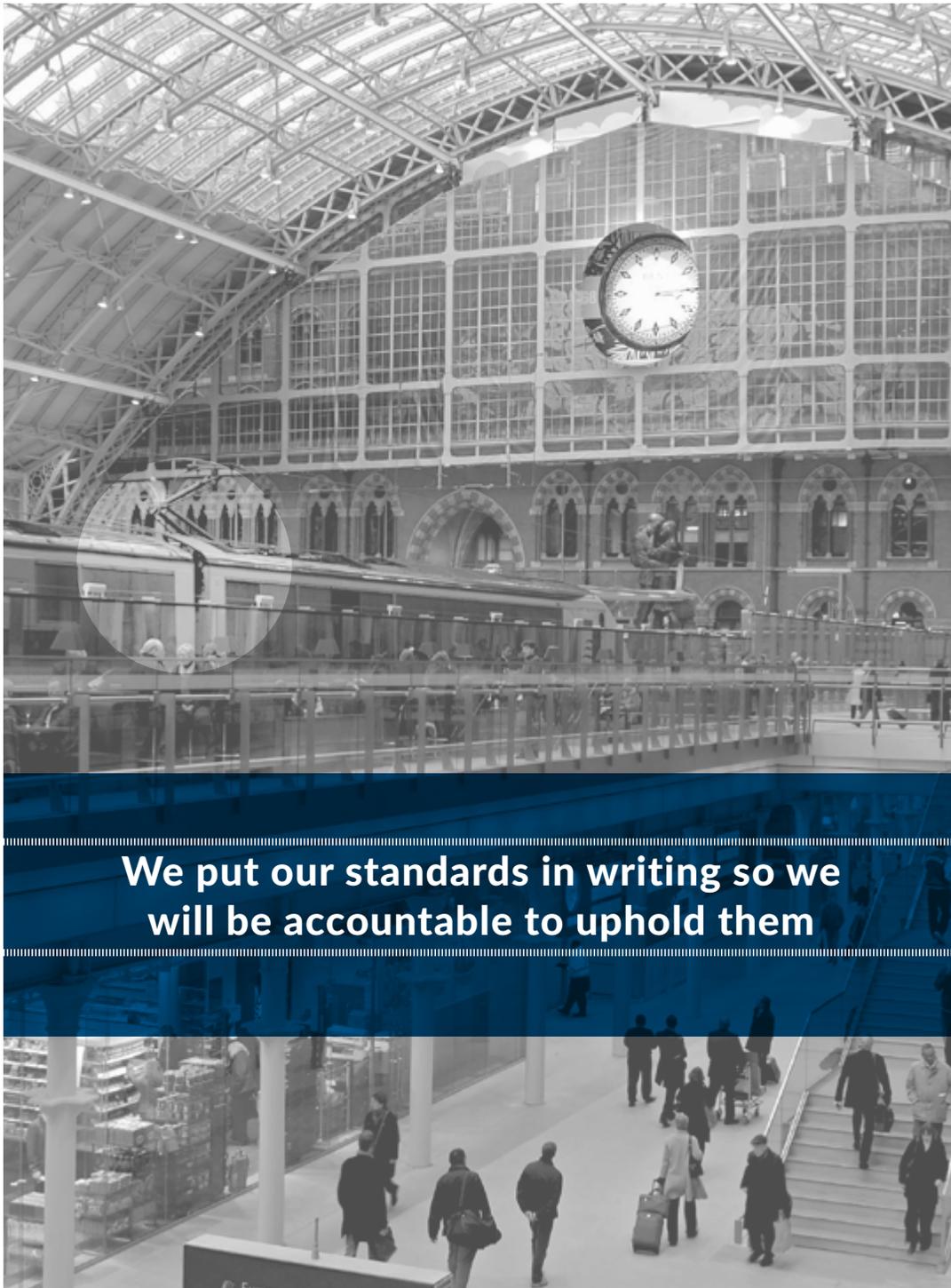
As individuals, collectively as teams and as a company, we will not permit or tolerate these behaviors. If such misconduct occurs, Cubic will take prompt action to stop it and prevent it from recurring.

### 1.3 Good Ethics is Good Business

We cannot live our values, meet our strategic goals, or deliver superior return to our shareholders unless we are an ethical company. It is no secret that the most ethical companies consistently outperform their peers. Studies also show that an organization's culture is the strongest predictor of how much market value that company will create for its shareholders.

On the flip side, poor ethics can destroy a business. If we do not maintain a reputation for ethical business conduct, our customers will lose trust and go elsewhere. Likewise, we cannot motivate or maintain a talented workforce if we function without integrity. As corporate and political scandals play out in the news, we are reminded of the huge cost and reputational damage that accompanies ethical lapses.





**We put our standards in writing so we  
will be accountable to uphold them**

## 1.4 About our Code of Conduct

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A Code of Conduct summarizes standards of business conduct expected of all employees. It provides general guidance on situations that may arise in your day-to-day activities on behalf of the company. It also tells you where you can get more detailed information and who you can ask for help.

This Code is a guide and cannot describe every law, policy or process that may apply to you or every situation that you may face. As a general rule, you are responsible for understanding and complying with the laws, regulations and policies that relate to your business activities. We realize, however, that you cannot be an expert in all subjects, and there may be times when you face issues or situations that you're not sure about. The most important thing to remember is: when in doubt, ask. Cubic has many resources and subject-matter specialists to help you, in addition to your management team. Each section of the Code lists additional resources and subject matter specialists to consult. The Code also includes a list of subject matter specialists by name and location.

All of us, wherever we work, must follow these standards of conduct when dealing with fellow employees, customers, suppliers, contractors, stakeholders and competitors. Failing to comply with our Code is a violation of Cubic policy and may result in disciplinary action or employment termination.

## 1.5 Making Ethical Choices

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Some situations involve difficult choices, and often laws and ethical rules are complex and subject to interpretation. If you are unsure of the right course of action in a given situation, you must speak up and ask questions. When you bring your concerns into the open we can help you do the right thing

When in doubt about a course of conduct, ask yourself these questions:

- Is it legal?
- Is it consistent with our Code?
- Is it ethical? (i.e., is it the right thing to do?)
  - Consider whether it's consistent with the spirit of the law and our Code.
  - Consider how it will impact our stakeholders: customers, employees, shareholders, the public and the environment.
  - Consider how you would feel if it were reported to your senior management or in the newspaper.
- If you are unsure, have you sought advice from others?

If the answer is “no” to any of these questions, stop and seek guidance from a knowledgeable source before you act.



**We always strive to do the right thing, especially when it's not easy**



## 1.6 Special Role of Managers

Cubic managers have unique responsibilities under our Code. We expect them to:

- Lead by example, i.e., consistently exhibit our values and standards of conduct.
- Foster their employees' understanding of the Code, as well as other applicable policies and laws.
- Actively promote ethical conduct and the importance of compliance.
- Consider employees' compliance with the Code when preparing evaluations.
- Intervene to stop violations of the Code and prevent any recurrence.
- Cultivate an environment where employees feel comfortable reporting concerns.
- Take prompt and appropriate action in response to reported concerns.

As a manager, if you receive a report about a possible violation of our Code, other Cubic policies or the law, listen carefully and give the employee your complete attention. Ask for clarification and additional information as appropriate. Answer those questions you can, but do not speculate or make rash decisions. Seek help if you need it.

If an employee reports potential illegal conduct, you must promptly report the matter to a Human Resources manager, the Law Department or the Cubic Helpline. It is critical that managers comply with this obligation so the company can take steps to promptly investigate the matter, address any violations, and work to prevent future occurrences.

Officers of Cubic Corporation and all subsidiaries are required to execute an annual compliance assertion that states the following:

- An understanding of the Cubic Code of Business Conduct.
- To support all elements of our code and require compliance within their organization or area of responsibility.
- A commitment to report any transaction or event that violates, or might reasonably appear to violate, either the law or the letter or spirit of our code.

## 1.7 Different Laws in Different Countries

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As a global company, Cubic's operations and personnel are subject to the laws of many countries. Because Cubic is incorporated in the United States, all employees worldwide are subject to certain U.S. laws in addition to the laws of their home country. However, the laws of the U.S. do not supersede local law; in general, the most restrictive law will apply. In addition, in some circumstances the laws of other countries will apply beyond their own borders to company operations and personnel. In all cases, however, if Cubic's standards are more restrictive than applicable law, we will follow our standards.

If you are uncertain which laws apply to you or to our business transactions, or if you believe there may be a conflict between applicable laws, contact Cubic's legal counsel for advice.

## 1.8 Who to Contact for Guidance

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There are a number of ways to seek guidance and support. You may discuss compliance issues with:

- Your management team
- Cubic's subject-matter specialists
- Any member of the Corporate Compliance Steering Committee (CSC)\*
- Human Resources
- Cubic's law department
- Cubic Helpline (see section 1.9)

One or more of these people are often in the best position to understand the issues and provide guidance. Their contact information is listed under [Resources](#) at the end of the Code.

\*The CSC is comprised of subject-matter specialists in a variety of compliance areas and representatives from our business units. The CSC supports and supplements the compliance efforts of the business units. The CSC chair reports to the Ethics and Corporate Responsibility Committee of the Board of Directors.



**The Code establishes minimum standards for our business conduct around the globe**

## 1.9 Raising Concerns

If you believe that our legal or ethical responsibilities are being violated, or you are being pressured to violate the law or our ethical responsibilities, you have an obligation to communicate your concern to the company.

You may report the matter to your manager, senior management, any of Cubic's subject-matter specialists (see the Resources section), or Cubic's Helpline. You should use the method of communication that is most comfortable for you.

Cubic's Helpline provides employees with a confidential and secure way to obtain advice or raise concerns. Employees and contractors with whom we work may access our helpline through free of charge telephone numbers or a secure web portal.

You may remain anonymous, although we encourage you to provide your name so we can ask follow-up questions. If you make an anonymous report, please provide as much detail as possible.

### Report by Phone:

Country	Access Code	Phone	Language
Australia		1-800-785-015	English
Canada		844-864-6366	English
Germany	0-800-225-5288	844-864-6366	English
India	000-117	844-864-6366	English
Japan		012-091-1590	English
Korea		00308-13-3009	English
Mexico		01-800-436-0142	Spanish & English
New Zealand		050-804-1568	English
Singapore		180-0723-1412	English
Sweden		020-109-220	Swedish & English
United Arab Emirates (Cell phone & Public coin operated phones)	8000-021	844-864-6366	Arabic & English
United Arab Emirates (Cell phones only)	8000-051 / 8000-061	844-864-6366	Arabic & English
United Kingdom		080-0587-0747	English
United States		844-864-6366	English
Collect (All Locations)		678-248-7258	English

### Report Online:

**Cubic Helpline Web portal: [cubichelpline.tnwreports.com](http://cubichelpline.tnwreports.com)**

The Cubic Helpline is available 24/7 and interpreters are readily available. Both helpline calls and website reports are answered by an independent third party that is required by contract and applicable laws to provide confidentiality. The helpline does not use caller ID, recorders, or other devices that would identify or trace the caller's number.

When you call the Cubic Helpline, what can you expect?

- You will be asked to provide relevant details, which will be recorded in a report prepared by our independent helpline provider. The report will be forwarded to the corporate ethics and compliance officer or their designee.
- The concern will be reviewed by appropriate members of management, such as representatives from HR, Legal, Security, and/or Internal Audit. If the matter can be effectively investigated by an individual in the region or business unit, it may be referred there. If not, it may be referred for investigation by Corporate HR, Internal Audit, the Law Department or a third-party investigator.
- The concern will be handled promptly, discreetly and professionally. Discussions and inquiries will be kept in confidence to the greatest extent practicable.
- Within the bounds of applicable privacy and personnel laws, we will share with you our investigation conclusions and actions taken.

**Our helpline is maintained by an independent third party and is available 24/7**

## 1.10 No Retaliation

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Cubic wants and needs employees and others who work with us to report possible legal and ethical violations. We do not permit or tolerate retaliation against anyone for raising a good-faith concern or participating in an investigation. Retaliation can take many forms, overt and subtle, including adverse employment actions, threats, harassment, ostracism, deprivation of career opportunities and similar conduct.

Regardless of form, retaliation is a serious violation of our Code of Conduct and may result in disciplinary action, including employment termination. If you believe someone has retaliated against you (or someone else) for reporting a concern or assisting with an investigation, promptly report the matter to Human Resources, the Law Department or the Cubic Helpline.

If you manage or work with someone who has reported misconduct, or provided information in an investigation, even if you disagree with them, you must continue to treat the person with professional respect. Employees who make good-faith reports of misconduct are upholding our values and we will not tolerate retaliation against them. Ethics is, however, a two-way street. Making a knowingly false or malicious complaint is wrong and may lead to disciplinary action.

## NO RETALIATION PRACTICAL TIPS

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### Can I make an anonymous report?

**A** Yes, you may report a concern anonymously through our helpline or web reporting site. However, we encourage you to provide your name so we can gather all necessary details and ask follow-up questions. Your name and the information you provide will be kept as confidential as reasonably possible. If you chose to remain anonymous, please provide as much detail as possible so we can effectively investigate the matter.

### Can I speak to someone in a language other than English?

**A** Yes. Translators are provided when needed, both for helpline calls and web reporting.

### Who in the company will know about my call or email?

**A** Your details will be known only to those people specifically involved in investigating and resolving the issues you reported, and senior-level management with a need to know.

### Must I be sure there is a violation of law or our policies?

**A** No. If you have an honest concern that a law or our business standards have been or will be breached, you have an obligation to report it.

### What if I am not a Cubic employee?

**A** Our helpline is open to anyone and we encourage everyone who has a good-faith concern related to Cubic to raise it as soon as possible.



### 1.11 Consequences of Violating our Code

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The Code of Business Conduct is very important to Cubic. Failure to comply with its standards or the policies that it references will result in corrective or disciplinary action. The consequences of a violation will be tailored to the specific facts and circumstances at issue, with the goal of stopping any ongoing violations and preventing them from recurring. Specific consequences may include, but are not limited to, coaching or training, facilitated discussions, verbal warning, written warning, suspension, demotion, reduction in pay or loss of discretionary bonus, or employment termination. Cubic will follow any applicable contractual or legal rules regarding the investigation of misconduct and imposition of disciplinary action.

## OUR WORK ENVIRONMENT

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This section of the Code provides guidance on situations you may encounter in your daily activities, wherever you work and whatever your role. It also describes Cubic's expectations for professional and respectful behavior in the workplace, which is an essential part of our Value – Creating Excellence Together.

In addition, this section describes who you can contact for advice on each specific standard and where you can go to find out more information.

## 2.1 Inclusive Workplace Behavior

As a global company, we have employees from a wide variety of backgrounds, experiences and cultures. A diverse workforce promotes diversity of thinking and better positions us to develop the innovative products, services and solutions we need to be competitive in a global marketplace.

We each have a responsibility to contribute to an inclusive work environment, where diversity is valued. This means we must treat others as we would expect to be treated ourselves – with dignity and respect – and recognize that we all benefit from the views and opinions of colleagues, even when we disagree. It also means we appreciate different approaches and communication styles and respectfully challenge ideas.

### Worldwide policies with further information:

- Cubic's Value Statement

### Subject-matter specialists you can talk to:

- Human resources manager

**We create excellence together by respecting the contributions of all**

## INCLUSIVE WORKPLACE PRACTICAL TIPS

**During a department presentation I asked a question. The response I received was abusive and I felt humiliated. What should I do?**

- A Cubic encourages open communication and dialogue. However, when we disagree it must be done professionally and respectfully. You are encouraged to talk to the individual who made you uncomfortable, or contact your supervisor. You may also want to discuss the issue with your Human Resources manager.

**I'm part of a team working to resolve a serious customer complaint. Our team leader only seems to listen to the contributions of certain favored coworkers and refuses to reach out to other departments for their expertise. I think this is really holding back our progress.**

- A Your team leader may not be aware they are excluding the input of others or may not realize the negative effect this has on the team. If your team leader has already refused to reach out to others for possible solutions, the best resolution may come from having a discussion with upper-level management. A higher-level manager may be willing to influence the team leader to incorporate Cubic's values related to working collaboratively and embracing openness.

**One of my coworkers is rude to me. She doesn't socialize with me like she does with others, she always disagrees with my ideas, and I know she talks behind my back to others. What should I do?**

- A We hope that all work relationships will be positive and rewarding. But we cannot make people like each other. That said, you are entitled to be treated respectfully in the workplace. If your co-worker's behavior crosses that line, you could speak to her directly or contact your manager or Human Resources representative for assistance.

## 2.2 Diversity and Equal Employment Opportunity

In keeping with our value of Excellence, we aim to attract, develop and retain leading-edge talent. Our collective talent includes the unique qualities that each employee brings to Cubic; qualities that make us both similar and different, such as language, experience, race, age, gender and education.

To foster an inclusive workplace we are committed to fair employment practices. Our employment decisions are based on merit, including factors such as performance, experience, skills and versatility. We do not make employment decisions based on legally protected characteristics such as race, color, age, gender, national origin, ancestry, religion, physical or mental disability, sexual orientation, gender identity, military or veteran status, or citizenship status (except as required within our defense business). This standard applies to all terms and conditions of employment, including recruiting, hiring, transfers, promotions, terminations, compensation and benefits.

If you believe that you or someone you know has been discriminated against because of a protected characteristic, you should promptly notify your Human Resources manager. A prompt and thorough review of the matter will be undertaken and you will be protected from unlawful retaliation.

### Worldwide policies with further information:

- Equal Employment Opportunity
- Anti-Harassment

### Subject-matter specialists you can talk to:

- Human resources manager
- Cubic's law department



## DIVERSITY AND EQUAL EMPLOYMENT OPPORTUNITY PRACTICAL TIPS

**I think I may have been passed over for a promotion because of my age. What should I do?**

- A** As a first step you could contact the decision-maker and discuss the reasons for his/her decision. You may also contact your Human Resources manager, who will initiate a review of the promotion decision. Using age or any other protected characteristic as the basis for an employment decision clearly violates our standards and policies, and may also be illegal.

**I am a female employee and I recently learned from a colleague that my salary is less than two male colleagues in my position. I don't believe this is fair. Who should I talk to?**

- A** Your best resource for this issue is your Human Resources manager. He or she can work with you, your manager, and the Compensation Department to review your concern. Gender should never be a factor in our compensation decisions. However, differences in compensation may be related to multiple factors such as level of job responsibility, prior experience, versatility of job skills, education, performance or tenure.

## 2.3 Harassment - Free Work Environment

Maintaining a positive and productive workplace means we cannot tolerate abusive, offensive, threatening, or other disturbing behavior toward or among employees. We also strictly prohibit all forms of harassment that violate our policies or applicable law. This includes, but is not limited to, sexual harassment as well as harassment based on protected characteristics such as race, color, age, gender, national origin, ancestry, religion, physical or mental disability, sexual orientation, gender identity, military or veteran status, or citizenship status.

If you observe or discover behavior that violates these standards, you have an obligation to do something about it. This means talking to the person involved, discussing the situation with your manager and/or reporting it to your Human Resources manager. Failure to take action contributes to the problem. Managers have a special responsibility to take action in response to observing or receiving a complaint of workplace harassment, and failing in this responsibility can lead to discipline.

### Worldwide policies with further information:

Please refer to applicable Cubic regional policies (CRPs) and your business unit's policies and materials on anti-harassment and anti-retaliation

### Subject-matter specialists you can talk to:

- Human resources manager
- Cubic's law department

**We behave professionally and respect the dignity of others**

## HARASSMENT-FREE WORK ENVIRONMENT PRACTICAL TIPS

**One of my coworkers is picked on and ridiculed regularly by our supervisor. It makes me uncomfortable but I'm afraid that if I speak up, I may be the next target. What are my options?**

**A** You have the right to and should challenge behavior that violates our standards of conduct. You could speak directly to the supervisor or your next level manager, whomever you are more comfortable with. You may also seek advice from your local Human Resources manager or the Corporate Human Resources department.

**My coworker posted jokes on Facebook about the appearance of someone we work with. The jokes seem offensive to me, but my coworker claims he posted them on his own time using his own computer, thus it is none of Cubic's business. Is this a concern for the company?**

**A** Yes, it can be. When employees' online conduct negatively impacts their coworkers, our customers, or the work environment, it no longer is an exclusively private matter. You should remind your coworker who posted the jokes that when their online actions negatively impact the workplace it is Cubic's business, or contact Human Resources for further advice.

## 2.4 Health and Safety

Cubic is committed to providing a healthy and safe workplace; likewise, all employees have a responsibility to work safely and encourage others to do the same. Complying with safety rules and procedures is an essential minimum, but we should also aim to prevent injuries and property damage by understanding the risks present in our work environment and understanding how accidents can occur. We should all seek to identify areas where safety measures can be improved to protect employees, customers and others at our work sites.

We must:

- Be familiar with and follow all company health and safety policies and procedures, as well as applicable safety laws.
- Observe all company and customer work site access procedures.
- Never work under the influence of alcohol, illegal drugs, or prescription drugs that impair our ability to work safely.
- Intervene immediately if someone is putting themselves or others at risk and report observed risks to management.
- Promptly report all accidents and injuries to management or a Health and Safety representative.
- As managers, always look out for the safety of your employees and others.

Acts of violence, threats, and intimidating behavior are serious violations of our Code and will not be tolerated. Cubic strictly prohibits weapons in the workplace except as authorized and required for the performance of work. Each employee has an obligation to immediately report any act or threat of violence to management and/or local law enforcement.

**Worldwide policies with further information:**

- Health and Safety

**Subject-matter specialists you can talk to:**

- Environmental health and safety personnel
- Facilities manager



Together we make safety a priority



## HEALTH AND SAFETY PRACTICAL TIPS

**Sometimes I see other employees taking safety short cuts because following all the procedures takes time. What should I do?**

**A** No project is so critical and no task is so urgent that we cannot take time to perform our work safely. Cubic is committed to putting safety and health first. Discuss your observations with your manager, department manager, or Health and Safety representative. You may also call the Cubic Helpline. We are all responsible for working safely and speaking up without any fear of retaliation, even when it's not popular.

**I've been suffering from back aches lately and need to take prescription pain medication to feel good during the day. Is it OK if I'm taking those medications while at work?**

**A** It's your responsibility to be aware of potential adverse effects that prescription drugs may have on your ability to work safely, and you must communicate any limitations or concerns to your manager or Human Resources department so that a solution can be found to mitigate or eliminate the risk.

**I've noticed a coworker acting strangely after returning from lunch. Her balance seems off, her eyes are sometimes red, and I recently noticed the smell of alcohol. I don't want to get her in trouble, but I'm afraid she might hurt herself or someone else. What should I do?**

**A** If your coworker is working while under the influence of alcohol she is violating our safety standards and putting herself and others at risk. There may be other negative consequences as well. You should promptly report your observations to your manager or the Human Resources department.

**Cubic's work safety standards are stricter and more difficult to follow than the legal standards applicable at our worksite, and our competitors only follow the legal standards. Can't we do the same?**

**A** No. We must adhere to Cubic's safety policies. Cubic is committed to providing our workers with a safe and secure environment everywhere we operate, even if this means we exceed local requirements. If you have ideas about how to meet our safety standards in more efficient ways, you should discuss those with your management team or health and safety personnel.

## 2.5 Environment

Cubic has an obligation to follow environmentally sound business practices. This includes using resources efficiently, recycling waste and minimizing the short and long term impact of our products and operations on the environment.

Each of us must do our part to help preserve and protect our environment. In that regard, Cubic is committed to using only what we need and finding ways to do more with less. We maximize recycling and reuse of materials. We make energy conservation and recycling a priority. And, of course, we comply with the law and applicable environmental regulations in the country and locale where we work.

Every employee is encouraged to seek new and better ways to help us meet our commitment to running an environmentally conscious business.

### We respect our natural resources and environment

#### Worldwide policies with further information:

- Environmental Policy

Please also refer to your business unit's policies and materials on environmental issues.

#### Subject-matter specialists you can talk to:

- Environmental health and safety personnel
- Engineering manager
- General manager

## ENVIRONMENT PRACTICAL TIPS

**We had a small chemical spill recently that we took care of quickly...but I'm pretty sure nobody notified management.**

**No one wants the paperwork, the aggravation or the possible expense of a government fine. What's our stance on this?**

**A** We will obey the law. We are responsible for being good environmental citizens – and this means not only prompt, effective clean-up, but also accurate and honest reporting of any problems. Any event that threatens the environment or our reputation must be reported to your management.

**My team helps to design new products at Cubic. Are there certain types of materials we should not use in new products because of their impact to the environment?**

**A** You should seek guidance from your business unit's engineering department head, manufacturing/procurement personnel, or environmental, health and safety staff. We want you to consider the environmental impact of those design decisions and mitigate them where possible.

## 2.6 Corporate Citizenship

Cubic has an important role to play in the communities where we have a presence. We are committed to working with our communities by volunteering and financially supporting worthy causes such as education, veterans services, and disaster relief.

Our sustained involvement in our local communities is an important part of our culture and our business. Cubic Corporation and each of its business units have a long tradition of charitable giving and we encourage each employee to get involved and make a difference.

### Worldwide policies with further information:

Please refer to your business unit's policies and materials on corporate citizenship projects.

### Subject-matter specialists you can talk to:

- Corporate Contributions Committee
- Human resources manager
- General manager



We take time to pay it forward

## CORPORATE CITIZENSHIP PRACTICAL TIPS

**I am helping to organize a fundraising event sponsored by Cubic and I would like to approach local businesses to ask if they would donate prizes? Is this OK?**

**A** Requests may create a feeling of obligation, so you should not solicit donations or sponsorships without guidance from your local charitable giving committee or the Human Resources department.

**I want to make a difference by serving on a board of directors for a charitable organization. May I represent Cubic in doing so? I will have to attend meetings during work hours as well. Is that OK?**

**A** Employees are encouraged to support charitable organizations but they should not purport to represent Cubic in doing so. If volunteering is done during normal business hours employees should follow their applicable timekeeping rules for use of personal time. Cubic does provide financial support to many local and national charities. Employees may request support from the Corporate Contributions Committee for financial and in-kind contributions.

## OUR INFORMATION AND ASSETS

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This section of the Code discusses our shared obligations to protect and preserve Cubic's tangible and intangible assets or property. After our people, our information and assets are our most valuable resources.

This section also addresses our important obligations to protect and preserve the confidential or classified information of our customers and business partners, which is especially important when a government or commercial customer entrusts us with their most sensitive data, or that of their members or patrons.

### 3.1 Business Information

As a technology and specialized services company, Cubic's proprietary information and trade secrets are among our most valuable assets and must be safeguarded. Examples of this type of company confidential information include our inventions, innovative customer solutions, financial information, technical business data, our technology and business plans, and other trade secrets. We have an obligation to protect the confidentiality of this information, as well as classified government information, and other sensitive information entrusted to us by our customers and business partners.

Employees must adhere to all applicable confidentiality and security policies, as well as legal obligations, regarding the use and disclosure of such information. These obligations include, but are not limited to:

- Only disclosing company confidential information outside the company on a need-to-know basis as part of a formally established confidential relationship or nondisclosure agreement\*
- Following all applicable export restrictions on technical data
- Maintaining the secrecy of proprietary information from a previous employer
- Respecting the copyrighted or trademarked work of others

\*Employees who leave Cubic remain obligated not to disclose the company's confidential information.



#### Worldwide policies with further information:

- Company Confidential and Proprietary Information
- Global Data Privacy

Please also refer to your individual Employee Inventions and Secrecy Agreement or employment contract, as well as applicable Cubic regional policies (CRPs).

#### Subject-matter specialists you can talk to:

- General manager
- Cubic's law department

## BUSINESS INFORMATION PRACTICAL TIPS

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**I know that some of the information I work with is confidential. Does that mean I can't talk about it with anyone, even other employees?**

- A** Confidential means that the information should be kept secure. Discuss such information only with those who have an actual need to know for company business purposes. If you have doubts, ask your manager.

**I am an engineer and have developed some unique manufacturing systems software in connection with a company research project I'm working on. Because I developed the software, may I try to market it?**

- A** No. Because you developed the software as part of your Cubic responsibilities, it is company property and may not be sold or disclosed to others without appropriate management authorization.

**Over the years, I have developed a file containing documents relevant to my job, including work samples and supplier contacts. Because I developed the file as my own reference data, may I take it with me if I leave the company?**

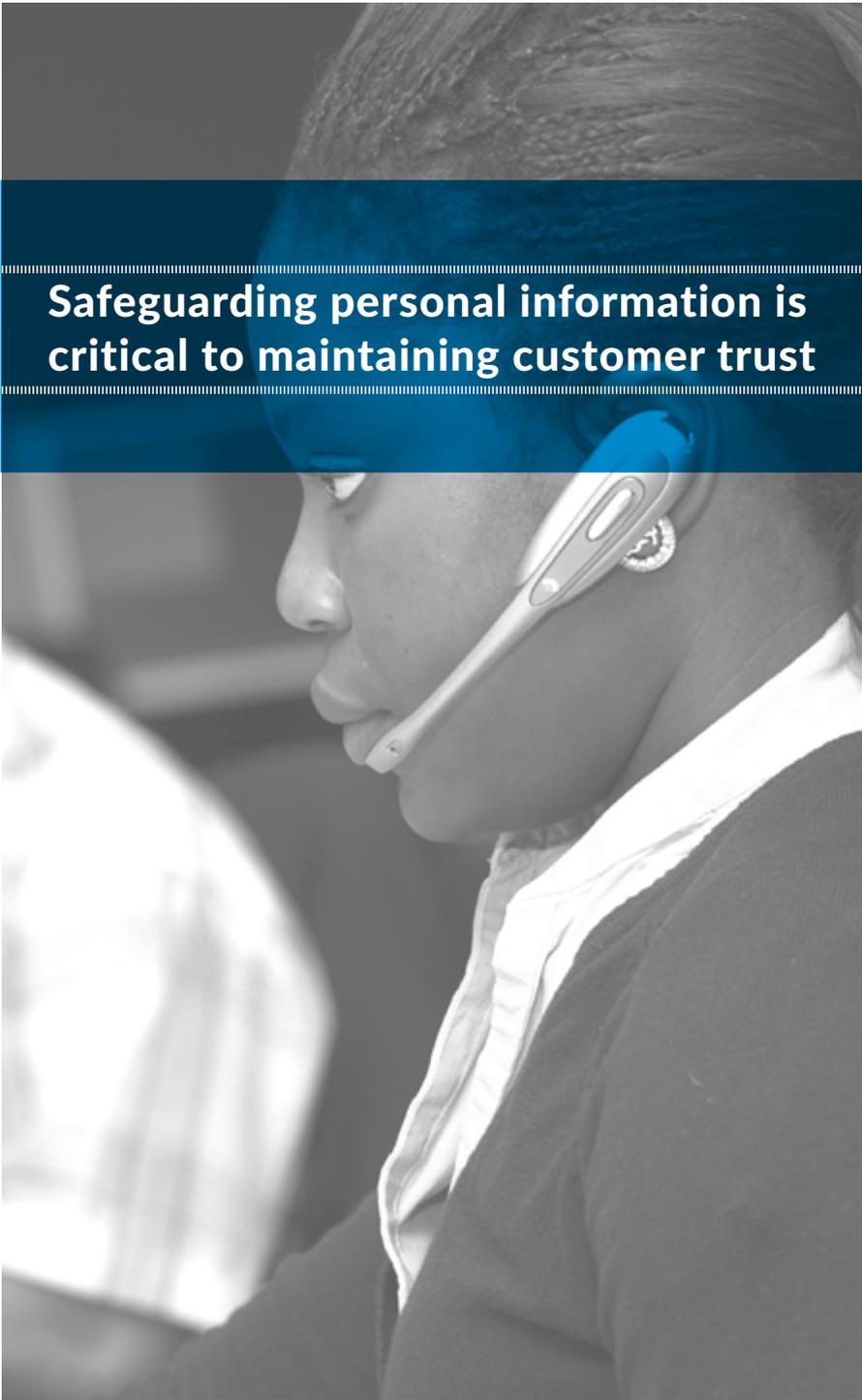
- A** No. Company data belongs to the company. Because you developed it in connection with your job, it is not your personal property.

**I am new to Cubic, having previously worked for a competitor. My manager has asked me to write a memo to her outlining everything I know about the business plans of my former employer that could help Cubic gain an advantage. Should I write the memo?**

- A** No. It is improper to reveal, or ask someone to reveal, the confidential information or trade secrets of a former employer. If you are uncomfortable discussing this situation with your manager, you can address your concern through any of our reporting channels.

**A former Cubic employee who worked on my team recently contacted me and asked that I provide copies of some materials we worked on during his employment. I told this employee that I would get back to him. What should I do now?**

- A** You should not under any circumstances provide copies of the requested materials because they are likely confidential information. You should promptly notify your manager that this former employee is attempting to obtain Cubic business documents.



## Safeguarding personal information is critical to maintaining customer trust

### 3.2 Employee and Customer Information

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Our employees, customers, patrons of our customers, and business partners entrust us with a significant amount of personal information, including sensitive items such as addresses, Social Security numbers, birth dates, and bank account numbers. To maintain their trust and comply with our legal and contractual obligations we must rigorously protect the secrecy of personal information.

Employees may not access personal information unless they have a clear “need to know” for business purposes. Likewise, employees may not disclose such information without proper authorization, and must keep it secret and secure.

Anyone who is aware of or suspects that personal information was accessed by an unauthorized person, disclosed inappropriately, used for nonbusiness purposes, or gathered inappropriately, must promptly bring it to the attention of the corporate data privacy officer or the business unit data privacy leader.

#### **Worldwide policies with further information:**

- Global Data Privacy
- Data Breach Prevention Policy and Response Plan\*
- Company Confidential and Proprietary Information

\* CTS employees should consult the CTS Data Breach Response Plan.

#### **Please also refer to:**

- Your individual Employee Inventions and Secrecy Agreement or employment contract, as applicable
- Applicable subsidiary policies
- Local materials and agreements covering protection of sensitive information and how to respond in the event of a breach

#### **Subject-matter specialists you can talk to:**

- IT manager
- Corporate data privacy officer
- Chief information security officer

## EMPLOYEE AND CUSTOMER INFORMATION PRACTICAL TIPS

**I am authorized to view personal information of our customer's patrons. A friend asked me to look up the information Cubic has on him in its databases.**

**Can I do this?**

**A** No. The access that you have to view patron information is for specific business purposes only. Revealing it to your friend would violate our policies and our contract obligations. It may also be illegal.

**I work in IT and I just discovered some signs that employee computers may have been compromised by an unauthorized third party. What should I do?**

**A** You should document the signs you've noticed and immediately notify both your manager and Cubic's data privacy officer in accordance with your organization's breach response plan.

**I work in customer service and I've noticed that one of my coworkers has been accessing customer data that he really shouldn't need to use in order to do his job. Should I tell someone?**

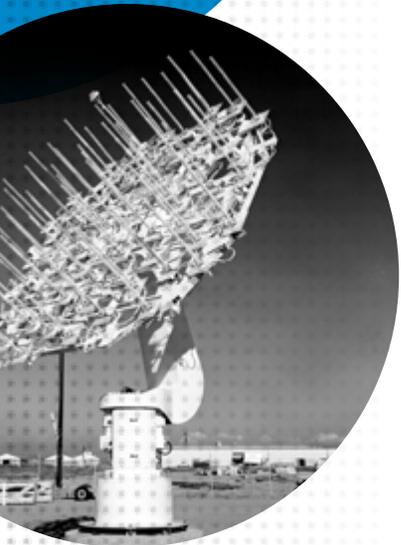
**A** Yes, you should promptly discuss this matter with your manager because it could be a breach of confidentiality regarding sensitive customer data. Your manager and Human Resources will ensure that your report will be kept as confidential as possible.

**I am working on a contract team and our customer called me asking for the names, addresses, and dates of birth of the employees working for us on their contract. Am I allowed to provide this information to the customer?**

**A** This type of personal information may only be provided through official channels, so you should refer the request to your manager and Human Resources. Additionally, depending on the country where these employees work, HR may need to obtain their permission before providing the information to the customer.

**A subcontractor is requesting an employee phone roster for an existing contract. Should I provide the information?**

**A** No, it's not appropriate to provide this information, especially if the company is not a subcontractor on the contract in question. This type of information may be used to develop staffing levels, which could in turn be used to develop the basis for a competitive cost proposal on the recompetes.



### 3.3 Classified Information

Improper or unauthorized handling of government classified or protectively marked information may damage the national security of the countries with which we do business. It may also damage our business and reputation with our valued customers, and lead to sanctions and fines.

This means we have a responsibility to handle any and all government classified or protectively marked information in accordance with all applicable Cubic and government regulations, policies and processes. We must also refrain from discussing or working with such information in public areas where the conversation may be overheard or information compromised. Do not discuss classified information with anyone unless you have confirmed that they have the appropriate security clearance and an actual need to know.

Employees who hold any form of security clearance must be familiar with and abide by their applicable security manual and regulations, including the requirement to report any adverse information relevant to their fitness to hold such a clearance to their facility security officer (FSO), director of security, or equivalent personnel outside the U.S.

## Maintaining the secrecy of classified information is critical – when in doubt, keep it secret

#### Worldwide policies with further information:

- Company Confidential and Proprietary Information
- Acceptable Use of Technology

Please also consult the security policies maintained by your business unit or Cubic subsidiary.

#### Subject-matter specialists you can talk to:

- Facility security officer (FSO)
- Director of security



## CLASSIFIED INFORMATION PRACTICAL TIPS

### Who may have access to classified information?

- A Only those persons who have a bona fide need-to-know and who possess a personnel security clearance at the same or higher level as the classified information to be disclosed may have access to classified information.

### A colleague sometimes shares classified documents with me that I don't think I need to see in order to do my job. What should I do?

- A Need-to-know is essential for access to classified information. If a colleague shares information with you that you do not have a need-to-know, you should immediately report the situation to your company facility security officer (FSO), director of security, or equivalent personnel outside the U.S. for resolution.

### I hold a U.S. security clearance. If I fail to report adverse information about myself to our FSO, will the omission affect my clearance?

- A If you fail to report adverse information, which is subsequently discovered during a reinvestigation, your clearance may be revoked if DSS deems that you have demonstrated a pattern of not properly reporting adverse information.

### 3.4 Time Charging

Employees who charge their work time to commercial projects or in support of a government contract, i.e. “direct charge” employees, are personally responsible for ensuring that their hours worked are accurate and charged to the correct project number(s). This means maintaining an accurate, daily record of time spent by project; working in accordance with applicable work plans; and certifying the accuracy of your timesheet on a weekly or bi-weekly basis, as directed. Never charge time to a customer contract or project that was not actually worked; this is dishonest and can be illegal. Time charging violations damage customer trust and can subject Cubic and its employees to substantial fines and penalties.

Managers have special obligations when it comes to time charging. They must provide employees with accurate work plans, as applicable and in accordance with policy; review and approve their employees’ recorded work time and project numbers; and investigate any questionable time charges. Managers must never direct or permit employees to inaccurately record hours worked or record hours against the wrong project number(s).

### 3.5 Recording of Costs and Materials

We must record all costs, expenditures and other business transactions accurately and in accordance with our expense, accounting and record keeping policies and approved procedures.

Accurate, honest and objective recording of all expenditures and other business transactions is essential to maintain the integrity of our customer billing and cost estimating processes. Failure to record and report assets, materials and charges accurately will damage the company’s credibility and reputation and potentially expose it to legal liability.



## Accurately recording costs and materials is essential to our business

#### Worldwide policies with further information:

- Purchasing
- Corporate Ethical Conduct
- Gifts and Hospitality
- Travel

Please also refer to applicable CRPs and your business unit’s policies on time charging.

#### Subject-matter specialists you can talk to:

- Travel accounting manager
- Human resources manager
- Purchasing manager

## RECORDING OF COSTS AND MATERIALS PRACTICAL TIPS

I ordered some software and my supervisor is asking me to record the charge against another expense category because our budget for software has been exceeded. What should I do?

**A** Remind your supervisor that no one should knowingly make an incorrect record in our books and records. If your supervisor persists, contact your supervisor's manager, Cubic's legal counsel, or the Cubic Helpline.

A coworker sometimes comes in late and leaves early but still records 8 hours to a direct charge number. She said that it was OK because she sometimes works extra time that does not get charged.

**A** Timesheets form the basis of costs we charge to our customers, so it is vital that all project timesheets give a true and accurate statement of the time spent working on that contract. In this instance, if your coworker has charged more time than she actually worked, it could be time charging fraud, and the issue must be raised with management (i.e., her supervisor, your supervisor, or HR).



### 3.6 Inside Information and Share Trading

It is disruptive to fair-market systems and generally unlawful to trade a company's shares when in possession of "inside information" about that company. Inside information is confidential information about a company and its business – that if made public – could affect the value of that company's shares or those of another company. It is sometimes also referred to as "material" nonpublic information.

Although many employees will not come into contact with inside information about Cubic, those who do must never deal in Cubic shares until after such information has been publicly disclosed. In the interests of preventing any potential issues, ALL employees must follow the Insider Trading policy and, as applicable to specifically identified employees, the Cubic stock trading window guidance must be observed when buying and selling Cubic shares.

We should also never give inside information to anyone else – whether a friend, family member, or business associate – nor encourage them to buy or sell Cubic shares based on such information. Inside information must be disclosed to the whole market at the right time and in the correct manner. Only specifically authorized persons may release information about Cubic's business plans or positions to the press, investors or general public. Any public statements about Cubic's financial performance or mergers and acquisitions (in any format – print, online video, audio) require the chief financial officer's prior approval.

## We safeguard our inside information and ensure it is not used for illegal profit

#### Worldwide policies with further information:

- Insider Trading

Please also refer to the trading window guidance on the corporate intranet.

#### Subject-matter specialists you can talk to:

- Cubic's law department

## INSIDE INFORMATION AND SHARE TRADING PRACTICAL TIPS

### How do I know whether I am aware of "material" nonpublic information about the company?

- A Information is material if it is important to an investor making a decision about buying or selling the company's stock. It includes financial results, business acquisitions or sales, senior management changes, government investigations, changes in significant customers and product recalls. If you are unsure whether you have material information, refrain from trading and consult Cubic's legal counsel.

### I overheard in the cafeteria that Cubic is planning to acquire another company. Can I buy or sell Company shares or shares of the other company? Can I give this information to a friend?

- A No on both counts. The fact that you were not specifically given the information to do your job doesn't matter. The prohibition against trading applies to any information you obtain, regardless of how you obtained it. You may not pass inside information on to others.

As a publicly traded company, Cubic is required to report its financial results and a great deal of financial and other information about its business to the public, the U.S. Securities and Exchange Commission, as well as similar institutions in the United Kingdom, New Zealand, Singapore, Australia, Denmark, Canada and India. We will promptly disclose accurate and complete information regarding Cubic's business, financial condition, and results of operations. Inaccurate, incomplete or untimely reporting will not be tolerated and can severely damage Cubic's reputation as well as create legal liability.

Employees should be on guard for, and promptly report, indications of improper financial reporting. Examples of suspicious activities that should be reported include: financial results that seem inconsistent with the performance of underlying business transactions; inaccurate or erroneous records or invoices; transactions that do not seem to have a good business purpose; and requests to circumvent ordinary review, approval or reporting procedures.

Compliance with accepted accounting rules and controls is mandatory. The books of account, budget proposals, economic evaluations of projects, documentation supporting the disbursement of funds, and the like must truthfully and accurately reflect the transactions they record. All assets of the Company, in particular bank accounts in which company cash is on deposit, shall be recorded in the regular books of account.

Cubic's senior financial officers and other employees working in the Accounting and Finance departments at corporate and each business unit have a special responsibility to ensure that all of our financial disclosures are full, fair, accurate, timely and understandable. Such employees must understand and strictly comply with generally accepted accounting principles as adopted by Cubic and all standards, laws and regulations for accounting and financial reporting of transactions, revenue, estimates and forecasts.

## We will maintain, and report in a timely fashion, accurate and complete financial information

### Worldwide policies with further information:

- Program Controls
- Project Change Management

Please refer to additional guidelines available from the Corporate Finance department.

### Subject-matter specialists you can talk to:

- Corporate controller
- Assistant corporate controller
- Director of financial planning and reporting
- Director of revenue recognition



## FINANCIAL REPORTING PRACTICAL TIPS

It is the last week in the quarterly reporting period. My boss wants to make sure we meet our numbers for the quarter, so he asked me to record a sale now that won't be finalized until next week. I guess this won't hurt anyone, should I do what he says?

**A** Definitely not. Costs and revenues must be recorded according to specific revenue recognition criteria. The sale has not officially been completed until there is a signed sales agreement. Until then, it would be inaccurate and a misrepresentation to record the sale in an earlier period.

As part of my quarterly project review, I notice that my project's costs are under budget due to greater than expected cost efficiencies. Therefore, I no longer need \$500K of EAC reserves. My boss has asked me to not to reduce the reserve as we may need it in the future. After all, a reserve is like a rainy day fund, isn't it?

**A** Definitely not. A reserve (whether it is a management reserve, a project EAC reserve, or any other reserve recorded in our financial statements) is not a rainy day fund. All reserves must be substantiated and represent management's best estimate of the reserve position at each reporting period date. If a reserve is no longer needed, then it needs to be adjusted in the period in which the triggering event occurs.

My segment's revenues are running behind plan for the quarter. In order to boost results, my boss has asked me to order \$10 million of materials far in advance of them being needed so that we can recognize revenue for those costs upon payment. Since I am incurring costs, I guess it is OK to recognize revenue even though we will not be using the materials for some time?

**A** No. Ordering materials far in advance of them being needed in a project does not satisfy our revenue recognition criteria and thus revenue cannot be taken in this example. There is often a good business justification for ordering materials in advance, but ordering materials in advance just for revenue recognition purposes is not appropriate and could be considered misappropriation of assets for negligently using the company's resources.

Our department is currently \$5 million short on bookings. In order to alleviate the shortfall, my manager negotiated with one of our customers to increase the funding and contract value of the agreement by \$5 million, however the \$5 million would be returned to the customer as a finance fee at a subsequent date. Is it ok to recognize bookings and revenue on this \$5 million even though we will eventually return it to the customer?

**A** Absolutely not. Any payments back to our customers should not be included in the contract value and are treated as a reduction to revenue. We cannot artificially increase our bookings by entering into round-trip transactions such as this situation.

### 3.8 Company and Customer Assets

Cubic's resources and assets do not belong to managers or employees – they belong to the company's shareholders. We have a responsibility to use them wisely and protect company resources and assets, as well as our customers' assets that are entrusted to us for use on their behalf.

Cubic's resources and assets include, but are not limited to: our information and communication systems (email, internet, phone service, etc.); computers and electronic equipment (laptops, tablets, phones, etc.); financial accounts and credit cards; facilities; and all physical materials and equipment. You must use and maintain these assets with the utmost care and respect, guarding against waste and abuse. Never borrow or remove them from company or customer property without management's express permission.

Cubic assets are to be used to conduct the company's business. Assets may not be used to support a personal business, for illegal conduct, or for any purpose that conflicts with this Code or our policies. Customer assets must never be used for personal purposes.

## We treat company and customer assets with care – guarding against waste and abuse

#### Worldwide policies with further information:

- Acceptable Use of Technology
- Information Systems

#### Subject-matter specialists you can talk to:

- General manager
- Human resources manager
- IT manager

## COMPANY AND CUSTOMER ASSETS PRACTICAL TIPS

**I occasionally send and receive personal emails while I'm at work.**

**Is this acceptable?**

- A** Incidental and occasional personal use of email is acceptable. However, we all need to remember that these messages are considered company property and we should have no expectation of privacy.

**Is it okay to use my work computer to surf the internet during my lunch break?**

- A** Depending on your work location or group, limited and incidental use of a company computer and internet service may be permitted by management as long as there is no incremental cost to the company and it does not interfere with your work performance or productivity. However, you must follow all applicable policies regarding use of electronic resources, and use good judgment when browsing on the internet to avoid sites or content that some may find offensive or threatening. Remember this is the workplace – not your home.

**Cubic is sponsoring a local school science fair. I'd like to use our customer's printing equipment at work to create some banners for the event. Is this okay?**

- A** No. While you can ask for permission to donate the use of Cubic equipment for civic or charitable activities, we will not use customer equipment for such purposes.

## OUR BUSINESS ACTIVITIES

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This section of the Code deals with our shared obligation to avoid conflicts of interest. It also addresses the unique responsibilities that come with certain types of business activities that employees engage in on behalf of Cubic. These include pursuing new business opportunities, giving or receiving business courtesies, and exporting (or working with) export-controlled goods and services.

In addition, this section deals with specialized business activities relevant to a small number of employees, such as contract bidding and negotiation, working with third parties and lobbying. Although directly relevant to only some employees, it is very important that Cubic state its position on these topics clearly in order to support our values and protect our business reputation.

## 4.1 Conflicts of Interest

Cubic is committed to upholding the highest standards of ethical business conduct. We each have a responsibility to uphold this commitment by acting in the company's best interests at all times. Conflicts of interest can cast doubt on your integrity and put the company's reputation at risk. Even the appearance of a conflict can cause serious negative consequences. Accordingly, conflicts of interest must be avoided and dealt with promptly if they arise.

A conflict of interest exists in any situation where competing interests may impair your ability to make objective and unbiased decisions in the best interest of the company. Examples of potential conflicts include managing a family member or close friend, holding a second job with competing interests, having a material financial interest in suppliers or competitors, engaging in an intimate relationship with a subordinate employee, or discussing potential employment opportunities at Cubic with a government employee working on one of our contracts.

You **must** disclose any situation, transaction or relationship that creates or could potentially give rise to a conflict of interest. Disclosure must be made promptly and may be directed to your manager, Human Resources or the Law Department. Cubic also maintains a Conflict of Interest Disclosure form on Cubic Connect and the Cubic website.



### We avoid conflicts of interest and resolve them promptly if they arise

#### Worldwide policies with further information:

- Insider Trading
- Gifts and Hospitality
- Corporate Ethical Conduct
- Conflicts of Interest

Please also consult applicable Cubic business unit policies regarding conflicts of interest.

#### Subject-matter specialists you can talk to:

- Senior management
- Human resources manager
- Cubic's law department

## CONFLICTS OF INTEREST PRACTICAL TIPS

**I am starting a business that is completely unrelated to the Company. Is that OK?**

**A** Yes, you are free to run an outside business or “moonlight” at a second job as long as you do it on your own time; do not use any company equipment, intellectual property, confidential or proprietary information, or other resources to support your outside business or employment; and do not let it interfere with your Cubic job responsibilities. Please also be aware that the terms and conditions of your employment may require you to obtain the prior written consent of the company.

**My brother owns a business and wants to be a supplier to the company. May I direct him to a Company manager?**

**A** Yes. You may direct your brother to the person who may be interested in his product or service. However, you must disclose your family relationship to both your supervisor and the person making the purchasing decision. Normal company procedures for selecting a vendor must be followed to ensure there is no appearance of special treatment for your brother.

**I have job openings in my area for a summer intern and a new entry-level employee. Several people inside the company have contacted me recently encouraging me to hire or at least consider their relatives, friends or neighbors. What should I do?**

**A** Hiring decisions must be based on merit and qualifications rather than personal influence or relationships. No one should try to pressure you to hire a relative or friend. If someone contacts you to recommend any job candidate, you should refer them to the Human Resources representative assisting you. If you feel continued inappropriate pressure to hire a particular individual, you should report it to your Human Resources manager, or Cubic’s legal counsel. Note: At CTS locations in the U.S., hiring of relatives is not permitted.

**A coworker I’ve been dating for a while recently transferred into my work group. I am the lead in the group but not a supervisor. We previously didn’t have much interaction at work. Does this move create a conflict?**

**A** Possibly. You should discuss the situation with Human Resources and your manager.

**A program director on one of our contracts with the U.S. Army told me he’s planning on retiring soon and asked about possible opportunities at Cubic. How should I handle this?**

**A** Since he still serves as the program manager for one of our contracts, it would be contrary to the government ethics regulations for anyone at Cubic to discuss post-employment opportunities with him. You should politely tell him that we cannot discuss post-employment opportunities with him unless and until: (1) he no longer has any role for the government with respect to any of our contracts; and (2) he has obtained a written separation letter from his general counsel’s office that specifies what post-employment restrictions (if any) will apply upon his retirement from government service.

## 4.2 Fair Competition

We must behave fairly and ethically when competing for business opportunities. Our long-term success depends on upholding the integrity of our business development activities.

Every employee directly or indirectly involved in the business development process has a responsibility to uphold these standards. Competition and antitrust laws prohibit anti-competitive behavior such as conspiring with others to fix prices or agreeing with competitors not to compete in certain regions or on particular contract opportunities.

We will comply with fair competition standards when we discuss business opportunities with other companies by:

- Not discussing pricing with competitors.
- Not discussing or agreeing to share a market, or conspiring to split specific bids.
- Reporting inappropriate inquiries or conversations to Cubic's law department.
- Complying with all applicable fair competition laws.

### **Worldwide policies with further information:**

- Corporate Ethical Conduct
- Anti-Bribery
- Gifts and Hospitality

### **Subject-matter specialists you can talk to:**

- Senior management
- Contracts manager
- Cubic's law department



## FAIR COMPETITION PRACTICAL TIPS

**I met a competitor at a trade show who suggested that we could each sell more efficiently if we divide up the sales territory. Can we do that?**

**A** No. Tell the competitor that this agreement is against our policies and may be illegal. Report the conversation to your business segment leadership, who will report this situation to the Law Department.

**Can I pretend to be a customer to get pricing information from our competitors?**

**A** No. Obtaining information about a competitor by misrepresenting your identity or by inducing an employee of the competitor or a third party to divulge confidential information is inappropriate. Gathering information about our competitors is a legitimate business activity when done lawfully and ethically. Examples of acceptable competitive information include: Industry analyst reports; nonconfidential customer or supplier intelligence; public information (e.g., what companies disclose in their SEC filings and at conferences).

**I don't believe our competitors are all playing by the rules. If our competitors are not following the law, why should we?**

**A** Our responsibility to follow our Code and our values are not affected by the actions of others. We must follow the law and abide by our Code, even if it means that business will be lost. If you believe our competitors are violating the law, consult with Cubic's law department. There may be options for addressing such unfair competition.

**My boss is upset about our competitor hiring away our top employees. He wants me to call the competitor and reach some agreement where we won't recruit or hire each other's employees.**

**Can I do this?**

**A** No. When competitors agree not to hire or solicit each other's employees, competition is stifled and employee movement between companies is restricted. These types of agreements, whether written or oral, violate U.S. anti-trust laws as well as similar laws in other countries. These agreements may also violate the legal rights of individual employees. That said, there are laws that restrict a competitor's ability to unfairly use our trade secrets or proprietary information to solicit our employees. This area of the law can be tricky, so please consult with Cubic's law department for advice.



### 4.3 Contract Bidding and Negotiation

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Our contractual dealings with customers, subcontractors and suppliers will be fair and honest. When we are bidding on or negotiating a contract we will follow our procurement policies and procedures and disclose all information required by law. Every employee involved in procurement, contracting or purchasing is responsible for ensuring that all statements, communications and representations are accurate and truthful.

We will not solicit, accept or use any information on a competitor's bid, proposal or contract that we know to be proprietary or legally restricted from disclosure. If there is ever a question as to whether the release or receipt of such information is authorized or legal, do not copy, distribute or use the information until you have received guidance from the program manager, Cubic contract representative or Cubic's legal counsel.

We will uphold our values when pursuing new business. We will not pursue business opportunities with customers whose values fundamentally conflict with our own.

**Worldwide policies with further information:**

- Contract and Proposal Review and Approval
- Subcontracting
- Corporate Social Responsibility in Supply Chain Management
- Purchasing

**Subject-matter specialists you can talk to:**

- Contracts manager
- Cubic law department



## CONTRACT BIDDING AND NEGOTIATION PRACTICAL TIPS

**Our customer asked for a specific delivery schedule that I know we cannot meet. To stay competitive, can I agree to the schedule and simply price in the damages that we will pay for late delivery?**

- A** You should propose an alternative schedule that we can reasonably meet. If we agree to a schedule we cannot meet, we lose credibility and possibly future business with our customers. There may be other benefits we can offer to mitigate this disadvantage, but honesty is required.

**To be competitive on a potential new fixed-price contract we will have to bid it at a loss. Can we do that and just plan to bring claims later against the customer to be made whole?**

- A** There may be situations where it makes business sense, and is appropriate, to bid a contract at a loss. However, it would not be appropriate to use future legal claims as a bidding strategy for new contracts. If legitimate claims arise during performance, we will evaluate our rights to pursue them on a case-by-case basis.

**Someone sent me a copy of our competitor's confidential internal pricing sheet for its products. This would be very helpful to us as we determine our pricing for next year. Can I use it?**

- A** No. If the information is confidential, it cannot be used. Doing so is unethical and could expose you and Cubic to legal liability. You should immediately contact Cubic's legal counsel so the information can be destroyed or returned to its owner.

**We know the customer is really interested in certain personnel with special expertise to perform on a contract we are bidding. Those people do not currently work for Cubic. Can we use their resumes in our proposal anyway since once we win the contract they will likely come to work for us?**

- A** No, unless they have already committed to work with Cubic if we win the contract. It would be dishonest to submit the resumes of personnel who have not committed to working for Cubic. We will not mislead the customer in our bids.

**After the submission of initial proposals for a U.S. government contract, the contracting officer emailed me a document containing a series of evaluation notices (ENs). Upon opening the email and reading the first few ENs, it became clear that these ENs are for one of our competitors and were sent to us by mistake. What should I do?**

- A** Immediately close the email and contact both your supervisor and Cubic's legal counsel. Do not forward the email to anyone. Cubic's legal counsel will provide you with further instructions and prepare a report for the contracting officer describing what happened and the steps Cubic took once we realized that the ENs were sent to us by mistake.

## 4.4 Global Trade Compliance

Cubic provides high-tech products and services to customers globally. Many of these items are subject to export/import control laws governing strategically important technologies and products. Violation of such controls can harm national security and foreign policy. Therefore, it is critical that we comply with all applicable regulations that govern our export and import activities.

Export and import controls govern the transfer of certain controlled tangible products, technical data, software source-code, as well as the provision of services (“controlled items”). Export restrictions may apply whenever controlled items are provided to, or accessible by, a foreign entity or person, this includes access to or disclosure to foreign persons in the United States. Controlled items may be provided physically or materially; orally in conversation or by telephone; electronically by e-mail or fax; or by other means. Every export of a controlled item requires some form of government authorization; such authorizations include exemptions, licenses or agreements.

If you are involved in any way with business outside the country or company in which you work, you must be familiar with Cubic’s policies and procedures for handling products and technology, or providing services that may come into or go outside of your country. You must also carefully follow all applicable export/import regulations. Failure to do so could expose the company and yourself to potential fines, criminal prosecution and loss of export privileges.

Involvement in business outside your country can mean many things; for example, submitting a proposal to a foreign government customer; codeveloping with Cubic engineers from different subsidiaries; forwarding a technical drawing to a potential supplier in another country; or having contact with a foreign or dual national inside a company facility or at a trade show.

We do not expect every employee to be an expert in the complex area of export/import regulations. However, you must be accountable for knowing the rules that apply to the work you do. If you are ever in doubt about such requirements, you must seek advice from an appropriate subject-matter specialist.



**We respect trade restrictions  
on our products, technology  
and services**

### **Worldwide policies with further information:**

- Global Trade Compliance

Please also refer to the Cubic Corporation Export Compliance Manual.

### **Subject-matter specialists you can talk to:**

- Director / manager of global trade compliance
- Export compliance officer (ECO)
- Cubic’s law department

## EXPORT CONTROL AND TRADE REGULATIONS PRACTICAL TIPS

**Non-U.S. Cubic engineers are traveling from New Zealand to Cubic's facility in San Diego to participate in co-development activities with U.S. engineers. The co-development will include U.S. government controlled technical data. Is an export authorization required for this transfer?**

- A** Yes, an export authorization must be obtained prior to transferring any controlled technical data or services to foreign persons. The U.S. government defines a foreign person as:
- Any natural person who is not a lawful permanent resident of the U.S.
  - Any foreign corporation or business association that is not incorporated or organized to do business in the U.S., as well as international organizations, foreign governments and any agency or subdivision of foreign governments.

Any natural person, including U.S. citizens and U.S. persons, employed by a non-U.S. entity is a representative of a foreign interest (RFI) and is considered to be a foreign person for export control purposes.

**In order to expedite the delivery of test products to a non-U.S. customer, I propose to have other employees traveling to our customer's facility hand-carry these products in luggage or briefcases. Would this be a problem?**

- A** Yes. This could violate U.S. export laws and Company policy, and could cause embarrassment, delays, seizure of the products and drawings, fines and loss of export privileges. Contact your business unit's Export Compliance Officer or Cubic's legal counsel before hand-carrying products or technical data abroad.

**We are scheduled to support a training exercise that includes the U.S. military and foreign nationals from a partnering nation. The training will be provided under a Department of Defense (DOD) contract and our customer, the U.S. Army, has told us that we do not need an export license. Is this sufficient to begin the training?**

- A** No. Military training is considered a defense service and providing training at the direction of the U.S. Government under a DOD contract does not exempt Cubic from export regulations governed by the Department of State or Commerce. You should immediately contact your business unit's Export Compliance Officer (ECO) for guidance as to what export authorization or exemption may be required. If your ECO determines that export authorization is required, we must not begin training of any foreign nationals until we have obtained such authorization from the State or Commerce Department.

**Can I submit a proposal to a customer in another country without an export license? We won't be delivering the product for over a year, which will give us plenty of time to obtain the license.**

- A** Your proposal may contain technical information that is export controlled by your country or the recipient country. If so, your proposal may require an export authorization or other government approval. You need to discuss this well in advance with your business unit's ECO.

**I work outside the U.S. and my country's laws regarding exporting products to certain countries are not the same as the laws in the U.S. How do I know which laws I should follow?**

- A** Sometimes one set of laws takes precedence over another, depending on the situation. Other times, both laws may apply. Therefore, you should contact your business unit's ECO and/or Cubic's legal counsel when you have a question about which laws may apply to a certain situation.

## 4.5 Procurement Activities

The procurement of services and supplies for both Cubic and our customers is an important component of day-to-day business operations. Cubic procurement procedures are designed to promote “best practices” for the timely and lawful procurement of goods and services, while maintaining fairness to our suppliers, including vendors, sellers and subcontractors.

Procurements with U.S. suppliers for consumption in the U.S. are governed by U.S. law. They may also be governed by the Federal Acquisition Regulation (FAR), Defense Federal Acquisition Regulation (DFAR), customer and company policies and procedures.

Requirements for procurements from suppliers outside the U.S. for consumption in the U.S. may include, but are not limited to, compliance with the Department of State, International Traffic in Arms Regulation (ITAR); Department of Commerce, Export Administration Regulation (EAR); Bureau of Alcohol, Tobacco and Firearms (ATF) regulations; abiding by U.S. antiboycott regulations; international currency exchange regulations; the Foreign Corrupt Practices Act (FCPA); and trade laws such as the Buy American Act, Trade Agreements Act, and North American Free Trade Agreements Act (NAFTA).

As a global company Cubic frequently procures products and services from suppliers outside the U.S. for consumption outside the U.S., which may involve additional requirements and governing bodies. It is the responsibility of the Purchasing and Contracts departments, as well as those employees involved with the procurement process, to be informed of applicable regulations and company policies, abide by them and assist other personnel as necessary to maintain compliance. Only personnel with delegated authority to process and administer procurement transactions may enter into contractual commitments.



**The integrity of our purchasing system is built on a foundation of best practices**

### **Worldwide policies with further information:**

- Purchasing

Please also refer to applicable CRPs and your business unit’s policies and procedures on Approval and Signature Authorities, capital assets and solesource (noncompetitive) bids.

### **Subject-matter specialists you can talk to:**

- Procurement director/manager
- Purchasing department
- Contracts manager
- Cubic’s law department

## PROCUREMENT ACTIVITIES PRACTICAL TIPS

**We're developing a proposal for work on a U.S. Government contract and I've been asked to obtain quotes for local janitorial and laundry service suppliers to determine costs. Am I authorized to gather this data?**

**A** Any employee may conduct market research for the purpose of obtaining information related to the type of products or services that are required. However, only personnel within the Procurement Department with the appropriate delegated authority may request formal quotes and administer procurement transactions, such as purchase orders and subcontracts.

**How do I make a request for a necessary product or service?**

**A** A purchase request (PR) is used to initially identify the goods and services to procure. A PR must be approved by an individual with appropriate authority. An item cannot be authorized and purchased by the same person. The PR document and the required approvals are the "check and balance" used by the company to ensure the requisition and purchase of materials, or of parts and services are researched and approved within all applicable company guidelines.

**What is the difference between a purchase order (PO) and a subcontract?**

**A** It can sometimes be hard to tell, and the words we use to describe these things can be confusing. In general, if something has a part number it gets purchased by the Procurement department with a PO. This is particularly true if the requirement for the part is driven by an engineering release authorization (ERA).

The Subcontracts department generally buys things not defined by a part number. Therefore they require definition in a Statement of Work. Terms of purchase may also be different than those on a standard PO. Examples include subcontracts for consultants or engineering services.

The Purchasing department also buys overhead items. This would include everything from office furniture to paper. If there is any confusion please consult the Procurement, Contracts, or Subcontracts departments.

## 4.6 Corruption and Bribery

Integrity, honesty and transparency should guide our business activities with customers, suppliers and other business partners. We will not engage in bribery or any other type of corruption, whether involving public officials or private individuals.

Many countries, including the United States, United Kingdom and Australia have passed laws criminalizing bribery of government officials. These laws apply to all Cubic employees around the world and the sanctions for violating them can be severe, including large corporate and individual fines, debarment, and imprisonment.

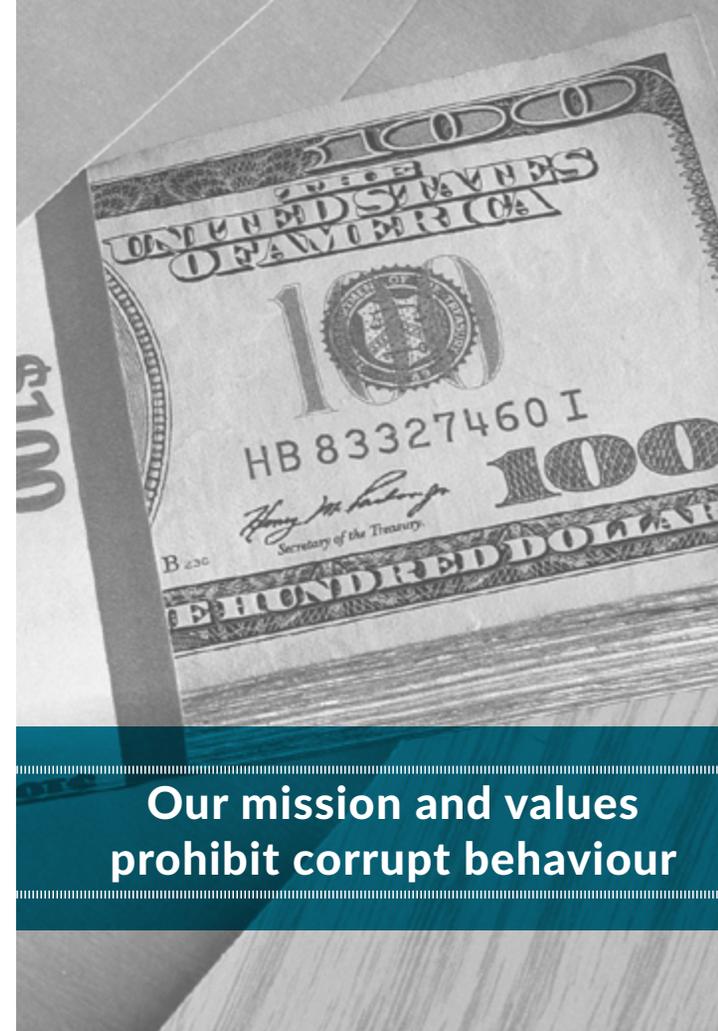
We must never offer, attempt to offer, authorize or promise any sort of bribe, payment or kickback to a government official or private party for the purpose of obtaining or retaining business or an improper advantage. Likewise, we must never solicit or accept a bribe or kickback from a public official or private party. A bribe includes any payment, benefit or gift offered, promised or given with the purpose of influencing a decision or outcome.

Cubic also prohibits the payment of “facilitation payments,” which are small sums paid to foreign government officials to expedite or facilitate nondiscretionary actions or services, such as obtaining an ordinary license or government service.

We must never hire someone else to do anything that we cannot ethically or legally do ourselves. Cubic and its employees can be held liable for bribes paid by a third-party agent or consultant acting on Cubic’s behalf.

We will use reasonable diligence in vetting the legitimacy of business dealings with customers and partners. We will not be party to any likely or known illegal or fraudulent transactions or business dealings.

All employees who interact with current or potential customers have an obligation to understand and comply with all company policies and applicable laws pertaining to anti-bribery and anti-corruption. Training and resources will be provided on these standards; however, when in doubt, consult your management team or Cubic’s legal counsel.



**Our mission and values  
prohibit corrupt behaviour**

### Worldwide policies with further information:

- Corporate Ethical Conduct
- Anti-Bribery
- Gifts and Hospitality

### Subject-matter specialists you can talk to:

- Senior management
- Cubic's law department

## CORRUPTION AND BRIBERY PRACTICAL TIPS

I've been told that in some countries it's necessary to pay, or in some way "take care of," an official for the purpose of obtaining business. I've also been told this is permitted in some countries. Can we do it if it's necessary to win new business?

**A** No. Cubic's policy, as well as U.S. and UK law, prohibit giving money or anything of value to a foreign official for the purpose of influencing a foreign official, even though local practice or custom permits it. Moreover, limited payments, sometimes called "facilitating payments," are prohibited by our Code of Conduct.

I was told that I could hire a consultant to take care of getting all the permits we need from a foreign government. He requested a \$20,000 retainer and said that he would use the money to help move the process along. Since we don't really know where the money is going, do we have to worry about it?

**A** Absolutely. You must know where that money is going and for what purpose it is being used. Moreover, Cubic is required to take steps to ensure that this money is not used as a bribe. You must seek the advice of your manager or Cubic's legal counsel.

A government official has stated that our application for a new branch license will be favorably received if we make a "donation" to a local charity. What should I do?

**A** Under no circumstances should such a payment be made. It is almost certainly a corrupt payment and could be illegal under local law. You should promptly report the matter to Cubic's legal counsel.

A supplier offers me a percentage of the supplier's margin in exchange for encouraging a major customer to purchase the supplier's services and products. Can I accept such a payment?

**A** No. This is a kickback, which is prohibited by our Code of Conduct and the Anti-Bribery policy. The Code of Conduct and Anti-Bribery policy apply to dealings with both public and private entities.

We believe that if we award a sole-source subcontract to a particular private contractor that is well connected to the government, we will be in a much better position to receive a very lucrative prime contract from that government. Should we do this?

**A** Unless the potential subcontractor in question is the only company capable of meeting our requirements, we should not award it a sole-source subcontract. To the maximum extent practicable, we should award subcontracts on a competitive basis – seeking proposals from several potential subcontractors. We also must avoid even the appearance of impropriety (e.g., bribery, kickbacks, undue favoritism, Procurement Integrity Act violations) in awarding our subcontracts. For example, we must not award a subcontract to a company simply because the son or daughter of the Government Contracting Officer works for that company.

## 4.7 Gifts, Meals and Entertainment

Cubic competes on the merits of its products and services and does not use the exchange of business courtesies to gain an unfair competitive advantage. Giving and receiving business courtesies is only permitted when doing so is legal, in compliance with all applicable Cubic and customer policies, and does not create the impression that it is given to influence business judgment.

Business courtesies may be tangible or intangible items and include gifts, meals, drinks, entertainment, recreation, prizes, transportation, discounts, promotional items, or the use of a donor's time, materials, facilities or equipment.

Any employee who offers, or approves the offer of, a business courtesy must ensure that it is proper and that the business courtesy cannot be interpreted as an attempt to gain an unfair business advantage or otherwise adversely impact the reputation of, or embarrass Cubic or the recipient. Personal funds or resources may not be used to avoid any restrictions on the giving of business courtesies. Solicitation of business courtesies is always prohibited.

Government employees in the U.S. and other countries are subject to varied and complex rules that often prohibit them from accepting any items of value except as specifically provided under relevant regulations. Strict rules also apply to the giving of business courtesy to any elected official. You should consult with executive leadership within your business unit or Cubic's legal counsel before giving any gift or business courtesy to a government employee or elected official of any nation. Some business units may have very specific rules or prohibitions about gifts or business courtesies to government personnel.



**We do not give or  
accept improper gifts or  
business courtesies**

### **Worldwide policies with further information:**

- Gifts and Hospitality
- Corporate Ethical Conduct
- Anti-Bribery

Please also consult any specific policies of your business unit related to gifts, entertainment, and business courtesies. They may be more restrictive than the corporate worldwide policies.

### **Subject-matter specialists you can talk to:**

- Cubic's law department

## GIFTS, MEALS AND ENTERTAINMENT PRACTICAL TIPS

**A group representing a commercial customer is visiting our factory for product demonstrations, and we would like to take them out for dinner afterward. Is this allowed?**

**A** Yes, provided the meals and drinks are reasonable in price, the location is in good taste, and in all other respects the providing of the business courtesies complies with applicable law and Cubic's policies.

**A customer with whom I have been working closely recently presented me with \$200 cash and a plaque for outstanding service. Can I keep it?**

**A** You may thank the customer and keep the plaque, but not the cash. It is against Company policy to accept cash or cash equivalents, such as gift certificates from customers.

**I received an expensive basket of fruit from a supplier as a holiday present. I did not solicit the gift. What should I do?**

**A** Inform your supervisor that the gift was received. Where it is impractical to return the gift, it should be shared with others in the work area, or it can be given to a charitable organization.

**I have heard that we are asking for gifts from vendors to help a local charity in our community. Is this an acceptable practice?**

**A** No. It is not acceptable to ask for a gift or favor under any circumstances. We do not want our vendors to think that their business with the company depends on gift giving.

**In my region it is customary to provide our customers, including government officials, with substantial gifts to help maintain a good relationship. If it is necessary to do business, we have to do it, right?**

**A** No. Regardless of local custom, we do not give gifts to influence our customers, suppliers or partners. Doing so may subject you and Cubic to large penalties, criminal prosecution and the loss of business. Before making or authorizing any gift or gratuity, make sure you have consulted the Gifts and Entertainment policy or contacted Cubic's legal counsel.



## 4.8 Working with Third Parties

The actions of our consultants, technical advisors, business representatives, and other third parties reflect upon and impact Cubic. We will only work with consultants and business representatives of known integrity and require that their conduct meet our standards.

Employees involved in engaging or overseeing third parties must comply with all Cubic policies and procedures regarding third-party selection, approval, due diligence, and appropriate monitoring. Third parties must never be engaged for improper or illegal purposes such as paying bribes or kickbacks, engaging in industrial espionage, or obtaining the proprietary information of others.

We demand that our business representatives and advisors comply with our policies. If you are ever aware of any possible violations of these policies by a consultant, representative or advisor, you must promptly report it to a senior manager, Cubic's law department, or the Cubic Helpline.

### We engage responsible third parties and hold them accountable to our standards

#### Worldwide policies with further information:

- Third Party Due Diligence
- Code of Business Conduct for Third Parties

#### Subject-matter specialists you can talk to:

- Cubic's law department
- Contracts manager

## WORKING WITH THIRD PARTIES PRACTICAL TIPS

**We have a short deadline to hire a foreign consultant who may be critical to a new proposal. I don't have time to complete the normal due diligence checks or process. Can I give him an oral agreement and complete the formal process later?**

**A** No, our due diligence processes and contracting requirements must be followed when engaging advisors, regardless of location. Experienced advisors know this is important. Contact your manager and Cubic's legal counsel for assistance in expediting the necessary process.

**I have reason to believe that our sales representative in a foreign country is being investigated for criminal fraud. What should I do?**

**A** You should immediately inform Cubic's legal counsel and the head of your Contracts department. Depending on the circumstances, we may need to sever our relationship with the individual.

**Our foreign customer has strongly recommended that we retain a particular in-country agent to help us win a contract with that customer. The proposed agent insists on receiving a commission amount well in excess of typical commission rates in that country. The agent also refuses to allow Cubic to audit its compliance with anti-bribery laws, such as the Foreign Corrupt Practices Act. I am concerned about moving forward with this agent. Nevertheless, this is a "must win" contract and, based on my discussion with the customer, I do not believe we have any chance of winning unless we retain this agent. What should I do?**

**A** There are no "must win" contracts worth jeopardizing Cubic's reputation and integrity by engaging in unethical conduct or turning a blind eye to clear "red flags" such as the ones present in this case. The penalties for lapses in judgment in this area – for both Cubic as a company (e.g., significant fines, bad publicity, suspension/debarment) and for you personally (incarceration, termination of employment) – are severe. In a situation like this, you should contact your manager and Cubic's legal counsel for further guidance.

## 4.9 Lobbying and Political Support

Cubic respects the integrity of the political process and we are committed to upholding the laws that govern our participation. Many countries, including the United States, prohibit corporations from donating corporate funds, goods or services directly or indirectly to political candidates at the federal level. This includes employees' work time. Local laws may apply as well.

We are also committed to being open about our lobbying activities, which are highly scrutinized and must be done in accordance with all applicable laws and company procedures. To ensure legal compliance as well as coordination of our political activities, before making a political contribution or any political or lobbying contact, initiative or communication on behalf of the company, please consult with Cubic's legal counsel.

Voluntary employee involvement in the political process is encouraged by the company, but participation must be on your own time and without the use of any company assets. If you plan to seek or accept public office, you must consult first with Cubic's legal counsel.

Eligible U.S. employees may participate in CUEPAC, the Cubic employee political action committee. For more information contact the Corporate VP of legislative affairs.



## LOBBYING AND POLITICAL SUPPORT PRACTICAL TIPS

### We respect the integrity of the political process

#### Worldwide policies with further information:

- Corporate Ethical Conduct

#### Subject-matter specialists you can talk to:

- Cubic's law department
- VP government relations & strategy

**Some of my employees want to stay after hours to make telephone calls in support of a local political candidate and have asked to use a conference room and some phone lines. May they do that?**

- A** No. Employees may not use corporate resources such as facilities or office telephones in support of political candidates.

**I would like the company to make a contribution to a local candidate's campaign committee. The contribution is not very large. May I just initiate our payment process and send the check?**

- A** No. Even in local political races, there are often laws governing such contributions. All proposed political contributions must be reviewed by Cubic's legal counsel before payment.

## 4.10 Social Responsibility

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Cubic strives to be a good corporate citizen in all aspects of our operations and activities. This includes respecting the laws and international norms banning the use of “conflict minerals,” which are minerals obtained from certain war zones in Africa, and any form of forced or child labor in our supply chain.

We recognize that significant adverse impacts may be associated with procuring minerals or goods containing minerals extracted from conflict-affected and high-risk areas. We also recognize that vulnerable people around the world are kidnapped, trafficked and exploited for labor and other services that may flow into a global supply chain.

As a responsible corporate citizen, we must respect human rights and refrain from business actions that contribute to the financing of conflict, or which support or encourage unlawful labor practices, human trafficking or indentured servitude. We will take all reasonable steps to ensure that our supply chains are free of conflict minerals and products made by workers subject to unsafe or unlawful working conditions or terms.

### **Worldwide policies with further information:**

- Corporate Social Responsibility in Supply Chain Management

### **Specialists who you can talk to:**

- Contracts manager
- Director of global trade compliance
- Cubic's law department

## SOCIAL RESPONSIBILITY PRACTICAL TIPS

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**The local laws in our area allow companies to employ prison inmates to perform work at minimal cost. Can we hire these types of workers at Cubic?**

- A** It depends on the nature of the prison work program. If the prisoners voluntarily opt into a rehabilitation scheme that allows them to work for private industry, hiring such workers is allowed. However, if the program in any way involved forced labor, it would violate our standards and not be allowed. We believe every individual has the right to choose to be employed by Cubic.

**I've heard that a major manufacturer of electronic components has links in its supply chain to mines in the Democratic Republic of the Congo (DRC). Cubic sometimes buys this manufacturer's parts through other suppliers. Should I do anything about this?**

- A** Yes. You should inform your supervisor of what you have heard. Cubic's policy is not to support or finance armed conflict in any way, anywhere in the world. If a Cubic vendor or supplier is suspected of having supply chain ties to a conflict-affected place like the DRC, that information should be checked so that Cubic may phase out use of that particular component.

## RESOURCES

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### Subject-matter Specialists

There are many subject-matter specialists at Cubic. Below is a list of some of them. These people are resources for compliance matters in their area of specialty. They may help you directly or refer you to the right person, in the right location, who can.

#### Accounting

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**Mark Harrison**
*Sr. VP & Corporate Controller*

CORP

US - San Diego, CA

mark.harrison@cubic.com

**Paul Ketchum**
*VP Accounting, Asst. Controller*

CORP

US - San Diego, CA

paul.ketchum@cubic.com

**Joseph Guarino**
*VP, Controller CGD*

CGD

US - San Diego, CA

joseph.guarino@cubic.com

**Jim Kihara**
*VP & Controller CTS*

CTS

US - San Diego, CA

jim.kihara@cubic.com

#### Classified information

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**Christine Burnside**
*Senior Facility Security Officer*

CGD

US - San Diego, CA

christine.burnsides@cubic.com

**Michael Haller**
*Director of Security*

CGD

US - San Diego, CA

michael.haller@cubic.com

**Adam Rice**
*VP, Chief Security Officer*

CORP

US - San Diego, CA

adam.rice@cubic.com

#### Contracts

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**Marco Tumbiolo**
*VP Business Operations*

CGD

US - San Diego, CA

marco.tumbiolo@cubic.com

**Joe McDevitt**
*VP, Contracts and Subcontracts*

CORP

US - San Diego, CA

joe.mcdevitt@cubic.com

**Carl Adrignola**
*VP Contracts*

CTS

US - San Diego, CA

carl.adrignola@cubic.com

<b>Tim Elles</b> <i>Global Commercial Director</i>	CTS	GBR - London	tim.elles@cubic.com
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## Corruption and bribery

<b>Rick Castiglia</b> <i>General Counsel</i>	CGD	US - San Diego, CA	richard.castiglia@cubic.com
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<b>Ab Jenkins</b> <i>VP, General Counsel, Secretary</i>	CTS	US - San Diego, CA	ab.jenkins@cubic.com
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## Data privacy

<b>Lisa Borsotti</b> <i>Sr. Counsel, Data Privacy Officer</i>	CORP	US - San Diego, CA	lisa.borsotti@cubic.com
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<b>Adam Rice</b> <i>VP, Chief Security Officer</i>	CORP	US - San Diego, CA	adam.rice@cubic.com
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## Diversity & equal employment opportunity

<b>Darryl Albertson</b> <i>VP Corporate Human Resources</i>	CORP	US - San Diego, CA	darryl.albertson@cubic.com
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<b>Kim Hartsoch</b> <i>VP Human Resource CGD Global &amp; Defense Services HR</i>	CGD	US - Olympia, WA	kim.hartsoch@cubic.com
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<b>Chris Guglielmo</b> <i>VP Human Resources CGD, CTS &amp; CORP for Americas</i>	CGD	US - San Diego, CA	chris.guglielmo@cubic.com
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<b>Leanne Gravett</b> <i>Director Human Resources CTS &amp; CGD for EMEA</i>	CTS	GBR - London	leanne.gravett@cubic.com
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<b>Jill Hunt</b> <i>Director of Human Resources CTS &amp; CGD for APAC</i>	CTS	AUS - Sydney	jill.hunt@cubic.com
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<b>Tracy Polzin</b> <i>Director of Human Resources CTS for Americas</i>	CTS	US - San Diego, CA	tracy.polzin@cubic.com
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## Ethics & compliance

<b>Denise Brucker</b> <i>VP Compliance, Labor &amp; Employment</i>	CORP	US - San Diego, CA	denise.brucker@cubic.com
<b>Summer Sinclair</b> <i>Director of Corporate Compliance</i>	CORP	US - Olympia, WA	summer.sinclair@cubic.com
<b>Ab Jenkins</b> <i>VP, General Counsel &amp; Secretary</i>	CTS	US - San Diego, CA	ab.jenkins@cubic.com

## Global trade compliance

<b>Estela Clemenz Clark</b> <i>Sr Manager, Import and Customs Compliance</i>	CORP	US - San Diego, CA	estela.clemenzclark@cubic.com
<b>Brian Laney</b> <i>Director Global Trade Compliance</i>	CORP	US - San Diego, CA	brian.laney@cubic.com
<b>Iris Conrad</b> <i>Manager Global Trade Compliance</i>	CGD	US - San Diego, CA	iris.conrad@cubic.com

## Fair competition (anti-trust)

<b>Jim Edwards</b> <i>Sr. VP, General Counsel &amp; Secretary</i>	CORP	US - San Diego, CA	jim.edwards@cubic.com
<b>Ab Jenkins</b> <i>VP, General Counsel &amp; Secretary</i>	CTS	US - San Diego, CA	ab.jenkins@cubic.com
<b>Rick Castiglia</b> <i>General Counsel</i>	CGD	US - San Diego, CA	rick.castiglia@cubic.com

## Financial reporting

<b>Mark Harrison</b> <i>Sr. VP &amp; Corporate Controller</i>	CORP	US - San Diego, CA	mark.harrison@cubic.com
<b>Paul Ketchum</b> <i>VP Accounting, Asst. Controller</i>	CORP	US - San Diego, CA	paul.ketchum@cubic.com
<b>Joseph Guarino</b> <i>VP, Controller CGD</i>	CGD	US - San Diego, CA	joseph.guarino@cubic.com

<b>Jim Kihara</b> <i>VP &amp; Controller CTS</i>	CTS	US - San Diego, CA	jim.kihara@cubic.com
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<b>Christopher Palun</b> <i>Director of Revenue Recognition</i>	CORP	US - San Diego, CA	christopher.palun@cubic.com
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### Gifts, meals & entertainment

<b>Rick Castiglia</b> <i>General Counsel</i>	CGD	US - San Diego, CA	rick.castiglia@cubic.com
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<b>Ab Jenkins</b> <i>VP, General Counsel &amp; Secretary</i>	CTS	US - San Diego, CA	ab.jenkins@cubic.com
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### Health & safety

<b>Toby Hammett</b> <i>Director Corporate Environment &amp; Safety</i>	CORP	US - San Diego, CA	toby.hammett@cubic.com
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<b>Andrew Hulme</b> <i>Head of Safety, Health &amp; Environment</i>	CTS	GBR - London	andrew.hulme@cubic.com
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<b>David Clifton</b> <i>Manager Quality, Health &amp; Safety</i>	CGD	NZ - Auckland	david.clifton@cubic.com
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<b>Allen Saunders</b> <i>Manager, Health, Safety &amp; Environment</i>	CTS	AUS - Sydney	allen.saunders@cubic.com
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### Human resources

<b>Darryl Albertson</b> <i>VP Corporate Human Resources</i>	CORP	US - San Diego, CA	darryl.albertson@cubic.com
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<b>Kim Hartsoch</b> <i>VP Human Resources CGD Global &amp; Defense Services HR</i>	CGD	US - Olympia, WA	kim.hartsoch@cubic.com
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<b>Chris Guglielmo</b> <i>VP Human Resources CTS, CGD &amp; Corporate for Americas</i>	CGD	US - San Diego, CA	chris.guglielmo@cubic.com
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**Tracy Polzin***Director of Human Resources  
CTS Americas*

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**Leanne Gravett***Director Human Resources  
CTS & CGD for EMEA*

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<b>Jim Kihara</b> <i>VP &amp; Controller CTS</i>	CORP	US - San Diego, CA	jim.kihara@cubic.com
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### Working with third parties

Contact Legal, Contracts, Procurement, or Ethics & Compliance personnel