Subsidiary of Federal Signal Corporation

Employee Handbook

General Employment Policies

Joe Johnson Equipment LLC

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Welcome To Our Team!

It is with great pride and enthusiasm that we welcome you on board – you are in great company amongst our many team members across our diverse and talented organization. We know joining a new company can be overwhelming, but we are here to support you and ensure your journey with us is as positive and rewarding as possible.

Our Mission and Vision

As an organization, we are relentless in our commitment to our customers to build, deliver and support equipment of unmatched quality that moves material, cleans infrastructure, and protects the communities where we live and work.

The equipment our company manufactures and distributes helps to keep society moving, which means we have a duty to help solve the trickiest problems of the future in a sustainable and ethical manner. With every product we manufacture and every service we provide, we remain steadfast in our commitment to always do what is right.

This commitment is shared throughout our organization, from our leadership to our people – the more than 4,000 individuals who work hard each day throughout Federal Signal to make this vision a reality.

Our People

You, our team members, are the Company's most valued asset. We commit to providing our employees with a safe, healthy, and respectful work environment whereby all team members feel included and supported.

Core people values that guide our team are:

- Leadership
- Teamwork
- Integrity
- Inspiration
- Innovation
- Ambition
- Customer Excellence

Code of Conduct

We expect that all employees conduct themselves in a professional manner while in the workplace and/or while they are representing the Company. We also expect that employees treat each of their colleagues and those they interact with while working with kindness and respect. Failure to meet these expectations may result in disciplinary measures. This is to ensure that all members of our team can feel safe and respected at work.

Diversity, Equity, Inclusion & Belonging (DEIB)

We are committed to taking meaningful action to support and ensure we have a diverse, equitable and inclusive organization, where our employees can be 100% comfortable in bringing their whole and authentic self to work each day and have a strong sense of belonging. We have a zero-tolerance policy for any form of harassment, racism or discrimination in the workplace which is addressed in more details throughout our policies.

Communication
We believe that open and honest communication is an important aspect to any successful workplace and, as such, we have an "open door policy" and encourage all employees to connect with any member of the leadership team or our HR department should they have questions or concerns. We strive to provide a variety of forums for communicating company information and encourage employees to participate in opportunities to provide feedback and ask questions, such as through town hall meetings and employee surveys.

Summary
Employment in our company is a partnership between the Company and you. We will do our part to provide you with the resources, clarity of expectations, development opportunities, guidance, and support that you need to excel professionally. In return, we ask that you contribute a positive attitude, your skills and talent, a willingness to learn new things, and a strong work ethic.

Once again – welcome to our team! We are thrilled that you have chosen to join us, and we look forward to accomplishing great things together.

Sincerely,
The Leadership Team & The Human Resources Team
Joe Johnson Equipment LLC.

Company Policy and Procedures
This handbook/manual is a summary of our general policies and procedures that apply to employees of businesses that fall under the legal entity of Joe Johnson Equipment LLC.

These policies are reviewed frequently or as required by law and are subject to change at the discretion of senior leadership and/or Human Resources. There are additional Federal Signal (parent company) standard policies and procedures ("SPPs") that are in effect and also apply to all employees which will be communicated as part of the onboarding process, or as updated from time to time by Federal Signal.

It is your responsibility as an employee of the Company to review and understand the policies that are in effect as you will be held accountable to adhere and comply with them.

PURPOSE

The purpose of this Business Code of Conduct is to outline the expectations of the Company (operating as various subsidiaries of Federal Signal) for professional behavior and respectful conduct in the workplace. The Company's goal is to maintain a safe, inclusive, and respectful workplace where all employees can contribute to the organization's goals and have a rewarding career experience.

SCOPE

This Business Code of Conduct applies to all employees of the Company, including full-time, part-time, contract, and temporary employees. It governs behavior:

- on Company premises,
- while performing work duties or representing the Company off-site, and
- in any situation where an employee represents or associates themselves with the Company (including on social media platforms, virtual meetings, business travel, and Company-sponsored events).

POLICY

Standards of Conduct

Employees are expected to always maintain professional conduct while at work. This includes demonstrating courtesy, respect, and integrity in their workplace interactions with other.
Employees must:

- Treat colleagues, clients, vendors, and visitors professionally and respectfully
- Address conflicts constructively and appropriately through proper channels
- Refrain from harassment, bullying, belittling language, discriminatory remarks, or any behaviour that creates a hostile work environment
- Avoid the use of vulgar, offensive, violent or threatening language

Any behavior that undermines a safe and respectful workplace may result in disciplinary action.

Reporting Concerns and Confidentiality

Employees are encouraged to report concerns related to violations of this Business Code of Conduct, including:

- harassment or bullying behavior,
- disrespectful conduct,
- unsafe behavior,
- discrimination, or
- any actions that compromise a healthy and safe work environment.

Reports may be made to:

- an immediate manager,
- Human Resources, or
- any member of the senior leadership team.

All concerns will be reviewed promptly and handled as confidentially as possible. Retaliation against any employee who raises a concern in good faith is strictly prohibited. The Company is committed to ensuring employees feel safe in reporting misconduct without fear of reprisal.

Consequences of Non-Compliance

Failure to comply with this Business Code of Conduct may result in disciplinary measures, up to and including termination of employment.

PURPOSE

The purpose of this policy is to ensure that all employees understand their responsibility to protect Joe Johnson Equipment LLC's confidential information, business records, intellectual property, and other sensitive materials. Protecting this information is essential to maintaining our competitive advantage, complying with legal and privacy obligations, and safeguarding the trust of our customers, suppliers, partners, employees.

SCOPE

This policy applies to all employees, contractors, agency workers, temporary staff, and any other individuals who have access to Joe Johnson Equipment LLC's information, whether in physical or electronic form.

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, operating as various business entities of Federal Signal Corporation.

Confidential Information – Confidential Information includes any information, in any form, that is not publicly available and that relates to the business of Joe Johnson Equipment LLC This includes but is not limited to: customer and supplier information, employee personal information, pricing, sales data, forecasts, and business plans, technical bulletins, product specifications, and proprietary processes, financial information, marketing strategies and project documentation, internal reports, communications, and business records and intellectual property, including designs, concepts, and work products.

Company Records – Company Records include any documents, files, correspondence, digital data, or physical materials created, received, or stored during employment at Joe Johnson Equipment LLC, regardless of storage medium.

Personal Information – Personal information refers to any identifiable information about an employee, customer, supplier, or other individual, consistent with applicable any privacy law requirements.

Company Premises – Company premises includes not only Company-owned or leased physical office locations, but also any remote or off-site work locations, including employee home offices whether used on an occasional or regular basis, client or partner sites, Company-issued devices, personal devices used for work purposes, and Company-approved digital systems, networks, or platforms.

POLICY

Employees are required to always maintain strict confidentiality. They may only access, use or disclose information when it is necessary to perform their job responsibilities and only when authorized to do so. Confidential Information must not be discussed with, or disclosed to, anyone inside or outside the organization unless approval has been granted and disclosure is necessary for legitimate business purposes.

Employees are expected to always use secure handling practices, including ensuring that physical records are properly stored, electronic information is protected with passwords where required, and confidential documents are not left unattended in public or unsecured locations.

Under no circumstances may employees remove Company Records, documents, equipment, or goods from the Company's premises—whether physical or virtual—without the express permission of an authorized leader. For clarity, "remove" includes, but is not limited to, physically taking materials offsite as well as electronically copying, downloading, transferring, forwarding, uploading, printing, storing, accessing, or transmitting Company Records or confidential information outside of Company-approved systems, platforms, devices, or network environments. This includes removal through any means, including email, cloud storage, portable storage devices, screenshots, recordings, personal devices, external applications, or non-Company communication platforms.

Subject: Confidential Information & Records

Employees must follow all information security requirements, including the use of Company-approved devices and systems. Login credentials must be protected, and employees must not share passwords, store sensitive data on personal devices or transfer Company information to unauthorized cloud services, email accounts or applications. The use of external storage devices or personal technology to store confidential data is prohibited unless specifically approved. Employees must also refrain from uploading or entering confidential Company information into any artificial intelligence tools, websites or software platforms that have not been formally authorized by the Company.

Unauthorized disclosure, inappropriate handling, improper access, removal or destruction of confidential information is strictly prohibited. Any suspected or actual breach of confidentiality, including unauthorized access, data loss, accidental disclosure, or the loss or theft of a device containing Company data, must be reported immediately to a Manager, Human Resources or IT. The Company will not tolerate retaliation against anyone who reports a concern in good faith.

Violations of this policy may result in disciplinary action, up to and including termination of employment. In cases involving theft, fraud, intentional misuse or removal of confidential information or Company property, the Company may pursue legal remedies and seek the recovery of damages.

All employees must understand that their duty of confidentiality continues beyond the end of their employment. Upon separation from the Company, employees are required to return all Company property, including electronic devices, documents, access cards and records, and must permanently delete any Company information stored on personal devices or accounts. Former employees are prohibited from using or disclosing confidential information after their employment ends, regardless of the circumstances of their departure, unless such information becomes publicly available through lawful means.

Employees must also comply with all record retention and destruction practices established by the Company. Unauthorized alteration, deletion, destruction or removal of Company records is not permitted. Employees are ~~r~~required to sign a Confidentiality Agreement upon joining the Company and may be asked to reconfirm their understanding and compliance on a periodic basis. By adhering to this policy, employees help protect the Company's competitive position, uphold its legal obligations and maintain trust with customers and partners.

POLICY REVIEW

This policy will be reviewed from time to time, as determined by the Company, to ensure continued alignment with Company standards and applicable legal requirements. The Company reserves the right, in its sole discretion, to amend, modify, or discontinue this policy at any time.

JOE JOHNSON EQUIPMENT LL
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP102

Subject: Outside Employment

PURPOSE
To ensure that every employee at Joe Johnson Equipment LLC is working to their fullest potential and not compromising the company's interests.

SCOPE
This policy is applicable to all employees of Joe Johnson Equipment LLC

DEFINITIONS (for the purpose of this policy)
The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment"," the Business" or the "Company" at various times throughout this policy manual.

An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY
Employees shall notify Senior Management prior to engaging in any form of secondary employment. Joe Johnson Equipment LLC reserves the right to deny any request for secondary employment if, in Joe Johnson Equipment LLC's sole discretion:

- The secondary employment, in any manner, conflicts with Joe Johnson Equipment LLC, or creates a conflict of interest for either party,
- Interests or public image of Joe Johnson Equipment LLC may potentially be jeopardized,
- The employee's availability or performance at Joe Johnson Equipment LLC (including the potential requirement for overtime hours) is potentially affected, and/or
- The secondary employment involves working for an organization that does business (vendor or customer) with Joe Johnson Equipment LLC.

If Joe Johnson Equipment LLC determines that an employee's existing outside work interferes with performance or the ability to meet the requirements of Joe Johnson Equipment LLC and communicates this to the employee, then the employee will be requested to terminate the outside employment if he or she wishes to remain with Joe Johnson Equipment LLC. All employees will be subject to Joe Johnson Equipment LLC's scheduling demands, regardless of any existing outside work requirements.

No employee shall engage in any other activity that compromises Joe Johnson Equipment LLC' image. This prohibition includes the unauthorized use of any company owned tools, equipment and/or resources. In addition, employees are not to conduct any outside business (be it personal errands or secondary employment related) during the hours they are scheduled to work for Joe Johnson Equipment LLC. Unapproved use of Joe Johnson Equipment LLC facilities, equipment, supplies, or time for engaging in personal use, secondary employment or hobbies will result in disciplinary action up to and including termination.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP104

Subject: Employee Privacy Policy

PURPOSE

To ensure all aspects of employment at Joe Johnson Equipment LLC comply with the Company's goal of protecting the monitoring, collection, use and disclosure of personal information of prospective, current and former employees of Joe Johnson Equipment LLC.

SCOPE

This policy is applicable to all current, prospective and former employees of Joe Johnson Equipment LLC.

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment"," the Business" or the "Company" at various times throughout this policy manual.
An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY

The Employee Privacy Policy contains the principles that are observed by Joe Johnson Equipment LLC regarding the collection, use and disclosure of personal information about current, prospective and former employees of Joe Johnson Equipment LLC.

Personal Information

For the purpose of this policy, "Personal Information" is defined as information which identifies an individual, including:

- Home address and home telephone number,
- Birth date as it relates to age,
- Compensation and performance assessments,
- Medical and benefit information,
- Family and marital status, and/or
- Information obtained during the hiring practices

Personal information shall exclude the individual's name, position title, business contact information, career experience, any use of company equipment including but not limited to electronic mail, telephone, and computer use, and any other information about the individual that is readily available to the public.

Consent

Consent requirements may vary depending on circumstances and upon the type of personal information that Joe Johnson Equipment LLC intends to collect, use or disclosure. In its sole discretion, Joe Johnson Equipment LLC will determine whether an employee's consent is required based on the level of sensitivity of the personal information and the purpose for which the information is to be used.

Collection
Unless the purpose for the collection is obvious, the collection of personal information shall be identified to the individual prior to collection. The Company will only collect the amount and type of information that is necessary to meet the Company's records and processing of information requirements.

Joe Johnson Equipment LLC will collect personal information about employees during employment or prospective employment for various purposes, primarily to establish and manage the employment and/or other working relationships between Joe Johnson Equipment LLC and their employees. Where information is collected, Joe Johnson Equipment LLC shall identify the purposes for which personal information is collected at the time of or prior to the information being collected.

Joe Johnson Equipment LLC may also collect personal information from other sources including previous employers, personal references or other third parties to whom the employee has given permission to disclose the information.

Use and Disclosure
Joe Johnson Equipment LLC shall not use or disclose personal information for purposes other than those for which it was collected, except with the consent of the employee or the use and disclosure is authorized by law.

Human Resources may disclose personal information to other Human Resource departments or Senior Management of prospective employer(s) for the purpose of providing references regarding current or former employees. Where no written consent had been provided, Human Resources shall disclose general employment information including position(s) and effectiveness within the position while at Joe Johnson Equipment LLC, employment dates, when employment has ceased.

Where a third-party agency acting on Joe Johnson Equipment LLC's behalf or legal bodies require employee's personal information, Joe Johnson Equipment LLC will not require the employee's consent.

Such Agency shall include but is not limited to Consultants, Brokers representing the Company, Benefit providers, Government Agencies and Auditors. Such personal information will be disclosed under strict confidence and only where such information is required. Although Joe Johnson Equipment LLC will protect and limit the use of personal information about our employees that is disclosed to third parties, Joe Johnson Equipment LLC is not responsible for the subsequent use or disclosure of personal information.

Accuracy
Joe Johnson Equipment LLC takes appropriate steps to ensure that personal information is accurate, complete and up to date to minimize the possibility that inaccurate personal information is used to make a decision about Employees.

Security
Joe Johnson Equipment LLC will provide safe practices to ensure the security of personal information is protected against loss or theft. Such information is restricted to specific positions held within the organization under lock and key to safeguard such information from unauthorized access, disclose, copying, use or modifications.

Positions within the organization that are authorized to obtain personal information include Executives, Senior Management, Reporting Manager and their successor, Payroll and Human Resources.

Retention and Disposal
Personal information is kept as long as necessary to satisfy the purposes for which the information was obtained. Personal information that has been used to make a decision about an employee shall be retained for a reasonable period, which will permit the employee to access the personal information after the decision has been made.

Specific legal requirements enforce the retention of personal information for a specified period of time. Employee files shall remain readily available for a reasonable period after employment has been terminated.

Communication of Policies and Practices
Joe Johnson Equipment LLC has a responsibility to communicate with the employees on the policies and practices that affect the management of personal information and will make these practices and policies readily available.

Access to Personal Information
Joe Johnson Equipment LLC accurately maintains and securely stores personnel files on each employee. The personnel file includes information such as the employee's job application, resume, background check information, current personal information, records of training, documentation of performance reviews, benefit and compensation records, discipline and other employment records.

Personnel files are the property of Joe Johnson Equipment LLC, and access to the information they contain is restricted. Generally, only the employees manager and Human Resources of Joe Johnson Equipment LLC, who have a legitimate reason to review specific documentation on file and are permitted to do so upon Human Resources approval.

Employees who wish to review their own file should contact Human Resources. Employees may review their own personnel files within three (3) working days of the request, where possible.

Information and forms within the personnel file or the file itself cannot be removed under any circumstances. The contents of the file are not transferable, should the employees terminate their relationship with Joe Johnson Equipment LLC and request these documents for another position and/or agency.

Employees' Responsibility
Your personnel records are accurately maintained and securely stored. Any changes in your life, including phone number, address, and family status should be noted in our records. In addition, the number and names of dependents, individuals to be contacted in the event of an emergency, educational accomplishment, and other status reports should be accurate and current at all times. If any personnel data has changed, please notify Human Resources as soon as possible.

Monitoring of Company Property
Joe Johnson Equipment LLC reserves the right to monitor any employee and use of company property including the monitoring of telephone, cellular phone, blackberry, computer hardware, computer software, electronic mail, vehicles, workstations, security system and any other company property that may be used by the employee and is not considered personal information.

One purpose of monitoring such property is to ensure all employees are using such equipment for business purposes and not abusing such privileges. Monitoring employees' use of such equipment may occur at any time. In the event when the monitoring of an employee's usage of company property and the employee is found to be in violation of any company policy, progressive discipline will apply.

Joe Johnson Equipment LLC not liable for Improper Disclosure

Joe Johnson Equipment LLC will use reasonable efforts to ensure that personal information is protected and handled only in accordance with this Policy. However, the Company accepts no responsibility for damages which may result from the inaccuracy, mismanagement, theft or erroneous disclosure of personal information provided that the Company has taken reasonable steps to protect said information.

Complaint Resolution Process

If an employee is concerned about Joe Johnson Equipment LLC's management of employees' personal information practices, the employee is advised to submit a written complaint to the attention of Human Resources. Human Resources will ensure all complaints are investigated and responses are made to any and all complaints under this policy in a timely manner. If the complaint is found to be justified, Human Resources and Executives will take reasonable steps to amend the applicable application of the Privacy policy.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP105

Subject: Email, Internet and Computer Use

PURPOSE
It is the policy of Joe Johnson Equipment LLC to monitor, regulate the access, content and disclosure of information sent and received by employees using Joe Johnson Equipment LLC's computer resources including, but not limited to, the electronic mail system and the Internet.

SCOPE
This policy is applicable to all employees of Joe Johnson Equipment LLC.

DEFINITIONS (for the purpose of this policy)
The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment"," the Business" or the "Company" at various times throughout this policy manual.

An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY
Joe Johnson Equipment LLC's electronic mail system and Internet access is intended for employee use to conduct company business and is not to be made available for use by third parties (including suppliers, customers, or the general public) without prior authorization from Executives or Senior Management. Use of company assets, including computer hardware and software for personal use is prohibited.

Company Electronic Mail Addresses
Everyone within the company is assigned an e-mail address with the intent of facilitating each employee in their roles at Joe Johnson Equipment LLC. Email is to be used to conduct company business.

Proprietary Interest
Joe Johnson Equipment LLC's resources, including but not limited to hardware, software, the electronic mail system and Internet access, are the property of the Company. As such, employees should not have an expectation of privacy in anything they create, store, send, receive or retrieve using the Company computer resources. Please review Joe Johnson Equipment LLC's Privacy Policy for additional information.

Employees expressly waive any rights of privacy in anything they create, store, send, or receive on the computer or through the Internet or any other computer network. Employees consent to allowing personnel of Joe Johnson Equipment LLC to access and review all materials employees create, store, send or receive on the computer or through the Internet or any user computer network or means. Employees understand that Joe Johnson Equipment LLC may use human or automated to monitor the use of its computer resources.

Guidelines
Use of the electronic mail system or Internet for solicitation of, or influence over, commercial ventures, religious or political causes, outside organizations, or other non-employment-related solicitations are strictly prohibited.

Creating or distributing offensive messages or image data on the electronic mail system or retrieving offensive messages or image data from the Internet is prohibited.

Mass distribution of messages and image data not related to Company business (e.g. jokes, chain letters) is prohibited. Offensive messages or image data includes any inappropriate, disregard and unwanted circulation of messages or image data about race, ancestry, place of origin, age, sex, color, ethnic origin, national or aboriginal origin, distinctive groups or affiliations, creed, sexual orientation, marital status, family status, mental or physical disability, source of income, political and/or religious beliefs, or record of offenses.

The unauthorized distribution, loading and downloading of Joe Johnson Equipment LLC's trade secrets, copyright materials, proprietary financial information or similar confidential information is prohibited.

Confidential information should not be sent by electronic mail to anyone within the Company or outside the Company unless directly requested by Senior Management. When approval has been given, confidential electronic mail shall include the warning header "Privileged and Confidential – Do not forward without permission".

The collection of material in violation of federal, state or local laws is prohibited.

Software Installation and Duplication
Unauthorized duplication of copyrighted computer software is strictly prohibited. Any software installation on company owned computer hardware must be approved by the Director of Finance. Joe Johnson Equipment LLC's standard of conduct on this subject is as follows:

- We will neither engage in nor tolerate the making or use of unauthorized software copies under any circumstances.
- We will provide legally acquired software to meet our legitimate software needs in a timely fashion and in sufficient quantities for all our computers.
- We will comply with all license or purchase terms regulating the use of any software we acquire or use.
- We will set and enforce internal standards to prevent the making or using unauthorized software copies, including effective measures to verify compliance with these standards and
- Appropriate disciplinary measures for violation of these standards.

Downloading Files from Internet
Downloading of music, images or software from the Internet is strictly prohibited unless specifically approved by the Executives or Senior Management. Downloading any peer to peer sharing programs or software is not allowed on company workstations. Rules for adherence of this policy apply from the full Internet Usage Policy and will be enforced as such.

Hardware
Acquisition of any new computer hardware or software must be approved by the Director of Finance prior to purchase. Any hardware used to access the corporate network must be approved by the Director of Finance prior to connectivity.

Confidentiality
Notwithstanding Joe Johnson Equipment LLC's right to retrieve and read any or all electronic mail messages, using the Company's electronic mail system, such messages should be treated as confidential by other employees and accessed only by the intended recipient. Unauthorized access and retrieval of another employee's electronic mail is prohibited.

The content of electronic mail and information retrieved from the Internet, properly obtained for a legitimate business purpose, may be disclosed within the Company without the permission or authorization of the employee.

Password
Messages created, received or sent over the electronic mail system or through the Internet are not confidential. The use of a password to access or use the Internet or electronic mail system does not guarantee confidentiality or privacy. The Company reserves the right to change an employee's password without the employee's prior consent.

All messages, though erased and deleted, may still be retrievable and readable.

The appropriate use of encryption or password protection on any file, message or image data composed, sent, received or retrieved using the Internet or the Company's electronic mail system is permitted. All employees must disclose their password to Executives of the Company upon request. Passwords must be treated with the strictest of confidence and it is the responsibility of the employee to ensure their passwords remain confidential. Sharing passwords other than to the Executives is prohibited. Certain employees maybe privy to confidential information such as employee personal data, customer information, vendor information etc., as such it is the responsibility of each employee to protect unauthorized access to this information.

Viruses
Email or Files which you do not know the origin of should be immediately deleted. If you suspect an email or file contains a virus or intended to disrupt company information or hardware, please notify the IT Department immediately. Emails which contain attachments or zip files should be reviewed carefully before it is opened. If you do not know the original sender of this file, please delete the file.

General
Joe Johnson Equipment LLC will not be responsible for any unauthorized use of the Company's electronic mail system or the Internet. Any employee who discovers any violation of this policy shall immediately notify the Director of Finance and Human Resources. Any employee found in contravention of this policy may be subject to disciplinary action up to and including termination of employment and/or legal action.

Responsibility
It is your responsibility to ensure that you comply with this policy. It is the responsibility of the IT Department to immediately notify Senior Management whenever they become aware of a violation or potential violation of this policy.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP107

Subject: Smoking Restrictions

PURPOSE
To ensure that all employees are informed of the designated smoking areas and adhering to all health & safety regulations and local By-Laws.

SCOPE
This policy is applicable to all employees, contractors and visitors of Joe Johnson Equipment LLC.

DEFINITIONS (for the purpose of this policy)
The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment"," the Business" or the "Company" at various times throughout this policy manual.

An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

Smoking – the use of use of tobacco products, including cigarettes, smokeless tobacco, and electronic cigarettes.

POLICY
To protect everyone from the hazards of second-hand smoke and to ensure a healthy environment for all, Joe Johnson Equipment LLC strictly prohibits smoking anywhere in the building. Joe Johnson Equipment LLC strongly adheres to the applicable by-laws and/or State and State Legislation and therefore enforces the following policy:

- Any staff member who smokes must do so in an outside designated area and use a proper receptacle to extinguish/dispose of the cigarettes to maintain a clean and presentable appearance for our customers and fellow employees.
- Smoking shall only occur during your designated breaks or lunchtime.
- There is absolutely no smoking anywhere in the building. Any employee who is in violation of this Policy will be subject to disciplinary action(s) up to and including termination.

Failing to abide by this policy could be in conflict with local state laws, and upon conviction, is liable to a fine or penalty.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP108

Subject: Progressive Discipline

PURPOSE

To communicate to all employees the expectations and results when misconduct and/or violation against his/her job description, legal requirements or company policies occur while employed at Joe Johnson Equipment LLC. The purpose is also to provide a framework and rules for each employee to follow to ensure all employees are working in a safe and productive environment.

SCOPE

This policy is applicable to all employees of Joe Johnson Equipment LLC.

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment"," the Business" or the "Company" at various times throughout this policy manual.

An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY

Joe Johnson Equipment LLC has procedures and policies contained in this manual which apply to every member of our staff. Other procedures and policies are departmental, and job specific requirements assigned by your manager, and legislation which regulates conduct and requirements during employment. To maintain employment with Joe Johnson Equipment LLC Inc., you are required to meet these requirements and follow all company policies. It is the responsibility of the Manager to be intimately familiar with the contents of this manual and to ensure that all policies and procedures are adhered to and enforced to the letter within his/her respective department.

If a Manager believes that a policy or procedure is not being followed by a person who is a member of another department, then that Manager shall sit down with the Departmental Manager of the perceived offender and create a resolution. If an acceptable resolution cannot be reached between the two Managers to solve the problem, then this must then, and only then, be brought to the attention of Human Resources to intervene and arrive at a solution.

Joe Johnson Equipment LLC Inc. has established a progressive discipline system to ensure that all employees are following all policies and procedures accordingly.

If the employee chooses not to comply with policies and procedures or engages in any type of misconduct deemed unfit by Joe Johnson Equipment LLC standards, he or she will be subject to our disciplinary process.

Please note: Counseling is not considered a part of the progressive discipline but may be used at the discretion of the company in a case of any minor behavior that does not comply with Joe Johnson Equipment LLC's expectations, ethics, policies and/or procedures.

Progressive Disciplinary Process

The following are the guidelines to progressive discipline which are dependent on the severity of the misconduct. Human Resources will assist the Reporting Manager throughout the disciplinary process.

Level 1 Your first offence may be subject to a verbal warning, confirmed in writing, depending on severity of the violation. This level of discipline is to assist the employee in identifying the areas(s) where improvement is required and providing the employee with guidance to influence the proper behavior. The employee will also be advised of the consequences if another violation occurs.

Level 2 A second warning will be a written warning, depending on severity of violation. At the second warning your manager will review your job description with you and identify the violated policy and/or procedure. It will also be determined whether there is any additional guidance required.

Level 3 A third written warning, depending on the severity of violation. At this point, there will be an action plan developed for the employee and the immediate Manager to ensure that performance issues and behavior is corrected. The employee will also be advised of the consequences if another violation occurs.

Level 4 Grounds for Termination. It should be noted that any breach of any policy or procedure in this manual, in and by itself, constitutes grounds for dismissal. There are serious cases of misconduct that Joe Johnson Equipment LLC Inc. will not tolerate in any circumstance, and will be considered grounds for termination, even at first offence. Some examples of serious misconduct, where termination is always warranted, but are not limited to the following:

- Gross negligence
- Serious violation of the company code of conduct or of a company policy
- Breach of contract
- Serious misuse of the Company's name or property or putting the Company's. reputation into serious disrepute
- Deliberately accessing internet sites that contain pornographic or other offensive material.
- Misuse of confidential information
- Serious insubordination
- Violence or threats of violence in the workplace
- Discrimination or Harassment including Sexual Harassment in the workplace.
- Workplace Dishonesty (theft, regardless of the amount, time or company records, fraud of any kind, falsifying information on a resume/job application, deception and breach of trust)
- Damage to property (includes deliberate or willful damage to property that can result in substantial loss or damage to property)
- Off duty conduct (certain acts or criminal acts) that would damage the Company's name or reputation.
- Possession of a dangerous weapon in the workplace
- Attending work under the influence
- Serious breach of security and/or health and safety rules (act puts fellow employees in eminent danger)

Based on the incident, your manager will discuss your employment with Senior Management. Management will decide on the disciplinary action to take.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP109

Subject: Company Uniforms and Allowances

PURPOSE

The purpose of this policy is to ensure that all employees who are required to wear JJE uniforms, and those eligible for tool and winter apparel allowances, clearly understand their responsibilities and entitlements regarding company-provided clothing, equipment, and reimbursements.

SCOPE

This policy is applicable to all employees of Joe Johnson Equipment LLC operating under various business entities.

POLICY

The Company will supply all shop employees with uniforms and coveralls. Wearing the uniform is mandatory when working in the service shop or performing service calls off-site. Uniforms are serviced weekly by the uniform provider, who delivers clean garments and collects soiled ones. Employees must tag uniforms requiring repair. Normal wear and accidental damage are expected; however, if a uniform is lost or willfully damaged, the employee will be responsible for the replacement cost. All uniforms and coveralls are tracked, and any issues must be reported to the employee's manager promptly.

Office staff in Parts and Service departments represent the Company and must maintain a professional appearance. Company-branded apparel will be provided for office staff who choose to wear it.

Winter Work Apparel Allowance

Shop and road personnel are eligible for a one-time reimbursement of up to **$150.00** for winter work apparel, which may include winter coats, insulated coveralls, and gloves. Road personnel may request additional funds during employment, subject to manager approval. All subsequent purchases must be pre-authorized by management before purchase.

Tool Allowance

Service Mechanics, Technicians, Apprentice Mechanics, Welders, Truck Installers, and Mechanic/Shop Assistants who are permanent employees are eligible for an annual tool allowance reimbursement of **$750.00**, starting after three months of employment. Tools must be required for the employee's role, and detailed receipts—not just proof of payment—must be submitted for tools purchased within the calendar year. Reimbursement requests must be submitted by December 31 of the same year through Concur for manager approval.

Uniform Returns Upon Termination

Employees must return all uniforms and coveralls before final pay processing. Missing items will result in the employee being charged the replacement cost, which may be deducted from any wages or monies owed.

Joe Johnson Equipment LLC. Subsidiary of Federal Signal Corporation	**Employee Handbook - USA** **Subject: Attendance Management**

PURPOSE

The purpose of this policy is to ensure that all employees of Joe Johnson Equipment LLC., ("the Company") clearly understand the Company's expectations regarding attendance and the procedures to follow when an absence or tardiness occurs. Consistent attendance is essential to support a safe, productive, and respectful work environment and to meet the needs of our customers and suppliers.

SCOPE

This policy is applicable to all employees of Joe Johnson Equipment LLC., regardless of position or employment status.

DEFINITIONS (for the purpose of this policy)

The "Company" – Joe Johnson Equipment LLC, operating as various business entities of Federal Signal Corporation.

"Absence" – refers to any scheduled work time that an employee does not attend, whether planned or unplanned, and regardless of reason. This includes full-day absences, partial-day absences, and instances where the employee is not present and available to perform their assigned duties during scheduled work hours. Absences may result from personal circumstances, illness, approved leave, or other situations impacting attendance. Approved leaves provided for under applicable law are not considered culpable absences and will not result in discipline.

"Tardiness" – refers to any instance where an employee arrives late for a scheduled shift or returns late from breaks and is not fully prepared to begin or resume work duties immediately upon arrival. This includes delays caused by personal preparation, gathering materials, or any other activity that prevents the employee from starting work without interruption.

POLICY

The Company expects employees to be punctual and dependable for their scheduled work hours. Absenteeism and tardiness can negatively impact team productivity and customer service. Managers are responsible for communicating attendance expectations during orientation monitoring attendance within their teams, and reporting absences accurately and promptly. Human Resources will support managers in maintaining accurate records and ensuring consistent application of this policy.

PROCEDURE

Employees who anticipate being late or absent must notify their manager as soon as possible before their scheduled start time. Managers must update the absence in the Company's Time Management System.

If an absence exceeds three consecutive days, the manager must immediately advise Human Resources. For absences of three or more consecutive days related to illness or injury, the Company may request reasonable medical documentation where appropriate to support attendance management or accommodation. Any request for medical information will be limited to functional abilities. Requests will be made in accordance with applicable federal, state, and local laws.

Planned absences, such as vacation, bereavement, or other leaves, require completion of an Absence Request Form, which must be submitted to the manager for review and approval in advance.

Repeated or unapproved absences or tardiness may result in progressive discipline, which may include verbal warnings, written warnings, suspension, up to termination of employment. Absences protected by law will not result in discipline. This includes, but is not limited to, absences covered under Family and Medical Leave Act (FMLA), Americans with Disabilities Act (ADA), applicable state and local paid sick leave laws, Workers' compensation laws, and any other legally protected leave or absence. Managers must consult Human Resources before issuing any disciplinary action.

The Company will provide reasonable accommodation for absences related to disability, family status, or other protected grounds to the point of undue hardship, in accordance with the Americans with Disabilities Act (ADA) and applicable state and local laws.

POLICY REVIEW

This policy will be reviewed periodically to ensure its effectiveness and compliance with legal requirements. The Company reserves the right to modify or discontinue this policy, subject to applicable legislation and with appropriate notice.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP111

Subject: Workplace Violence and Harassment

PURPOSE

To provide employees with a safe and healthy work environment that is free of violence and harassment and to ensure all employees receive equal respect and treatment, regardless of personal differences, and to ensure a reporting process for workplace violence and harassment is made available and known by all employees.

SCOPE

This policy is applicable to all employees of the "Company" (Joe Johnson Equipment LLC), its contractors, suppliers, customers and visitors.

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment"," the Business" or the "Company" at various times throughout this policy manual.

An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

Complainant – The person who has made a complaint about another individual whom they believe committed an act of violence against them.

Harasser/Accused – The person whom another individual has accused of committing an act of violence, an act of harassment.

Workplace Violence – Any action, conduct, threat or gesture of a person towards an employee in their workplace that can reasonably be expected to cause harm, injury or illness to that employee.

Prohibited workplace or threats of workplace violence may include, but is not limited to, the following:

- Aggressive physical contact with another individual (e.g., hitting, shoving, pushing, kicking, throwing an object at or near another employee, kicking an object the employee is standing on such as a ladder, or trying to run down an employee using a vehicle or equipment such as a forklift).
- Threatening to harm an individual or their family, friends, associates or their property
- Intentional destruction or threat of destruction of property owned or operated by the Company.
- Possession or use of any firearm, weapon, or any other dangerous device for the purpose of intimidation or injury of another person
- All threats or acts of violence occurring on Company property, regardless of the relationship between the Company and the parties involved in the incident.
- All threats or acts of violence not occurring on Company property but involving someone who is acting in the capacity of a representative of the Company.
- All threats or acts of violence not occurring on Company property, involving an employee of the Company, whereby the threats or acts of violence affect the interests of the Company.

Domestic Violence – A person who has a personal relationship with an employee of the Company—such as a spouse or former spouse, current or former intimate partner or a family member—may physically harm, or attempt or threaten to physically harm, that employee at work. In these situations, domestic violence is considered workplace violence.

Workplace Harassment:

(a) engaging in a course of vexatious comments or conduct against an employee in a workplace that is known or ought reasonably to be known to be unwelcome; or

(b) workplace harassment.

Acts of Harassment may include, but are not limited to, the following:

- Making harassing or threatening telephone calls, letters or other forms of written and electronic communication
- Intimidating or attempting to coerce an employee to do wrongful acts
- Harassing surveillance or "stalking" meaning the willful, malicious and repeated following of another person
- Making a remark suggesting or implying an act to injure persons or property

Reasonable action taken by the Company, Supervisor or Manager relating to the management and direction of employees or the workplace is not workplace harassment.

"Bullying" behavior may involve:

- Abuse of power, authority or control by a manager or person of authority
- Repeated humiliation or intimidation by any person that adversely affects an employee's. psychological or physical well-being
- A single instance so serious that it has a lasting, harmful effect on employee.

"Discrimination" behavior may involve:

- Differential treatment of an individual or group of individuals which is based, in whole or in part, on one or more than one of the prohibited grounds of discrimination, and which thus has an adverse impact on the individual or group of individuals.

POLICY

The Company is committed to building and preserving, for its employees, a safe work environment based on mutual respect which is free from violence, threats of violence, discrimination, harassment of any kind, or intimidation. To achieve this objective, it is the policy of the Company to communicate this policy to all employees, provide training for employees regarding this policy and its procedures, ensure that all incidents are investigated promptly and thoroughly, and that any recommended course of action is carried out accordingly.

The Company will encourage employees to report all incidents regardless of who the alleged offender(s) might be and can do so without any fear of reprisal and will ensure that there are no negative consequences for reports made in good faith.

Employees who do not follow the requirements of this policy will be subject to disciplinary action up to and including termination. The degree of discipline will be proportional to the nature and seriousness of the incident.

Where a person employed by the Company has a history of violent behavior and the Company has knowledge of this history, the Company will provide personal information to any employee who is expected to encounter this person with a history of violent behavior and the employee is at risk of physical injury. The Company will only disclose to other employees as much information as necessary to protect other employees from physical injury.

All other persons: contractors, suppliers, customers and visitors to the Company must also comply with legislative requirements and the requirements of this policy. Individuals failing to abide by this policy will be promptly removed from the properties(s).

The Company will review the Workplace Violence and Harassment Policy as often as necessary but at least annually. As part of this review, the Company will also conduct an annual workplace violence risk assessment.

This policy has been developed in consultation with the Joint Health and Safety Committee (JHSC) and will be reviewed on an annual basis.

ROLES AND RESPONSIBILITIES
The following responsibilities apply:

Employer will:

- Hold management accountable for responding to and resolving complaints of violence or harassment in a fair, objective and expeditious manner.
- Ensure compliance by all who have a relationship with the organization, such as contractors, suppliers, customers and visitors.
- Consult with the JHSC or Health and Safety Committees, and conduct annual risk assessments.
- Ensure strict confidence is adhered to by all parties involved.
- Take necessary corrective actions.
- Provide response measures.

Human Resources will:

- Prepare a written policy with respect to Workplace Violence and Harassment and develop and maintain a program to implement the policy and review the policy as often as is necessary but at least annually.
- Ensure the Workplace Violence and Harassment Policy are posted in a conspicuous place.
- Establish and deliver training and education for all employees.
- Develop a reporting process for incidents of workplace violence or harassment.
- Participate in the investigation of all reports of workplace violence or harassment in a prompt, objective and sensitive way.
- Take necessary corrective actions.
- Provide response measures.
- Track and analyze incidents for trending and prevention initiatives.

Manager/Supervisors will:

- Do everything reasonable to stop any incidents of workplace violence or harassment that is suspected or are aware of in the workplace, whether or not a complaint is made.

- Work with Human Resources to take corrective action with anyone under their direction who initiates a violent act or harasses another person and implement disciplinary action when necessary.
- Provide continued training and communication of the Workplace Violence or Harassment Policy.

Employees will:

- Assist in eliminating and preventing violence or harassment in the workplace by working together in a professional and respectful manner.
- Report all acts of violence or harassment, which threaten, or perceive to threaten, a healthy and safe work environment to their Supervisor, Manager or Human Resources.
- Cooperation in the investigation of a violence or harassment complaint
- Maintain confidentiality - anyone who gives evidence or information in an investigation, or is involved in the process must keep this information confidential.
- Report immediately any incident or occurrence they have witnessed of a co-employee who has been subjected to any acts of violence or harassment in the workplace.

Joint Health and Safety Committee (JHSC)/Health and Safety Members will:

- Be consulted about the development, establishment and implementation of Workplace Violence or Harassment Policy
- Make recommendations to the employer for developing, establishing and providing training in prevention measures and procedures.
- Take part in the review of the Workplace violence or harassment policy at least once a year.

Visitors & General Public will:

- Treat all employees with respect and abide by this policy while conducting business at the Company's workplace.

PROCEDURE

How to Report Workplace Violence and Harassment:

Any employee who believes they have been subject to an incidence of violence or harassment should, in all confidence and without fear of reprisal, personally report the incident or occurrence as soon as possible.

Employees are encouraged to report any incidents or situations of violence or harassment in a timely manner whether they have been subjected to such behavior or whether they observe, or know, of a fellow employee or group of employees who have engaged in, or been subjected to, workplace violence or harassment.

It is recommended that the harassed individual document any situations or discussions of harassment that have occurred.

Federal Government's Criminal Codes deal with matters such as violent acts, threats and behaviors such as stalking. The police should be contacted immediately when an act of violence has occurred in the workplace or when someone in the workplace is threatened with violence. If an employee feels threatened by a co-employee, volunteer, contractor, student, vendor, visitor or client/ customer then an immediate call to "911" is required.

Employees can report incidents or complaints of violence and harassment in writing using **Form 208.1 – Workplace Violence and harassment Incident Report Form**.

The report of the allegation(s) should include the following information:

- Name of the reporting employee, name of the Complainant, and name of the alleged harasser
- Identifying and nature of the relationship of the harasser
- Name and account of the witnesses.
- Details of the incident including events leading up to, and after the violent act or incidents of harassment
- Emergency steps taken.
- Signature of reporting employee and individual taking the report

The Company is committed to working with the employee every step of the way in an informed manner. The Company recognizes that this issue may be sensitive and may have an emotional impact on the individual; therefore, no time limit will be instituted for reporting an incidence of violence or harassment.

Who to Report Workplace Violence to:
Employees are encouraged to report any incidents or situations of violence or harassment to their Supervisor, Manager or to Human Resources.

If the violent act is initiated by or the harasser is the Employer, Manager or Supervisor, the individual can report the violent act or harassment directly to the Human Resources Department.

Depending on the severity of the violent incident, the Supervisor/Manager or Human Resources will arrange transportation to a medical facility for medical care. The appropriate Labor Authority and/or Police will be contacted. The Supervisor will advise any employees who may be at risk.

Who Will Investigate?
The Manager/Supervisor and/or Human Resources will determine who will conduct the investigation into the incident or complaint of workplace violence and harassment.

The investigator must not be directly involved in the incident or complaint and must not be under the direct control of the alleged offender or harasser.

The investigator should have knowledge of how to conduct an investigation that is appropriate in the circumstances.

The investigator must make reasonable efforts to interview all parties involved (including witnesses), even if they are not employees and must give the alleged offender or harasser the opportunity to respond to the specific allegations raised.

Depending on the allegations and the people involved, the investigation may be referred to an external investigator conducting an impartial investigation.

Timing of the Investigation:

Investigations should be completed within 90 calendar days, unless there are extenuating circumstances (i.e. illness, complex investigation) warranting a longer investigation.

Investigation:
Once a complaint has been received, a thorough investigation will take place. The investigation will be appropriate to the circumstances of the complaint, and all findings of the investigation will be formally documented.

- The "Investigator(s)" should review the Workplace Violence and harassment Policy before. Starting the investigation process
- If the resolution of the incident is beyond the authority of a manager, supervisor or Human Resources, the General Manager is to be made aware of the incident.
- In a crisis situation, the alleged offender or harasser may be immediately suspended or removed from the workplace to ensure the safety of others until the investigation is complete. The suspension will be with pay.

In the event that a complainant's concerns were not resolved at the workplace, or they feel the threat still exists then the complainant has a right to contact their State Employment Standards office with the complaint and can do so without any fear of reprisal.

The following are the steps of the investigation process:

1. Supervisor/Manager or Human Resources will take the complaint from reporting employee.

2. Obtain a Description of the Incident/Claim
   - Listen to the employee, and ensure that they provide a full account of the incident(s)
   - Ensure that you treat the matter seriously, using a professional manner and avoid discounting their difficulties in coming forward and telling the story
   - Contact the company legal department where it appears that the situation may require legal action
   - Obtain a written, signed and dated statement from the claimant
   - Ensure that the employee is free from retaliation as a result of their coming forward Ask the employee if there is a resolution that can be reached or if they wish to file a complaint with the authorities
   - Report the details by using the Workplace Violence and harassment Incident Report Form

3. Conduct an Investigation into the Incident / Claim
   - Conduct your investigation immediately after learning of the complaint
   - Ensure that the investigation remains confidential, and that all information gathered remains confidential. Information should be shared only where necessary, and with appropriate parties They must also be informed of the need to remain confidential
   - Investigate all claims seriously
   - Document all information appropriately
   - Contact the authorities where appropriate
4. Interview the Complainant
   - Obtain a full account of the incident, and document all details provided
   - Determine any potential pattern involved, or if the incident was a singular occurrence Determine if the incident was influenced by any contextual factors
   - Identify any reporting relationships, or hierarchical structures that may have influenced the incident(s)

- Determine a timeline of events associated with the incident, and what the job duties of each party were at the time of the incident, and what their expected locations were
- Examine the potential of a charge made under false pretenses, and any motivating factors that may be involved. Work to rule out these potential elements
- Inform the complainant that a thorough investigation will take place Obtain a written, signed and dated statement from the claimant
- Ensure that the employee is free from retaliation as a result of their coming forward

5. Interview the Accused
   - Obtain a written, signed and dated statement from the claimant
   - Describe the details of the accusation, and ask for clarification on any discrepancies between the two stories
   - Identify any reporting relationships, or hierarchical structures that exist between the parties
   - Determine a time-line of events associated with the incident, and what the job duties of each party were at the time of the incident, and what their expected locations were
   - Determine any potential for retaliation or reprisal, and inform the accused that this would be unacceptable
   - Document all pertinent details of the interview, including observations of behavior displayed and their account of the incident
6. Interviewing Witnesses
   - Obtain written, dated and signed statements from any witnesses
   - Ensure that the employee is free from retaliation as a result of their coming forward
7. Resolve the Complaint
   - Where a transfer is either requested or required, ensure that it does not create a negative impact on their employment
   - Where disciplinary action is required, determine the level of discipline based on the severity of the incident, previous action taken in similar circumstances, the employees previous history, and the frequency
   - Review, revise and re-communicate Company policy on Workplace Violence and harassment Place documentation of the complaint, investigation, rulings, discipline imposed, and any actions taken into confidential files and not the personnel files of the parties involved
   - Provide written findings to both the complainant(s), the alleged offender or harasser(s) of the outcome of the investigation and any remedies or disciplinary action taken as a result of findings

8. Finalize the Investigation report by reporting the details of the investigation, the parties involved, evidence gathered, authorities contacted, the summary of findings and the resolution of the complaint by using and **Form 208.2 – Workplace Violence and harassment Findings Report Form.**

9. Provide the completed investigation report to the General Manager.

Results of the Investigation:

The results of an investigation and any corrective action must be communicated in writing to the complainant and the alleged offender or harasser within 10 calendar days of the conclusion of the investigation. There is no requirement for the investigation report itself to be shared with such persons.

Disciplinary Action:

- Where the investigation finds evidence and a violation has been affirmed, The Company, in alignment with the Progressive Discipline Policy, will take appropriate action including disciplinary up to and including termination of employment

- Where the investigation does not find evidence to support the complaint, no action will be taken against the alleged harasser

- It is a violation of this Workplace Violence and harassment Policy for anyone to knowingly make a false complaint, or to provide false information about a complaint. If an investigation results in a finding that the complainant *intentionally falsely accused* another of workplace violence, the Company will take appropriate disciplinary action in alignment with the Progressive Discipline Policy

Work Refusal:
Employees have a right to refuse work where there is reason to believe that workplace violence is likely to endanger that employee. The employee under this refusal is not required to remain at their immediate work location until an investigation is complete and are encouraged to seek and remain in a safe place.

Support:
Any employee who has been harmed as a result of a violent act or incident of harassment in the workplace has the right to assistance. The Company recommends that any employee who has been a victim at the workplace seeks health care assistance and/or consultation.

The Supervisor/Manager and HR Manager will review the incident and its effects and take reasonable steps to accommodate employees involved in the incident.

Confidentiality:
All records of violence and harassment and subsequent investigations, are considered confidential and will not be disclosed to anyone except to the extent required by law. The Company will do everything it can to protect the privacy of the individuals involved and to ensure that complainants and offenders or harassers are treated fairly and respectfully.

The investigator must remind all individuals involved in the investigation of their confidentiality obligation and protections.

All documentation and reports regarding workplace violence and harassment complaint(s) will be securely maintained by the investigator(s) throughout the process. All completed investigation reports and supporting documentation will be retained in the Human Resources office unless legally requested or administrative proceedings arise out of the workplace violence and harassment incident.

TRAINING
The Company will ensure that all employees are trained and educated on workplace violence, and that they are clear about their roles and responsibilities, as well as this policy and its procedures. In accordance with the Canada Occupational Health and Safety Regulations, all employees shall receive the following information, instruction and training:

- The nature and extent of workplace violence and/or harassment and how employees may be exposed to it;

- The communication system established by the employer to inform employees about workplace violence and/or harassment;
- Information on what constitutes workplace violence and/or harassment and on the means of identifying the factors that contribute to these behaviors;
- The workplace violence and harassment prevention measures that have been developed; and
- The employer's procedures for reporting on risks and incidents of workplace violence and harassment

COMMUNICATION

A copy of this policy will be posted and made available to all employees.

Any of the following method(s) may be used to communicate this policy:

- Company email
- Compa
- ny
- memo
- On-
- line
- postin
- g

Posting of policies and procedures Training Meetings and Safety talks

EXHIBITS/FORMS

- F208.1 – Workplace Violence and harassment Incident Report Form
- F208.2 – Workplace Violence and harassment Complaint Findings
- Report Workplace Violence Risk Assessment Survey

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP137

Subject: Workplace Sexual Harassment

PURPOSE

Joe Johnson Equipment LLC (the "Company") is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of the Company's commitment to a discrimination- free work environment. Sexual harassment is against the law[1] and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with the Company. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

SCOPE

The Company's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with the Company.

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.

An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

Sexual Harassment is a form of sex discrimination. Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

Employee: All employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with the Company. For the purpose of this policy and procedure, the term "employees" refers to this collective group.

Non-Employee: A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected

non-employees include persons commonly referred to as independent contractors, “gig” workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer

Complainant – The person who has made a complaint about another individual whom they believe committed an act of violence against them.

Harasser/Accused – The person whom another individual has accused of committing an act of violence, an act of harassment or sexual harassment.

POLICY

1. The Company’s policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with the Company. In the remainder of this document, the term “employees” refers to this collective group.

2. Sexual harassment will not be tolerated. Any employee or individual covered

What Is “Sexual Harassment”?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self- identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment need not be severe or pervasive to be unlawful, and can be any harassing conduct that consists of more than petty slights or trivial inconveniences. Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual’s sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual’s employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual’s sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient’s job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
- Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
- Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
    - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or their job benefits or detriments;
- Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
    - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
    - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
    - Sabotaging an individual's work;
    - Bullying, yelling, name-calling.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the

workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti- discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. The Company cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or a Company Human Resources representative. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or Company Human Resources representative.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, are required to report such suspected sexual harassment to a Company Human Resources representative. In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue. Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. The Company will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, a Company Human Resources representative will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
- A list of all documents reviewed, along with a detailed summary of relevant documents;
- A list of names of those interviewed, along with a detailed summary of their statements;
- A timeline of events;

- A summary of prior relevant incidents, reported or unreported; and
- The basis for the decision and final resolution of the complaint, together with any corrective action(s).

- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by the Company but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at the Company, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time within one year (three years beginning August 12, 2020) of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, within three years of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the Company does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR. DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized

and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1- 800-669-4000 (TTY: 1- 800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

COMMUNICATION

This procedure will be posted on the Health and Safety Bulletin Board at each US branch location and will be located in the H&S Policy Manual.

Any of the following method(s) may be used to communicate this policy:

- Company email
- Company memo
- On-line posting
- Posting of policies and procedures
- Training
- Meetings and Safety talks

TRAINING

The Company will ensure that all employees are trained in this policy and procedures, are educated on sexual harassment and that they are clear about their roles and responsibilities. In addition, a copy of this policy will be posted and made available to all employees.

Employees new to the Company will receive training of this policy and procedure during the New Hire Orientation, all other employees will receive training on an annual basis.

EXHIBITS/FORMS

F137.1 - Workplace Sexual Harassment Receipt of Acknowledgment Form

F137.2 – Workplace Sexual Harassment Complaint Form For Reporting Sexual Harassment

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP112

Subject: Equal Employment Opportunity

PURPOSE

To advise every employee of the company's commitment to equal employment opportunity by providing employees with a safe and harassment-free workplace and to ensure all employees receive equal respect and treatment, regardless of personal differences.

SCOPE

This policy is applicable to all employees, applicants, vendors or customers of Joe Johnson Equipment LLC, and all persons working at/for the Company.

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.

An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

Unlawful Discrimination - includes failure or refusal to hire an individual because of race, creed, color, sex, religion, national origin, age, military status, marital status, disability, sexual orientation, or genetic predisposition or carrier status. It also includes discharging, limiting, segregating or classifying employees or applicants in any way that would deprive them of employment opportunities or adversely affect their status as employees, based on their race, creed, color, sex, religion, national origin, age, military status, marital status, disability, sexual orientation, or genetic predisposition or carrier status.

Unlawful Harassment – can be verbal, visual or physical conduct which belittles or shows hostility or dislike to an individual because of his or her their race, creed, color, sex, religion, national origin, age, military status, marital status, disability, sexual orientation, genetic predisposition or carrier status, domestic violence victim status, gender identity, or any other protected class recognized by applicable Federal, State, or local law or that of the employee's relatives, friends or associates which:

- Has a purpose or creating an intimidating, hostile or offensive work environment; or
- Has the purpose of effect of unreasonably interfering with an individual's work performance; or
- Otherwise adversely affects an individual's employment opportunities

Unlawful Sexual Harassment – is a form of sex discrimination. Sexual harassment includes unwelcome conduct either which is of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions
- affecting an individual's employment.

Retaliation – retaliation against an individual for exercising their rights under this Non-Discrimination Policy is strictly prohibited. This includes any retaliation for inquiring about rights under this policy, or reporting or complaining about possible violations, including providing truthful information about a possible violation. Such retaliation against the Company's employees, customers, suppliers, vendors, temporary agency employees, contractors or those utilizing our facilities or services is prohibited and will not be tolerated.

Retaliation would include any kind of negative action against an employee for inquiring about their rights or the rights of other employees, or for making an honest complaint of a violation or possible violation of this policy.

Any form of retaliation against employees for exercising their rights under this policy is strictly prohibited and will be treated as a violation of this policy.

POLICY

In order to provide equal employment and advancement opportunities to all individuals, employment decisions by the Company will be based on merit, qualifications, and abilities. It is the policy of the Company to treat all employees and applicants for employment fairly and without regard to race, creed, color, sex, religion, national origin, age, military status, marital status, disability, sexual orientation, genetic predisposition or carrier status, domestic violence victim status, gender identity, or any other protected class recognized by applicable Federal, State, or local law. The Company prohibits all forms of unlawful discrimination. This applies to all employment practices including recruiting, hiring, pay rates, training and development, promotions, assignments, discipline and benefits.

As part of this policy, the Company also prohibits and form of unlawful harassment or other abusive conduct directed at employees, applicants, vendors or customers because of their race, creed, color, sex, religion, national origin, age, military status, marital status, disability, sexual orientation, genetic predisposition or carrier status, domestic violence victim status, gender identity, or any other protected class recognized by applicable Federal, State, or local law.

In addition, the Company has adopted a separate Sexual Harassment Policy prohibiting unlawful sexual harassment. Please refer to Policy & Procedure UP137 – Workplace Sexual Harassment

Company Commitment

The Company is committed to maintaining a work environment free of inappropriate, degrading or harassing conduct. Such conduct shall not be tolerated, and, if an investigation determines that such conduct has occurred, it shall promptly result in discipline up to and including termination. Any manager who is made aware of any such inappropriate conduct, and fails to take appropriate action pursuant to this policy, will also be subject to disciplinary action up to and including termination.

No manager or anyone else employed by the Company is authorized in any way or in any circumstances, to unlawfully harass or discriminate against employees, applicants, vendors or customers. Anyone who feels they have witnessed or been the victim of such conduct **MUST** notify the Company of the facts in accordance with this policy and the matter will be dealt with promptly and effectively. Complaints or inquiries may be made to the Human Resources Manager or the President of Joe Johnson Equipment LLC Inc.

All reports will be promptly investigated and confidentiality will be maintained to the greatest extent possible. No employee will be subject to any adverse action as a result of making a good-faith complaint. Employees who make a bad-faith complaint may be subject to disciplinary action, up to and including termination. Any retaliation or harassment should be reported immediately.

PROCEDURE

It is the responsibility of all Company employees to ensure that their conduct and work environment are maintained free of discrimination. Specifically, the Company has the responsibility to maintain a non-threatening environment, which includes discussing this policy with all employees to assure them that they are not required to endure insulting, degrading or exploitative treatment.

All employees, employment applicants and the Company's customers, suppliers, vendors, agency employees, contractors and those utilizing our facilities or services are encouraged to promptly report any conduct that they are subject to, or that they witness which may violate this policy.

Complaint Notification Process

The individual who believes that they have been subject to harassment should provide a written report of the incident to Human Resources and a copy will be provided to the Sr. Vice President. The employee is also advised to maintain a record of the incidents leading up to and following the complaint.

Complaints or inquiries may be made confidentially to Human Resources or Sr. Vice President who have the responsibility for the enforcement of this policy. By placing two different individuals in charge of this policy, you can freely discuss your complaint or inquiry with one of them even if you may not feel comfortable doing so with the other.

Complaints and inquiries will be kept confidential to the greatest extent practical, consistent with the Company's need to conduct an adequate investigation. In all cases, the matter must be brought to the attention of the Sr. Vice President of the Company, because of the need for consistency and centralized decision making in the implementation and enforcement of this policy.

Any employee who is determined to have committed discrimination in violation of this policy will be subjected to appropriate measures including discipline up to and including termination. Similarly, appropriate action will be taken or suggested if a customer, vendor, supplier, agency, contractor or other person or entity with which the Company does business engages in conduct that violates this policy.

Investigation Process

The nature and details of the investigation process will vary depending on the details of the complaint. The Company's objective in every instance is to make a fair determination of what happened so it can then take corrective action, if warranted, as soon as possible. The steps that may be taken in the investigation include:

- Both the Complainant and the alleged Harasser will be interviewed, as well as any other individuals involved or witnessed.
- Where the violation has been affirmed, the Company will take appropriate consequential action and a final report will be completed by Human Resources and kept in a separate file within the department. Consequential actions includes but is not limited to: withholding a promotion, re- assignment, suspension, and/or termination. The results of such a violation will be documented accordingly in the Harasser's personnel file.

- Where the violation has not been affirmed, no action will be taken against an employee who has made a complaint in good faith or the alleged harasser. The Company will not, in any way, retaliate against an individual who makes a genuine concerned report of suspected harassment. In this case, no documentation of the incident will be placed in the accused or the Complainant's file.
- Based on the investigation finding, those parties conducting the investigation shall discuss the results with the Complainant and the alleged Harasser.

Confidentially

Any allegation of harassment brought to Management's attention will be promptly investigated in a confidential manner to the extent possible to protect the privacy of the persons involved. During the investigation where other parties are involved, such individuals will be exposed to specific information in regards to the complaint. Such individuals will be reminded of their duty to keep all information/matter prior to, during and after the investigation under strict confidence. All reports regarding the harassment complaint will be kept in the Human Resources office, unless, legally requested or administrative proceedings arise out of the harassment report are required.

Corrective Action

Any employee who is determined to have committed discrimination, harassment or retaliation in violation of the policy will be subjected to appropriate measures including discipline up to and including termination. Similarly, appropriate action will be taken or suggested if a customer, vendor, supplier, agency, contractor or another person or entity with which the Company does business engages in conduct that violates this Policy.

False Accusation

In an investigation results in a finding that the complainant intentionally and falsely accused another of harassment knowingly or in a malicious manner, the complainant will be faced with any one of the following consequences: withholding of a promotion, re-assignment, disciplinary suspension and /or termination.

For Sexual Harassment, please refer to Policy & Procedure UP137, Workplace Sexual Harassment for relevant complaint notification and investigation processes.

Conclusion

The Company has developed this policy to ensure that all can work in an environment free from harassment. The Company will make every effort to ensure that all employees are familiar with the policy and know that any complaint received will be thoroughly investigated and appropriately resolved.

The Company encourages employees to file a complaint promptly to assist in ensuring an effective investigation and resolution. However, due to the sensitivity of these problems and because of the emotional toll, such misconduct may have on the individual; no time limit will be instituted for reporting a harassment complaint.

We also strongly encourage that you report any suspected harassment of any kind. That said, we will not pursue an investigation without first obtaining your consent to process. So please do not be afraid of brining the matter up to the Human Resources department for fear that we may pursue the offender in a manner that could simply compound the problem or that will be embarrassing to you – we will work with you every step of the way, in strict confidence and in an informed manner.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP114

Subject: Security Inspections

PURPOSE
To ensure every employee at Joe Johnson Equipment LLC is protected from any dangerous substances or weapons.

SCOPE
This policy is applicable to all employees and visitors at Joe Johnson Equipment LLC.

DEFINITIONS (for the purpose of this policy)
The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.
An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY
Joe Johnson Equipment LLC wishes to maintain a work environment that is free of illegal drugs, alcohol, firearms, explosives, or other improper materials as defined by the company at its discretion. To this end, Joe Johnson Equipment LLC prohibits the possession, transfer, sale or use of such materials on its premises. Joe Johnson Equipment LLC requires the cooperation of all employees in administering this policy and maintaining a safe environment.

Desks, lockers, vehicles and other storage devices are provided for the convenience of the employee, but remain the sole property of Joe Johnson Equipment LLC and may be inspected at any time. As well, any articles found within them can be inspected by a representative of Joe Johnson Equipment LLC at any time, either with or without prior notice. Joe Johnson Equipment LLC also reserves the right to enter such property to obtain required information during a period of time when the staff member using the property is absent from work. No personal locking devices or codes may be placed on company property at any time, without company permission.

Joe Johnson Equipment LLC reserves full access rights to computer and other mechanical devices, files, email, voice mail, etc. as used by employees for business purposes. Where protective codes or locking devices are appropriate, the employee will provide their Manager with a key or password code in order to retrieve information and property required. For questions relating to personal property and information, please refer to Employee Privacy Policy for details.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP115

Subject: Scheduled Hours and Overtime

PURPOSE
To ensure that each employee and manager maintains an accurate account of hours worked and are compensated appropriately.

SCOPE
This policy is applicable to all employees of Joe Johnson Equipment LLC Inc.

DEFINITIONS (for the purpose of this policy)
The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.
An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY
Accurately recording the hours worked is the responsibility of every employee and their manager. Joe Johnson Equipment LLC shall keep accurate records of the hours worked in order to calculate proper compensation. Time worked is all hours actually spent on the job performing assigned duties with Managements permission. Employees and Managers shall also accurately record the hours away from their regular shift for personal reasons.

All employees are given a half-hour **UNPAID** lunch. This time must be deducted from the time cards prior to submission for payroll. For example, an hourly employee who normally works 8:00 am to 4:30 pm, with a half hour off for lunch, would equal a standard 8 hour day.

Non-exempt employees are expected to take their full lunch break and are requested not to perform work during this time. An employee who works a shift of more than six hours, which extends over the noonday meal period (from 11:00 A.M. until 2:00 P.M.) is required to take at least 30 minutes off within that period for the noon meal.

Falsifying or tampering with any time records may result in disciplinary action.

For Non-exempt Hourly Employees
The Manager will verify by reviewing all hours indicated, and then sign the time record before submitting it for payroll processing. If corrections or modifications are made to the time record, the Manager must verify the accuracy of the changes by initialing the time record.

Scheduled Hours
Each employee will have a scheduled shift/hours that the individual is required to fill in order to meet the requirements of the position and the Company. From time to time, these hours may change temporarily or permanently depending on what is required. Such hours will be determined by the Manager and agreed

upon by the employee.

Hourly employees will receive regular compensation for hours worked only, and will not receive compensation for any missed time due to personal absence (some exceptions may apply). Salaried employee will receive their regular scheduled compensation when personal absence is due to personal illness not greater than 3 consecutive days. Please refer to the Attendance Management Policy in the event of an absence. In the event the policy is abused or excessively used to the employee's advantage, the company can request evidence at any time as it applies, and may lead to disciplinary action.

OVERTIME

Non-exempt Hourly employees are expected to work a minimum number of hours based on a standard workweek. A standard workweek varies for hourly employees and is based on their position and location within Joe Johnson Equipment LLC. Based on the statutory requirements, the maximum number of regular hours worked will vary. Any hours worked beyond 40 in a standard workweek will be paid at time and one half.

If an hourly paid employee is participating in an extracurricular activity on behalf of the company at the request of the company, (for example a Joe Johnson Equipment LLC hockey challenge, Open House or a remote training seminar), that employee will be paid for their regular shift, if applicable. The extracurricular activity, including travel time, also will not contribute to the employee's overtime calculation for that week.

All Exempt Employees are exempt from receiving overtime

pay. For further information, please speak with Human

Resources.

Subject: Gift Acceptance

PURPOSE
This policy provides guidance to employees on the acceptance of gifts and ensures that any such acceptance aligns with the Company's mission, vision, values, and ethical standards.

SCOPE
This policy is applicable to all employees of Joe Johnson Equipment LLC.

DEFINITIONS (for the purpose of this policy)
The "Company" – Joe Johnson Equipment LLC., operating as various business entities of Federal Signal Corporation.

An "Employee" – Any individual employed by Joe Johnson Equipment LLC. References to "employee," "employees," "staff," "team members," or specific positions are used interchangeably throughout this policy.

"Non-monetary gift" - A non-monetary gift shall be defined but not limited to a gift valued at $75.00 USD or less.

POLICY
The Company is committed to maintaining high standards of business integrity and ethical conduct. All employees, at every level of the organization, are expected to act in accordance with this policy and the Company's established values. The acceptance of gifts must not compromise, or appear to compromise, an employee's professional judgment or business decision-making.

ROLES AND RESPONSIBILITIES
The Company
- Ensure employees are aware of and understand the requirements of this policy
- Take appropriate corrective action, up to and including progressive discipline, when this policy is not followed

Managers/Supervisors
- Ensure employees on their teams comply with this policy
- Address and escalate concerns or disclosures related to the acceptance of gifts

Employees
- Comply with the requirements of this policy
- Avoid situations that could create real or perceived conflicts of interest
- Disclose any gift that may create a real or perceived conflict of interest

POLICY
The following guidelines are intended to prevent actual or perceived conflicts of interest related to gifts. These examples are not exhaustive.

General Principles
Employees must not solicit or accept any gift—monetary or non-monetary—where a real or perceived conflict of interest exists or may exist. The Company retains sole discretion in determining whether a conflict of interest is present. A conflict of interest may arise when a gift is:
- Offered by a competitor of the Company
- Provided by an organization with personal or financial ties to the employee
- Intended to influence, or appear to influence, business decisions or professional judgment
- Likely to affect the employee's treatment of customers, suppliers, or clients

- Reasonably interpreted as a bribe, payoff, improper incentive, or diversion of value from the Company

Monetary Gifts
Employees must not accept monetary gifts of any kind, whether direct or indirect, for personal benefit.
The only permitted exception is a charitable donation made on the employee's behalf.

Non-Monetary Gifts
- Non-monetary gifts with a value of $75.00 USD or less may be accepted, provided no conflict of interest exists and they have obtained approval from their manager
- Normal business hospitality (such as meals associated with legitimate business purposes) is permitted

Disclosure Requirements
If an employee accepts or is offered a gift that creates or could create a conflict of interest, the employee must immediately disclose the situation to their Manager, Human Resources, or a Vice President.

If a non-monetary gift exceeding $75.00 USD is received without prior knowledge, the employee must disclose it immediately. Management (in consultation with HR) will determine the appropriate action, which may include returning the gift, providing it to the HR team to distribute or share at future company events, sharing it with the team, or donating it.

Failure to disclose gifts as required by this policy may result in disciplinary action, up to and including termination of employment.

POLICY REVIEW
This policy will be reviewed periodically to ensure alignment with operational needs and applicable legal requirements. The Company reserves the right to amend, modify, or discontinue this policy at its discretion.

PURPOSE
The purpose of this policy is to outline the standards, guidelines, and procedures for vacation entitlements and paid personal days.

SCOPE
This policy is applicable to all employees of Joe Johnson Equipment LLC, unless explicitly stated in an employment agreement.

DEFINITIONS (for the purpose of this policy)
The "Company" – Joe Johnson Equipment LLC., operating as various business entities.

"Vacation Entitlement" - how much vacation an employee is entitled to in a set vacation entitlement year.

"Vacation Entitlement Year" - the 12-month period over which employees earn vacation.

"Paid Personal Days"- paid time off from work for the purpose of providing some flexibility for employees to use when they are sick or have personal matters to attend to.

POLICY
The Company will provide employees with no less than the minimum-required vacation based on employee's state or federal legislation, where applicable. The Company reserves the right to provide a greater benefit with regards to vacation entitlements in its sole discretion.

Employees are entitled to take vacation time each year and are entitled to vacation pay as defined by the guidelines below, unless otherwise agreed, at the discretion of the Company. The vacation entitlement year is a recurring 12-month period beginning January 1st each year. In the employee's first year of employment, the employee will accrue a pro-rated amount of vacation from their start date to the end of the entitlement year. Vacation should not be taken within an employee's first three months of employment unless there are extenuating circumstances and as approved by their manager.

Vacation time will not be considered as time worked for the purpose of calculating overtime pay, except where legally required by applicable state employment standards legislation.

Vacation Entitlement
Employees are entitled to vacation time with pay within the guidelines outlined below, unless otherwise approved by the Company. The Company allows vacation time to be taken prior to the employee earning it (vacation advance), however the employee acknowledges upon hire and again upon requesting vacation time that any unearned vacation taken in advance will be deducted from the employee's final paycheck, should their employment end for any reason.

Years of Service	Annual Vacation Entitlement
0 to less than 1 year of service	Pro-rate to start date
1 or more years of service	2 weeks
5 or more years of service	3 weeks
10 or more years of service	4 weeks

- Some states require a greater benefit in which case the Company will align with the applicable legislation as required

Employees' vacation entitlement will increase in accordance with applicable employment and labor standards legislation and

in accordance with this policy. Should an employee obtain a length of service milestone they will be granted additional vacation entitlement for use during that calendar year on a prorated basis once the anniversary date has occurred.

Exceptions
Employees are encouraged to use their vacation time each year, however, in recognition of employees who have attempted to schedule vacation time and were unable to do so due to extenuating circumstances, subject to applicable employment standards legislation, the employee may carry forward a maximum of five (5) earned but unused vacation days to the next vacation entitlement year. Any exceptions to this policy must be reviewed by Human Resources prior to approval.

Vacation Period
Vacation requests exceeding two (2) consecutive weeks require review by Human Resources before Management approval can be granted.

Vacation Pay Upon Departure
Upon termination of employment for any reason, employees will be paid for any earned, unused vacation on their final paycheck

If an employee leaves the company and has been paid more vacation pay than they earned, the excess amount will be deducted from their final paycheck

Paid Personal Days
Paid Personal days are granted to eligible employees upon the employee's start date and at the beginning of each calendar year. Unused Paid Personal days do not carry forward to the following calendar year. If an employee's employment ends for any reason, unused Paid Personal days are not compensable to the employee.

Employees are eligible for Paid Personal days as follows:

	Annual Paid Personal Days
Permanent Full-time Salary & Hourly	4 days
Managers/Directors/Sr. Leaders (must have people management responsibilities)	5 days

- Some states require a greater benefit as it relates to paid sick or personal time in which case the Company will align with the legislation as required

Unpaid Time Off
Unpaid time off is intended for extenuating circumstances. Employees must use all available Paid Time Off, including paid personal days and any unused vacation days, before requesting unpaid time off, and must have their Managers' approval.
If an employee requests more than three (3) unpaid days within a calendar year, the additional unpaid time off must be approved by both Human Resources and the employee's Manager. For further details, please refer to the Personal Leave of Absence Policy.

This policy does not apply to any protected leaves of absence under state or employment standards legislation.

PROCEDURE
Employees must complete an Absence Request Form as far in advance as possible, or as soon as they are reasonably able to so, to ensure that Managers can plan for appropriate department coverage. Employees must receive the approval from their Manager before time off is taken. Every effort will be made to accommodate time off requests; however, the Manager has the right to decline a request if the employee's absence would adversely affect business operations and/or based on

department coverage requirements.

Should two (2) or more employees from the same team request vacation for the same time and the Company is unable to approve all of the requests without adversely affecting business operations, the employee who requested the vacation first shall be given preference, however Managers will have final discretion.

POLICY REVIEW

This policy will be reviewed annually to ensure its effectiveness and compliance with company standards and legal requirements. The Company maintains the right to modify or discontinue this policy.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP118

Subject: Holiday Schedule

PURPOSE

To recognize the holidays set forth by legislative bodies and provide employees with an annual schedule to assist in their work-life balance.

SCOPE

This policy is applicable to all employees of Joe Johnson Equipment LLC

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.
An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY

A General Holiday Schedule will be issued by the Human Resources Manager at the beginning of each calendar year to standardize the scheduled days to represent general public and paid holidays. Holiday pay will follow all statutory requirements and the annual General Holiday Schedule issued to all employees shall specify any variations.

Any staff member required to work on a statutory holiday will be paid time and a half for the actual hours worked on that day. Your department Manager must approve all hours worked on statutory holidays, as it applies to the Scheduled Hours and Overtime Policy.

To qualify for the holiday with pay, you must work your scheduled hours on the day before and the day after the determined general holiday, unless vacation time was taken and approved. If there is an absence due to illness, you must provide a doctor's note on the day you return back to work.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP119

Subject: Bereavement Leave

PURPOSE
This Policy allows employees to take paid and unpaid time off from work to grieve the death of a family member and to make arrangements for and attend a family member's funeral.

SCOPE
This policy is applicable to all employees of Joe Johnson Equipment LLC.

DEFINITIONS (for the purpose of this policy)
The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.
An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY
Employees are entitled to a leave of absence in the event of the death of a specified immediate and/or extended family member.

Death of a Spouse and/or Child
An employee who experiences the death of his/her Spouse or Child is entitled to a total of two (2) weeks (i.e., 10 work days) paid time off to grieve the death, attend the funeral or alternative to a funeral, and make arrangements necessitated by the death. For purposes of this Policy, the following definitions apply:

a) "Spouse" – an employee's same- or opposite gender husband, wife, or benefit-eligible domestic partner.

b) "Child" – an employee's biological or adopted son or daughter or an individual for whom the employee stands in loco parentis. No age limit applies to the definition of a Child for purposes of this Policy.

The ten (10) days of paid time off apply per each death of a Spouse or a Child, regardless of the date(s) on which the death(s) occur. If an employee experiences the loss of more than one Child in a 12-month period, the employee is entitled to at least a total of six (6) weeks (i.e., 30 days) leave during the 12-month period, with the number of paid days during that six (6) weeks dependent upon the number deceased. For example, in the event of the death of two (2) Children in a 12-month period, the first four (4) weeks (i.e., 20 days) of leave under these circumstances would be paid as set forth above, and the remaining two (2) weeks (i.e., 10 days) of leave would be unpaid.

Death of Immediate Family Member (Non-Spouse, Non-Child)
Employees are eligible for three (3) days of paid bereavement leave for the death of an Immediate Family Member. For purposes of this Policy, the definition of an "Immediate Family Member" excludes an employee's Spouse or Child but includes an employee's significant other, parent, step-parent,

grandparent, grandchild, sibling, step-sibling, current Spouse's/ significant other's parent/ step-parent, brother-in-law, and sister-in-law. It also includes an employee's foster child, step-child, and legal ward.

The three (3) days of paid time off apply per each death of an Immediate Family member, regardless of the date(s) on which the death(s) occur.

For the death of an employee's foster child, step-child, or legal ward, an employee shall receive a total of ten (10) days leave, three (3) of which are paid as set forth above and the remaining seven (7) days are unpaid. If an employee experiences the loss of more than one step-child, foster child, or legal ward in a 12- month period, the employee is entitled to at least a total of six (6) weeks (i.e., 30 days) leave during the 12- month period, with the number of paid days during that six (6) weeks dependent upon the number deceased. For example, in the event of the death of two (2) step-children in a 12-month period, the first six (6) days of leave under these circumstances would be paid as set forth above, and the remaining twenty-four (24) days of leave would be unpaid.

Death of an Extended Family Member

When a death occurs to an Extended Family Member of a full-time employee who has completed his/her probationary period, the employee, upon request, will be excused on the day the funeral occurs without pay, provided the employee would have been scheduled to work on that day and provided he/she attends the funeral. This leave must be approved by the employee's Manager. For purposes of this Policy, the definition of "Extended Family Member" includes an employee's uncle, aunt, cousin, close friend, and work associate and current Spouse's/ significant other's grandparents.

Considerations

Employees are to provide at least forty-eight (48) hours' notice of their intention to take bereavement leave under this Policy, unless providing such notice is not reasonable or practicable.

The Company may require reasonable documentation for leave under this Policy. Documentation may include a death certificate, a published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or government agency.

An employee who abuses this Policy will be subject to disciplinary action, up to and including termination of employment.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP120

Subject: Leaves of Absence

PURPOSE
To accommodate JJE employees who require a leave of absence, and where the circumstances are beyond their control.

SCOPE
This policy is applicable to all New York resident employees of Joe Johnson Equipment LLC Inc.

DEFINITIONS (for the purpose of this policy)
The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.
An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY
All employees must complete their introductory period prior to an approved leave. During any leave under this policy, an employee shall continue to participate in each type of benefit plan that is related to his/her employment, unless he/she elects in writing not to do so. Types of benefit plans are health care benefits, retirement plan provisions and vacation. During an employee's leave, Joe Johnson Equipment LLC will continue to make the employer's contributions for any plan described above unless the employee provides written notice that they do not intend to pay the employee's contributions for the benefits. The period of an employee's leave shall be calculated based on the length of the employee's service, the maximum entitlement based on legislative requirements and/or company policy.

Should a leave of absence be required, the employee shall request or notify their manager in writing and when feasible, complete the Leave of Absence Notification Form.

Upon return of such leave, Joe Johnson Equipment LLC will pay the employee at a rate that is equal to or greater than the rate that the employee most recently earned, or the rate that the employee would have earned had he or she worked throughout the leave.

Leave of Absences

The following leaves are recognized under federal and New York State Labor Law. Any changes to the laws relating to a leave of absence shall be recognized under this policy to reflect our legislative obligation to our employees:

1) **Military Leave of Absence**
Joe Johnson Equipment LLC Inc. recognizes that a leave of absence may be necessary for any employee to fulfill his/her military obligations to the uniformed services.

The following Military Leave of Absence Policy complies with the Uniformed Services Employment

and Reemployment Rights Act of 1994 ("USERRA").

Where state or local leave statutes mandate greater leave benefits, the benefits required under such state or local laws will apply.

Definition
"Uniformed Services" means the performance of duty on a voluntary or involuntary basis in the (1) Army, Navy, Marine Corps., Air Force or Coast Guard; (2) Army Reserve, Naval Reserve, Marine Corps. Reserve, Air Force Reserve, or Coast Guard Reserve; (3) Army National Guard or Air National Guard;
(4) Commissioned Corps of the Public Health Service; or (5) Any other category of persons designated by the President of the United States in time of war or national emergency.

Service may include active duty, active duty for training, initial active duty training, full-time National Guard duty, and examination to determine a persons' fitness for any type of duty.

Eligibility
All regular full and part-time employees who are members of the United States uniformed services, regardless of length of service with the Company are eligible.

Notification
An employee who anticipates taking a leave to fulfill military obligations should notify his/her Supervisor/Manager of the date on which leave is expected to begin and the length of the anticipated leave of absence. This notice should be provided at least 30 days in advance of the start of the leave, or if the need for leave was not foreseeable, as soon as possible prior to the start of the leave.

Prior to beginning the period of military leave, the employee should submit to the Human Resources Manager, a copy of the military orders, if available, directing the employee to report for training or to report for active duty.

If an employee is called to emergency duty, the military orders may be provided to the Human Resources Manager upon the employee's return to work.

It is not contemplated that a reservist or guardsman must request a leave of absence each time he or she leaves for a weekly or weekend drill. It is sufficient under such circumstances for the reservist or guardsman to inform his/her Manager of his/her schedule for fulfilling his/her obligation and request in writing a leave of absence for the scheduled periods of training or duty. This includes weekly or weekend drill, annual tour of duty, attending special courses of instruction, or school prescribed by

the Armed Forces, as well as other types of duty. The employee should notify his/her Manager of any changes to this schedule.

Length of Leave
Under USERRA, an employee may take a (cumulative) maximum of five (5) years leave of absence for military duty. There are limited exceptions to this maximum limit that may extend the five-year limit.

Reinstatement
Requests for reinstatement must be made to the Human Resources Manager either orally or in writing.

Employees will be reinstated as described herein provided that he or she presents a certificate or release orders to confirm they have been discharged under honorable circumstances.

The amount of time a returning employee has to reapply for work depends on how long he or she was away on duty. Individuals who serve more than 180 days must reapply for work within 90 days of completing service. Those who serve between 31 and 180 days must reapply for work within 14 days of completing service. Persons serving 30 days or less must report to work on the first regularly scheduled shift following 8 hours of returning home.

An employee who serves 91 days or more will be reinstated to the position that he or she would have attained if continuously employed or a position of like seniority, status and pay, so long as he or she is qualified for the position or can become qualified after reasonable efforts. If the employee is not qualified for this position or cannot become qualified, the employee will be reinstated into the position he or she left.

If the employee cannot become qualified for either of these positions, the employee will be reinstated in any other position which he or she is qualified, possibly of lower status and pay, but with full seniority.

Returning employees will count their military service as part of their total seniority within the Company.

Benefits
An employee on military leave who has accrued but not used vacation time may elect to use that paid time off during the military leave, but may not be compelled to use this paid time off during military leave.

Employees on military leave are not eligible for holiday pay, jury/witness pay, or bereavement pay.

An employee on authorized military leave will continue in active status and will continue to be covered by the Medical and Dental in effect, for the calendar month the leave begins, plus one additional month. Thereafter, an employee may elect to continue to cover her/himself or herself and any dependents for a maximum of 24 months.

Group Insurance benefits shall be reinstated upon the employee's return from military leave provided that the employee requests that such benefits be reinstated within 30 days of his or her return to work.

Non-Discrimination
The Company makes it a policy not to discriminate in any way against employees who are members of the military.

2) Pregnancy Leave

Pregnancy is considered a temporary disability within the meaning of the State Human Rights Law and as such entitles pregnant women to disability benefits for the period she is certified by her doctor as unable to work. It requires all covered employers to treat claims filed for pregnancy- related disabilities the same as claims for any other disability. Specifically, benefits are payable for up to 26 weeks to eligible employees who are totally disabled and have submitted acceptable medical proof of disability.
For eligible employees, the leave of absence will be provided for up to 26 weeks. In the event of other medical conditions have occurred, the employee shall provide written certificate for their doctor confirming the employee inability to work and will not be able to return to work until the Manager or Human Resources Manager has received medical clearance from the doctor indicating that the employee if medically fit to return. A pregnant worker shall continue to receive health and medical coverage benefits and continue to accrue seniority for vacation entitlement purposes while on leave.
The employee is expected to fulfill their duties at Joe Johnson Equipment upon return.

3) Jury Duty

Jury duty leave is provided to regular employees both full time and part time, who works at least 20 hours per week. Employees who are summoned to service during the regular work week as a jury member or as a witness for which the employee has been subpoenaed will receive their regular rate of pay for judicial hours away from work, less income received during the jury participation. In the event that the employee is the defendant or plaintiff, the employee shall not be paid their regular rate of pay, unless under the review of Management.

Once the employee has received documentation by the courts, the employee is to provide their immediate Manager with a copy. The Manager shall then provide Human Resources with a copy for the employee files to document the possible leave of absence. Human Resources will then advise the employee and Manager on the remaining steps.

The employee is expected to return to work where reasonable conditions exist for full or partial workdays that he or she is not engaged in court activity.

4) Other Leaves of Absence (Medical, Family and Personal)

A personal leave of absence (PLOA) is an effective means to grant employees who are not eligible for Family Medical Leave with needed time off. Our service to customers is of the utmost importance and will be a factor when considering your request for a personal leave of absence.

Procedure:

1. Application for personal leave absence (PLOA) should be made in writing on the request form provided in the Human Resources Department.

2. Time off in excess of all other types of leave requires a PLOA request.

3. Authorized leaves for justifiable and verifiable reasons will require approval from the employee's Department Head and the Managing Partner.

4. Medical Certification approval is needed for medically related requests for leave.

5. The Human Resources Manager must be notified at least thirty (30) days prior to the requested leave. The thirty (30) day notice can be waived at the discretion of the President.

Personal leaves of absence *without pay* may be granted for medical, family related and personal reasons.

A) Medical Leave:

This type of leave is for a period not to exceed 30 days. At the end of the 30 day leave period you may renew your request for another 30 days. The total leave time available to employees, including extensions, generally shall not exceed 6 months within a 12-month period (measured backward on a rolling basis). Once this leave has been exhausted, employment with the Company may be terminated.

An employee, who through written statement from his/her physician, expects to be off work in excess of five (5) working days, and is not eligible for family medical leave may be granted a medical leave of absence. Medical verification must include the beginning and ending dates of leave and the diagnosis or reason for leave. The statement accompanied with the application for leave must be presented to his or her Supervisor for approval. The Company may require a second medical opinion, at the Company's expense, before the leave is approved.

The approved period of leave will be determined by the ability of the employee to meet the job requirements. A medical opinion, at the Company's expense, may be required before an employee can return to work. Management has the right to determine that the returning employee is physically able to perform the work in a safe manner.

If you have not been medically released to return to work at the end of this leave, your employment may be terminated. If you have been medically released to return to work at the end of this leave, but choose not to return to work, your employment will be terminated.

B) Family Leave

An employee may be granted a personal leave of absence without pay for the following reasons:

1. The birth of a son or daughter of the employee and in order to care for such son or daughter; or

2. The placement of a son or daughter with the employee for adoption or foster care; or

3.In order to care for the spouse, son, daughter or parent of the employee if such

spouse,

son, daughter or parent has a serious health condition.

Any employee requesting a personal leave will be required to utilize all paid time off for which the employee is entitled prior to being placed on a personal family leave without pay.

Any employee requesting a leave described in #3 above must provide sufficient certification from a physician of the necessity of the leave. This type of leave is for a period not to exceed 30 days.

Once this leave has been exhausted, employment with the Company may be terminated.

If you are requesting a leave that is covered by short-term disability or workers' compensation and your claim is denied and you do not return to work, your employment will be terminated.

If you work for another employer during any type of personal leave of absence without pay, your employment may be terminated**.**
All questions regarding the interpretation of this policy should be directed to the Human Resources Manager.

PURPOSE
The purpose of this policy is to establish guidelines for employees who are planning to request unpaid leave of absence for personal or other reasons that do not fall under any other applicable statutory or job-protected leave categories.

SCOPE
This policy is applicable to all full-time, permanent employees of Joe Johnson Equipment LLC.

DEFINITIONS (for the purpose of this policy)
The "Company" – Joe Johnson Equipment LLC., operating as various business entities of Federal Signal Corporation.

Vacation – Paid time off from work for the purpose of providing time to employees to rest and recharge. Do we need to define this?

Paid Time Off (PTO) - Paid time off from work for the purpose of providing some flexibility to employees to use when they are sick or have personal matters to attend to, inclusive of vacation and paid personal days.

ELIGIBILITY
A personal leave of absence is not a protected leave under any employment legislation and is offered solely at the discretion of the Company. All permanent, full-time employees who work a minimum of thirty (30) or more hours per week, have completed at least ninety (90) days of employment and do NOT have any disciplinary infractions, significant performance issues or any absenteeism issues within the last twelve (12) months may request a personal leave of absence. A submitted request does not constitute an approval.

POLICY
The Company will consider Personal Leave of Absence without pay to eligible employees who wish to take time off from work duties for personal reasons. Employees must use all available, unused PTO before taking a Personal Leave of Absence. The leave must be taken concurrently with any available PTO. A personal leave does not guarantee the protection of an employee's job upon their return or any benefits or entitlement during their absence.

A Personal Leave of Absence may be approved for a minimum of four (4) consecutive days and up to a maximum of thirty (30) consecutive calendar days within any rolling twenty-four (24) month period. Only one (1) Personal Leave of Absence is permitted during this twenty-four (24) month period, and the leave must be taken in a single, continuous block of time.

PROCEDURE
Should an employee need to take a Personal Leave of Absence, the employee shall provide advance notice of the leave to their Manager and Human Resources in writing by completing the Leave of Absence Notification Form and emailing it to their Manager and to hrsupport@jjei.com.. In some situations, if advance notice is not possible, the employee is required to inform their Manager and Human Resources as soon as reasonably possible. All requests must include the required start and end dates of the leave.

All requested Personal Leave of Absences are subject to Human Resources and VP approval. Human Resources and VP may approve or deny requests for a Personal Leave of Absence in their discretion based on several factors, including but not limited to anticipated workload requirements and staffing considerations during the proposed period of

absence.

Failure to return to work on the approved leave end date without reasonable notice will be considered a no-call, no-show, and may be subject to disciplinary action up to and including termination.

Employees who are on an approved Personal Leave of Absence from the Company during a bonus period, may be subject to a pro-rated bonus in accordance with the bonus program's specific criteria for payment.

Employees while on a Personal Leave of Absence from the Company may not engage in outside employment, however the Company reserves the right to exempt certain situations. Any employee who wishes to be considered for such an exemption must provide in advance of the leave start date a full written description of the activity or outside employment in question, to Human Resources.

POLICY REVIEW

This policy will be reviewed annually to ensure its effectiveness and compliance with company standards and legal requirements. The Company maintains the right to modify or discontinue this policy.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP121

Subject: Employee Performance Management

PURPOSE
To provide clear expectations and a fair method of measuring performance for all employees. It is a method in identifying departmental and individual objectives and aligning each individual with the "Company's" (FST Canada Inc.) expectations and goals.

SCOPE
This policy is applicable to all employees of the Company.

POLICY
The Employee Performance Management System has been established to help align Managers and Employees efforts towards a common goal. All employees are evaluated on the same main competencies to ensure each and every employee is rewarded and evaluated fairly.

All employees are given a maximum of three (3) goals to achieve throughout the review year. Each goal has a method to measure the level of accomplishments and the date for the goal to be accomplished. Managers will work with each employee to provide feedback, coaching and opportunity to identify areas of improvement, areas of strength, and areas for assistance and career growth.

The Five Point Scale is applied to all competencies and goals being reviewed and is based on clear expectations defined by the company, their Manager, and the position. The sum, average, and rating scale will provide the employee with an overall performance score based on goal accomplishments and successful level of competency throughout the designated time period.

A Multi-Rater may be used at the Manager's discretion. Multi-Raters are completely confidential and will only be used as an aid for Managers to evaluate their employees. Although comments and evaluations maybe disclosed, all names and information that could be linked to an individual will be removed by the Manager prior to the employees viewing.
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DEFINITIONS

The "Company" – FST Canada Inc.

PROCEDURE
Manager's Preparation

- Get your facts: notes, past review, accomplishments and struggles throughout the year
- Issue Multi-raters to designated individuals
- Begin to evaluate the employee and prepare pre
- liminary objectives
- Make notes/comments for each area evaluated
- Be honest and be aware of any common errors
- Keep in mind any personal considerations and/or organizational changes that may

Affect their performance results
- Arrange for a meeting with the employee, in a private environment
- Consult with Human Resources on next steps

Conducting the Review: Manager

- Follow through on the specified meeting time
- Invite the employee to participate throughout the review
- Begin by providing a general overview on their performance
- Take your time and discuss each area/section evaluated and provide examples
- Develop objectives together. Ensure you are both satisfied with the end result and timelines
- Discuss his/her own career aspiration
- Request for the employee to complete comments section if desired
- Provide HR with a copy of the SIGNED review

Manager's Follow-up

- Review and discussion the employee's comments
- Follow-up on the objectives and provide support when needed
- Continually monitor the employees progress and provide feedback
- Provide coaching and leadership to the employee to ensure they are meeting your expectations.
- Give constructive criticism and recognition when deserved

Employee's Participation

- To participate throughout the review and provide comments
- Contribute to the development of the objectives
- Participate in other evaluations through Multi-raters
- Follow up with the Manager during and completion of objectives
- Discussion around career ambition and desired learning opportunities
- An employee may ask to complete self-evaluation prior to meeting

JOE JOHNSON EQUIPMENT LLC *A subsidiary of Federal Signal Corporation*	**Policy & Procedure:** **USP124** **Subject:** **Recruitment and Selection**

PURPOSE

To provide all employees with an opportunity for internal career advancement, while selecting the best qualified candidate for vacant positions within Joe Johnson Equipment LLC Inc.

SCOPE

This policy is applicable to all employees of Joe Johnson Equipment LLC Inc. and those participating in the recruitment and selection process.

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.

An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY

The selection of a successful candidate for any position within Joe Johnson Equipment LLC will possess a combination of education, work experience, attitude, and creativity that will increase the quality, quantity, and stability of the workforce, while encouraging overall professionalism, internal growth and best practices.

Recruitment activities will include the solicitation and posting of position(s) internally and externally to attract a diverse applicant pool and provide equal opportunity for those meeting the required qualifications.

PROCEDURE

Step 1: Business needs have been evaluated and a vacancy is identified

Once a vacancy has been identified, the department Manager should contact Human Resources to begin the recruitment process by determining the requirements of the role, obtaining appropriate approvals and developing a recruitment plan

Step 2: Develop Position Description

To develop the job description the hiring manager should identify the duties and responsibilities by determining the following:

1. General Information
2. Position Purpose
3. Essential Functions
4. Minimum Requirements
5. Preferred Qualifications

Step 3: Hiring Requisition:

- The requisition is created by the Human Resources Department and will obtain appropriate approvals. All hires require next level approval (the hiring managers, manager) as well as the Presidents approval.

Step 4: Develop Recruitment Plan

Once the hire has been approved, the Human Resources Department along with the hiring Manager will create a recruitment plan. The recruitment plan should consider the following:

A. Posting Period
B. Posting Resources (boards, ads, social media outlets, internal and/or external)
C. Target markets – soft search
D. 3rd party Recruitment Resources

For the majority of postings, Human Resources will post position internally.

Human Resources will contact all internal candidates for an interview. Decisions pertaining to internal applicants are to be based on the skill set required for the position and the length of service in their current role. Employees must have at least six (6) months of service before they are eligible to apply for an internal position, however depending on business, exceptions may apply.

In cases where an employee is promoted or transferred within Joe Johnson Equipment LLC Inc., and where an employee, in the sole judgment of management, is not successful in the new position, can be removed from the position at any time. The employee may be allowed to return to his or her former job or to a comparable job for which the employee is qualified, depending on the availability of such positions and Joe Johnson Equipment LLC's needs.

Step 5: Reviewing Applications/Resumes/Screening

- Human Resources shall review all resumes and/or applications based on position requirements, candidates experience and skill set and in conformance with governing legislative bodies.
- A member of the Human Resources team will be responsible for the initial contact of selected potential candidates
- Human Resources will conduct a pre-screen interview to assess and confirm potential candidates skill set and fit for position. Standard set of questions have been developed to determine the applicant's qualifications and ability to perform the essential duties of the position. JJE shall follow all legislative requirements to ensure equality and fairness to all applicants in all situations.
- Candidates selected for second round interviews will be sent to the hiring Manager for
- review. Human Resources will arrange interviews with the selected candidates and the hiring Manager. When not practical, the hiring Manager will reach out to the candidate to make the interview arrangements directly.
- Should testing be required, Human Resources will be responsible for conducting any required testing. Depending on the position, an additional interview may be required.

6. Conditions of Employment

Driver's License
For those who may be driving company vehicles, JJE will request a copy of your driver's license for insurance purposes.

Social Security Number
This is to ensure that the applicant is legally able to work every employee/candidate must complete the Verification Form I-9 and presents the documentation proving their eligibility of employment. Joe Johnson Equipment is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility.

Qualification Certificates
Proof of certificates or qualifications maybe asked where it is a requirement to perform the position. For example: Professional designations, skilled trade license certificates.

Background Check
To ensure that individuals who join JJE are well qualified and have a strong potential to be productive and successful, it is the policy of JJE to check the employment and personal references of all applicants. Once the best candidate(s) have been identified, Human Resources shall contact at least two (2) references provided by the candidate, prior to any offer letter. Should reference results be less favorable, Human Resources will meet with the Management group for discussion.

For all positions, that are responsible for handling financial information, personal and confidential information, and/or may be in contact with high cost products, will be required to undergo a criminal background check, upon the candidates consent to release this information. Only information obtained from the candidate's consent that could cause serious harm to current or future employees, or where criminal offenses have been identified and convicted without a pardon will not be considered. Joe Johnson Equipment LLC Inc. will follow all legislative requirements as it relates to individual privacy and human rights.

Any costs associated with references or criminal records checks will be covered by Joe Johnson Equipment LLC and consent will be obtained prior to Joe Johnson Equipment LLC's Representative pursuing any background checks. All information obtained will remain strictly confidential and only applicable information will be shared between the Human Resources Manager, direct Senior Manager and the Reporting Manager in order to select the best candidate.

Clauses
For defined positions, candidates will be required to agree to such clauses including non-solicitation, and/or confidentiality as a condition of employment as per offer letter.

Final Decision and Offer of Employment

Defined by the outcome of the background checks, the Managers will collectively decide on the best candidate . Human Resources will work with the Manager to determine the details of an offer. Human Resources will generate the offer letter based on the determined details and legislative requirements. Either the hiring Manager or Human Resources will then present the offer to the selected candidate. If accepted the new employee must sign the offer and accompanying confidentiality agreement. The signed documents must be returned to Human Resources prior to selected candidate employment start date.

JOE JOHNSON EQUIPMENT LLC *A subsidiary of Federal Signal Corporation*	**Policy & Procedure:** **USP125** **Subject:** **Payroll – New York**

PURPOSE

To ensure precise compensation payments and accurate maintenance of all Joe Johnson Equipment LLC Inc. employee's payroll and personal records based on company policies, procedures and legislative requirements.

SCOPE

This policy is applicable to all US employees of Joe Johnson Equipment LLC Inc.

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.

An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY

The pay week runs from Sunday to Saturday. Payroll is to be paid out into the employee's bank account by the payroll service at some point on the Thursday after the pay-period has ended. When payroll is to be paid out the week of a statutory holiday, the timing of payroll payment and pay-stub handout may be delayed by one day.

Pay-stubs are handed out or shipped out on the Thursday of that pay week. If a regular payday falls during an employee's vacation, the employee's pay stub will be available upon his or her return from vacation, unless other arrangements have been made with the employee's Manager.

Salary Based Pay

The Fair Labor Standards Act (FLSA) is a federal law which requires that most employees in the United States be paid at least the federal minimum wage for all hours worked, and overtime pay at time and one- half the regular rate of pay for all hours worked over 40 hours in a workweek. However, Section 13(a)(1) of the FLSA provides an exemption from both minimum wage and overtime pay for employees employed as bona fide executive, administrative, professional and outside sales employees.

Salary Based Requirements

Being paid on a "salary basis" means an employee regularly receives a predetermined amount of compensation each pay period on a weekly, or less frequent, basis.

The predetermined amount cannot be reduced because of variations in the quality or quantity of the employee's work. Subject to exceptions listed below, an exempt employee must receive the full salary for any workweek in which the employee performs any work, regardless of the number of days or hours worked. Exempt employees do not need to be paid for any workweek in which they perform no work. If the employer makes deductions from an employee's predetermined salary, i.e., because of the operating

requirements of the business, that employee is not paid on a "salary basis." If the employee is ready, willing and able to work, deductions may not be made for time when work is not available.

Pay Corrections

Joe Johnson Equipment LLC Inc. takes all reasonable steps to ensure that employees receive the correct amount to pay for each pay period. In the unlikely event that there is an error in the amount paid, the employee should promptly bring the discrepancy to the attention of their Manager or the Payroll Coordinator to ensure corrections are made as quickly as possible. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, you will be promptly reimbursed for any improper deduction made.

Pay Deductions

Various legislative bodies require that JJE make certain deductions from every employee's compensation. Joe Johnson Equipment LLC may also offer programs and benefits beyond those required by law. Such eligible employees may voluntarily authorize deductions from their pay to cover the costs of participation in these programs. Among these are applicable federal, state and local income taxes. JJE must also deduct Social Security taxes on each employee's earnings up to a specified limit that is called the Social Security "wage base." Joe Johnson Equipment matches the amount of Social Security taxes paid by each employee.

Pay offsets are pay deductions taken by Joe Johnson Equipment LLC, usually to help pay off debt or obligation to JJE or others. JJE must follow court orders or garnishee requests, regardless of the employee's agreement. Employees can expect strict confidentiality in any matters pertaining to deductions or setoffs from paychecks. If the employee has questions concerning why deductions or setoffs were made from their pay, or how they were calculated, they are to contact the Payroll Coordinator.

Deductions from pay are permissible when an exempt employee: is absent from work for one or more full days for personal reasons other than sickness or disability; for absences of one or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for salary lost due to illness; to offset amounts employees receive as jury or witness fees, or for military pay; or for unpaid disciplinary suspensions of one or more full days imposed in good faith for workplace conduct rule infractions.

Also, an employer is not required to pay the full salary in the initial or terminal week of employment; for penalties imposed in good faith for infractions of safety rules of major significance, or for weeks in which an exempt employee takes unpaid leave under the Family and Medical Leave Act. In these circumstances, either partial day or full day deductions may be made.

No Employee Loans

Joe Johnson Equipment LLC shall not provide personal loans to employees. Any personal loan requests shall be directed to the Human Resources Manager, and is at the discretion of Joe Johnson Jr., ONLY.

Taxable Benefit

Taxable benefits are not dollars paid to employees but rather values attributed to the employees for dollars paid on their behalf by the employer. Such taxable benefits applicable to Joe Johnson Equipment LLC employees are:

<u>Automotive</u>

Those employees who are provided with a Joe Johnson Equipment LLC vehicle (owned or leased), are subject to taxable benefit costs when the company vehicle is used for personal transportation.

Tracking Business and Personal Travel

Personal transportation refers to any driving for purposes other than business, which includes traveling between home and regular work location. However, when an employee travels directly from home to a location which is not the employee's regular place of business or vice versa, it is not consider personal transportation and is considered business travel.

The taxable benefit that results from an employee's personal use of a company vehicle is a part of the employee's compensation and must be reported on the year end reporting forms, namely, W2.

As required, all employees, who are provided with a company vehicle, are responsible for tracking all personal and total kilometers used throughout each calendar year. All kilometers must be recorded by the Driver on the Kilometers Log Sheet daily. All kilometers are to be reported to the Payroll Coordinator on a timely basis. Please refer to the Company Vehicle Policy for further details.

Termination/Leave/Layoff

Should the Employee stop working with Joe Johnson Equipment LLC for reasons of a leave of absence, temporary layoff, permanent layoff or termination, the employee shall receive their final pay, vacation pay remaining, and a Record of Employment following or included in the employee's last pay period.

W2's

By legislative requirements, Joe Johnson Equipment LLC Inc. will send out all W2's to all employees not later than January 31st of each calendar year.

PURPOSE
This policy provides employees with guidelines to follow for business travel and related expenses.

SCOPE
This policy is applicable to all employees of Joe Johnson Equipment LLC ("the Company") who conduct business travel and entertain clients.

DEFINITIONS (for the purpose of this policy)
The "Company" – Joe Johnson Equipment LLC, operating as various business entities.

An "Employee" – Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within FST Canada Inc.at various times throughout this policy manual.

POLICY
The Travel and Expense policy is designed to act as a guideline for business travel expenses. The primary approach when travelling is to spend prudently. Limits outlined in this policy are intended to be the upper limits for most circumstances. Amounts more than the limits should be only for exceptional situations such as expensive destinations (major cities), should be reviewed with manager prior to the expense being incurred, and the reason for the excess coverage should be explained in the expense report submission. **The Company reserves the right to decline expenses that are not aligned with the guidelines and/or are deemed unreasonable.** Employees may be subject to payroll deductions in this situation to reimburse the Company for the unreasonable expense.

RESPONSIBILITIES
The Company will provide a company credit card to employees who frequently travel or incur expenses as part of their role with the company. Any employees who incur more than $1000.00 per year of expenses must use a company credit card and adhere to the monthly expense claim submission process through Concur.
Exceptions to allow use of a personal card for business expenses, versus company card, require written approval from the VP, Finance. If the Company credit card cannot be used, the Company shall reimburse its employees through Concur once applicable receipts and manager approval is submitted.

The Employee is responsible for ensuring that claims for reimbursement or payment are submitted through Concur monthly, and that all expenditures are supported by required detailed receipts. Expenses under $20.00 USD do not require a receipt.

For Business Meals/ Entertainment/ Customer Relations, the following additional information is required before reimbursement will occur:
- Names of all individuals present whether they are employees or non-employees
- Name and business purpose of meal or event
- **Itemized, detailed receipt** showing menu items, taxes and tips

A Missing Receipt Affidavit can be completed and used in rare circumstances. Receipts are not required for personal car mileage. Missing receipts or lack of detailed receipts may result in a payroll deduction (if on company credit card) or non-reimbursement (if on a personal credit card). Failure to submit expenses monthly may result in company credit card being revoked.

Authorized Approvers are managers who are responsible to ensure all expenses were incurred for reasonable business-related expenses, applicable receipts are included with each expense and ensure employee adherence to the guidelines set out in this policy. Department Managers may have guidelines that are more stringent than outlined in this policy and will communicate those to their department in advance of travel occurring.

TRAVEL EXPENSE GUIDELINES (USD$)

Category	Limits (Tax Additional)	Additional Guidance
Air Fare	Generally, choose the lowest-fare route that reasonably meets travel requirements. Sr. Manager and below-level employees must obtain pre-approval from their manager before flights are booked. Economy-plus fares are permitted only for flights that exceed 6 hours straight and must be pre-approved by a VP. Reservations should be made at least 2 weeks in advance of travel. Any flight exceeding $1000.00 requires Manager approval in advance of booking regardless of position in the Company.	Travel should be scheduled only when necessary for business objectives. Schedule flexibility is expected to help minimize cost, but it need not unreasonably invade personal time and convenience. Non- refundable fares should be weighed against the cost-savings and the likelihood of plan changes. Generally, select non-refundable fares if the cost savings exceed the fee for changing the ticket.
Air Fare Surcharges	Small charges (up to $25 per flight) for seat selection are acceptable. Luggage fees (1 bag) are considered reasonable if traveling for more than 3 days.	Change fees should be avoided and must have written manager approval before being incurred for any employee who is a Sr. Manager or below-level employee.
Hotel	Up to $150 per night – not including taxes or local fees.	Use hotels that have a Company corporate rate when possible. Hotel expenses such as movie rentals or valet parking are not covered.
Meals – Traveling Employee	Up to $20 for breakfast or lunch; Up to $50 for dinner (per person). These are maximums. A maximum of one alcoholic beverage is permitted and should be included in these maximums.	Do not combine breakfast, lunch and dinner maximum into one meal.
Group Meals/Entertainment – Employee Attendees Only	Up to $20 for breakfast or lunch; Up to $50 for dinner (per person). All attendees of the meal must be documented on the expense claim within Concur. These are maximums. A maximum of one alcoholic beverage is permitted per person and should be included in these maximums.	Intended for (a) group meals while travelling out of town or (b) working session in which business is conducted, generally not to exceed one such meeting per quarter for the same group. May also apply to *occasional* employee recognition or departmental outings. **The most senior level employee at the meal must pay for the meal.** Any exceptions to this and/or to the meal guidelines, must be submitted for “one-over approval”.

Group Meals/Entertainment – Including Customers or Other Third Parties	Up to $150 per person. All attendees of the meal must be documented on the expense claim within Concur.	Includes food, beverage and/or entertainment of attendees **with a customer or third party in attendance**, where a business benefit is expected. Beverages**,** including wine and liquor, should be no more than moderately priced and should be consumed in moderation. Any exceptions to this and/or to the meal guidelines, must be submitted for "one over approval".
Gratuities on Meals	Up to 20%.	Approach as good service earns 15-20%
Car Rental	No mileage reimbursement is allowed on rental car travel. You can claim reimbursement for the cost of refueling the vehicle, which should be paid with your company credit card. Compact or intermediate class is required, and you must refill the tank rather than incur fuel-filling charge.	Car size exceptions apply to large group travel (3 or more travelers). Insurance on car rentals should be declined as there is coverage through the company credit card program.
Airport Parking	Travelers should endeavor to park as economically as possible utilizing long-term or remote options when possible. Excessive parking charges may be declined by the Company.	For multi-day trips, use long-term or remote parking. If the costs of driving and parking exceed the cost of a taxi/shuttle, choose the latter.
Taxi Services	Use the most economical taxi service available – rates can vary and result in additional charges.	Tips should generally range between 10%-15%. Uber and Lyft are often the most cost effective.

POLICY REVIEW

This policy will be reviewed annually to ensure its effectiveness and compliance with company standards and legal requirements. The Company maintains the right to modify or discontinue this policy.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP128

Subject: Credit Card Use

PURPOSE
To monitor all company credit card expenses, ensuring proper payments can be issued, validation of authorized expenses are charged and accurately recorded.

SCOPE
This policy is applicable to all employees of Joe Johnson Equipment LLC.

DEFINITIONS (for the purpose of this policy)
The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual.
An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY
To improve the monitoring and tracking of company expenses, every identified employee of Joe Johnson Equipment LLC will have a unique company credit card number. Each expense paid for by company credit card is personal to that employee because the card number is specific to that employee and the expenses will not be inter-mingled with any other employee's expenses. This provides clear reporting and tracking. The procedures for the Corporate Credit Card Program are as follows

1. Each individual that is issued a TD Visa will be responsible to account for all purchases made on that card. The only exception is the TD Visa that is issued in the name of Roberta Shaw.
2. All purchases require a PO Requisition Form (Appendix 128-A) to be completed.
3. Inventory items or anything for resale requires a purchase order to be opened in MAS with the appropriate information completed within the system.
4. Authorized signatories will be the same as the purchase authorization list. Please see attached. Only those goods and services authorized are approved for purchase with the credit card.
5. Maximum amount to be charged to the credit card is $1,500. Amounts above this limit must be approved by the controller or VP's.
6. A copy of the signed PO Requisition, receipt and PO must be faxed to the attention of the Controller at 705-436-8502 or emailed within 24 hours of purchase
7. The original receipt must be forwarded to the controller's attention accompanied with the printed PO, receipt of goods and work order showing the goods.

All staff members that carry or use any company credit card(s) must follow these rules of conduct:

- Retain and within seven (7) days provide the Payroll Coordinator with both the credit card receipt and the underlying receipt identifying the item(s) paid. It is vital that both receipts are provided.

- Please also highlight or circle the words "Visa" on the receipt so the Payroll Coordinator is immediately aware of the credit card receipt and transaction. A best practice: circle the word “Visa” at the point-of-sale to ensure this is completed

- On the front of those receipts, write the specific reason for this expense/transaction and designate charges, where possible. For example: "charge against Pickering aerial demonstration", "charge to Shop Supplies", "lunch with Dave Millson of the City of Barrie", etc. Again, this also can be done right at the point-of-sale to ensure an accurate account for the transactions and charges.

- For phone credit card purchases, such as a flight or rental car bookings, ensure a receipt is emailed/faxed immediately to JJE and complete the above requirements. Again, we require both receipts to ensure costs are tracked and monitored accordingly.

Only authorized expenses maybe charged to the credit card. The same authorization applies to the credit cards as it would under any other circumstance. For greater clarity, if you are authorized as part of your job function to incur specific expenses, then you may charge this on the credit card. The credit card does NOT explicitly or implicitly assign additional purchasing authority.

The company has the right to request additional support or documentation to verify the validity of the expense incurred. Should it be found that personal and/or unauthorized charges have occurred, the Employee will be required to pay any such charges to Joe Johnson Equipment LLC, through the deduction of the employee’s pay. Payroll deductions will occur on the following payroll cycle and the employee will be provided written notice, including the reason and amount to be deducted, 5 days prior to the deduction in pay.

JOE JOHNSON EQUIPMENT LLC A subsidiary of Federal Signal Corporation	**Policy: 129** **Subject: Paid Sick Leave Policy – New York Employees**

PURPOSE
Joe Johnson Equipment LLC (the "Company") provides its employees based in New York the opportunity to accrue and use paid sick leave in accordance with the New York's paid sick leave law (N.Y. Lab. Law § 196-b) (the "Act").

SCOPE
This Policy applies to all employees of the Company employed in New York ("Eligible Employees") and is effective January 1, 2021. This Policy replaces and supersedes any existing, accrued paid sick leave hours under prior sick leave policies of the Company, which such policies (if any) are terminated and of no further force and effect as of December 31, 2020.

DEFINITIONS (for the purpose of this policy)
The "Company" – Joe Johnson Equipment LLC

"Employee" - may be refer as an employee, "the employee", "employees", "staff", "team members" or specified position within the Company at various times throughout this policy manual.

"Family member" – is defined as an employee's child, spouse, domestic partner, parent, sibling, grandchild or grandparent, and the child or parent of an employee's spouse or domestic partner.

"Parent" – is defined to mean a biological, foster, step-or adoptive parent, or a legal guardian of an employee, or a person who stood in loco parentis when the employee was a minor child.

"Child" means a biological, adopted, or foster child, a legal ward, or a child of an employee standing in loco parentis.

"Sick leave benefit year" – refers to a calendar year from January 1st to December 31st

"**POLICY**
On January 1, 2021, and each January 1st thereafter, each Eligible Employee shall receive and accrue forty (40) hours of paid sick leave for their use during the same calendar year. Likewise, an individual hired by the Company during a calendar year and who is an Eligible Employee, shall receive and accrue forty
(40) hours of paid sick leave hours on his/her date of hire for his/her use during the remainder of the calendar year in which he/she was hired.

At the end of a calendar year, an Eligible Employee may carry-over to the next calendar year any accrued but unused sick leave hours.

Hours taken as paid sick leave under this Policy will be paid at the same base rate of pay with the same benefits as the employee normally earns. No more than forty (40) accrued sick leave hours may be used by an Eligible Employee in a calendar year, notwithstanding the fact that the employee may have accrued sick leave hours in excess of forty (40).

Accrued but unused sick leave hours are forfeited and will not be paid out to an employee upon the employee's termination, resignation, retirement, or other separation from employment.

An Eligible Employee may take accrued sick leave for any of the purposes set forth below. Sick leave may be taken only in increments of four (4) hours, unless an employee is scheduled to work less than four (4) hours on a given day for which leave is sought, in which such case the employee may take sick leave that day in an increment equal to the number of hours scheduled that day.

Permitted Uses of Accrued Paid Sick Leave.
An Eligible Employee may use accrued but unused paid sick leave:

a. For a mental or physical illness, injury, or health condition of such employee or such employee's family member, regardless of whether such illness, injury, or health condition has been diagnosed or requires medical care at the time that such employee requests such leave;

b. For the diagnosis, care, or treatment of a mental or physical illness, injury or health condition of, or need for medical diagnosis of, or preventive care for, such employee or such employee's family member; or

c. For an absence from work due to any of the following reasons when the employee or employee's family member has been the victim of domestic violence as defined under New York law, a family offense, sexual offense, stalking, or human trafficking:

1) To obtain services from a domestic violence shelter, rape crisis center, or other services program;
2) To participate in safety planning, temporarily or permanently relocate, or take other actions to increase the safety of the employee or employee's family members;
3) To meet with an attorney or other social services provider to obtain information and advice on, and prepare for or participate in any criminal or civil proceeding;
4) To file a complaint or domestic incident report with law enforcement;
5) To meet with a district attorney's office;
6) To enroll children in a new school; or
7) To take any other actions necessary to ensure the health or safety of the employee or the employee's family member or to protect those who associate or work with the employee.

For purposes of this Policy, the reasons outlined above in subparagraph (c)(1) through (7) must be related to the domestic violence, family offense, sexual offense, stalking, or human trafficking. Also, a person who has committed such domestic violence, family offense, sexual offense, stalking, or human trafficking shall not be eligible for leave under this Policy for situations in which the person committed. Such offense and was not a victim, notwithstanding any family relationship.

Retaliation Prohibited.
The Company will not discharge, threaten, penalize, or in any other manner discriminate or retaliate against an employee because the employee has exercised his or her rights under the Act, including but not limited to requested sick leave and using sick leave under this Policy and/or the Act.

Reinstatement.
Provided an employee seeks to return to work after exhausting his/her accrued sick leave under this Policy and/or the Act, the employee will be reinstated to the position held by the employee prior to any sick leave taken with the same pay and other terms and conditions of employment. An employee unable to return to work following use of all his/her accrued seek leave under this Policy and/or Act, must contact Human Resources to explore other available leaves of absence and/or accommodations.

RESPONSIBILITY

Administration
The Human Resources Department is responsible for the administration of this Policy. Questions regarding this Policy should be communicated to the Human Resources Department. This Policy will be administered in accordance with the Act. In the event of a discrepancy between this Policy and the Act, the terms and conditions of the Act shall control and apply. The Company expressly reserves the right to change, modify, or discontinue this Policy at any time, subject to and to the extent permitted by the Act and other applicable laws.

PROCEDURE

Procedure for Using Accrued Paid Sick Time.
To request sick leave time under this Policy, eligible employees must make a written request to the Human Resources department by completing the Absence Request form located under Managed Bookmarks of the web browser. In situations where a written request is not possible, an oral request to use sick leave time can be made to the Human Resources Department.

Employees are requested to make a reasonable effort to schedule the use of accrued sick leave in a manner that does not unduly disrupt the Company's operations.

Upon the oral or written request of an Eligible Employee, the Company will provide a summary of the amounts of sick leave accrued and used in the current calendar year and/or any previous calendar year within three (3) business days of the request.

The Company will not require the disclosure of confidential information relating to a mental or physical illness, injury, or health condition of an Eligible Employee or the employee's family member, or information related to absence from work due to domestic violence, a sexual offense, stalking, or human trafficking, as a condition of sick leave.

EXHIBITS/FORMS
Absence Request Form https://app.smartsheet.com/b/form/ee08f0900262473899c80ca046a06383

JOE JOHNSON EQUIPMENT LLC A subsidiary of Federal Signal Corporation	**Policy & Procedure:** **USP136** **Subject:** **Personal Use of Technology**

PURPOSE

The purpose of this policy is to ensure that JJE employees are aware and understand the guidelines regarding the personal use of technology in the workplace, as well as the consequences of not adhering to the policy.

SCOPE

This policy is applicable to all employees of JJE.

DEFINITIONS (for the purpose of this policy)

The "Company" - Joe Johnson Equipment LLC, may be represented as "JJE", "JJEI"," Joe Johnson Equipment", "the Business" or the "Company" at various times throughout this policy manual. An "Employee" - Joe Johnson Equipment LLC may refer to an employee as "the employee", "employees", "staff", "team members" or specified position within Joe Johnson Equipment at various times throughout this policy manual.

POLICY

Personal use of technology including cell phones/smart phones, computers/tablets and land line phones during business hours is **not permitted** with the exception of break periods or extenuating/emergency situations. The use of technology for personal reasons during business hours can cause safety issues due to distractions and impact employee's focus and productivity. It is also considered a misuse of company resources and time, and anyone identified as doing so may be subject to progressive discipline which will include:

- Verbal Warning
- Written Warning
- Dismissal

Managers are responsible to monitor and address anyone not adhering to this policy in alignment with the above progressive discipline steps.

Cell Phones/Smart Phones

JJE employees will not use cell phones/smart phones for personal communication unless on a break. This applies to employees with their own cell phones or company-provided cell phones. Alerts such as ring tones and text alerts must be muted/turned off during work hours so as to not disturb or distract employees.

Computers/Tablets

JJE employees will limit the use of computers and tablets to be for work purposes only during business hours. Accessing the internet for personal reasons during work is not permitted.

Land Lines

JJE employees must not make personal phone calls during business hours, unless there are extenuating circumstances. If a call must be made, the employee should do so on a break period and the call should be kept to a minimum so business phone lines are not tied up for non-business purposes.

JOE JOHNSON EQUIPMENT LLC
A subsidiary of Federal Signal Corporation

Policy & Procedure: USP127

Subject: Company Vehicles

PURPOSE

The purpose of this policy is to ensure that employees who are provided with a company vehicle for work purposes understand the requirements and expectations related to having the asset assigned to them.

SCOPE

This policy is applicable to all employees of Joe Johnson Equipment LLC (JJE LLC) who have a company vehicle assigned to them. It is the responsibility of employees who have a company vehicle assigned to them to understand this document in its entirety and to ensure compliance.

Managers of employees who have a company vehicle assigned to them are responsible to ensure the policy is being adhered to and to address any non-compliance in a timely manner.

ROLES AND

RESPONSIBILITES JJE

LLC.:

- will be responsible for the implementation and on-going execution of this policy and related procedures
- will regularly review and assess compliance with the policy
- will provide assistance and resources necessary to implement and maintain the program

Managers and Supervisors:

- will ensure employees assigned to company vehicles are compliant with meeting and maintaining the requirements set forth in this policy and procedures
- will investigate and report all accidents involving a company assigned vehicle and forward all accident reports to the Human Resources Department in a timely manner
- will be responsible for taking appropriate action to manage high-risk drivers as defined by this program

Human Resources/Fleet Management:

- will review company motor vehicle accident reports as part of the company's Safety Program
- will revise and distribute changes to the Health and Safety Program – *P221 Motor Vehicle Accidents and Safe Driving* to managers, supervisors, and drivers as necessary
- will maintain appropriate company vehicle and driver records as required

Drivers of Company Vehicles:

- **will comply with all requirements set forth in this**

POLICY

Driver Eligibility

In order to be eligible to drive a company vehicle, the driver must be a full-time, permanent employee of JJE LLC and hold a valid and current driver's license, as well as maintain a clean driver's abstract. JJE LLC will review and take minor traffic or driving infractions on driver's abstracts into consideration and may

result in eligibility being granted, subject to HR approval.
Drivers must provide the information required for HR to obtain a driver's abstract upon request. It is the responsibility of every driver to notify their supervisor and fleet department if they are fined and convicted of a driving offence whether or not they were operating a company issued vehicle. Drivers who obtain infractions after being assigned a company vehicle may lose the privilege of using a company vehicle. JJE LLC reserves the right to determine final eligibility of who is permitted to drive and be assigned company vehicles.

Violations
Company vehicles must be driven in alignment with all traffic laws. Evidence of careless, reckless driving and/or excessive speeding by an employee in a company vehicle may result in the driver losing the company vehicle and/or may result in other disciplinary measures.

Any employee who receives a traffic violation, (speeding, parking, etc.), while operating a company assigned vehicle, must report it to their Manager and HR Department immediately. **Do not** attempt to pay the ticket without first consulting with the fleet department and your supervisor. The violation will be reviewed by the company and, depending on the nature of the violation, a determination on how to proceed with the violation will be made in regard to any/all fines or court costs. In cases where the driver is determined to be at fault these costs will not be reimbursed by the Company.

If an employee's license is revoked or suspended for any reason, the employee has a duty to inform their Manager and HR immediately.

Safety
All drivers of company vehicles shall operate vehicles in a safe manner, fully utilizing principles of defensive driving to prevent accidents that may result in injuries and property loss. It is the driver's responsibility to obey all traffic and driving laws within the applicable state or province.
No employee shall operate a JJE company vehicle when under the influence of alcohol or drugs. Certain medications prohibit driving while prescribed and must be reported to the employee's Manager and HR if an employee is required to drive as part of their role with JJE LLC.

JJE LLC requires all drivers and passengers to use vehicle-equipped seat belts while driving a company issued vehicle.

Distracted Driving
It is prohibited to use a cell phone for calling, texting or other means of communication while driving a company vehicle, except when using a hands-free device.

Automatic Vehicle Tracking (AVT)/Global Positioning System (GPS)
Company issued vehicles will be outfitted with a functioning GPS. GPS units are used to notify JJE of potential vehicle malfunctions, aid in recovering lost or stolen vehicles, locating a motor vehicle in the event of an accident, and report on high risk driving behaviors.

Sr. Management will only review GPS activity when necessary for business purposes. Access to GPS activity is granted only to Sr. Management on an as-needed basis.

Vehicles over 10,000 lbs. gross combined vehicle weight additionally will be operated with an Electronic Driver's Log meeting US DOT requirements.

Vehicle Assignment
Employees who are eligible for a company vehicle will be notified by their Manager, or at time of

employment offer. Vehicle assignment is based upon job requirements and may be a temporary or permanent assignment depending on business operation needs. Vehicle model and make will be at the discretion of JJE LLC and is subject to change by JJE LLC at any time. At JJE LLC's discretion, vehicles may be changed on a temporary or permanent basis to accommodate the business needs of the company.
Replacement of company vehicles is based on the age of the vehicle, mileage and operating costs. Seasonal factors may also be incorporated into the replacement schedule. Employees will be notified by Management as to when their company vehicle is due for replacement.

Personal Use
Company issued vehicle personal use is permitted only if such use does not incur additional costs to the company and does not interfere with the normal conduct of business.

JJE reserves the right to recover any funds through payroll deduction related to unreasonable use of the vehicle including but not limited to toll charges related to personal travel, damage or major repairs to the vehicle as a result of neglect, and tickets or infractions related to not adhering to traffic legislation.

Taxable Fringe Benefit
The Internal Revenue Service (IRS) considers the personal use of a company provided vehicle to be a taxable fringe benefit. Personal mileage is defined as any personal use of the vehicle for commute, personal errands or appointments, vacations, or usage while on a leave of absence.

There are 2 categories of drivers at JJE LLC.; drivers with a regular place of work at a JJE LLC branch and drivers with no regular place of business. To understand the reporting requirements for each category, drivers must identify with one of the categories and follow the appropriate guidelines for their driving scenarios.

1. **Drivers with a regular place of work at a JJE LLC Branch**
   - Transportation from an employee's home to the office and vice versa is considered personal commuting miles.

   Drivers who leave the office for business activities may have the following situations:
   - **Transportation from a JJE LLC office to a temporary work location** (customer, business meeting, another JJE LLC branch, training, etc.)
     - The total miles driven between the two locations are business miles.
     - If the employee drives from the temporary location to home, these are considered business miles regardless of distance.
     - If the employee drives to the office after the temporary work location, the transportation from the office to home is considered personal commuting miles.

   - **Transportation from an employee's home directly to a temporary work location**
     - The total miles driven from home to the temporary work location is business mileage regardless of distance.
     - The total miles driven from the temporary work location and home again is business mileage regardless of distance.
     - If the employee drives to the office <u>after</u> the temporary work location, the transportation from the office to home is considered personal commuting miles.

2. **Drivers with no regular place of business**
   - For employees with no regular place of business (no office provided by JJE LLC) mileage from home to a worksite is treated as personal commuting miles **(*<u>exception below</u>).**

- Mileage between the first worksite and subsequent worksites is considered business miles.
- Mileage between the last worksite of the day and home is treated as personal commuting miles.

***Exception:** Drivers who **travel to a temporary work location outside the metropolitan area** (city limits and the surrounding suburbs) **where the employee resides**:

- The mileage between the employee's home and the temporary worksite outside the metropolitan area of residence are business miles.
- The trip home from the temporary worksite outside the metropolitan area of residence are business miles.
- If the last worksite of the day is within the metropolitan area of residence, the trip home is treated as personal commuting miles.

Under IRS general rules, all use of a company car is considered personal use unless the employee documents the business use of the vehicle. To ensure compliance, drivers of company assigned vehicles must submit timely and accurate mileage reports for all business and personal use of the company vehicle. JJE LLC provides a mobile application for daily trip logging and monthly reporting.

The IRS requires that each leg of each business trip be detailed and documented with the date, to and from locations described by city or town, mileage and business purpose. Failure to submit mileage reports may result in the employee being ineligible for a company assigned vehicle.

Insurance

All drivers of company assigned vehicles will be provided with a current insurance slip that must remain in the vehicle. JJE LLC **does not provide** Extended Accident Benefits coverage with this insurance, and it is recommended that drivers obtain personal auto insurance in addition to the JJE insurance policy.

Personal items that are lost, stolen or destroyed are the responsibility of the driver and may be covered under the driver's personal insurance. Drivers must not leave company assets such as laptop and cell phone in plain view within the vehicle. Doors must be locked when leaving the vehicle.

Maintenance

Drivers must ensure that proof of ownership and insurance is current and present in the vehicle. The vehicle must be repaired, maintained, and inspected in accordance with JJE LLC's fleet management program. Any malfunctions or problems with the vehicle must be addressed in a timely manner and the Fleet Manager should be notified as well as the employee's Manager. Any damage to the vehicle must be reported to the HR department.

As a key advertising tool representing JJE LLC, the vehicle must be always presentable and kept clean inside and out. Tires must be inspected bi-annually for wear. When replacement tires are required, please contact the fleet management department for direction on brands and tire models based on the application and geographical area.

Where the company vehicle is assigned to a department for business purposes, and is used by several drivers, it is the responsibly of each Department Manager to ensure that drivers are eligible to operate the vehicle and follow the maintenance requirements as outlined above.

Fuel Cards

Drivers will be provided with a fuel card issued by the fleet management program. To gauge fuel consumption and operating costs of the vehicle, the card must only be used for fueling the vehicle it is assigned to. Regular fuel should always be used except for diesel-powered vehicles or if the

manufacturer specifies premium only.

Toll Devices
Some company issued vehicles are within a geographical area that have toll roads. Toll devices for these vehicles are provided by the fleet management program. Toll devices must only be used for the vehicle they are assigned to and only for business use. Toll road usage must be authorized and guidelines for appropriate usage must be established by the Manager.

If a toll road is used while travelling in the company vehicle for personal reasons, the toll device should not be used, or costs reimbursed to the company if used erroneously.

Returning Company Vehicles
When returning a company assigned vehicle, drivers will remove personal belongings and garbage, clean interior and exterior, ensure fuel tank is full, put extra tires in the bed or trunk, leave fuel/maintenance card and toll device in vehicle, and hand in all keys/remotes.

Accident Reporting
All drivers of company assigned vehicles must do everything reasonable to ensure their safety and the safety of the public while operating a motor vehicle. In the event of a motor vehicle accident contact police. If the accident results in personal injury, seek medical attention immediately and then notify Management. All accidents involving a company assigned vehicle must be reported to the Manager and Human Resources Department for investigation following the Health and Safety Program – *P221 Motor Vehicle Accidents and Safe Driving* protocols.