Worldwide Anti-Corruption Compliance

The policies, procedures and/or work processes set forth in this document are intended to represent Matrix Service Company and all Operating Companies, herein referred to as the "Company".

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1. PURPOSE

Matrix Service Company and its affiliated companies ("Matrix") are dedicated to maintaining the highest ethical and legal standards with respect to all applicable domestic and international laws. Matrix prohibits all forms of bribery and corruption. There is no contract or business transaction of any size that Matrix would suspend its ethical values in order to win.

The growth of our business into new geographical areas brings with it a responsibility to ensure compliance with all applicable laws and to ensure we expand into markets in an ethical manner while navigating the specific culture, customs, and practices of certain regions. As such, Matrix shall comply with the letter and the spirit of the U.S. Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act (UKBA), as well as the other anti-corruption laws, both in the U.S. and the other countries where Matrix conducts business. These laws cover a wide range of conduct Matrix engages in when doing business in the global marketplace. The understanding by Matrix and our third-party affiliates of these laws and how they are related to their specific job function will best ensure Matrix remains compliant while achieving the business objectives.

Matrix has and will continue to utilize the services of foreign business partners and third-party sales agents/distributors/resellers to expand our business globally. However, we expect and require the same ethical and legal standards be followed by them wherever they operate. Lack of adherence to the anti-corruption laws can result in enormous fines, penalties and legal fees for Matrix, severe reputational harm to our company brands, and can result in lengthy prison sentences for those involved in the illegal activity.

2. SCOPE

The Policy applies to all Matrix employees, officers and directors ("Personnel"), as well as joint venture partners, sales agents, distributors, resellers, consultants, affiliates, third-party representatives, contractors, subcontractors, vendors and persons acting on their behalf ("Business Associates") in connection with work performed for Matrix.

Read this policy carefully. Strict compliance with the requirements contained in this policy is mandatory and subject to audit. If you have any questions or concerns, or do not understand this policy, contact your supervisor or the Corporate Compliance Officer (Vice President, General Counsel) for clarification. In addition, if you think there may be a potential anti-corruption issue that is not covered, contact your supervisor or the Corporate Compliance Officer for further guidance.

3. ANTI-CORRUPTION LAWS OVERVIEW

3.1 Overview

Matrix employees, officers, directors and Business Associates must follow the provisions of the FCPA, UKBA and other related laws. The FCPA and UKBA are similar in that they both make it a crime to make illegal payments to foreign government officials, require the Company to maintain accurate books and records, and require the Company to maintain sufficient internal controls to detect and prevent bribery.

There are some differences between the two:

- The UKBA is broader in that it includes statutes which makes it illegal for any commercial bribery.
- The definition of a foreign government official is different:
    - FCPA – Officer or employee of a foreign government or any department, agency or instrumentality thereof and includes any person acting in an official capacity for or on behalf of any such government, department, agency or instrumentality.

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Includes employees of state-owned companies, which is interpreted by the U.S. Government to include any employee of state-owned foreign companies. Many of our potential foreign clients are owned by government entities and therefore we must consider their employees as foreign government officials.

- UKBA - Individual holding legislative, administrative or judicial posts or anyone carrying out a public function for a foreign country or the country's public agencies or an official or agent of a public international organization, which is much narrower than the FCPA and generally does not include employees of state-owned entities.

The "Illegal Payment" to a government official includes "anything of value", including gifts of any type or entertainment with any value, that is given to a Foreign Official (or other covered person) for purposes of influencing the company, foreign government, the person, or given to someone whom the giver knows will pass it to a foreign official (or other covered person) for purposes of inducing that official to give a benefit.

Paying for reasonably priced meals, providing promotional items containing a Matrix logo (e.g., golf balls, shirts, coffee mugs, etc.), providing a small gift, or paying for other moderately priced entertainment where Matrix personnel are accompanying the client, are common and appropriate activities that are part of a legitimate business development process and are almost always permitted under the FCPA and UKBA (hereafter referred to as the “Acts”), even when the recipient is an employee of a foreign state-owned company. The U.S. Government considers more expensive gifts and lavish meals to be more likely given with an improper purpose and are therefore not permissible under this policy.

If entertaining a client with no Matrix employee present (providing tickets to a sporting event or concert, etc.), the entertainment must be pre-approved by the employee’s manager. If the cost of that entertainment exceeds our limits for gifts, or if the client is a government official (U.S./Canada local, state or federal, or an employee of a foreign, state-owned company), the entertainment must be pre-approved by the Corporate Compliance Officer, in addition to the employee’s manager. Single event tickets provided to clients who are not employees of a foreign, state-owned company or any government official, that were purchased by Matrix annually (season tickets, stadium suites, etc.), require only approval by their manager.

The definition of “anything of value" remains broad and includes a variety of items that would influence the official of the entity to take improper action or reward them for taking improper action. This often includes cash, but also includes many other items including gift cards, lavish meals, expensive gifts, lavish entertainment, travel unrelated to Matrix business, per diems, employment of relatives, commissions, kickbacks, charitable contributions, political donations, or anything else of value.

The Acts also prohibit Illegal Payments to foreign and government officials through third-party intermediaries, including agents, distributors, resellers or joint venture partners. Specifically, it is unlawful to make a payment to a third-party while knowing that all or a portion of the payment will go directly or indirectly to a foreign official.

The U.S. Government, after determining a bribe occurred outside the statutes of the FCPA, may utilize other federal criminal violations to target offenders including the Travel Act, 18

U.S.C. §1952. The Travel Act prohibits travel in interstate or foreign commerce or using the mail or any facility in interstate or foreign commerce, including e-mail, telephonic contact, text messages, etc., with the intent to distribute the proceeds of any unlawful activity or to promote, manage, establish, or carry on any unlawful activity. “Unlawful activity” includes violations of not only the FCPA, but also U.S. state commercial bribery laws. Thus, bribery between private commercial enterprises may, in some circumstances, be covered by the Travel Act. If a Matrix employee pays

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kickbacks to an employee of a private company, even if it is not foreign, such private-to-private bribery could possibly be charged under the U.S. Travel Act.

For further information on the FCPA, to include translations into many languages for 15 U.S.C §§78dd-1, go to:

https://www.justice.gov/criminal-fraud/foreign-corrupt-practices-act
https://www.sec.gov/spotlight/foreign-corrupt-practices-act.shtml

For further information on the UKBA, go to:

https://www.legislation.gov.uk/ukpga/2010/23/contents.

3.2 The FCPA "Books and Records" and "Internal Controls" Provisions

The FCPA requires companies such as Matrix to meet specific accounting provisions. The accounting provisions operate in tandem with the anti-bribery provisions of the FCPA, and require companies to maintain accurate books and records, as well as an adequate system of internal accounting controls designed to detect and prevent corrupt payments. The company must maintain an accurate accounting of any payments, gifts, travel and entertainment or other thing of value given to a foreign government official or to a third person acting on behalf of a foreign government official.

As a company traded on a U.S. stock exchange, Matrix must comply with the FCPA and could be held liable for acts committed anywhere in the world by a Business Associate. Accordingly, Matrix requires all Matrix Personnel and Business Associates to comply with these Policies.

3.3 Other Applicable Laws

Many other countries, regions and provinces have anti-corruption laws similar to the FCPA that make it a crime to give a bribe, or to offer, promise or make any payment to a government official when the payment is intended to influence an official act or decision. Additionally, certain laws prohibit corrupt payments to Matrix Personnel, Business Associates or other third parties. Since these laws may be applicable to Matrix Personnel and its Business Associates, Matrix requires compliance with these laws as well.

4. ROLES AND RESPONSIBILITIES

The Corporate Compliance Officer is responsible for overseeing Matrix's compliance with the Acts and other anti-corruption laws and for implementing, updating and enforcing this Policy. The Corporate Compliance Officer, with the assistance of the Legal Department, will conduct periodic internal reviews of Matrix's Anti-Corruption compliance procedures and will report to the Board of Directors' Audit Committee regarding the results of these reviews. Moreover, the Corporate Compliance Officer is responsible for:

- Anti-Corruption training and education for all Matrix employees and Business Associates who may be involved in management of operations, business development, contract development, purchasing, subcontract, vendor selection, receipt or payment of amounts associated with the pursuit or completion of any work.
- Advising Matrix employees and Business Associates of changes and updates to the Anti-Corruption program and Policy.
- Reporting at least quarterly to the Audit Committee.
- Reporting to the Audit Committee promptly on any matter involving a violation or a potential violation of the Acts or other anti-corruption laws.

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- Reviewing the retention of agents, joint venture partners, distributors, resellers, and sales representatives in foreign jurisdictions.
- Seeking the approval from a committee of executives for any agent/distributor/reseller candidate.
- Monitoring all agents/distributors/resellers and other third-parties to prevent and detect bribery violations by such third-parties.
- Ensuring the schedule of audits of transactions, agents/distributors/resellers, and pertinent Matrix personnel and accounts are reviewed at least annually.

To Ensure Compliance with the Acts and Similar Legislation, **All Matrix Personnel and Business Associates Must Not:**

- Establish any undisclosed, secret, or unrecorded funds or assets of Matrix.
- Make any false or artificial entries in the books and records of Matrix.
- Use Matrix funds or assets to pay bribes or making any other corrupt or improper payment.
- Falsify any accounting records or documents relating to any transaction in any way that may conceal or disguise the true nature of the transaction or activity.
- Lie to auditors, the Legal Department or Corporate Compliance Officer.
- Make or approve a payment on behalf of Matrix with the intention or understanding that any part of such payment is to be used for any purpose other than that described by the documents supporting the payment.
- Provide a job or internship or other benefit to the representative or a close family member of a government official or other commercial entity in an effort to obtain or retain business.
- Directly or indirectly accept or receive anything of value as an improper incentive in connection with business connections performed for Matrix.
- Make direct payments or promises of payment, or authorizations of a payment to third parties knowing any part of the payment will ultimately be offered, given, or promised to a government official, a political party or political party official, to a candidate for political office or an employee of a commercial entity, to obtain or retain business or to secure some other improper advantage

5. GENERAL POLICY

It is the policy of Matrix that employees, officers, directors and Business Associates acting on its behalf are prohibited from offering or paying, either directly or through an intermediary, any bribe or kickback to any employee, official or agent of any government, commercial entity, or individual in connection with the business activities of Matrix. A bribe for the purposes of this policy is any money, services, goods or other thing of value offered or given with the intent to gain any improper advantage for Matrix, or given as a reward for such activity.

All Matrix Personnel and Business Associates must understand and comply with any local laws, regulations, or operating procedures that impose limits, restrictions or disclosure obligations on compensation, donations, or gifts given to Government or Foreign Officials, employees of commercial entities, or other third-parties. Corporate Compliance Officer shall provide the support and resources necessary to Matrix Personnel to understand the local laws, regulations, or operating procedures of individual countries. Matrix Personnel should attempt to make requests for such assistance a minimum of five days before the pursuit of any international business opportunity. If there is uncertainty as to the

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applicability of any rule to any given situation, that person must consult with Corporate Compliance Officer before engaging in the questioned conduct.

When entertaining outside employees, due diligence must be conducted to ensure they are not employees of foreign state-owned companies or one of their subsidiaries. When entertaining employees of state-owned companies, the expenses should be nominal and reasonable. They must never be provided to improperly influence the official activity of the recipient. This policy does not restrict entertaining employees of state-owned companies and is not intended to discourage this legitimate business development process. However, given the provisions of the FCPA, including the fact that the U.S. Government opines that the larger or more extravagant the gift or entertainment, the more likely it was given with improper purpose, it is the policy of Matrix to ensure the travel and expense reports containing the entertainment of employees of state-owned companies are also approved by Corporate Compliance Officer. Additionally, if there is any proposed entertainment whose “reasonable” definition is questionable, the Matrix employee or third-party representative should contact Corporate Compliance Officer beforehand to discuss whether the entertainment is appropriate.

Any entertainment, gift, or other items purchased for a public official or employee of a commercial entity by a Matrix employee must be accurately recorded in the accounting system, to include entries into the travel and expense reporting system. Third-party representatives of Matrix must accurately record these items into their accounting system.

Although the FCPA and certain other anti-corruption laws permit "facilitation payments" for "routine governmental action" expenditures to low level government employees, it is the policy of Matrix that Matrix Personnel and Business Associates shall not make any such payments to any foreign or government official without first obtaining the express written or e-mail permission of Corporate Compliance Officer since many countries prohibit these types of payments. Certain nominal expenditures may be permitted under certain circumstances if the payment 1) is a nominal expenditure, 2) is not used to impermissibly obtain a wrongful business advantage or favor and 3) is a reasonable and bona fide expenditure directly related to the promotion, demonstration or explanation of a product or service. Examples of what these may include are:

- Paying an expediting fee to a local state-owned electrical company to install electrical service at a Matrix jobsite in a foreign country when the expediting fee is publicly posted.

- Paying a higher customs fee to have our products expedited at a foreign port when the higher fee is publicly posted and available to every business.

Since many countries have laws that prohibit these types of nominal expenditures, you must obtain written or e-mail permission --as outlined above-- from Corporate Compliance Officer before making any "facilitation payments" for "routine governmental action", if any such expenditure is being contemplated.

Any Company charitable donation to a non-U.S. person or entity outside of the U.S. or Canada requires review and approval by Corporate Compliance Officer to ensure that the charity is legitimate and reputable, the donation will not be used as a conduit for a government official's payment, the charity is not controlled by a government official and the funds donated will be used for a charitable purpose.

5.1 Examples of "Red Flags" That Could Indicate a Violation of the Acts Anti-Bribery Provisions and the Anti-Corruption Policy

Certain activities or factors create corruption "red flags." Matrix Personnel and Business Associates are required to take special measures to address "red flags" before proceeding with a transaction with a state-owned company, Foreign or Government Official, or a commercial entity. These special measures include contacting our Corporate Compliance Officer for guidance. Some examples of "red flags" are:

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- The country (locality) in which Matrix is considering conducting business has a reputation for corruption or bribery, as reported by Transparency International Corruption Perception Index whose website is: http://www.transparency.org, or from other reputable information sources.

- The potential client or a prospective sales agent/distributor/reseller refuses to agree in writing to follow Matrix's Anti-Corruption Policy and relevant local anti-corruption laws.

- Sales Expenses include commissions or finder's fees that are paid to third or fourth parties without these parties' duties being specified.

- Commissions and/or commission rates paid or received by a sales agent/distributor/reseller are not fully explained and documented, and/or are higher than the industry average or what Matrix usually paid to them for no justifiable reason.

- The Foreign Government Official, or employee of a commercial entity, requests a payment directly to him/her, or to a third-party agent.

- The Foreign Government Official or employee of a commercial entity requests the Company to prepare false invoices or any other false documentation, or to give false justifications for expenses to be reimbursed.

- A request is made for payment to a person identified as a third-party agent of the foreign government whose duties are not defined, or for a payment that is not commensurate with the duties performed by the third-party agent.

- The products sold or manufactured are highly regulated and require a license, permit or government approval where corrupt activities have occurred in the past.

- The Foreign Government Official has been the target of investigations or allegations related to bribery or the improper awarding of government contracts.

- A request is made for over-invoicing or dual invoicing (one legitimate/one showing the price higher than the legitimate one).

- A request is made that all or a portion of the commission be paid in a third-party country, or to a third-party.

- A request is made for payment in cash.

- There is a primary reliance in the transaction on political and government contacts instead of dedicated agents, knowledgeable staff, technical skill, or invested time and effort.

- The Foreign or Government Official requests or suggests payment for purposes of such payment being passed through to a third-party or another intermediary as a gift or political donation.

- The Foreign Government Official or employee of a commercial entity requests Matrix hire one of their relatives for an internship or other employment.

5.2 Books and Records / Internal Controls Requirements

As a publicly traded company, Matrix is required to maintain accurate books and records. No false entries or material omissions should ever be made in Matrix's books, records, or accounts regarding payments or transactions. Also, Matrix’s payment procedures, management authorizations and financial controls must be followed, and any gaps that may be discovered in Matrix's internal controls must be reported to a supervisor or the Corporate Compliance Officer, as appropriate.

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5.2.1 Examples of Problematic Books and Records / Internal Controls Activities under our Anti-Corruption Policy include the following:

- A payment to a Foreign Government Official or other individual that is described in an accounting entry as a "miscellaneous fee", a "finder's fee," or "commissions," or which gives some other non-specific justification for the payment;
- Submission of false or inaccurate travel and expense report by Matrix Personnel, including falsifying the listed attendees/recipients or intentionally categorizing the expense incorrectly;
- Making false or artificial entries in Matrix's books and records or being part of an arrangement or activity that results in falsification of Matrix's books and records;
- Creating or using an off-the-books account or "slush" fund; or
- Business Associates seeking expense reimbursement for personal contributions to political campaigns, political parties, or similar political entities.

5.3 Due Diligence Regarding Business Transactions in Foreign Countries

Potential business transactions in foreign countries should be undertaken with great care to ensure compliance with the anti-corruption laws. Matrix Personnel and Business Associates shall consult with Corporate Compliance Officer to ensure proper due diligence is conducted before engaging in any new business transaction in a foreign country. Similarly, hiring third-party intermediaries, brokers, agents, distributors or resellers to assist in business transactions in foreign countries must also be done with great caution and in consultation with Corporate Compliance Officer.

Matrix Personnel and Business Associates in Business Development, Legal or Operations who are considering expanding potential new business beyond U.S. and Canadian borders or know of work in the pipeline which has been reviewed by individual Business Associates, are required to alert the Corporate Compliance Officer for final sign-off and ensure they have reviewed the International Contract Proposal Checklist.

5.4 Anti-Corruption Training of Matrix Personnel and Business Associates

Matrix Personnel and Business Associates in certain positions are required to complete the Company's Anti-Corruption Training. This includes all Matrix Officers and any Project Managers, Engineers, Business Development, or Accounts Payable or other personnel and associates who may potentially be working on international projects, and other local employees as identified by the Company's management and described in section 3.2 contained herein. Refresher courses to reinforce the Company's Anti-Corruption Policy and to address new developments will be offered by Corporate Training/Development and Corporate Compliance Officer. Certain third-parties with whom Matrix does business also are required to complete such training.

We require Matrix Personnel and Business Associates working and traveling for business internationally to execute a written certification that they have reviewed and understand the Anti-Corruption Policy, attended the Company's anti-corruption training program, and have reviewed company updates periodically, as appropriate (a copy of the certification form is available from Corporate Compliance Officer).

5.5 Additional Due Diligence: Guidelines for Protecting Against Liability

Below are guidelines for conducting due diligence when considering transacting business in a foreign country. Any such due diligence will be undertaken in consultation with Corporate Compliance Officer.

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Business Check

If Matrix is considering doing business with a foreign agent/distributor/reseller or business partner, it should consider, in consultation with Corporate Compliance Officer, whether a background check is required, which it will be in most cases. The Intermediary Questionnaire (provided by Corporate Compliance Officer) should be used in conducting a background checks and other resources as may be necessary to address any red flags or other items of concern.

Contract

When doing business in a foreign country, Matrix will require the terms of its relationships with third-party agents/distributors/resellers be memorialized in a written contract. Such contracts will contain various provisions that require compliance with the Acts and other anti- corruption laws, compliance with U.S. and other export/import, anti-boycott and anti-money laundering laws, provide for audit capabilities by Matrix, and provide for sanctions to be imposed for violation of such contract provisions.

All contracts with sales agents/distributors/resellers must contain a clause stating Matrix has the right to conduct a compliance focused audit, at its discretion, of the third-party's books and records; the right to terminate the business relationship if Matrix has a good-faith belief the third-party has made improper payments; and the right to disclose the third-party's improper conduct to enforcement agencies.

5.6 Accounting and Record-keeping Procedures

All Matrix records and accounts must accurately reflect transactions and the disposition of the firm's assets, not only because of the Acts, but because the Company is a publicly-traded company and must comply with SEC regulations. Matrix Personnel and Business Associates shall not falsify or cause falsified records of any kind.

All records must be kept in a manner that complies with all applicable domestic laws. Records must fully and accurately account for all transactions, including expenditures, receipts, assets, and liabilities. In addition, all documentation regarding company expenditures must fully and accurately state the purpose of the payment.

Because cash payments can raise questions under both the accounting and anti-bribery provisions of the FCPA and other anti-corruption laws, all cash payments must be properly disclosed, approved by the Corporate Compliance Officer prior to being paid and adequately documented in accordance with the Expense Reporting, Delegation of Authority, Travel, and Business Entertainment policies. It is Matrix's general policy to prohibit cash payments.

5.7 Miscellaneous and Due Diligence Requirements

Foreign Agents and Employees[1]

- The Corporate Compliance Officer, or his or her delegee in the Legal Department, will conduct due diligence on potential agents/distributors/resellers.
- The Company requires caution when dealing with officials of companies in which a foreign government has any ownership.
- The Legal Department requires clauses in contracts with foreign agents/distributors/resellers forbidding payments to government employees or officials, or to employees of companies where our products may be sold.
- The Chief Financial Officer and the Corporate Compliance Officer must approve of any subagents when hiring a foreign agent with subagent(s).

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[1] The hiring, use of foreign agents, as well as payments to such requires approval of the Corporate Compliance Officer. In certain circumstances the Corporate Compliance Officer's approval is required in hiring foreign employees.

Government Relationships

- The Company forbids the hiring of an employee or agent/distributor/reseller who is himself/herself a current foreign government employee or official.
- The Company requires taking caution if the proposed business partner or third-party representative is related to a government official.
- The Company urges caution when considering a potential employee or agent/distributor/reseller whose spouse is a current foreign government employee or official.

Third-Party Payments

- The Company urges caution when any request is made to direct a foreign agent/distributor/reseller payment to a bank outside their home country or to an entity other than the agent/distributor/reseller.

Country

- The Company requires due diligence when transacting business in a region considered a high risk for corrupt payments. Before engaging in any such transaction, Corporate Compliance Officer must be consulted.

Commissions

- The Company requires due diligence to ensure the commissions paid to agents/distributors/resellers are reasonable in light of the nature and extent of the services provided and when compared to other commissions paid for similar services in that industry Commission rate structures must be approved by the Corporate Compliance Officer.

Research

- Employees in certain positions dealing with international transactions, including Legal/Compliance, Business Development, and those in operations who conduct business internationally should be aware of publicly reported cases of bribery, and other corruption in countries where Matrix operates. The Corporate Compliance Officer will monitor and report summaries of such cases as appropriate.

5.8 Political Contributions

Political contributions are not permitted by, or on behalf of the Company. Individually made (personal) political contributions are not reimbursable by the Company and must not be made in conjunction with any Matrix business.

6. REPORTING PROCEDURES

6.1 Matrix Reporting Procedures

Any Matrix Personnel, Business Associate or third-party who becomes aware of a potential or actual anti-corruption violation must report the violation to Matrix immediately. To guarantee that no Matrix Personnel shall be adversely affected in employment for reporting the violation, the employee may make his report through any of the following ways:

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- Your manager;
- Corporate Compliance Officer;
- The Chair of the Audit Committee; or
- The Matrix Compliance Hotline:
    - toll-free at
        - (855) 414-0002 (U.S./Canada),
        - +61-800-958-125 (Australia), or
        - +82-70-7914-7978 (South Korea).

      The Compliance Hotline is available 24 hours a day, 7 days a week. You may remain anonymous and will not be required to reveal your identity, although providing your identity may assist Matrix in addressing the matter further.
    - Via email at hotline@matrixservicecompany.com.
    - Confidential mail:

      Matrix Service Company,
      Attn: Hotline,
      15333 JFK Blvd., Ste. 400
      Houston, TX 77032

6.2 Retaliation

Matrix strictly prohibits supervisors, managers and other associates from retaliating against an employee or business associate who makes a report in good faith of a possible violation under these Policies. Retaliatory actions against employees or Business Associates could result in severe disciplinary measures for the offending person, up to and including termination from the Company.

6.3 Managers Must Report to the Corporate Compliance Officer

Any manager who receives reports of violations of this Policy, the Acts or other anti-corruption laws must report the matter to the Corporate Compliance Officer. You also may send anonymous or confidential concerns to the Corporate Compliance Officer or to the Chair of the Audit Committee at the following address:

Matrix Service Company
15333 JFK Blvd., Ste. 400
Houston, TX 77032

6.4 Disclosure of Violations and Self-Referrals

Matrix's Chief Financial Officer and the Corporate Compliance Officer will make decisions regarding required disclosures of violations or self-referrals to government agencies applicable to this Policy.

7. DISCIPLINARY ACTION FOR NON-COMPLIANCE WITH THIS POLICY, THE ACTS AND OTHER ANTI-CORRUPTION LAWS

7.1 Matrix Disciplinary Actions for Non-Compliance Internal Measures

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Failure to adhere to the Company's anti-corruption and code of business conduct and ethics policies or other anti-corruption laws will result in disciplinary measures. The severity of the disciplinary measures will vary depending on the degree of non-compliance and may include but not be limited to a written warning, additional required anti-corruption training, up to termination of employment.

7.2 External Penalties

Both the Company and individual employees may be subject to criminal and/or civil penalties for violations of the Acts. Under the FCPA's anti-corruption provisions, corporation and other business entity violations are subject to a criminal fine of up to $2,000,000, and a civil penalty of up to $10,000 per violation. Individuals who violate the FCPA are subject to a $100,000 criminal fine plus 5 years of imprisonment and a civil penalty of $10,000. For violations of the book and record provisions of the FCPA, corporations and other business entities are subject to a criminal fine of $25,000,000 per violation. For individuals violating the books and record provisions of the FCPA, he or she is subject to a criminal fine of $5 million dollars and imprisonment of up to 20 years. Under the UKBA, the maximum penalty for an individual convicted of bribery is 10 years imprisonment, with an unlimited fine. A corporation can also be subjected to an unlimited fine.

Moreover, under the Alternative Fines Act, these fines may be significantly higher. The following criminal and civil penalties also may be imposed for FCPA violations: imprisonment, probation, mandatory community service and fines of up to $10,000 against any firm as well as any officer, director, employee, or agent of the firm, or stockholder acting on behalf of the firm including disgorgement of profits; and injunctions against any act or practice of the company or officer of the company that has violated the FCPA. Additional fines and penalties of up to twice the economic benefit that the offender sought to obtain from the bribe may also apply. Under the law, companies violating the FCPA are prohibited from paying individual civil penalties. All fines must be paid by Personnel or the Business Associate found violating of the FCPA.

Additionally, a person or company found in violation of the FCPA may be barred from doing business with the U.S. Federal Government or receiving U.S. government contracts and may become ineligible for government financing and other benefits. Indictment alone can lead to suspension of the right to do business with the government. A person or company found in violation of the FCPA may also be deemed ineligible to receive export licenses.

Finally, the circumstances that give rise to an FCPA violation may also lead to several federal violations, including racketeering and money laundering statutes.

8. DOCUMENT RETENTION

All documents related to compliance with Matrix's Anti-Corruption Policy shall be maintained for a period of five (5) years or longer as may be required by Matrix's Record Retention Policy.

9. MODIFICATION

The Company may at any time change this Policy or adopt such other policies or procedures as appropriate to carry out the purposes and policies of the Acts and other applicable anticorruption laws. Any such change will be delivered to you by regular or electronic mail. Upon such delivery, you will be deemed to have received, be bound by and agree to revisions in Matrix's Anti-Corruption Policy.

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