



S I M O N

A **COLAS** COMPANY

EMPLOYEE GUIDELINES

FEBRUARY 2026

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IMPORTANT NOTICE

This Handbook and any applicable state supplement is designed to acquaint employees with the Company and some information about working here. The Handbook is not all inclusive but is intended to provide employees with a summary of some of the Company's guidelines. This edition replaces all previously issued editions and any inconsistent verbal or written policy statements issued prior to this Handbook.

EMPLOYMENT WITH SIMON IS AT-WILL. Employees have the right to end their work relationship with the Company, with or without advance notice for any lawful reason. The Company has the same right. The language used in this Handbook, any benefit plan, and any verbal statements made by management are not intended to constitute a contract of employment, either express or implied, nor are they a guarantee of employment for a specific duration. No representative of Simon, other than the president of the Company, has the authority to enter into an agreement of employment for any specified period and such agreement must be in writing, signed by the president and the employee.

No employee Handbook can anticipate every circumstance or question. After reading the Handbook, employees that have questions should talk with their immediate supervisor or the Human Resources department. In addition, the need may arise to change the guidelines described in the Handbook and any applicable state supplement. Except for the at-will nature of the employment, the Company therefore reserve's the right to interpret these guidelines or to amend, modify or terminate them at any time in its sole discretion and without prior notice.

In case of conflict of this Handbook with the official signed policies of the Company, the official signed policies shall prevail.

Nothing in this Handbook is intended to unlawfully restrict your right to engage in any of the rights guaranteed by section 7 of the National Labor Relations Act including, but not limited to, the right to engage in protected, concerted activity for the purposes of your mutual aid and/or protection. Nothing in this Handbook will be interpreted, applied or enforced to interfere with, restrain or coerce employees in the exercise of rights under the Colorado Equal Pay for Equal Work Act and associated pay transparency regulations.

This Handbook may apply to employees working in a state with greater and/or different rights. This information may be included in this Handbook and/or employees may receive a state-specific supplement that provides information and guidelines applicable to employees working in that state. The Company complies with applicable state and local laws.

From the President



Welcome to Simon! Whether you are a new member of our team or a valued long-time employee, I want to take a moment to express my appreciation for your contributions. Each member of our team plays a vital role in our mission and culture, and I am truly grateful for the dedication and hard work of the men and women that choose to be part of the Simon team.

This employee handbook is designed to be a valuable resource, providing you with essential information about our policies, practices, and the expectations we hold for ourselves at Simon. More than just a set of guidelines, it outlines our commitment to fostering an environment where our values of caring, sharing, and daring are at the forefront of everything we do. I encourage each of you to embody these values in your daily work and interactions.

At Simon, we strive for excellence in safety, ethics, culture, and corporate social responsibility. While profit is important to sustain our growth and success, we firmly believe that our responsibility to our employees, communities, and the environment takes precedence. By prioritizing these values, we ensure a thriving workplace that reflects who we are and what we stand for.

It is my hope that your experience at Simon will be challenging, enjoyable and rewarding.

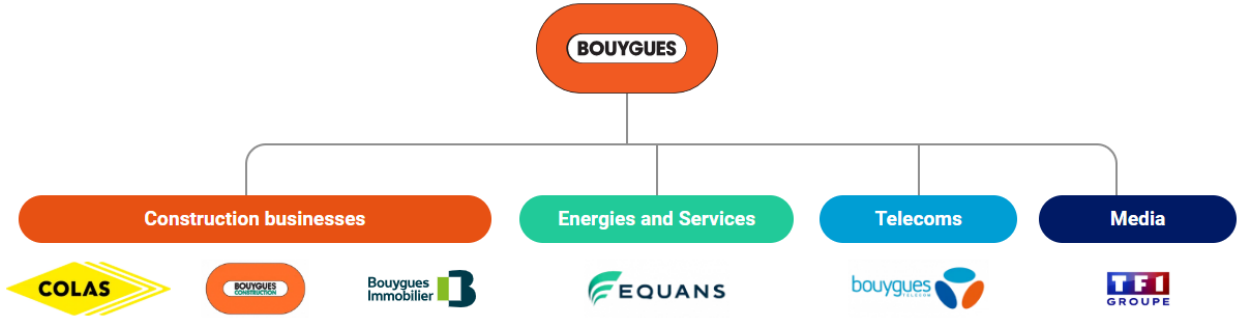
- Trevor Tipotsch, President

About Colas

Simon is one of several subsidiaries of Colas USA, a leader in infrastructure construction and maintenance. Colas USA’s goal is to set the pace in the industry and to be a model of excellence by providing safe, innovative, sustainable, and cost-effective solutions for its customers. Learn more about Colas USA at www.colasusa.com.

Colas USA companies are part of the Colas Group, the worldwide leader in transportation infrastructure construction and maintenance. The Colas Group is active in the construction and maintenance of road, air, rail, and maritime transport infrastructure, urban development projects, and recreational facilities. With more than 65,000 employees in 50 countries spanning five continents around the world, the Colas Group carries out over 85,000 projects each year, backed by a tight international network of construction materials facilities, including: aggregates mining sites, asphalt plants, Ready-Mix concrete plants, liquid asphalt terminals, and emulsion plants. Learn more about the Colas group at www.colas.com.

The Colas Group is a subsidiary of the Bouygues Group. Bouygues is a diversified services group operating in four sectors of activity and comprised of six business segments: Bouygues Construction, Bouygues Immobilier, Colas, Equans, TF1 et Bouygues Telecom. With operations in over 80 countries, the Group draws on the expertise of its people and on the diversity of its business activities to provide innovative solutions that meet essential needs of society – housing, transportation, low-carbon energy, communication, news and entertainment – in an ethical and responsible way. We believe in our ability to turn challenges into opportunities by putting customer satisfaction and the well-being of our people at the heart of our strategy. Learn more about Bouygues at <https://www.bouygues.com/en/>.



EMPLOYMENT

Colas Global Standard for Workplace Respect – Equal Employment Opportunity

As a Colas company, Simon is committed to a respectful work environment and is an equal opportunity employer. The Company is dedicated to the principles of equal employment opportunity. We also value a diverse and inclusive workplace that is open and welcome to all and represents and respects many backgrounds. All employees are expected to treat each other professionally, based on mutual respect, trust, and individual dignity. This applies to employees, supervisors, job applicants, contractors, suppliers, customers, or any third party. Employee behavior that undermines the dignity, self-esteem or productivity of others will not be condoned. As such, we have zero tolerance for behavior which discriminates on the basis of age, race (including hair texture, hair type, or protective hairstyles commonly or historically associated with race such as braids, locs, twists, tight coils or curls, cornrows, bantu knots, afros, and headwraps), color, creed, sex (including pregnancy, childbirth, breastfeeding and related medical conditions for married women and unmarried mothers), parental status, religion, age, national origin, sexual orientation, gender identity, gender expression, ancestry, religion, physical or mental disability, medical condition, genetic information, HIV/AIDS status, military or veteran status, civil air patrol status, marital status, lawful activities during non-working hours, or any other status protected by applicable federal, state or local law. This standard also prohibits disrespectful and offensive behavior that may or may not arise to the level of harassment by law. It is every employee's right to be treated with dignity and respect and every employee's responsibility to treat others the same way.

Disrespectful behavior includes unwelcome verbal, visual, or physical conduct creating an intimidating, offensive, or hostile work environment. It can include verbal, graphic, or physical incidents that denigrate or show hostility or aversion towards an individual. Such conduct violates this standard, even if it is not unlawful in the local jurisdiction. Sexual harassment can include any of the above actions, as well as other unwelcome conduct, such as unwelcome or unsolicited sexual advances, requests for sexual favors, conversations regarding sexual activities, and other verbal or physical conduct of a sexual nature. Examples of conduct that violate this standard include:

- Offensive slurs, jokes, insults, epithets, gestures, or derogatory comments
- Offensive posters, symbols, cartoons, drawings, computer displays, e-mails, voicemails, texts
- Physically threatening another person

Our policy of Equal Employment Opportunity applies to and is reflected in all Company activities, including but not limited to, recruiting, interviewing hiring, staffing, training, promoting, transferring, discipline, firing, leaves of absence, compensation, employee benefits, and all other terms and conditions of employment.

The Company's commitment to a workplace free of discrimination includes a prohibition against unlawful harassment based on any of protected characteristics. Unlawful

harassment includes verbal or physical conduct which has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment. This policy applies to all employees, including managers, supervisors, co-workers, and non-employees such as customers, clients, vendors, consultants, etc.

All such conduct is unacceptable in the workplace and in any work-related settings such as business trips and business-related social activities (ex. seminars, teambuilding and afterwork events) and violations of this standard will be treated as a disciplinary matter up to and including termination of employment.

Employees who experience or witness discrimination or harassment, including sexual harassment (explained in more detail below) must report such harassment immediately according to the procedure below.

- The first recommendation is to politely but firmly address the individual doing the harassing and request that the person stop the unwanted behavior. If you are uncomfortable doing so, or if the behavior continues, contact your supervisor.
- If you are uncomfortable informing your supervisor, you must contact a member of the HR or legal team.
- You may also contact the confidential Ethics hotline at www.colas.besignal.com or 1-800-827-2037.

Speaking up allows the Company to ensure that the matter is investigated promptly to continually improve our work environment. All matters are taken seriously and managed confidentially. This Standard aligns with the Group Code of Ethics.

If you experience any form of retaliation for having made a report of discrimination or harassment, you must report such retaliation as soon as possible to HR. The Company prohibits any form of retaliation for filing a good faith complaint under this policy, or for assisting in an investigation.

ADA and Religious Accommodation

The Company will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship to the Company or cause a direct threat to health or safety. The Company will also make reasonable accommodation for employees whose work requirements interfere with a religious belief, unless doing so poses an undue hardship on the Company. Employees needing such accommodation are instructed to contact their supervisor or a member of the Human Resources team immediately.

Sexual Harassment

The Company does not tolerate sexual harassment or inappropriate sexual conduct. Sexual harassment may take the form of unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, when:

- Submission to such conduct is made explicitly or implicitly a term or condition of employment.
- Submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment.
- Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

All employees are expected to conduct themselves in a professional and business-like manner at all times. Conduct which may violate this policy includes, but is not limited to, sexually implicit or explicit communications whether in:

- Written form, such as cartoons, posters, calendars, notes, letters, e-mails.
- Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping or questions about another's sex life, or repeated unwanted requests for dates.
- Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

Even conduct that is intended to be humorous may, in fact, constitute harassment under this policy.

Employees who experience or witness harassment, including sexual harassment, must report the events immediately according to the reporting procedure below.

Reporting and Investigating Complaints of Harassment or Discrimination

The Company has established a program designed to prevent discriminatory behavior and, harassment, deter future inappropriate conduct, and protect employees from discrimination and harassment. If you believe there has been a violation of the EEO policy or harassment based on a protected class, including sexual harassment, please use the following complaint procedure.

Any employee who believes that they may be subject to, or who becomes aware of, any discriminatory or harassing conduct should promptly contact their supervisor, a manager with whom they are comfortable, or the HR team. You may also contact the confidential Ethics hotline at www.colas.besignal.com or 1-800-827-2037. All supervisors and managers must promptly report any complaints, knowledge or suspicion of harassment to the HR or legal teams.

Complaints of harassment will be promptly, thoroughly and impartially investigated by the Company ensuring due process for all parties. The Company therefore expects

employees to make a timely complaint to enable the Company to investigate and correct any behavior that may be in violation of this policy. To the fullest extent possible and consistent with conducting a full investigation, the Company will keep such reports confidential and take appropriate actions. The outcome of the investigation will be communicated to the complainant following the completion of the investigation.

If the investigation determines that prohibited harassment, or discrimination, or any other conduct that violates Company policy has occurred, the Company will take prompt remedial action commensurate with the circumstances, up to and including the termination of employment of those who engaged in the misconduct. Intentionally false representations with respect to reporting a complaint of discrimination, harassment, or retaliation to the Company or investigation thereof will not be tolerated.

Policy Against Retaliation

The Company prohibits retaliation against those who report, oppose, or participate in an investigation of alleged wrongdoing in the workplace. No employee will be retaliated against for making a good-faith complaint or for participating in any investigation, regardless of whether or not the complaint is found to have merit.

If you feel that you are being retaliated against you should immediately contact the HR, Ethics & Compliance or legal teams, the company's President, or the ethics hotline at www.colas.besignal.com or 1-800-827-2037. In addition, if you observe retaliation by another employee, supervisor, manager or non-employee, please report the incident immediately.

Any employee determined to be responsible for violating this policy will be subject to appropriate disciplinary action, up to and including termination. Moreover, any employee, supervisor or manager who condones or ignores potential violations of this policy will be subject to appropriate disciplinary action, up to and including termination.

Disability Accommodations

Simon is committed to providing reasonable accommodations to applicants and employees with known disabilities, and where possible, to employees with non-disabling medical impairments to assist those employees in performing essential job functions unless doing so would create an undue hardship for Simon.

An employee with a disability, or other medical impairment, who believes they are in need of an accommodation, may start the process by making an oral or written request to his or her supervisor and/or Human Resources. Simon strongly encourages the accommodation request to be put in writing in order to avoid any misunderstanding about the request. In the absence of receiving a written request, Simon will document its understanding of the request in writing to ensure that all parties have a clear understanding of when the request was made and what accommodation has been requested.

Simon is entitled to know when an employee has a covered disability that requires an accommodation or, in the event of a non-disabling medical condition, that a physician has determined an employee is in need of an accommodation in order to perform his or her essential job functions. If the disability and/or need for accommodation is not obvious, or if insufficient information has been submitted for Simon to make that determination, medical documentation may be required. Upon request, the employee requesting an accommodation is responsible for submitting a detailed physician report identifying what specific job function(s) need to be accommodated and the impairment necessitating that accommodation. All medical information will be kept confidential and only disclosed to those involved in determining whether to grant the reasonable accommodation.

Simon is committed to an interactive process in determining what, if any, reasonable accommodation can be provided to an employee with a covered disability and when possible, to an individual with a non-disabling medical condition that requires accommodation, absent undue hardship on the Company. When the accommodation request and supporting medical documentation is submitted by the employee, the supervisor will review the request with Human Resources and schedule a meeting with the employee no later than two weeks after the request has been submitted. During this meeting, the employee, the employee's supervisor, and Human Resources may discuss different accommodations as well as reasons why a specific accommodation may or may not work.

Ultimately, Simon management will make the decision as to how an employee will be accommodated. Human Resources will notify the employee requesting accommodation and the employee's supervisor in writing of Simon's decision regarding the request. If the request is denied, the specific reasons for the denial will be explained.

Pregnancy Accommodations

Simon will not discriminate against an employee or applicant because of pregnancy; will engage in a timely, good faith, and meaningful exchange with employees affected by pregnancy, childbirth or related conditions; and will endeavor to provide a reasonable accommodation unless doing so will impose an undue hardship on the ordinary operation of the Company's business.

In accordance with the Pregnant Workers Fairness Act and applicable state law, the Company will provide reasonable accommodations to employees and applicants with known temporary limitations on their ability to perform the essential functions of their jobs based on a physical or mental condition related to pregnancy, childbirth, and related medical conditions.

The Company may require that an employee provide a note from the employee's health care provider detailing the medical advisability of the reasonable accommodation.

Employees who have questions about this policy or who wish to request a reasonable accommodation under this policy should contact their Human Resources representative.

The Company will not deny employment opportunities or retaliate against an employee because of an employee's request for a reasonable accommodation related to pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth.

Lactation Accommodations

The Company will provide a reasonable amount of break time to accommodate an employee desiring to express breast milk for the employee's child in accordance with applicable state or local laws and the federal Providing Urgent Maternal Protections (PUMP) for Nursing Mothers Act. The Company will provide this break time for up to two years following the birth of a child.

The Company will provide a suitable private location (other than a restroom) close to the employee's work area that is shielded from view and free from intrusion from co-workers and the public to express breastmilk in privacy. The room or location may include the place where the employee normally works if it otherwise meets the requirements of the lactation space. Alternatively, the Company will provide a multi-purpose room to be used as a lactation space. This room will satisfy the requirements for lactation space mentioned below. In the event a multi-purpose room is provided, this room's use for lactation takes priority over other uses.

Nursing mothers can elect to take time to express breast milk during their regularly scheduled meal and rest breaks. If the break time cannot run concurrently with the meal and/or rest breaks already provided to the employee, the break time will be unpaid for non-exempt employees. Where additional breaks are required, employees should work with their supervisors regarding scheduling.

Employees should provide reasonable notice to the Company that they intend to take breaks for expressing breast milk upon returning to work. Employees should discuss with their supervisors or Human Resources to make any other arrangements under this policy. The Company reserves the right to not provide additional break time for expressing breast milk if doing so would substantially disrupt the Company's operations.

The Company prohibits discrimination and retaliation against employees exercising rights under applicable lactation accommodation laws.

Religious Accommodation

Simon will not discriminate against an employee or applicant because of sincerely held religious beliefs or practices. The Company will engage in a timely, good faith process to consider requests for reasonable accommodation and will endeavor to provide such accommodations unless doing so would impose an undue hardship on business operations.

In accordance with applicable federal, state, and local law, reasonable accommodations may include adjustments such as schedule changes, exceptions to dress codes, unpaid leave, or other appropriate modifications. Employees who wish to request a religious accommodation should contact their Human Resources representative.

The Company will not deny employment opportunities or retaliate against an employee because of a request for a religious accommodation.

Pay Transparency Statement

Simon will not discharge or in any other manner discriminate against employees or applicants because they have inquired about, discussed, compared, or disclosed their own pay or the pay of another employee or applicant. However, employees who have access to the compensation information of other employees or applicants as a part of their essential job functions cannot disclose the pay of other employees or applicants to individuals who do not otherwise have access to compensation information, unless the disclosure is (a) in response to a formal complaint or charge, (b) in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or (c) consistent with the Company's legal duty to furnish information.

SAFETY AND SECURITY

Safety

Safety is of primary concern to all of us. Safety policies and practices are established, and safety equipment is provided as needed for employee protection. The Corporate Safety Manual provides information regarding safety rules and regulations. All employees have access to this manual on the company intranet <https://simonsays.team> and will receive safety training related to working conditions based on position. The company will take reasonable measures to provide a safe and healthy place to work in accordance with existing government regulations. Employees are required to be familiar with the Safety program, work in a safe manner, properly operate and care for equipment provided by the Company, and observe safety, health and housekeeping rules as a condition of continued employment.

Any employee who sustains a work-related injury or illness must inform a supervisor immediately, no matter how minor the injury or illness may appear or as otherwise required by state law. This will ensure that the injured employee receives immediate and appropriate medical treatment and will also enable the Company to comply with OSHA, MSHA, and other applicable federal or state laws and record keeping and reporting obligations. Where state law allows, employees must use Company designated providers for treatment of work-related injuries.

Security and Confidentiality

It is the policy of the Company to maintain strict control over entrance to the premises, access to work locations and records, computer information, client information, employee information and/or benefits, cash or other items of monetary value.

Confidential records, access to keys, material, equipment or other Company assets are restricted to authorized individuals. When in doubt as to whether information is confidential or not, contact appropriate management personnel. Confidential information utilized by an employee for the purpose of furthering any personal interest is prohibited.

In the course of employment and job duties, some employees of the Company may have access to confidential information of the Company and/or our clients. In addition to its employees, another key asset critical to the Company's success is its confidential business information (which is generally defined below for reference) and intellectual property and other trade secrets, which are all maintained in the Company's computer and electronic systems. Disclosure of confidential information might seriously damage the Company's or a client's competitive position and therefore such action will not be tolerated.

Violation of this policy is a serious matter, and may result in disciplinary action, up to and including immediate termination of employment. Depending on the threatened or actual breach of confidentiality, the Company may initiate legal action to protect its interests.

And because it is important that we be able to act promptly to protect these assets, any actual or threatened breach of confidentiality must be immediately reported to the President. This non-disclosure applies during and after an employee's employment.

With that background, it is important that you, on an ongoing basis throughout your employment, understand what is considered confidential information, and follow the requested procedures to keep that information in strict confidence. As a general rule of thumb, you should never discuss non-public information with Simon or Colas outsiders or in a public place (elevators, restaurants, subways, etc.). You also need to keep internal security in mind and not discuss confidential information with co-workers who are not involved in the confidential situation. This Policy applies to all employees, regardless of whether they work on-site or remotely.

By way of illustration, but not limitation, Confidential Information shall include non-public information about Simon's plans and methods; business plans; strategies; operations; affairs; research; marketing and research results; data; services, and those requesting or receiving services; training, education and administration manuals; grants, funding requests; employee, contractor, and personnel information (excluding wage information); databases; technical data, technology; vendors and suppliers; purchase histories; processes and techniques; financial, merchandising and economic plans; ideas, concepts and discoveries; formulas, specifications, patterns and techniques; computer systems, software and programs; operation methods and processes; prospective partners; finances; new personnel acquisition plans; consultant contracts; business projections; business acquisition plans; products, processes, methods, designs, concepts, ideas and other creations; trade secrets, know-how, and work you perform for Simon and/or Colas including, but not limited to, documents or information whether in hard copy or electronic form (including, without limitation, information contained on voice mail, e-mail, home and laptop computers, smartphones, flash keys, text messaging devices, or other computer-based information).

Any copying, reproducing, or distributing of confidential information in any manner must be authorized by management. Confidential information remains the property of the Company and must be returned on demand. In addition, employees are prohibited from purchasing or selling securities based on information not generally available to the public. In accordance with the Defend Trade Secrets Act of 2016, nothing in this Handbook shall prohibit an employee from reporting or disclosing confidential information under any of the following circumstances:

- You make the disclosure in confidence to an attorney solely for the purpose of reporting or investigating a suspected violation of law;
- You make the disclosure, directly or indirectly, to a Federal, State or local government official in confidence solely for the purpose of reporting or investigating a suspected violation of law; or
- You make the disclosure in a complaint or other document filed under seal in a lawsuit or other proceeding; or you make the disclosure to your attorney in connection with a lawsuit

you file against Simon for retaliation for reporting a suspected violation of law. Under this scenario, you may use the confidential information in the court proceedings, as long as you file any document containing the confidential information under seal and do not otherwise disclose the confidential information, except pursuant to a Court Order.

Important Note: As referenced elsewhere in this Handbook, neither this policy, nor any policy is intended to preclude or dissuade employees from engaging in activities protected by state or federal law, the National Labor Relations Act, such as discussing wages, benefits or terms and conditions of employment, forming, joining or supporting labor unions, bargaining collectively through representatives of their choosing, raising complaints about working conditions for their and their fellow employees' mutual aid or protection or engaging in other lawful activities. In addition, none of Simon's policies are intended to preclude or dissuade employees from providing truthful information to the SEC, or any other regulatory body.

Alcohol and Drugs

Alert and rational behavior is required for the safe and adequate performance of job duties. Working after the apparent use of alcohol, a controlled substance, or abuse of any other substance (including abuse of otherwise lawful prescription medication) that impacts an employee's ability to safely perform their job is prohibited. Furthermore, the possession, purchase, or consumption (use) or sale of a controlled substance or alcohol on Company premises or while conducting Company business is prohibited. Refer to the Company's [Drug-Free Workplace](#) and [DOT Controlled Substances and Alcohol Misuse](#) policies for details. These policies are accessible to all employees online via the Company's intranet portal <https://simonsays.team>.

Anti-Violence

Employees must not engage in intimidation, threats or hostile behaviors, physical abuse, vandalism, arson, sabotage, use of weapons, carrying weapons on to Company property, or any other act, which in management's opinion is inappropriate to the workplace. In addition, employees must refrain from making inappropriate or offensive comments regarding violent events and/or behavior. Employees are expected to report any prohibited conduct to management. Employees should directly contact proper law enforcement authorities if they believe there is a serious threat to the safety and health of themselves or others.

Security Inspections

To maintain a safe, healthy, and productive work environment, the Company reserves the right to question employees and other persons entering and leaving our offices, plants, and/or worksites. Entry onto the Company's property or a company-controlled worksite constitutes consent to searches or inspections. This process includes the inspection of items such as packages, parcels, purses, handbags, briefcases, lunch boxes, or other possessions or articles carried to and from Company property or worksite. In addition, the Company reserves the right to search Company property that is used by the employees, such as an employee's company-issued vehicle, locker, office, desk, files,

computer, email, voicemail, and online files. Employees should have no expectation of privacy while on Simon's premises, except in restrooms/locker rooms.

Inspections may be conducted at any time and without prior notice at the discretion of the Company. Every effort will be made to keep any inconvenience to a minimum, should the need arise. A Company initiated search does not necessarily imply an accusation of theft or that an employee has broken a rule. Employees refusing to cooperate with or submit to a search will be subject to disciplinary action up to and including immediate termination of employment.

WORK ENVIRONMENT

Company Values

Our values are what we stand for and what we believe in. Our values dictate how we treat one another, our customers, our stakeholders, and the general public. They are literally the heart and soul of Simon and every subsidiary of Colas USA. Without them, we cannot hope to sustain our success for generations to come. Each and every one of our decisions and actions must be taken with these core values in mind.

As part of a global group of companies, we share the founding values of the Bouygues Group, underpinning our corporate culture and driving everything we do.

- **RESPECT: treat others how you would like to be treated.** Respect is the absolute foundation of everything. Without it, there is no trust, no team, no future. At Simon, we care about and consider everyone – our clients, teams, colleagues and stakeholders. We champion transparency and honesty, and we stick to our word. It is the key to a collective that moves forward together, with high standards and consideration.
- **COMMITMENT: giving your heart and soul.** When we commit, it is a collective pact and an investment in everyone’s success. At Simon, you don’t succeed alone. We invest in our customers, our teams, and our colleagues, and with our ethical approach and total transparency, we know we can count on our people and partners. This collective energy allows us to go further, to overcome any challenge, and deliver our exceptionally high standards. We commit 100% and we commit together.
- **PIONEERING: Bold innovation, not blind ambition.** At Simon, we push boundaries, imagine what does not yet exist, and dare what others do not. It is about analyzing, preparing, calculating risks and pre-empting challenges before taking on the adventure. We innovate with ambition, and we find solutions. Great pioneers are not those who just take a leap of faith and hope for the best, they form their vision and ambition based on intelligence, expertise and boldness.
- **SHARING: Knowledge and experience are meant to be passed on.** At Simon, we don’t believe in well-kept secrets. Each of us holds knowledge that could and should be shared. We see sharing and guidance as fundamental in helping us all grow. This also ensures that we do not rely solely on a few experts but on a strong collective. We pass on our knowledge so that we can achieve the best of ourselves and others.

Ethics Policies

The reputation of the Company for honesty, fairness, and business integrity is vital to our success and therefore of paramount concern. The very nature of our customer relationship, and the confidential and private information provided during the course of business places a special responsibility on each employee.

It is incumbent on all employees to conduct business in a manner that conforms to the highest standard of ethical and lawful behavior Furthermore, personal activities should

not adversely reflect upon the reputation of the Company. Each employee is accountable for the manner in which they conduct themselves during the course of business.

In the conduct of Company business, no bribes, kickbacks or similar improper payments or considerations are to be accepted from, given, or offered to any individual or Company.

In its many business activities, the Company engages in vigorous but fair and ethical competition, stressing the merits of its abilities and service. The Company prohibits employees from making disparaging statements about competitors or engaging in unfair actions to intentionally damage them.

Employees who have questions about the application of this policy, or who are uncertain in a particular circumstance, should seek the counsel and guidance of their supervisor, the Regional Manager, or Human Resources before proceeding.

Simon has adopted the Bouygues Group Code of Ethics. These principles govern actions and direct how employees are expected to behave. Employees can find documentation on compliance with these policies on the Compliance ColasShare site, from your Human Resources department, and/or Legal and Compliance departments. Employees may report any incident that they deem contrary to ethical principles or to the documentation at any time on the dedicated whistleblowing platform: www.colas.besignal.com. Each employee is expected to read and understand the guidelines and expectations of the Code of Ethics. Additionally, all employees must agree to comply with ethical principles set out in the Group's compliance documentation, including anti-corruption laws and regulations.

To supplement the Code of Ethics, each employee is provided access to the Colas USA Code of Conduct, called "The Right Turn 2.0." The Code of Conduct provides a statement of core values which govern our behavior, and each employee is expected to read and adhere to the principles listed in this booklet. The Code of Conduct is available to all employees at www.colas.besignal.com.

Conflicts of Interest

Simon requires that employees protect company information and avoid outside activities or relationships, which do or could adversely influence their decisions or actions on the job. Conflict of interest situations, which could arise from family, friend or personal relationships, from conducting a side business, or while moonlighting for a competitor, should also be avoided and, in any event, must be disclosed.

Other examples of conflict of interest could be: Serving as a board member or director of a competing firm, public agency holding a financial interest in a competing company or being self-employed in an occupation which competes with the Company, or ownership, partnership, or personal involvement in supplier companies or distribution outlets related to Company business.

If employees have any question regarding whether a situation is a conflict of interest, employees should discuss the matter with their supervisor. If it remains unresolved, refer the matter to Human Resources for a final determination.

Antitrust Compliance

The general objective of the antitrust laws is to promote competition in open markets, a cornerstone of the American free enterprise system. It is the policy of the Company to comply fully with all laws and regulations that govern its operations and to conduct its affairs with the highest moral, ethical and legal standards. There is no legitimate business purpose that would justify an employee's violation of antitrust law. Serious consequences can arise to individuals and the Company for violation of antitrust laws and legal guidance should be obtained from the Colas Inc. legal department on matters relating to such laws.

Each employee bears the responsibility and is empowered to ask questions, seek proper guidance and immediately report suspected ethical violations through any of the proper channels provided. The Company will not tolerate retaliation against any employee who raises genuine concerns in good faith. Encouraging or engaging in any such retaliation is cause for disciplinary action up to and including termination of employment.

Employment of Relatives

The Company may hire family members who are qualified for certain jobs. Should a family member be hired or should an employee marry, or form a civil union (subject to state law) with another employee, the following guidelines apply:

- The family member may not directly or indirectly supervise or be supervised by the other family member;
- The family member may not be hired for a position that audits, verifies, receives, or is entrusted with monies received or handled by the other family member; and
- Neither family member may work in a department that handles confidential matters including payroll and personnel records.

A family member, for purposes of this policy, is defined as one of the following: Parent, child, husband, wife, party to a civil union (subject to state laws), grandparent, grandchild, brother, sister, uncle, aunt, nephew, niece, first cousin, step-parent, stepchild, brother-in-law, sister-in-law, mother-in-law, son-in-law, daughter-in-law, half-brother, half-sister, cohabitating couple/significant other or those who are dating.

In the event two employees marry or form a civil union (subject to state law) and one of the above three (3) situations applies, one individual will be asked to transfer or change the reporting relationship. Such change must be approved by the Regional Manager and Human Resources Director. If affected employees cannot resolve the situation in 45 days, reassignment will be as directed by the Regional Manager and Human Resource Director.

This policy also applies to individuals who are not legally related, but who reside with another employee.

In exceptional cases, or where one relative is clearly demonstrated to have unique and unusual skills necessary for the position and these skills are not readily available in the labor market, the employees may seek a waiver of this policy. When such conditions exist, a written request for a waiver must be submitted to the Human Resource Director for approval prior to making an employment offer, or other change in employment status.

In cases where a waiver has been approved, an individual may be in a position to administer personnel actions (such as retention, promotion, salary and leaves of absence) affecting members of that employee's immediate family. Authorization for these personnel actions must come from the employee's next higher level of supervision.

Attendance and Punctuality

All employees are expected to be on time and punctual to work. Regular attendance is considered an essential job function and is necessary for the efficient operation of the business.

Employees who are going to be absent or late must contact their supervisor as soon as possible prior to the start of their shift unless emergent circumstances prevent such notice. Excessive absences or tardiness will not be tolerated. Failure to call in when absent for three consecutive scheduled workdays will result in termination, absent emergency medical circumstances.

Work Schedules & Meal and Rest Breaks

Work schedules for employees vary throughout our Company. Supervisors will advise employees of their individual work schedules. Staffing needs and operational demands may necessitate variations in work start and end times, meal and rest breaks, and variations in the total number of hours that may be scheduled per day and week. Employees will be provided meal and rest periods as required by applicable law.

Non-exempt employees who work five or more consecutive hours will be provided at least one 30-minute "off-duty" meal break where the employee is relieved of all duties. Uninterrupted "off-duty" meal breaks of 30 minutes or more will be unpaid for non-exempt employees. If the nature of an employee's job or circumstances makes an uninterrupted meal break impracticable, the employee will be allowed an "on-duty" meal break without any loss of time or compensation. Non-exempt employees will also be permitted a 10-minute, paid rest break for every four hours of work. The rest break should be provided in the middle of each four-hour work period to the extent practical, in accordance with the schedule below:

Shift Duration (In Hours)	No. of 10-min Rest Breaks	Guidance
0 to < 2	0	Employees who work less than two hours in a workday are not required or permitted to take a rest break.
2 to < 6	1	Employees who work at least two hours in a workday but less than six hours in a workday are allowed one 10-minute rest break.
6 to < 10	2	Employees who work at least six hours in a workday but less than 10 hours in a workday are allowed two 10-minute rest breaks.
10 to < 14	3	Employees who work at least 10 hours in a workday but less than 14 hours in a workday are allowed three 10-minute rest breaks.

Employees who are unable to take all rest breaks to which they are entitled in accordance with this policy, or who have been prevented or discouraged from taking a break to which they are entitled under this policy, must notify Human Resources immediately. The Company will not threaten, coerce, discriminate or otherwise retaliate against any employee who reports a violation of this policy or files a claim or participates in an investigation, hearing or other process or proceeding related to an alleged violation of federal or state wage and hour laws.

Alternative Work Schedules

Simon aims to create a workplace balancing personal and professional lives, maximizing efficiency. Simon promotes an inclusive, healthy, and safe work environment through flexible options to enhance employee engagement, job satisfaction, and goal commitment. Simon values contributions and fosters mutual trust.

Simon offers various flexible work options, including Full-Time Remote Work, Hybrid Work, Occasional Remote Work, and Flexible Time. Employees can formally request these arrangements, subject to annual review and managerial discretion. Eligibility depends on sustained productivity, job nature, and compliance with local laws. Requests must align with the nature of the job duties and responsibilities and demonstration of sustained high performance, as well as accessibility and responsiveness during business hours.

Flexible work arrangement approval is at the company's discretion, considering job nature, performance, and compliance with local laws. Employees are expected to maintain accessibility and productivity, report absences, and adhere to the original work schedule. Failure to comply may result in cessation. Flexible work doesn't change at-will status, and it may be revoked at any time. The policy may be amended, modified, or terminated. The document emphasizes technology and business supplies' handling, tax implications, work safety, and information security. Employees are reminded of the Company's rights to request equipment return and the responsibility for maintaining home workspaces.

Use of Equipment and Vehicles

Equipment and vehicles essential in accomplishing job duties are expensive and may be difficult to replace. When operating equipment and vehicles, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

Employees must notify their supervisor if any equipment, machines, tools or vehicles appear to be damaged, defective, or need repair. Prompt reporting of damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. The supervisor can answer any questions about an employee's responsibility for maintenance and care of equipment or vehicles used on the job.

All drivers and passengers of Company-owned or leased vehicles must wear seat belts and obey all traffic laws and regulations. The improper, careless, negligent, destructive, or unsafe use or operation of equipment or vehicles, as well as excessive or avoidable traffic and parking violations will not be tolerated.

Any employee who is involved in an accident while traveling in a Company vehicle, or a personal vehicle being used for Company business, must promptly report the incident to their immediate supervisor. The supervisor must report the incident to the Safety Department. Vehicles owned, leased, or rented by the Company may not be used for personal use without prior approval. Alcohol and illegal substances are not allowed in Company vehicles.

Personal use of Company equipment, vehicles or tools is not permitted unless authorized by executive management.

Certain employees, based on business necessity, may be assigned a company vehicle. Employees are required to maintain mileage and use documentation as required by IRS regulations; employees assigned a company vehicle may be subject to related taxes and a monthly payroll deduction related to this benefit. Illegal substances or alcohol are not allowed in Company vehicles. Employees may not operate company vehicles after the use of alcohol, controlled substances or any prescription or over-the-counter medication that impairs their ability to operate the vehicle safely. Any accident in a Company vehicle must be reported immediately to a supervisor and the Safety department.

Company Fleet Cards (Fuel Cards)

Fleet Cards are distributed for business use within our company to purchase fuel for Company-owned vehicles and equipment. Each fleet card is assigned to a specific piece of equipment or vehicle identified by an assigned Colas (Simon) equipment identification number.

Fleet cards must be kept inside the assigned vehicle when not in use. When operating a shared company vehicle, the driver is responsible for its assigned fleet card. If applicable

to your position, an individual Driver ID number will be assigned to you. This number is confidential and is not to be shared with anyone. When purchasing fuel, the individual will be required to use the vehicle's assigned fleet card and enter his/her assigned Driver ID and the current odometer reading of the vehicle. Sharing an assigned driver ID with someone else or utilizing another employee's assigned Driver ID is prohibited.

All fuel purchases will require use of the fleet card assigned to the vehicle. Cards may have a designated fuel allowance and purchases restricted based on a dollar amount per transaction, a number of transactions per day and/or a dollar amount per calendar month defined according to the fuel capacity of each vehicle. The card will be declined if the fuel allowance is exceeded. If you are the usual driver of the vehicle, you are responsible for all fuel expenses that exceed this dollar amount; users must contact the designated fleet card administrator and/or a supervisor for questions or to review card limits.

If a vehicle's assigned card is lost, damaged or stolen, it must be reported immediately to the designated fleet card administrator and your supervisor to request a replacement. If a card is damaged and/or will not operate in a card reader, a fuel station attendant may manually authorize your fuel transactions until a replacement card is received.

Social Media Policy

Colas USA's Social Media Policy provides guidelines to ensure responsible use of social media by employees, emphasizing respect, honesty, accuracy, and confidentiality. Employees must adhere to Colas' Code of Conduct and other relevant policies when posting online, and any violations, including negative interactions and unauthorized sharing of proprietary information, may lead to disciplinary action. The policy also prohibits retaliation against employees who report violations in good faith. Employees are reminded to use social media on their own time and include a disclaimer when discussing Colas online. This policy also respects personal account privacy and outlines exceptions related to compliance investigations. For full policy details, please visit <https://simonsays.team>.

Shipping

The Company has established accounts with shipping vendors and postage providers. Employees with access to these accounts should use reasonable discretion in order to limit shipping costs when possible. Use of company-paid shipping/postage for personal use is not permitted.

Dress Code

Personal appearance, hygiene, and attire are important to maintain a professional image and instill confidence in the minds of our customers. This helps ensure our Company's success. Employees' appearance should be consistent with good hygiene, safety, and what our Company considers appropriate attire.

Employees are expected to present a professional image to customers, prospects, fellow co-workers, and the public. Employees who appear for work inappropriately dressed will be sent home and directed to return to work in proper attire. Under such circumstances, employees will not be compensated for the time away from work unless required by applicable law. Consult your supervisor if you have questions as to what constitutes appropriate attire for your position and/or department.

Smoking

It is our objective to provide a safe and healthy workplace and promote the well-being and health of our employees. Smoking and/or vaping is prohibited within all buildings and within 25 feet of the main entrances into buildings or further if specified by local or state ordinance. Smoking and/or vaping is also prohibited in all company vehicles and enclosed cab equipment owned or leased by the company. Employees may smoke and/or vape only in designated outdoor areas.

This policy applies to all employees, contractors, consultants, and visitors including during business and non-business hours and at company-sponsored offsite conferences or meetings. If in conflict with this policy, more restrictive state or local laws shall prevail.

Solicitation

Employees may not engage in solicitation of other employees during their working time. However, in the interest of promoting camaraderie and to express appreciation or sympathy for coworkers on occasions such as birthdays, departures, or during illness, the Company allows employees to collect donations for gifts for fellow employees, if approved in advance by the Regional Manager or other executive manager.

With prior approval, employees may post fund raising event information, information on behalf of their children (limited to the particular office where the parent works) or information regarding community and charitable groups, in a common area such as a break room. However, if this practice becomes excessive or causes workplace disruption, management may prohibit such activity.

Solicitation includes requesting money from employees, either as charitable donations or to purchase goods or services. Distribution of solicitations such as discount coupons or other promotions by employees is prohibited.

Distribution of literature by employees is not permitted for any purpose during working time or at any other time on job sites or in working or office areas, but does not include break rooms, restrooms, parking lots, or other non-work areas. Working time does not include meal, break, or rest periods or other specified times during the work shift when employees properly are not engaged in performing their work tasks.

Non-employees may not solicit for any purpose or engage in distribution of literature of any kind on Simon premises, or job sites, at any time. Posting of written solicitations on Company bulletin boards is prohibited.

As a testimony to our interest in charities and community involvement, while at the same time minimizing solicitations, the Company may participate in charitable fundraisers and/or support community programs. Participation in these events must be approved by Company leadership, and comply with established Colas policies, including the Ethics & Compliance program. Employees are not required to participate in any Company-sponsored fundraising or other charitable events.

Mail service, computer generated mailing lists or labels, email, office space and supplies are intended for business use and are not to be used to further any solicitation.

If employees observe an individual soliciting or selling on company property or worksites in a way that appears to violate this policy, they should report the activity to Human Resources.

Simon complies with the legal requirements for solicitation or distribution of policies required by the National Labor Relations Act and this policy is not intended to preclude or dissuade employees from engaging in activities protected by state or federal law, including the National Labor Relations Act.

Problem Solving

Employees who disagree or are dissatisfied with a Company practice should promptly discuss the matter with their immediate supervisor, where appropriate. This discussion should be held in a timely manner (generally within 3 to 5 days of the incident). Discussions held in a timely manner will enhance our ability to resolve concerns while it is fresh in everyone's mind. The majority of misunderstandings can be resolved at this level.

If the solution offered is not satisfactory, or if it is inappropriate to go to the supervisor, then employees are encouraged to take the problem to the Regional Manager. Employees may submit a written complaint to Human Resources for review and final decision about the situation if the problem still cannot be resolved. (Also see EEO/Harassment Complaint Procedure).

Emergency Closing

Closures due to unforeseen emergencies such as weather conditions or other natural disasters may be necessary.

In such cases, the Regional Manager responsible for an impacted area or President will determine if an operation will be closed. Non-exempt employees will be paid only for actual time worked, unless otherwise required by law. Employees reporting for work after

a plant closure decision is announced will not be allowed to work. Exempt employees or employees in essential operations may be scheduled to work on a day when other operations are officially closed.

Post-Employment Inquiries/References

It is the policy of Simon to only provide factual information regarding former employees and this information shall be limited to dates of employment and job title. Salary and wage information will be disclosed only with specific written authorization by the current or former employee.

Only the President, Vice President, Regional Manager, Payroll or a member of the Human Resources team are authorized to provide information regarding post-employment inquiries, which shall be limited to verifying the former employee's job title and dates of employment unless otherwise authorized in writing by the current or former employee.

Letters of reference or letters of recommendation regarding former employees will generally not be provided by Simon or its representatives.

Personnel Record Changes

It is important that personnel records be kept accurate and current. Employees must notify Human Resources of any change of address, telephone number, personal status, dependent information, emergency contacts, educational accomplishments, changes in beneficiaries, and other such information, so that the information can be updated in Human Resources databases.

Personnel Files

The Company maintains a personnel file for each employee. The personnel file includes information including but not limited to, the employee's job application, resume, records of training, documentation and performance appraisals, wage/salary information and other employment records. All records are treated in a confidential manner. As required by law, records relating to medical issues and internal investigations pertaining to employees are maintained in separate files.

Personnel files are the property of the Company and access to the information is subject to restrictions; however, Simon will provide access consistent with applicable law and cooperate with requests from authorized law enforcement or local, state, and federal agencies conducting official investigations and as otherwise legally required.

During the course of employment, the Company will collect certain information that is classified as "personal identifying information," or "PII", under applicable laws. Such information may include but is not limited to first and last name or initials; username(s) and password(s); social security number; driver license or other identification card number; medical documentation; biometric data; and more.

The Company may keep these records in paper and/or electronic format. When such documentation is no longer needed, pursuant to records retention requirements and best practices, the Company will either (a) destroy the records or (b) arrange for their destruction, e.g., by shredding, erasing, or otherwise modifying the personal identifying information in such a manner as to render it unreadable or indecipherable through any means.

Corrective Action/Discharge

Occasionally, performance or other behavior falls short of our standards and/or expectations. When this occurs, management takes action which in its discretion, seems appropriate.

Corrective action can range from a formal discussion with the employee about the matter to immediate discharge. The Company may bypass the corrective action process and proceed directly to termination of employment if the Company, in its sole discretion, determines that immediate discharge is warranted. Action taken by management in an individual case does not establish a precedent in other circumstances.

Separation of Employment

Although not required, we request that employees who wish to resign their position give at least two weeks written notice of their anticipated departure date and review the “check out” procedures at separation (return of property, delivery of final paycheck, etc.) with their supervisor and/or a member of the human resources team.

Some benefits may be continued at the employee’s expense if eligible. The employee will be notified in writing of the benefits that may be continued and of the terms, conditions, and limitations.

Employees are responsible for returning all company property issued to them or in their possession or control, including keys, vehicles, equipment, materials, or written information. Employees must return all Company property immediately upon request or upon termination of employment. Where permitted by applicable laws, the Company may withhold an amount equivalent to the replacement cost of items not returned from the employee’s final paycheck.

Former employees may be considered for re-employment provided they qualify for the position of interest and maintained satisfactory performance and attendance while previously employed with the Company.

EMPLOYEE BENEFITS

Benefits Overview

The Company's benefits program consists of a variety of benefits plans, including but not limited to retirement savings; education assistance programs; an employee assistance program (EAP); flexible spending options; medical, dental, and vision insurance options, life insurance options; and short-term and long-term disability insurance options. More detail regarding these benefits can be found in the official plan documents and the summary plan descriptions accessible via the Company's online benefit enrollment and information portal, or by contacting Human Resources.

In the event that any reference to benefits in this handbook is inconsistent with the official plan documents, the provisions in the official documents will govern in all cases. Simon reserves the right, in its sole and absolute discretion, to amend, modify or terminate, in whole or in part, any or all of the provisions of the benefit plans described herein, including any health benefits that may be extended to retirees and their dependents. Further, Simon reserves the exclusive right, power and authority, in its sole and absolute discretion, to administer, apply and interpret the benefit plans described herein, and to decide all matters arising in connection with the operation or administration of such plans.

Waiting periods and eligibility requirements are specific to each benefit and defined in plan documents. For purposes of all benefits, any individual who previously worked for Simon and is "rehired" will be treated as a "new hire" for purposes of benefits eligibility and applicable waiting periods related to benefit eligibility and effective dates, unless otherwise specified by the plan carrier or applicable state or federal law.

Paid Holidays

All full-time employees are eligible for holiday pay upon date of hire. Simon recognizes paid time off for eight holidays each year, including:

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

Unless otherwise determined by the Company, holidays falling on a Saturday will be observed on the preceding Friday, and holidays falling on a Sunday will be observed the following Monday. Holidays falling within an approved scheduled vacation period will be recorded as holiday pay.

To be eligible for holiday pay, an employee must have worked the full scheduled day prior to and immediately after the holiday, unless written approval is obtained from the applicable Regional Manager at least one week prior to the holiday. Employees on any type of leave of absence and/or on seasonal layoff status are not eligible for holiday pay.

Employees may be required to work on a Holiday for business reasons. Exempt employees working on a holiday will receive “flexible time.” Non-exempt employees eligible for holiday pay who work on a holiday will earn holiday pay in addition to pay for actual hours worked. Holiday pay is equivalent to eight hours of pay at the employee’s regular rate of pay.

Time off without pay may be granted to employees who desire to observe a religious holiday which is not already recognized, provided the accommodation does not create an undue hardship for the Company. Requests must be made in writing at least one week prior to the holiday and approved by the employee’s immediate supervisor and Regional Manager.

The Company generally closes Christmas Eve through New Year’s Day. For hourly non-exempt employees, these days are unpaid unless vacation is used; for exempt salary employees, no deduction from monthly pay is applied during this period. Due to business continuity and/or operational needs, some employees may be required to perform work during this period; non-exempt hourly employees will receive pay for all hours worked in accordance with FLSA guidelines. Christmas Eve, Christmas Day, and New Year’s Day are paid holidays for all active employees, except employees on seasonal layoff or a temporary leave status other than vacation.

Paid Vacation

The Company currently provides paid vacation time for full-time non-exempt, seasonal non-exempt, and full-time exempt employees. Temporary employees are not eligible for vacation benefits. Vacation is a voluntary employee benefit, and the Company reserves the right to change or modify this policy at any time.

Employees will accrue paid vacation time upon hire according to the following schedule. Hourly, non-exempt employees accrue vacation based on actual hours worked; exempt/salaried employees accrue vacation on a monthly basis.

Timeframe	Pay Type	Accrual Rate	Max Annual Accrual
Hire Date +	Hourly/non-exempt	.0385 hours per hour worked	80 hours
	Salary/exempt	.8333 days per month	
5 years +	Hourly/non-exempt	.0577 hours per hour worked	120 hours
	Salary/exempt	1.250 days per month	
12 years +	Hourly/non-exempt	.0770 hours per hour worked	160 hours
	Salary/exempt	1.667 days per month	

A year of service shall be earned on each anniversary of the employee’s most recent hire date. For employees of acquired companies, the most recent date of hire by the acquired company shall be used for the calculation of vacation benefits.

Unused and accrued vacation at or below the maximum annual accrual caps will carry over to the subsequent year. Unless otherwise required by state law, unused vacation will accrue up to the employee's annual maximum accrual before a cap will be placed on the accrual of additional time off. Once the maximum accrual amount has been reached, no additional vacation will be earned until accrued vacation is used and falls below the maximum accrual. Employees will not be given retroactive credit for any time period in which they did not accrue vacation because the employee was at the maximum. Employees will be paid for their accrued but unused vacation pay at the time of termination.

Employees must submit a request for vacation to be approved by the employee's immediate supervisor utilizing established SMS (text) and/or online time-off request systems in advance of the time off. Requests for time off should be made as far in advance as practical and will be considered in the order in which they are submitted and approved as business conditions permit. Final approval of all requests for paid vacation will be deemed the responsibility of the regional, area or functional department Manager. If, due to business necessity, the vacation request is denied, the employee may be asked to request alternate dates.

Paid vacation time may only be used to cover regularly scheduled workdays and must be used in one-hour increments. Under certain circumstances, an hourly employee's combined paid vacation time and actual hours worked may exceed a total 40 hours within a work week. Vacation time will not be counted in the computation of weekly overtime.

When a paid holiday falls within the employee's vacation period, the holiday will be paid as holiday pay and a vacation day will not be charged against the employee.

Vacation Donation

In limited circumstances, employees may voluntarily donate up to 40 hours of their own accrued and unused vacation time to assist co-workers facing a qualifying medical emergency or major disaster. Employees may receive donated hours only after exhausting all other available paid leave and demonstrating a need for additional paid time off due to these qualifying circumstances. Donated time will be paid at the recipient employee's regular rate of pay. Employees may receive no more than 160 donated hours per calendar year, in addition to their own accrued vacation time. All vacation donations and eligibility for receipt of donated time are discretionary and subject to approval. Donating time is strictly voluntary, and employees may not solicit donations. Individuals interested in participating should contact their local Human Resources representative for more information and to obtain a request form.

Paid Sick Time

Unless otherwise required by federal, state, or local law, the Company provides all full-time employees with up to 56 hours of paid sick time annually. Upon hire and thereafter on January 1, the Company will frontload 56 hours (7 days) of paid sick time for all eligible

employees. Employees are not eligible to use more than the maximum yearly amount of 56 hours (7 days) of paid sick time.

Unless state or local law provides otherwise, sick time may be used for time away from work to attend medical appointments, recover from illness/injury, and/or to care for a family member. When practical, foreseeable medical appointments should be scheduled in advance, and at a time least disruptive to operations, and scheduled time off is subject to supervisor approval. Employees are expected to communicate with their supervisor regarding planned and/or unexpected time off work (see *Attendance and Punctuality*).

Unused paid sick time will not be paid out upon separation of employment for any reason.

Short-Term Disability

Short-Term Disability (STD) coverage is available to all full-time hourly and salaried employees at no cost. Eligible employees may participate in the STD plan subject to all terms and conditions of the agreement between the Company and the applicable insurance carrier. For individuals who meet the definition of disability as determined by the insurance carrier, the benefit paid for salaried employees will be 100% of pay for the first 8 weeks and 60% of pay for the next 18 weeks, to a total of 26 weeks in a 12-month period. Hourly employees are provided with a benefit of 60% of pay with no weekly maximum for a total of 26 weeks.

Long-Term Disability

Long-Term Disability (LTD) coverage is available to all full-time salaried employees at no cost. Full-time hourly employees have the option to purchase long-term disability coverage. Eligible employees may participate in the LTD plan subject to all terms and conditions of the agreement between the Company and the applicable insurance carrier. Full-time employees are eligible the 1st of the month following date of hire. LTD benefits will pay if short-term disability benefits last longer than 26 weeks (180 days). The benefit provides 60% of monthly base pay, not to exceed \$10,000 per month, if the employee continues to meet the definition of disability as determined by the insurance carrier. Actual disability benefit may be reduced by deductible sources of income and any earnings you have while disabled such as Social Security disability benefits.

Safety Boot Reimbursement Program

The Company provides personal protective equipment (PPE) to employees, including but not limited to vests, gloves, non-prescription eye protection, hearing protection, and masks/respirators as required, for safety-sensitive roles. Employees must also wear compliant footwear that meets company policy and regulatory safety standards. To offset cost of required protective footwear, reimbursement up to \$200 for purchase of compliant footwear is available once per calendar year for eligible employees.

For full reimbursement policy information and reimbursement process instructions, visit <https://simonsays.team>.

PAY PRACTICES

Paydays

Hourly employees are paid weekly on Thursday for hours worked through the preceding Saturday. If the regular payday occurs on a holiday, the payday is the last working day prior to the holiday. Salary employees are generally paid on the 15th of the month unless an alternate weekly schedule is established. On each payday, employees will have access to a pay statement outlining gross pay, deductions, and net pay.

The Company strongly encourages direct deposit for paychecks. As an alternative to direct deposit, a pay card option is available. For further details, contact a Payroll representative or Human Resources. Hardcopy paper checks are not generally provided, except as required by applicable state law.

Overtime

Non-exempt employees are paid at the rate of one and one-half times their regular hourly rate of pay for hours worked in excess of 40 during the established workweek or as otherwise required by state law. The established workweek begins at 12:00 a.m. midnight on Sunday and ends at 11:59 p.m. on Saturday.

For purposes of calculating overtime payments, only actual hours worked are counted. All overtime work must be approved in advance by the employee's supervisor. When practicable, the Company will provide advance notice of overtime assignments and distribute overtime equitably among qualified employees.

Overtime Considerations for Colorado Employees

Non-exempt employees working in Colorado will be paid one and one-half times their regular rate of pay for any work in excess of: (1) 40 hours per workweek; (2) 12 hours per workday; or (3) 12 consecutive hours without regard to the starting and ending time of the workday (excluding duty-free meal breaks), whichever calculation results in the greatest payment of wages.

Colorado Overtime and Minimum Pay Standards (COMPS) Order No. 39 is available in the appendix of this booklet, and at the Colorado Department of Labor and Employment's (CDLE) website: <https://cdle.colorado.gov/laws-regulations-guidance>.

Per Diem/Travel Allowance

Depending on assigned project location, the Company may pay a "Per Diem" or similar travel allowance to employees who must maintain a temporary residence while working on a project away from an assigned base location to offset cost of certain meal, incidental, and lodging expenses. Eligibility may vary depending on the location of the project and assigned duties. More detail and related policies are covered in the Per Diem and Travel Guidelines available at <https://simonsays.team>.

Time Reporting for Hourly Employees

Non-exempt, hourly employees must record time worked on a daily basis. Falsifying, altering, tampering, approving false time, or recording time on another employee's time record is prohibited. Timecard fraud will not be tolerated.

Timecard records are the primary source used by the Company to calculate employee pay. It is very important that they are accurate and complete. Employees are expected to submit accurate and complete time records reflecting actual hours worked. If an employee chooses to keep their own personal time records, those records must be provided to the Company if a discrepancy occurs between the Company's records and the personal record.

Non-exempt employees are prohibited from performing any "off-the-clock" work. "Off-the-clock" work means work performed and not included in total hours worked during a workday.

Employees should contact their supervisor or Payroll with questions about how pay is calculated. Employees must immediately notify their supervisor or Payroll of any mistakes in time records or pay. Employees must also notify their supervisor, Payroll, and/or Human Resources if they perceive that anyone is interfering with their ability to record time accurately and completely. All reports will be investigated and appropriate corrective action taken. The Company will not tolerate retaliation against employees for making a report or participating in an investigation.

Pay for Exempt Employees

Exempt employees will receive a predetermined amount of compensation each pay period on a monthly or weekly basis. The Company is committed to complying with salary basis requirements which allow for authorized salary deductions. In accordance with the Fair Labor Standards Act (FLSA), exempt employees must receive their full salary for any week in which they perform any work, without regard to the quantity or quality of work performed or number of days or hours worked, except exempt employees may not be paid for the following so long as they are consistent with other Company policies and practices and applicable law:

- Absences of one or more full days for personal reasons other than sickness or disability after the employee has exhausted vacation allowed under the Company's Vacation policy;
- Absences of one or more full days due to sickness or disability either before the employee has qualified under the Company's Paid Sick Time policy (or under the Colorado Paid Sick and Safe Time And Supplemental Public Health Emergency Leave policy as applicable) or after the employee has exhausted the sick leave allowed under such policies;
- Absences of unpaid leave under Family and Medical Leave Act, and/or any applicable state leave law;
- full day disciplinary suspensions;

- jury, witness or military duty, as provided by policy (note: any fees received by the employee for military leave or jury duty may be applied to offset pay otherwise due the exempt employee for the week); and
- exempt employees are not required to be paid for any workweek in which they perform no work for the Company, and they are not on approved paid time off.

However, unless state law provides otherwise, deductions may be made to an employee's awarded leave banks for full- or partial-day absences for personal reasons, sickness, or disability.

Exempt employees do not receive overtime pay and instead are paid a salary that compensates them for all hours worked.

Payroll Error Corrections

The Company is committed to ensuring that all employees are paid accurately and on time. Employees are responsible for promptly reporting any suspected payroll errors—such as incorrect hours, missing pay, or misapplied deductions—to the Payroll or Human Resources department as soon as the discrepancy is identified. Upon notification, the Company will review the concern, verify the error, and communicate findings to the employee.

If an underpayment is verified, the Company will issue the corrected amount as soon as practical, which may occur outside of the normal payroll cycle if necessary. In cases of overpayment, the Company will inform the employee and coordinate a reasonable repayment plan, which may include payroll deductions in compliance with applicable laws. The Company strives to resolve all payroll errors in a timely, fair, and transparent manner.

LEAVES OF ABSENCE

It is the Company's policy to make accommodation for employees who need time off for special needs such as medical, family care, active military duty, civic duty or other personal reasons. The Leave of Absence policies below describe the types of leave available, who is eligible for the leave, what you can expect when you are on leave and when you return to work. Discrimination or retaliation based on an employee taking leave time available by federal, state or local law is strictly prohibited.

Family and Medical Leave Act

The Company provides up to 12 weeks of unpaid, job-protected leave in a 12-month period of time to eligible employees for the following reasons:

- Incapacity due to pregnancy, prenatal medical care or childbirth;
- To bond with the employee's child after birth, or placement for adoption or foster care;
- To care for the employee's spouse, son or daughter, or parent, who has a serious health condition;
- Serious health condition that makes the employee unable to perform the employee's job.
- For qualifying exigencies related to the foreign deployment of a military member who is the employee's spouse, child, or parent.
- Any other reason as required by the Federal Family Medical Leave Act (FMLA).

Military Family Leave Entitlements

Eligible employees with a spouse, son, daughter, or parent on active duty or called to active-duty status in the National Guard, Reserves or Regular Armed Forces may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare or parental care, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period. A covered service member is: (1) a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness*; or (2) a veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran, and who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness. *The FMLA definitions of "serious injury or illness" for current service members and veterans are distinct from the FMLA definition of "serious health condition."*

Benefits and Protections

During FMLA leave, the Company maintains the employee's health coverage under any group health plan on the same terms as if the employee had continued to work. Employees must continue to pay their portion of any insurance premium while on leave. If the employee is able but does not return to work after the expiration of the leave, the employee may be required to reimburse the Company for payment of insurance premiums during leave.

Upon return from FMLA leave, most employees are restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms. An employee who is out on a leave, however, has no greater rights than the employee would have had if the employee had been continuously employed during the leave period. Thus, if an employee would not have been employed at the time reinstatement is requested even if the employee had not taken the leave (e.g., due to an intervening reduction in force), the Company is not obligated to reinstate that employee. Certain highly compensated employees (key employees) may have limited reinstatement rights. If an employee is a "key employee," i.e., among the top 10% of salaried employees within the 75-mile radius of where the employee works in terms of gross salary, the Company may refuse reinstatement in order to prevent substantial and grievous economic injury to Company operations. The Company will notify that employee that the employee is a key employee, and that refusing reinstatement is necessary.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave. As with other types of unpaid leaves, vacation will not accrue during the unpaid leave. Holidays, funeral leave, or employer's jury duty pay are not granted while the employee is on unpaid leave.

Please note: You will no longer be entitled to reinstatement rights under this Family and Medical Leave Act Policy after the period of leave exceeds the maximum allowed (although you may have different reinstatement rights under different laws).

Eligibility Requirements

Employees are eligible for FMLA leave if they have worked for this Company for at least 12 months (which need not be consecutive), for 1,250 hours over the previous 12 months, and work at or report to a worksite that has 50 or more employees or is within 75 miles of the worksite where the Company employs 50 or more employees.

Definition of Serious Health Condition

For FMLA purposes, a "serious health condition" means an illness, injury, impairment, or physical or mental condition that involves inpatient care or continuing treatment by a health care provider. For more information about the definitions of a serious health condition under the FMLA, refer to the following chart:

Definitions of a Serious Health Condition (See 29 C.F.R. SS 825.113-.115)
Inpatient Care
<ul style="list-style-type: none"> • Overnight Stay in a hospital, hospice, or residential medical care facility • Includes any period of incapacity or any subsequent treatment in connection with an overnight stay
Continuing Treatment by a Health Care Provider (any one or more of the following)
<p><u>Incapacity Plus Treatment:</u> A period of incapacity of more than three consecutive, full calendar days, and any subsequent treatment or period of incapacity relating to the same condition, that also involves either:</p> <ul style="list-style-type: none"> • Two or more in-person visits to a health care provider for treatment within 30 days of first day of incapacity unless extenuating circumstances exist. The first visit must be within seven days of the first day of incapacity; or, • At least one in-person visit to a health care provider for treatment within seven days of the first day of incapacity, which results in a regimen of continuing treatment under the supervision of the health care provider. For example, the health provider might prescribe a course of prescription medication or therapy requiring special equipment.
<p><u>Pregnancy:</u> Any period of incapacity due to pregnancy or for prenatal care.</p>
<p><u>Chronic Conditions:</u> Any period of incapacity due to or treatment for a chronic serious health condition, such as diabetes, asthma, migraine headaches. A chronic serious health condition is one which requires visits to a health care provider (or nurse supervised by the provider) at least twice a year and recurs over an extended period of time. A chronic condition may cause episodic rather than a continuing period of activity.</p>
<p><u>Permanent or Long-Term Conditions:</u> A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective, but which requires the continuing supervision of a health care provider, such as Alzheimer’s disease or the terminal stages of cancer.</p>
<p><u>Conditions Requiring Multiple Treatments:</u> Restorative surgery after an accident or other injury; or a condition that would likely result in a period of incapacity of more than three consecutive, full calendar days if the patient did not receive the treatment.</p>

Use of Leave

The maximum time allowed for FMLA Leave is either 12 weeks in a rolling 12-month period measured backward from the date an employee uses any FMLA leave, or 26 weeks for military caregiver leave as explained above.

An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the Company’s operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

Employees taking intermittent or reduced schedule leave based on planned medical treatment and those taking intermittent or reduced schedule family leave with the Company’s agreement may be required to temporarily transfer to another job with equivalent pay and benefits that better accommodates that type of leave.

Substitution of Paid Leave for Unpaid Leave

Employees may choose to use available unused paid sick time and/or accrued vacation time concurrently with FMLA leave, except where FAMLI applies to Colorado employees, in which case there is a separate agreement governing leave. Employees must comply with the Company’s normal paid leave policies. FMLA leave will be counted concurrently

with the paid time off (vacation or paid sick time), workers' compensation benefits or disability benefits used during the leave period.

Employee Responsibilities

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days' notice is not possible, the employee must provide notice as soon as practicable and generally must comply with the Company's normal call-in procedures.

Employees must provide sufficient information for the Company to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the Company if the requested leave is for a reason for which FMLA leave was previously taken or certified.

Employees also may be required to provide a certification and periodic recertification supporting the need for leave. The Company may require second and third medical opinions at the Company's expense. Documentation confirming family relationship, adoption or foster care may be required. If notification and appropriate certification are not provided in a timely manner, approval for leave may be denied. Continued absence after denial of leave may result in disciplinary action in accordance with the Company's attendance guideline. Employees on leave must contact Human Resources at least two days before their first day of return.

The Company's Responsibilities

The Company will inform employees requesting leave whether they are eligible under FMLA. If they are, the notice will specify any additional information required as well as the employees' rights and responsibilities. If they are not eligible, the Company will provide a reason for the ineligibility.

The Company will inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the Company determines that the leave is not FMLA-protected, the Company will notify the employee.

State Family Leave Laws

Certain states have enacted legislation pertaining to family and medical leave requirements. Where applicable, state family and medical leave will run concurrently with FMLA for the same covered purpose.

Unlawful Acts

FMLA makes it unlawful for the Company to interfere with, restrain, or deny the exercise of any right provided under FMLA; discharge or discriminate against any person for

opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against the Company.

FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement which provides greater family or medical leave rights.

Additional Disability/Medical Leave

If an employee is unable to return to work at the end of an approved FMLA or company-approved leave, the employee may be entitled to additional accommodation under the Americans with Disabilities Act or other law, which can include unpaid leave. The employee must supply sufficient information from their medical provider indicating that they have a covered disability and when the employee will be able to return to work with or without reasonable accommodation. Any accommodation provided must not result in undue hardship to the Company. Potential accommodations will be determined in an interactive process between the employee and the Company.

Paid Parental Leave

This policy applies to all full-time salaried (exempt) employees upon hire and all full-time hourly, non-exempt employees who have completed at least one (1) full year of service with Simon (or other Colas subsidiary) during the previous twelve (12) months. This policy applies to any birth (including adoptions and foster care placement) on or after January 1, 2024.

The Company will pay eligible employees covered by this policy 100% of their regular base pay for four (4) weeks during an approved leave period to care for or bond with a newborn, newly adopted or newly placed foster child within the first twelve (12) months after the child's birth, adoption or placement ("Paid Parental Leave") to help balance work and family responsibilities with a new child. This Paid Parental Leave will run concurrently with leave under the federal Family and Medical Leave Act (FMLA) and/or leave under any other applicable analogous state or local family law, where available.

Subject to state disability law, Paid Parental Leave is in addition to, and does not run concurrent with, any portion of disability leave and short-term disability (STD) benefits during the time the mother is disabled due to her own medical recovery following childbirth. This means that for mothers recovering from childbirth, Paid Parental Leave only begins after the pregnancy-related disability period ends. In the event of incapacity due to disability as a result of pregnancy, prenatal medical care, or childbirth, employees will be entitled to the same benefits with regard to pay as for any other disability.

Employees who are eligible to receive any payment for family leave benefits under state law are expected to promptly apply for such benefits and any payments under these laws will be coordinated so that the employee does not receive more than 100% of the employee's regular base pay during Paid Parental Leave. Failure to apply for state-provided paid family leave benefits may result in ineligibility for some or all of the Paid Parental Leave under this policy. Employees should consult Human Resources for information regarding eligibility for state paid family leave benefits under applicable laws for their workplace location. Time taken as Paid Parental Leave under this Policy will run concurrently with such leave where the reason for the FMLA and/or other analogous state or local family leave is also covered as a reason for Paid Parental Leave.

In accordance with the FMLA, leave to care for or bond with a newly born or placed child must be taken within twelve (12) months of the event. Each parent is entitled to twelve (12) weeks of FMLA leave unless both parents work for the Company. If both parents work for the Company, the parents are entitled to take a combined total of twelve (12) weeks of parental leave. Concurrent leave taken by both parents will be allowed in limited circumstances.

After Paid Parental Leave is exhausted, employees may still qualify for additional paid family leave under applicable state or local laws or for unpaid leave under federal, state or local laws, which may be taken continuously, intermittently, or on a reduced schedule in accordance with applicable laws. Employees who wish to remain off work after exhausting Paid Parental Leave under this Policy, may elect to use accrued and available vacation time during any approved unpaid leave of absence, to supplement the remaining portion of their income while they are receiving state paid family leave benefits, or after their leave concludes, subject to the terms of the Company's policies. The substitution of any paid benefits does not extend the total amount of leave that may be taken under the Company's policy and applicable law. Upon exhaustion of paid benefits, any remainder of the leave period will be unpaid. Our policy is to provide all leave required by federal, state, or local law that the employee is eligible to receive.

The full four (4) weeks of Paid Parental Leave must be taken as one continuous period within twelve (12) months of the event date. The event date is defined as the date of birth, the date of adoption or foster care placement. Paid Parental Leave is provided per event, not per child. The fact that a multiple birth, adoption or placement occurs (i.e., the birth of twins or adoption of siblings) does not increase the maximum amount of paid benefits granted for that event. In addition, in no case will an employee receive more than the maximum pay benefit for Paid Parental Leave in a rolling 12-month period, regardless of whether more than one birth or adoption occurs within the 12-month time frame.

If a Company holiday occurs while the employee is on approved Paid Parental Leave under this policy, such day will be recorded as paid leave. The holiday will not enhance the total pay benefit amount or extend the length of leave entitlement.

This Paid Parental Leave benefit does not accrue or carry forward from year to year. Upon termination of an employee's employment, the employee will not be paid for any unused Paid Parental Leave benefits for which the employee was eligible.

While an employee is on an approved Paid Parental Leave, the Company will maintain its contributions to the employee's health insurance under the same terms as the plan in effect at the time the request is made if the employee is enrolled in the Company's group health care plan at the time the request is made. This means that the employee must continue to pay the employee's share of the monthly benefit contributions and should make arrangements for such payments with Human Resources before the leave begins. Unless otherwise requested, the Company will deduct the employee's portion of the group health care coverage premium from the employee's paycheck in the same manner as if the employee was actively working. Participation in the Company's other benefit programs will be governed by the terms of those plan documents. All benefit deductions, including 401(k) contributions, will continue to be deducted while the employee is receiving paid benefits from the Company.

To apply for Paid Parental Leave, the employee must, to the extent possible and practicable, provide advance written notice of a request for Paid Parental Leave. Except in emergency circumstances, employees must provide written notice to Human Resources thirty (30) days in advance of the start of such Paid Parental Leave.

Documentation may be required to substantiate a birth or placement of a child (the medical certification required to qualify for pregnancy-related disability benefits is sufficient in the case of the birth mother).

- If the leave is foreseeable, documentation must be provided prior to the start of the leave.
- If the leave is not foreseeable, documentation must be provided as soon as practicable, but no later than 30 calendar days after it is requested.

Delay in providing required documentation may result in a delay of paid benefits during Paid Parental Leave.

Upon an employee's timely return to work from approved Paid Parental Leave, Colas will restore the employee to the same or an equivalent position with equivalent pay and benefits in accordance with applicable law.

The Company expressly prohibits any form of discipline, reprisal, intimidation, retaliation or adverse action against any employee for requesting or taking Paid Parental Leave under this Policy.

The Company reserves the right to modify, revoke, suspend, terminate, or change this policy in whole or in part, at any time, with or without notice.

Personal Leave

Normally, personal leaves of absence are not granted. If, on rare occasions, management deems the circumstances warrant approval, an unpaid leave for non-medical personal reasons may be granted for no more than 30 days. Such leaves of absence may be permitted at the Company's discretion depending upon a number of factors such as the reason for the leave, the business need for the individual's services and the individual's work record. Personal Leaves must be approved in writing by the responsible Regional Manager.

Employees will be required to use any available vacation and/or sick time prior to taking an unpaid Personal Leave. After vacation time is utilized, the Personal Leave commences and is unpaid.

Employees granted personal leaves of absence are not guaranteed reinstatement or any of the other rights and entitlements provided by the Americans with Disabilities Act, or state or local family and medical leave law. An employee's failure to return from leave as scheduled will be deemed as job abandonment and classified as a voluntarily resignation.

Bereavement Leave

Unless otherwise required by applicable law, upon hire, all full-time employees are eligible for up to three paid days to attend the funeral of an immediate family member. The employee's immediate supervisor will approve use of paid bereavement leave. If additional time is needed, accrued/unused vacation, available sick time or unpaid personal leave may be taken with supervisory approval.

Immediate family includes spouse, child, mother, father, sister, brother, mother-in-law, father-in-law, sister-in-law, brother-in-law, grandparent and grandparent-in-law, step grandparent, great grandparent, grandchildren, stepchild; stepmother; stepfather; stepsister and stepbrother.

Bereavement pay is calculated based on the base pay rate at the time of absence and will not include any special forms of compensation, such as overtime. A day is defined as eight hours times the employee's base pay rate. Bereavement hours will not be counted as hours worked in the calculation of overtime.

The requesting employee must notify his/her supervisor of the need for bereavement time as soon as possible but no later than the scheduled start time of the affected scheduled shift. The supervisor may require the employee to provide verification (obituary, funeral card, death certificate, etc.) in order to receive bereavement pay.

Jury Duty Leave

Simon encourages employees to take on civic responsibility when called for jury duty. An employee will be granted leave to perform their duty as a juror. If called for jury duty, the employee should notify their supervisor as soon as a summons is received.

Employees are eligible for up to ten days of paid time off due to jury duty, unless otherwise specified by applicable state law. In order to be eligible for paid jury duty leave, a copy of the summons must be provided to the employee's supervisor. A day of pay is defined as eight hours paid at the employee's regular hourly rate of pay.

Non-exempt employees must have completed 1,000 hours of work to be eligible for this benefit. In Colorado and Nebraska, jury duty pay will be administered in accordance with applicable state laws. Jury duty will not be counted as hours worked in the calculation of overtime. Employees are expected to report to work if they are released from jury duty during their work shift. Employees are not paid for witness duty unless testifying based on a request by the Company.

Military Leave

Employees granted a military leave of absence are re-instated and paid in accordance with the laws governing veterans' re-employment rights.

Voting Leave

Voting is an important responsibility we all assume as citizens. We encourage employees to exercise their voting rights in all municipal, state, and federal elections.

Under most circumstances, it is possible for employees to vote either before or after work. Employees who have less than three (3) consecutive hours outside of work during which the polls are open will be allowed up to two hours of time off to vote, without loss of pay, unless applicable law provides otherwise. The Company will specify when the leave may be taken except that, upon the employee's request, the Company will schedule the leave at the beginning or end of the employee's shift. If it is necessary for employees to arrive late or leave work early to vote in any election, employees should coordinate with their supervisor no later than the day prior to Election Day.

Outside Employment During an Approved Leave of Absence

Employees on an approved leave of absence, including but not limited to FMLA, disability/medical, parental, personal, or other extended leave, may not engage in outside employment during the duration of their leave. This policy is designed to ensure that employees utilize their leave as intended, whether for recovery, personal matters, or family obligations. Exceptions to this policy may be granted only with prior written approval from Human Resources and must comply with all applicable labor laws and company guidelines. Failure to adhere to this policy may result in disciplinary action, up to and including termination of employment.

COMMUNICATION SYSTEMS

Systems Access

Communication systems are property of the Company and intended for business use. Therefore, the Company maintains the ability to access any computer files, use of software, Internet usage, e-mail, and voice mail. Employees should not consider anything written or done while using these systems to be private. Although employees may select individual passwords, employees should not assume that such files are confidential. However, other than management employees acting on behalf of the Company, employees should not attempt to gain access to another employee's computer, Internet files, e-mail, or voice mail without the latter's permission.

All information regarding access to the Company's computer resources, such as user identifications, access codes, and passwords are Company confidential information and may not be disclosed to non-Company personnel.

Network Acceptable Use

Simon is committed to protecting our employees, customers, and the Company from illegal or damaging actions by individuals, either knowingly or unknowingly.

All Internet/Intranet related systems, including but not limited to computer equipment, mobile phones, tablets, software, operating systems, storage media, network accounts, and Office 365, are the property of Simon. These systems are to be used for business purposes in serving the interest of the company, and of our clients and customers in the course of normal operations.

Effective security is a team effort involving the participation and support of every Simon employee and affiliate who deals with information and/or information systems. It is the responsibility of every computer user to know these guidelines, and to conduct their activities accordingly. Inappropriate use exposes Simon and Colas to risks including virus attacks, compromises network systems and services, and legal issues.

Simon defines acceptable business use as activities that directly or indirectly support our business. Reasonable personal use is permitted. All employees, contractors, consultants, temporary, and other works at Simon and its subsidiaries are responsible for exercising good judgment regarding appropriate use of information, electronic devices, and network resources in accordance with Simon policies and standards, and local laws and regulations.

General Use and Ownership

Simon proprietary information stored on electronic and computing devices whether owner or leased by Simon, the employee or a third party, remains the sole property of Simon. Employees have a responsibility to promptly report the theft, loss of unauthorized disclosure of Simon proprietary information.

Employees may access, use or share Company proprietary information only to the extent it is authorized and necessary to fulfill assigned job duties, and are responsible for exercising sensible judgement regarding personal use. If there is any uncertainty, employees should consult their supervisor or manager.

For security and network maintenance purposes, authorized individuals at Simon and Colas may monitor equipment, systems and network traffic at any time. Simon reserves the right to audit networks and systems on a periodic basis to ensure compliance with this policy.

Security of Proprietary Information

System-level and user level passwords must comply with the Colas Password Policy. Providing access to another individual, either deliberately or through failure to secure its access, is prohibited. Employees must lock the screen or log off when the computing device is unattended. Employees must use extreme caution when opening e-mail attachments received from unknown senders, which may contain malware.

Software and Copyright

The Company licenses, and does not own, most of the software it utilizes. Therefore, use of the software must be in accordance with the applicable Software Agreements or as directed by the Company's designated IT Network Manager. Employees must not use the Company's technology resources to copy, retrieve, forward, or send copyrighted materials unless the employee has the author's permission.

E-mail

The Company maintains an electronic mail system to some employees to facilitate business-related communication. As such, the e-mail system should be used for official Company business. Incidental and occasional personal use of e-mail is permitted; however, employees should be aware that these messages are subject to review and retrieval at any time without notice. Employees must take care to draft e-mail messages that support acceptable and professional business conduct and communication and are in compliance with this policy.

Unacceptable Use

Under no circumstances is an employee of Simon authorized to engage in any activity that is illegal under local, state, federal or international law while utilizing Simon owned resources. The list below is by no means exhaustive, but an attempt to provide a framework for activities which fall into the category of unacceptable use.

The following activities are prohibited:

- Violating the rights of any person or company protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to,

the installation or distribution of "pirated" or other software products that are not appropriately licensed for use by Simon.

- Revealing assigned account password(s) to others or allowing use of an individual's account by others. This includes family and other household members when work is being done at home.
- Using a computing device to actively engage in procuring or transmitting illicit or pornographic material.
- Messaging, e-mailing, or posting indecent, offensive, discriminatory, harassing, or disruptive remarks, or other inappropriate content.
- Employees may not attempt to access restricted portions of the network, an operating system, security software or other administrative applications without appropriate authorization by the system owner or administrator.

Policy Compliance

Compliance with this policy will be verified through various methods, including but not limited to audits and feedback to the IT Manager. An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

Mobile Devices

Simon provides cell phones to those employees who, in the sole judgement of the Company, need them to perform their jobs. Such phones are intended for business use. Therefore, personal calls, text messages, and data usage should be reasonably limited. Simon reserves the right to revoke this privilege if the employee does not abide by the policies and procedures outlined in this policy.

Use of company owned mobile devices is contingent upon continued employment with Simon and the device remains the sole property of Simon.

Mobile Device Procurement

Simon requires cell phones or tablet requests be made through the Simon IT Manager. Approval is required from the employee's Regional Controller prior to any request fulfillment. Colas USA has implemented the following policies to ensure employees receive the most efficient equipment with a high level of security and adequate total cost of ownership.

Employees may be allowed to select a specific brand and/or iteration of mobile device from options made available under established Colas/Simon mobile device contracts. Unless the device is nonfunctioning or lost, upgrades will be considered only after 2.5 years and will need to be motivated by a business reason. All phones must be under established Colas contracts. It is forbidden to purchase any mobile device or associated service outside of the normal process managed by Colas ISS.

Data Usage/Calling Plans

Standard mobile plans generally allow for unlimited calls and text messaging, and 2 GB of data. Excessive use of data for non-business activity is discouraged and employees may be held financially responsible for overage charges.

Mobile Device Acceptable Use

Simon defines acceptable business use as activities that directly or indirectly support the business of Simon. Reasonable personal use is permitted. Devices may not be used at any time to:

- Store or transmit illicit or pornographic materials.
- Store or transmit proprietary information belonging to another company.
- Participate in activity contrary to established company policies, or that are in violation of local, state, or federal law.

For safety reasons, the Company prohibits employees from using cellular phones for business reasons while driving or for any reason while driving for work-related purposes or while driving a company-owned vehicle or mobile equipment. Employees should also be aware that using a mobile electronic device (except in hands-free or voice-operated mode) while driving is a violation of state law in addition to being a violation of company policy.

It is the employee's sole responsibility to back up any personal information or data stored on a Simon-owned mobile device. Simon will not be held responsible for any personal information or data stored on a Simon-owned mobile device. Users must report lost or stolen mobile devices to their manager or supervisor as well as the Simon IT Manager immediately.

Return of Devices Upon Separation

Upon employment separation with Simon, employees agree to unlock and provide any mobile device passcodes or cloud (Google, iCloud, etc.) account passwords. Any personal information stored on a Simon-owned mobile device, including but not limited to contacts, text messages, or photos will not be distributed. All mobile devices will be wiped and re-assigned. It is not the responsibility of Simon to store, protect, or back up personal information and data.

Mobile Device Policy Compliance

Compliance to this policy will be verified through various methods, including but not limited to, audits and feedback to the IT Manager. An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

State Supplements – Simon Employee Guidelines

Introduction

The following pages are intended to supplement this Employee Guidelines Handbook and to provide important information relevant to work locations within specific state jurisdictions.

The policies and practices outlined in these State Supplements are presented as guidelines only, which in a continually evolving business, will change from time to time. The Company will notify impacted employees of any changes to this information, and updates will be provided to employees periodically in conjunction with any updates to the Company's Employee Guidelines Handbook. Simon reserves the right to **amend, modify, suspend, revoke and/or cancel any policies or practices**, whether or not described in these Supplements, at its sole discretion and without prior notice.

IMPORTANT NOTICE: AT-WILL EMPLOYMENT

Nothing in these Supplements should be construed as a promise or guarantee of any kind, or as creating a contract regarding wages or any other working conditions. Although we hope that your employment with Simon will be long term, **YOUR EMPLOYMENT IS "AT-WILL" which means that either you or the Company may terminate this employment relationship AT ANY TIME, FOR ANY REASON, WITH OR WITHOUT CAUSE OR PRIOR NOTICE.** In addition, this State Appendix is neither a contract of employment, nor a legally binding agreement and does not create a contract for wages or any other working conditions.

While the Employee Guidelines Handbook discusses applicable federal law, the State Supplements outline how specific state or local laws may also apply to your employment. The policies in the State Supplements do not supersede any law. Where an applicable federal, state or local law provides more favorable benefits or treatment for you than a particular policy in a State Appendix, then that law applies.

Nothing in the Employee Guidelines Handbook or in the State Supplements is intended to unlawfully restrict your right to engage in any of the rights guaranteed by Section 7 of the National Labor Relations Act including, but not limited to, the right to engage in protected, concerted activity for the purposes of your mutual aid and/or protection.

State Supplement A: Additional EEO and Paid Leave Information – COLORADO

About This Colorado Supplement

Simon (the “Company”) is committed to workplace policies and practices that comply with federal, state and local laws. For this reason, Colorado employees will receive the Company's national handbook (“National Handbook”) and the Colorado Supplement to the National Handbook (“Colorado Supplement”) (together, the “Employee Handbook”).

The Colorado Supplement, however, applies only to Colorado employees. It is intended as a resource containing specific provisions derived under Colorado law that apply to the employee's employment. It should be read together with the National Handbook and, to the extent that the policies in the Colorado Supplement are different from, or more generous than those in the National Handbook, the policies in the Colorado Supplement will apply.

The Colorado Supplement is not intended to create a contract of continued employment or alter the at-will employment relationship. Only the President of the Company or their authorized representative has the authority to enter into an agreement that alters the at-will employment relationship, and any such agreement must be in writing and signed by the President of the Company or their authorized representative.

If employees have any questions about these policies, they should contact Human Resources.

Equal Employment Opportunity

The Company prohibits discrimination of any kind based on race, creed, color, religion, sex (including pregnancy), sexual orientation (including transgender, gender identity, and gender expression (including one’s chosen name), national origin or ancestry, age, disability, genetic information, marital status (if an employee is married to or plans to marry another employee), victims of stalking, sexual assault, or domestic abuse or violence (for seeking leave from work for protection), military status, or any other protected classification under federal, state, or local law. The law protects all persons, including non-citizens, from unlawful discrimination.

Paid Sick and Exigency Leave

Under the Colorado Healthy Family and Workplaces Act (“HFWA”), Colorado employees accumulate sick time at the rate of one hour per 30 hours worked, up to 48 hours in a year. (Note: all employees are entitled to 56 hours of paid sick leave under the Company’s Paid Sick Leave policy above.) Paid sick leave may be used if an employee:

- has a mental or physical illness, injury, or health condition that prevents them from working;
- needs to get preventive medical care or to get a medical diagnosis, care, or treatment of any mental or physical illness, injury, or health condition;

- needs to care for a family member who has a mental or physical illness, injury, or health condition or who needs to get preventive medical care or to get a medical diagnosis, care, or treatment of any mental or physical illness, injury, or health condition;
- the employee or the employee's family member has been a victim of domestic abuse, sexual assault, or criminal harassment and needs leave for related medical attention, mental health care, or other counseling, victim services (including legal services), or relocation;
- due to a public health emergency, a public official closed the employee's place of business or the school or place of care of the employee's child, requiring the employee to be absent from work to care for the child;
- needs to care for a family member whose school or place of care has been closed due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence or event that results in the closure of the family member's school or place of care;
- needs to grieve, attend funeral services or a memorial, or deal with financial and legal matters that arise after the death of a family member; or
- needs to evacuate the employee's place of residence due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence or event that results in the need to evacuate the employee's residence.

Paid sick leave may be used in one-hour increments. Employees begin accruing sick time upon hire. Exempt employees accrue paid sick time as if they work forty hours weekly, even if they work more. Non-exempt employees accrue paid sick time equally for all hours worked, overtime or not. Paid sick time is paid at the employee's regular hourly rate.

If your need for leave is foreseeable (e.g., for a prescheduled doctor's appointment), please (a) make a good-faith effort to notify your supervisor before going out on leave and let him or her know the date(s) and/or times you will be absent from work; and (b) schedule the leave in a manner that does not unduly disrupt the Company's operations.

If your need for leave is not foreseeable (e.g., for a sudden illness), please (a) notify your supervisor as soon as practicable, and (b) if known, let him or her know the date(s) you anticipate being absent from work. It is your responsibility to notify your manager each day at the beginning of your shift when you cannot come to work because of an illness, injury, medical care, domestic violence, care for family whose school has been closed, evacuation of residence, or bereavement. Also, let your manager know when you expect to return to work. In the event you are absent for four or more workdays, the Company may request reasonable documentation. Reasonable documentation, if required, must be produced within a reasonable timeframe upon the employee's return to work.

Unused sick hours currently are carried over from year to year up to 48 hours so they can be accumulated and used when needed. Employees, however, may not use more than 48 hours of sick leave in a year. If an employee exhausts his or her paid sick time, no additional paid sick time will be afforded until the employee accrues additional sick time.

Sick time will not be used in the calculation of overtime. Also, you are not paid for unused sick time upon separation of employment.

Employees shall not be retaliated against for requesting or using paid sick leave. Additional rules will apply in the case of a public health emergency.

Colorado Paid Family and Medical Leave (FAMLI)

Colorado employees earning at least \$2,500 during the employee's base period will be eligible to take up to twelve (12) weeks of paid family and medical leave funded through Colorado's Family and Medical Leave Insurance Program ("FAMLI") for the following circumstances:

- To bond with a new child, including adopted and fostered children;
- To care for an employee's own serious health condition (including incapacity due to pregnancy);
- To care for a family member with a serious health condition;
- To make arrangements for a family member's military deployment or other qualifying exigency related to a family member being on active duty; or
- To address the immediate safety needs and impact of domestic violence, harassment, stalking, and/or sexual assault.

Those who experience pregnancy or childbirth complications may receive an additional four (4) weeks of paid leave. Beginning January 1, 2026, additional paid leave is available for parents whose newborn requires NICU care, extending the standard leave by up to 12 weeks.

For the purposes of this policy, family members include your child, parent, sibling, grandparent, grandchild, spouse, domestic partner, or any individual with whom the employee has a significant personal bond akin to a family relationship.

Advance Notice

Employees must provide the Company with at least 30 days' notice if the leave is foreseeable.

Pay and Benefits During Leave

Effective January 1, 2024, depending on a Colorado employee's income, when using paid leave, eligible employees will receive a percentage of their normal weekly wages determined by the Colorado FAMLI division.

If you are a recipient of the Company's health benefits, those benefits will continue for the duration of family leave to the extent required by applicable law. However, you will not accrue seniority or other employment benefits during leave.

Note: Employees may choose to supplement FAMLI benefits with accrued vacation in order to receive full pay during their absence, unless they qualify for other paid leave under the Paid Parental Leave (PPL) policy.

To the extent that an employee is eligible for FAMLI benefits, and for paid benefits under the Company's PPL policy, the two benefits will run concurrently, so an employee will not receive more than 100% of their regular base pay during this period.

Coordination with other Leaves

Colorado paid family and medical leave runs concurrently with any leave under the federal FMLA, if applicable.

Returning to Work

On your return from Colorado paid family and medical leave, the Company will reinstate you to your original position, or if no longer available, an equivalent position with equivalent terms and conditions of employment, including pay and employment benefits. Retaliation against an employee who requests or takes leave under this policy is strictly prohibited. Use of FAMLI benefits cannot result in the loss of any employment benefit that accrued before the start of your family and medical leave that was not used during your family and medical leave.

Applying for Leave

Please submit your application directly to the Colorado Department of Labor and Employment's (CDLE) FAMLI Division via its Employee Portal. The CDLE will process your application and let you know whether your request was approved or denied, or whether additional documentation is needed. The CDLE will also notify the Company that you applied for FAMLI leave and benefits.

The FAMLI Division will pay benefits directly to employees. The Company will not pay employees for time they are on FAMLI leave unless the employee elects or is required to use other leave or benefits to cover the difference between his or her FAMLI benefits and normal pay.

For more information, contact Human Resources. Colorado FAMLI Program resources are also available online: <https://famli.colorado.gov/individuals-and-families>.

Family Care Act Leave

Employees who are eligible for leave under the federal Family and Medical Leave Act (FMLA) and who are in registered domestic partnerships or civil unions may take leave in accordance with the FMLA to care for their domestic or civil union partners with a serious

health condition. A serious health condition has the same meaning as reflected in the Company's Family and Medical Leave policy.

Employees seeking leave under this policy must comply with the eligibility, notice, certification, and other requirements set forth in the Family and Medical Leave policy and will be required to provide reasonable documentation of a family relationship. Where applicable, Family Care Act leave and FMLA leave will run concurrently.

Colorado Crime Victim Leave

Employees working in Colorado may take time off from work for the purpose of responding to a subpoena to testify in a criminal proceeding or to participate in the preparation of a criminal proceeding if:

- The employee is a victim of the crime at issue in the proceeding;
- The employee is the crime victim's spouse, child by birth or adoption, stepchild, parent, stepparent, sibling, legal guardian or significant other (i.e., someone in a family-type living arrangement who would constitute the spouse or partner of the victim if they were married); or
- The victim is deceased or incapacitated and the employee is the victim's spouse, partner, parent, child, sibling, grandparent, significant other or other lawful representative.

Employees who are in custody for the crime, accused of the crime or otherwise accountable for the crime are not eligible for time off under this policy. Leave under this policy will be unpaid for non-exempt employees. Exempt employees will receive pay in accordance with Company policy and applicable laws.

Colorado Domestic Violence Victim Leave

Colorado employees who are victims of domestic violence, including sexual abuse, stalking, sexual assault or any other crime including an act found by a court to be domestic violence, may be eligible for a leave of absence. Before taking unpaid leave under this policy, employees must exhaust any available accrued paid time off. Contact the Human Resources Department for more information.

Military Training Leave

Colorado employees who are members of the Colorado National Guard or U.S. armed forces reserves are entitled to up to the equivalent of three weeks of work on the person's regular work schedule of unpaid leave per year for training. Those who give evidence of satisfactory completion of training and who are still qualified to perform the job are entitled to be restored to their former or similar position with no loss of benefits. Employees who are members of the National Guard who are absent for any length of time to engage in active service and who are still qualified to perform the job are entitled to be restored to their former or similar position with no loss of benefits.

Civil Air Patrol Leave

Colorado employees who are members of the Colorado Wing Civil Air Patrol and who are called to duty for a civil air patrol mission are entitled to 15 days of unpaid leave per year. Those who give evidence of satisfactory completion of civil patrol air service, return to employment as soon as practicable after being relieved from service, and are still qualified to perform the job upon return, are entitled to be restored to their former or similar position with no loss of benefits.

State Supplement B: Overtime & Minimum Pay Standards (COMPS) – COLORADO



COLORADO
Department of
Labor and Employment

COLORADO WAGE & HOUR RIGHTS & RESPONSIBILITIES:
The COMPS Order (Colorado Overtime & Minimum Pay Standards) Poster & Notice

Effective 1/1/2026
Use new version released by each December

Colorado Minimum Wage: \$15.16 per hour in 2026, updated yearly (COMPS Rule 3)

- Must pay at least minimum wage for all time worked, whether by hour, salary, commission, piece rate, etc.
- Use the highest minimum wage applicable; coloradolaborlaw.gov lists all local minimum wages
- 15% lower is allowed for unemancipated minors — but not for some local minimum wages

Overtime: 1½ regular rate after 40 weekly hours, or 12 daily or consecutive (Rule 4)

- Can't give time off instead of overtime pay; can't average overtime and non-overtime weeks (or days)
- Agriculture: Overtime after 48 hours (56 at some highly seasonal sites); extra breaks and pay on long days
- Some (not all) jobs in health, ski, and heavy vehicles are partly or fully exempt (Rules 2.3-2.4)

Meal Periods: 30 minutes uninterrupted & duty-free, in shifts over 5 hours (Rule 5.1)

- Can be unpaid only for employees completely relieved of duty, and allowed to do personal activities
- If work doesn't allow uninterrupted meal periods: must allow eating on duty, on paid time
- As much as practical, meal periods must be at least 1 hour after starting shifts, and 1 hour before ending

Rest Periods: 10 minutes, paid, every 4 hours (Rule 5.2)

# Work Hours:	Up to 2	>2, up to 6	>6, up to 10	>10, up to 14	>14, up to 18	>18, up to 22	>22
# Rest Periods:	0	1	2	3	4	5	6

- Need not be off-site, but must not include work, and should be in the middle of the 4 hours if practical
- Rest periods count as time worked, including for minimum wage and overtime
- Extra pay is owed for rest period time not authorized or permitted, including for employees not paid hourly
- Break rules differ for some agricultural work (Rule 2.3, & the Agricultural Labor Conditions Rules)

Deductions, Credits, Charges, & Withheld Pay (Rule 6, & Colorado Wage Act)

- Final pay: Owed promptly (if a termination by employer) or at next pay date (if employee resigned)
- Unused vacation: Must pay to departing employees, even if fired for cause or resigned without notice
- Tip credit: Can lower hourly pay up to \$3.02 if tips (not service charges) aren't diverted to untipped staff
- Meals: Can charge cost or value (without profit) of voluntarily accepted meals
- Lodging: Can charge \$25-\$100 weekly (by housing type) if voluntary and primarily for employee benefit
- Uniforms: Can't charge or require deposits for special uniforms, special cleaning, or ordinary wear and tear
- Other deductions: Only for items in CRS 8-4-105; not for poor work, breakage, quitting without notice, etc.

Time Worked: All on-duty or on-premises time that must be paid (Rule 1.9)

- Cleanup or setup (examples: put on or remove clothes, or gear, worn only at work)
- Checking in or out (timeclock, security or safety screening, etc.), or waiting to do so
- Receiving or sharing work information, or wait for tasks — but not just off-duty time on premises
- Travel for employer benefit — but not normal commuting (Rule 1.9.2)
- Sleep time required to be on-site — but not if lengthy and uninterrupted (Rule 1.9.3)

Exemptions from COMPS (Rule 2.2 lists all highlights below)

- Executive/supervisor, administrator, or professional; \$57,784 (updated yearly) in salary (not hourly pay)
- Other high-level work: non-manual jobs paid 2¼ times the above salary; ⅓ owners who actively manage
- Some (not all) salespeople, computer professionals, drivers, camp/outdoor ed staff, or property managers
- Duties to pay wages, including most limits on deductions, still apply if exempt from COMPS

Employer Responsibilities (Rule 7)

- Give employees pay statements (total pay, rate, tips, credits, and time worked), and keep for 3 years
- Display this poster/notice where easily seen (or give to employees); also include in any handbook/manual
- Use translations (available from this Division) of this poster/notice for employees with limited English
- Not giving (or undercutting) posters or notices may disallow employer credits, deductions, or exemptions
- Individuals with control over work may be liable for wages and violations, even at incorporated employers

Complaint & Anti-Retaliation Rights (Rule 8)

- File complaints in the Division or Court, or send the Division confidential tips
- Retaliation, or actions interfering with rights, may yield fines or other consequences
- Immigration status is irrelevant to these rights, and can't be used to interfere with rights

Contact Us:

DIVISION OF LABOR STANDARDS & STATISTICS
303-318-8441 / 888-390-7936 / cdle_labor_standards@state.co.us (English or Spanish)



For all laws,
guidance, &
complaints:
ColoradoLaborLaw.gov



Spanish
guidance &
complaints:
LeyesLaboralesDeColorado.gov



This notice
in other
languages:
cdle.colorado.gov/LaborStandardsPosters

State Supplement C: Paid Leave, Whistleblowing, & Protective Equip – COLORADO

<p>COLORADO Department of Labor and Employment</p> <p>Colorado Workplace Public Health Rights Poster: PAID LEAVE, WHISTLEBLOWING, & PROTECTIVE EQUIPMENT</p> <p><i>Updated July 14, 2023 may be updated periodically</i></p> <p>THE HEALTHY FAMILIES & WORKPLACES ACT (“HFWA”); Paid Leave Rights</p> <p>Coverage: All Colorado employers, of any size, must provide paid leave</p> <ul style="list-style-type: none"> All employees earn 1 hour of paid leave per 30 hours worked (“accrued leave”), up to 48 hours a year. Employees are required to be paid their regular pay rate during leave, and the employer must continue their benefits. Up to 48 hours of unused accrued leave carries over for use during the next year. For details on specific situations (irregular hours, non-hourly pay, etc.), see Wage Protection Rule 3.5, 7 CCR 1103-7. Up to 80 hours of supplemental leave applies in a public health emergency (PHE), until 4 weeks after the PHE ends.* <p>Employees can use accrued leave for the following safety or health needs:</p> <ol style="list-style-type: none"> a mental or physical illness, injury, or health condition that prevents work, including diagnosis or preventive care; domestic abuse, sexual assault, or criminal harassment leading to health, relocation, legal, or other services needs; caring for a family member experiencing a condition described in category (1) or (2); grieving, funeral/memorial attendance, or financial/legal needs after a death of a family member; due to inclement weather, power/heat/water loss, or other unexpected occurrence, the employee needs to either <ol style="list-style-type: none"> evacuate their residence, or care for a family member whose school or place of care was closed, or in a PHE, a public official closed the workplace, or the school or place of care of the employee’s child. <p>Employer Policies (Notice, Documentation, Incremental Use, Privacy, and Paid Leave Records)</p> <ul style="list-style-type: none"> Written notice and posters. Employers must (1) provide notice to new employees no later than other onboarding documents/policies, and (2) display updated posters, and provide updated notices to current employees, by end of year. Notice for “foreseeable” leave. Employers may adopt “reasonable procedures” in writing as to how employees should provide notice if they require “foreseeable” leave, but cannot deny paid leave for noncompliance with such a policy. An employer can require documentation to show that accrued leave was for a qualifying reason only if leave was for four or more consecutive work days (i.e. days when an employee would have worked, not calendar days). Documentation is not required to take accrued leave, but can be required as soon as an employee returns to work or separates from work (whichever is sooner). No documentation can be required for PHE leave. To document leave for an employee’s (or an employee’s family member’s) health-related need, an employee may provide: (1) a document from a health or social services provider if services were received and a document can be obtained in reasonable time and without added expense; otherwise (2) the employee’s own writing. Documentation as to domestic abuse, sexual assault, or criminal harassment can be a document or writing under (1) above (e.g. legal or shelter services provider) or (2) above, or legal document (restraining order, police report, etc.). If an employer reasonably deems an employee’s documentation deficient, the employer must: (A) notify the employee within seven days of either receiving the documentation or the employee’s return to work or separation (whichever is sooner), and (B) give the employee at least seven days to cure the deficiency. Incremental Use. Depending on employer policy, employees can use leave in either hourly or six-minute increments. 	<p>Employee Privacy. Employers cannot require employees to disclose “details” about an employee’s (or their family’s) HFWA-related health or safety information; such information must be treated as a confidential medical record.</p> <p>Records must be retained and provided upon request. Employers must provide documentation of the current amount of paid leave employees have (1) available for use, and (2) already used during the current benefit year, including any supplemental PHE leave. Information may be requested once per month or when the need for HFWA leave arises.</p> <p>Retaliation or Interference with HFWA Rights</p> <ul style="list-style-type: none"> Paid leave cannot be counted as an “absence” that may result in firing or another kind of adverse action. An employee can’t be required to find a “replacement worker” or job coverage when taking paid leave. An employer cannot fire, threaten, or otherwise retaliate against, or interfere with use of leave by, an employee who: (1) requests or takes HFWA leave, (2) informs or assists another person in exercising HFWA rights, (3) files a HFWA complaint, or (4) cooperates/assists in investigation of a HFWA violation. If an employee’s reasonable, good-faith HFWA complaint, request, or other activity is <i>incorrect</i>, an employer need not agree or grant it, but cannot act <i>against</i> the employee for it. Employees can face consequences for misusing leave. <p>PROTECTED HEALTH/SAFETY EXPRESSION & WHISTLEBLOWING (“PHEW”): Worker Rights to Express Workplace Health/Safety Concerns & Use Protective Equipment</p> <p>Coverage: All Employers and Employees, Plus Certain Independent Contractors</p> <ul style="list-style-type: none"> PHEW covers not just “employers” and “employees,” but all “principals” (an employer or a business with at least 5 independent contractors) and “workers” (employees or independent contractors working for a “principal”). <p>Worker Rights to Oppose Workplace Health/Safety Violations:</p> <ul style="list-style-type: none"> It is unlawful to retaliate against, or interfere with, the following acts: <ol style="list-style-type: none"> raising reasonable concerns, including informally, to the principal, other workers, the government, or the public, about workplace violations of government health or safety rules, or a significant workplace health or safety threat, opposing or testifying, assisting, or participating in an investigation or proceeding about retaliation for, or interference with, the above-listed conduct. A principal need not address a worker’s PHEW-related concern, but it still cannot fire or take other action against the worker for raising such a concern, as long as the concern was reasonable and in good-faith. <p>Workers’ Rights to Use Their Own Personal Protective Equipment (“PPE”):</p> <ul style="list-style-type: none"> A worker must be allowed to voluntarily wear their own PPE (mask, faceguard, gloves, etc.) if the PPE (1) provides more protection than equipment provided at the workplace, (2) is recommended by a government health agency (federal, state, or local), and (3) does not make the worker unable to do the job. <p>COMPLAINT RIGHTS (under both HFWA & PHEW)</p> <ul style="list-style-type: none"> Report violations to the Division as complaints or anonymous tips, or file in court after exhausting pre-lawsuit remedies. 	<p>Health and Safety Information: This poster summarizes two Colorado workplace public health laws: C.R.S. § 8-13.3-401 et seq., (paid leave), and C.R.S. § 8-14-101 et seq. (health and safety whistleblowing) including amendments current as of the date of this poster. It does not cover other health or safety laws, rules, and orders, including under the federal Occupational Safety and Health Act (OSHA), from the Colorado Department of Public Health and Environment (CDPHE), or from local public health agencies. Contact those agencies for such health and safety information.</p> <p>*In a PHE, employees gain additional hours of leave for inability to work, testing, quarantining, caring for family in such situations, and related needs. No PHE is now in effect; this poster will be updated if one is declared.</p> <p>This poster must be displayed where easily accessible to workers, shared with remote workers, and replaced with any annually updated versions.</p> <p>This Poster is a summary and cannot be relied on as complete labor law information. For all rules, fact sheets, translations, questions, or complaints, contact:</p> <p>DIVISION OF LABOR STANDARDS & STATISTICS, ColoradoLaborLaw.gov, cdle labor standards@state.co.us, 303-318-8441 / 888-390-7936.</p>
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State Supplement D: Paid Leaves, and Weapons in the Workplace – NEBRASKA

About This Nebraska Supplement

Simon (the “Company”) is committed to workplace policies and practices that comply with federal, state and local laws. For this reason, Nebraska employees will receive the Company's national handbook (“National Handbook”) and the Nebraska Supplement to the National Handbook (“Nebraska Supplement”) (together, the “Employee Handbook”).

The Nebraska Supplement, however, applies only to Nebraska employees. It is intended as a resource containing specific provisions derived under Nebraska law that apply to the employee's employment. It should be read together with the National Handbook and, to the extent that the policies in the Nebraska Supplement are different from, or more generous than those in the National Handbook, the policies in the Nebraska Supplement will apply.

The Nebraska Supplement is not intended to create a contract of continued employment or alter the at-will employment relationship. Only the President of the Company or their authorized representative has the authority to enter into an agreement that alters the at-will employment relationship, and any such agreement must be in writing and signed by the President of the Company or their authorized representative.

If employees have any questions about these policies, they should contact Human Resources.

Paid Sick Leave

Under Nebraska law, employees begin accruing sick time after 80 hours of consecutive employment, at which time they begin accruing one hour of sick time for every thirty hours worked, up to 56 hours in a year. Paid sick leave may be used in one-hour increments. Employees begin accruing sick time upon hire. Exempt employees accrue paid sick time as if they work forty hours weekly, even if they work more. Non-exempt employees accrue paid sick time equally for all hours worked, overtime or not. Paid sick time is paid at the employee's regular hourly rate.

Sick time may be used for:

- The employee's illness, injury, or health condition; or for treatment, diagnosis, or preventative medical care.
- Care of the employee's family members for illness, injury, or health condition; or for treatment, diagnosis, or preventative medical care.
- Meetings related to the employee's child's illness, injury, health condition at the child's school or care provider.
- Closure of the employee's business or to care for a child due to closure of school or place of care by order of a public official due to a public health emergency
- The employee's need to self-isolate or care for a family member that needs to isolate due to a communicable disease as determined by a health authority or a health care professional.

If your need for leave is foreseeable (e.g., for a prescheduled doctor's appointment), please (a) make a good-faith effort to notify your supervisor before going out on leave and let him or her know the date(s) and/or times you will be absent from work; and (b) schedule the leave in a manner that does not unduly disrupt the Company's operations.

If your need for leave is not foreseeable (e.g., for a sudden illness), please (a) notify your supervisor as soon as practicable, and (b) if known, let him or her know the date(s) you anticipate being absent from work. It is your responsibility to notify your manager each day at the beginning of your shift when you cannot come to work because of an illness, injury, medical care, domestic violence, care for family whose school has been closed, evacuation of residence, or bereavement.

Paid sick time must be used in at least one-hour increments. The Company may require reasonable documentation for use of sick time beyond three consecutive workdays.

Accrued but unused sick time will roll over year to year, but an employee may not use than the annual maximum (56 hours) in any single year.

Accrued but unused sick time will not be paid out upon separation from employment.

Adoption Leave

The Company's parental leave policy is expanded to provide leave for adoption of a child, so long as the child is not:

- A child over eight years old who is not a special needs child;
- A special needs child over 18;
- A stepchild being adopted by a stepparent;
- A foster child being adopted by a foster parent; or
- A child under voluntary placement who is being adopted by the person with whom the voluntary placement was made.

Leave may begin as soon as the child is placed with the employee for the purpose of adoption. Where applicable, leave taken under this policy will run concurrently with leave taken under the Family and Medical Leave Act.

Election Official Leave

The Company will not terminate or otherwise discriminate against employees who miss work to serve as a judge or clerk of an election, a precinct or district inspector, a canvassing board member or any other election worker. Employees taking time off for this purpose are excused from work during the hours when they are required to provide election services. If required to serve eight hours or more, employees will also be excused for the eight hours prior to and the eight hours following their work as an election official.

Time off under this policy will be paid.

The Company asks that employees provide reasonable advance notice of the need for time off to serve as an election official, so that the time off can be scheduled to minimize disruption to normal work schedules.

Proof of having served as an election official may be required.

Family Military Leave

In accordance with Nebraska law, the Company will provide family military leave to eligible employees. To qualify for leave under this policy, an employee must have worked for the Company for at least 12 months before the requested leave and must have worked at least 1,250 hours during that period. The employee must also be the parent or spouse of a person called to military service lasting 179 days or longer.

The Company will provide up to 30 days of unpaid family military leave to the parent or spouse of a person being called to federal or state active duty for longer than 179 days.

An employee who requests family military leave for longer than five (5) days is required to give the Company at least 14 calendar days' notice before the leave is to begin. An employee taking leave for less than five (5) consecutive days must give the Company advanced notice as is practicable. The Company may require certification from the proper military authority to verify the employee's eligibility for the requested leave.

Upon return from family military leave, the Company will reinstate the employee to his or her former position or a position with equivalent seniority status, employee benefits, pay, and other terms and conditions of employment.

Disaster Relief Volunteer Leave In accordance with the Nebraska Volunteer Emergency Responders Job Protection Act, the Company will not terminate or otherwise discipline an employee who is a volunteer emergency responder for an absence resulting from responding to an emergency.

A "volunteer emergency responder" means an individual who:

- Has been approved to serve any volunteer fire department or volunteer first-aid, rescue, ambulance or emergency squad;
- Is in good standing as a volunteer member of the Nebraska Wing of the Civil Air Patrol –or; –
- Is a member of a state emergency response team under the Emergency Management Act.

Prior to seeking protection under the Volunteer Emergency Responders Job Protection Act, an employee must provide a written statement signed by the individual in charge of the volunteer department that notifies the Company of the employee's service as an emergency responder. The employee must notify the Company if their status as a volunteer emergency responder changes, including termination of such status. An

employee must make a reasonable effort to notify the Company that the employee will be absent from or report late to work in order to respond to an emergency.

Safety and Security – Weapons in the Workplace

In the interest of maintaining a workplace that is safe and free of violence, and in accordance with the policy set forth in the National Handbook, the Company generally prohibits the presence or use of firearms and other weapons on the Company's property, including in company-owned vehicles, regardless of whether or not the person is licensed to carry the weapon.

In compliance with Nebraska law, the Company permits employees who lawfully possess firearms to store them in their privately-owned vehicles in any company parking areas that are open to the public. Such lawfully possessed firearms must be stored inside a locked glove box, trunk, or securely attached storage box or in a locked, hardened compartment securely attached to a motorcycle and may not be removed from the employees' personal vehicles or displayed to others.

State Supplement E: Paid Sick Time - Notice of Employee Rights – NEBRASKA

NEBRASKA PAID SICK TIME NOTICE OF EMPLOYEE RIGHTS

NEBRASKA HEALTHY FAMILIES & WORKPLACES ACT | EFFECTIVE DATE: OCTOBER 1, 2025

ENTITLEMENT & AMOUNT

Beginning October 1, 2025, employees are entitled to paid sick time.

Employees begin accruing paid sick time after 80 hours of consecutive employment, at which point employees then accrue a minimum of one hour for every 30 hours worked, subject to the following limitations:

- Employees whose employers have 11-19 employees earn 40 hours of paid sick time in a year.
- Employees whose employers have 20 or more employees earn 56 hours of paid sick time in a year.

Employers are permitted to select higher limits of accrual and use.

REASONS FOR USE OF SICK TIME

Employees may use accrued paid sick time for the following reasons:

- The employee's illness, injury, or health condition; or for treatment, diagnosis, or preventative medical care.
- Care of the employee's family members for illness, injury, or health condition; or for treatment, diagnosis, or preventative medical care.
- Meetings related to the employee's child's illness, injury, health condition, at school or care provider.
- Closure of the employee's business or to care for a child due to closure of school or place of care by order of a public official due to a public health emergency.
- The employee's need to self-isolate or care for a family member that needs to isolate due to a communicable disease as determined by a health authority or a health care professional.

USE OF SICK TIME

- Paid sick time shall be provided upon the request of the employee with the expected duration of absence when possible.

- An employer that requires notice of the need to use paid sick time, must provide a written policy that contains reasonable procedures for employees to provide notice.
 - An employer with no written policy shall not deny paid sick time based on noncompliance with such policy.
- An employer shall not require an employee to search for or find a replacement worker to cover the employee's paid sick time.
- Paid sick time may be used in either hourly increments or smaller increments if the employer's payroll system accounts for absences in those smaller increments.
- An employer may require reasonable documentation for use of paid sick time beyond three consecutive workdays.

RIGHTS

The Act provides employees with the following rights:

- Right to use paid sick time protected under the Act.
- Right to file a suit or complaint if paid sick time as required by the Act is denied by the employer or the employee is subjected to retaliatory personnel action for requesting or taking paid sick time.
- Right to participate in an investigation, hearing, or proceeding.
- Right to inform any person of the person's potential rights under the Act.

RETALIATION PROHIBITED

Retaliatory personnel action against employees who request or use paid sick time is prohibited.

An employer's absence control policy shall not count paid sick time taken under the Act as an absence that may lead to or result in a retaliatory personnel action or other adverse action.

Questions about rights and responsibilities under the Act may be directed to the Nebraska Department of Labor - Labor Standards Division.

Nebraska Dept. of Labor - Labor Standards Division | dol.nebraska.gov
Email: NDOL.Laborstdrdsinquiries@nebraska.gov | Phone: 402-471-2239

NEBRASKA
DEPARTMENT OF LABOR

Published: 07/2025

Equal Opportunity Program/Employer | TDD: 800-833-7352
Auxiliary aids and services are available upon request to individuals with disabilities.

State Supplement F: Additional Leave Entitlements - WYOMING

Witness Leave

In accordance with Wyoming law, the Company will provide leave to an eligible employee who receives a subpoena from either the prosecution or defense in a criminal case that requires the witness's presence during working hours.

Crime Victim Leave

In accordance with Wyoming law, the Company will provide leave to an employee who is a victim of a crime that has received a subpoena in a criminal case that requires the victim's presence during work hours.

State Supplement G: Additional Leave Entitlements – SOUTH DAKOTA

Legislative Leave

The Company will grant a temporary, unpaid leave of absence to any employee who is a member of the legislature so the employee can perform the employee's official duties as a legislator.