



Toepfer & Associates, PLLC
—CONSULTANTS—

- D**iversity, equity, and inclusion
- E**thical conduct
- F**air practices
- R**egulatory compliance
- O**perational excellence
- G**ood faith
- S**ustainability

www.toepferconsulting.com



2026

DEFROGS

POLICY COMMITMENTS

TOEPFER & ASSOCIATES, PLLC

Policy Commitments for

DEFROGS

Diversity, equity, and inclusion; Ethical conduct; Fair practices; Regulatory compliance;
Operational excellence; Good faith; and Sustainability

At **Toepfer & Associates, PLLC**, our commitment to Environmental, Social, and Governance (ESG) principles is fundamental to who we are and how we operate. We break down ESG into more granular components: **D**iversity, equity, and inclusion; **E**thical conduct; **F**air practices; **R**egulatory compliance; **O**perational excellence; **G**ood faith; and **S**ustainability, or *DEFROGS* for short. We believe long-term business success is inseparable from our responsibility to the communities we serve, the people we employ, the customers we support, and the environment we share.

Our DEFROGS policy commitments reflect our dedication to conducting business with integrity, transparency, and accountability. It provides a clear framework of our commitments for integrating sustainability into our decision-making, strengthening ethical governance, and promoting positive social impact across our operations and value chain. From responsible environmental stewardship and safe, inclusive workplaces to strong governance and risk management practices, we are committed to creating value that endures beyond financial performance.

We recognize that DEFROGS expectations continue to evolve, and we view this as an opportunity to listen, learn, and improve. Through measurable goals, ongoing evaluation, and open engagement with stakeholders, we strive to make meaningful progress each year and to hold ourselves accountable for the outcomes of our actions.

I am proud of the dedication our team demonstrates in advancing these commitments, and I thank our stakeholders for their continued trust and partnership. Together, we will continue to build a resilient, responsible, and forward-looking organization—one that contributes positively to society while delivering sustainable growth for the future.

Sincerely,



Jesse R. Toepfer

Chief Executive

Toepfer & Associates, PLLC

1. Purpose

This policy establishes standards to operate as a supplier to our clients.

2. Scope

Applies to consulting personnel and subcontractors.

3. Core Principles

Integrity, transparency, and technical excellence.

4. Regulatory Compliance

Adherence to environmental and engineering standards.

5. Ethics

Anti-corruption, confidentiality, and conflict of interest controls.

6. ESG Commitments

Environmental stewardship and sustainability alignment.

7. HSE

Zero harm workplace and environmental protection.

8. Quality Management

Maintain rigorous QA/QC processes.

9. Risk Management

Risk-based project evaluation and mitigation.

10. Procurement Compliance

Adherence to our client's vendor requirements.

11. Training

Maintain certifications and ongoing training.

12. Auditing

Regular internal and external audits.

13. Reporting

Transparent and accurate reporting.

14. Enforcement

Non-compliance may result in termination.

15. Review

Annual review and updates.

1. Purpose

This policy establishes the standards, processes, and controls required for Toepfer & Associates, PLLC (“the Company”) to operate as a qualified supplier of engineering and environmental consulting services to our clients.

It ensures alignment with our client’s expectations for ethical conduct, regulatory compliance, sustainability, and operational excellence within professional consulting engagements.

2. Scope

This policy applies to employees, licensed professionals, subcontractors, and representatives acting on behalf of Toepfer & Associates, PLLC in support of our client’s projects, including:

- Environmental compliance consulting
- Permitting and regulatory support
- Engineering design and review
- Site assessments and remediation services
- Sustainability and ESG advisory services

3. Core Principles

Toepfer & Associates, PLLC is committed to:

- Conducting business with **integrity, transparency, and accountability**
- Delivering technically sound, defensible, and compliant consulting services
- Supporting our client’s commitment to responsible and ethical business practices

4. Regulatory and Technical Compliance

The Company commits to:

- Complying with all applicable **federal, state, and local environmental and engineering regulations** (e.g., EPA, OSHA, state environmental agencies)
- Maintaining all required **professional licenses, certifications, and permits**

- Ensuring all deliverables meet applicable standards, including:
 - Environmental permitting requirements
 - Hazardous waste and remediation standards
 - Engineering design codes and industry best practices
- Providing accurate and defensible data, reports, and technical analyses

5. Ethical Business Conduct

The Company maintains a formal Code of Ethics requiring:

- **Anti-bribery and anti-corruption compliance**
- Avoidance and disclosure of **conflicts of interest**
- Protection of confidential, proprietary, and regulated data
- Compliance with **fair competition and antitrust laws**

All personnel are required to act with honesty, professionalism, and independence in all consulting activities. Any suspected ethical violations must be reported through established internal reporting channels.

6. Alignment with Client's Third-Party Expectations

Toepfer & Associates, PLLC agrees to comply with our client's Code of Conduct for Third Parties, including:

- Maintaining a governance structure that ensures compliance with legal and ethical standards
- Implementing documented policies and internal controls
- Performing periodic risk assessments related to consulting activities and subcontractors
- Ensuring subcontractors and partners meet equivalent standards

7. Environmental, Social, and Governance (ESG) Commitments

7.1 Environmental Responsibility

As an environmental consulting firm, the Company commits to:

- Supporting clients in achieving compliance with environmental laws and regulations
- Promoting sustainable design, remediation, and operational practices
- Measuring and minimizing environmental impacts where applicable
- Reducing greenhouse gas emissions associated with operations when feasible
- Encouraging resource-efficient solutions (water, energy, materials)
- Preventing our products and the products of those we partner with, to the best of our ability, from containing metals or minerals from Conflict Affected and High-Risk Areas (CAHRAs)

7.2 Sustainability Leadership

The Company commits to:

- Supporting our client's sustainability and decarbonization goals
- Providing consulting services that enable environmentally responsible decision-making
- Participating in sustainability reporting or disclosures where required

7.3 Statement of Social Responsibility

At Toepfer & Associates, PLLC, we believe responsible business practices are fundamental to delivering meaningful engineering consulting solutions that positively impact our clients, communities, and team members. As a veteran-owned firm, we are committed to operating with integrity, professionalism, responsiveness, and purpose in every engagement.

Our approach is rooted in six core values:

- Professionalism
- Discipline
- Respect
- Quality

- Innovation
- Teamwork

We strive to support the communities we serve by providing dependable, high-quality engineering consulting services that strengthen infrastructure, improve operational effectiveness, and contribute to sustainable long-term outcomes. Our team remains committed to maintaining agile and responsive partnerships that meet the evolving needs of our clients both domestically and internationally. We will not knowingly partner with any company or person whom we find to be engaged in forced labor or human trafficking. The respect of human rights and supporting fair labor standards across all operations and professional relationships is imperative.

Internally, Toepfer & Associates, PLLC promotes a workplace culture centered on wellness, work-life balance, professional growth and development, respect (for oneself, for each other, our clients, and our competition), and sustainable practices that promote community strength, values, and identity. We recognize that the well-being of our associates directly contributes to the quality of the services we provide. We are committed to fostering an environment that supports flexibility, collaboration, respect, and personal accountability.

As a lean and client-focused organization, we continuously seek efficient and practical solutions that maximize value while maintaining high ethical and professional standards. We believe responsible leadership means remaining adaptable, accountable, and dedicated to the success of our clients, employees, and stakeholders.

Through our commitment to service, responsiveness, and operational excellence, Toepfer & Associates, PLLC aims to make a positive and lasting impact on every project we undertake and in the partnerships we form.

7.4 Statement of Diversity and Inclusion

At Toepfer & Associates, PLLC, we believe that diverse perspectives, backgrounds, and experiences strengthen our organization and enhance the quality of service we provide to our clients. As a veteran-owned engineering consulting firm, we are committed to fostering a professional environment built on respect, collaboration, fairness, and inclusion.

Toepfer & Associates, PLLC promotes equal opportunity and prohibits discrimination or harassment based on race, color, religion, sex, national origin, age, disability, veteran status, or any other protected characteristic under applicable law. We are dedicated to cultivating a workplace that supports professionalism, collaboration, work-life balance, and wellness for all associates.

We value the unique contributions of every associate, partner, and client, and we strive to maintain a workplace culture where individuals are treated with dignity and provided equal opportunities to grow, contribute, and succeed. Our commitment to inclusion supports innovation, strengthens problem-solving, and helps us remain agile and responsive in a constantly evolving industry.

7.5 Statement of Community

At Toepfer & Associates, PLLC, community is at the center of how we conduct business and build relationships, so much so that "Community Oriented" is one of six company values listed on every service brief to our clients. We work in the communities we serve and understand that local needs are best understood by local communities. Part of our review process for potential bids includes site assessment of the project, the environment, the people, and the impact we can bring.

As a veteran-owned engineering consulting firm, we understand the importance of dedication, reliability, and mission-focused service. We strive to support our clients and partners by delivering responsive, high-quality consulting solutions that strengthen infrastructure, improve operational effectiveness, and create lasting value.

Our commitment to community extends beyond project delivery. We foster a workplace culture that values respect, teamwork, wellness, and work-life balance for our associates. By supporting the well-being and professional development of our team members, we strengthen our ability to serve clients and communities effectively.

We also recognize the importance of accessibility and responsiveness in today's global environment. Through our lean and agile approach, we work to remain adaptable and available to meet the evolving needs of the organizations and communities we support both domestically and internationally.

Toepfer & Associates, PLLC is proud to operate with integrity, professionalism, and a client-focused mindset. We are committed to building trusted relationships and making a positive impact through every engagement, partnership, and service we provide.

8. Health, Safety, and Environment (HSE)

Given the nature of fieldwork and engineering activities, the Company commits to:

- Maintaining a comprehensive **Health, Safety, and Environmental (HSE) program**
- Ensuring all personnel are trained in **site safety, hazard recognition, and emergency response**
- Complying with OSHA and applicable safety regulations
- Implementing field safety plans for site assessments and remediation activities
- Striving for **zero harm to personnel, clients, and the environment**

9. Quality Management and Technical Integrity

The Company commits to:

- Maintaining a documented **Quality Management System (QMS)** appropriate for consulting and engineering services
- Implementing peer review and quality assurance processes for:
 - Technical reports
 - Environmental data
 - Engineering calculations and deliverables
- Ensuring all work products are accurate, reproducible, and compliant
- Promoting continuous improvement in service quality

10. Risk Management

The Company commits to:

- Applying a **risk-based approach** to projects, including:
 - Environmental risk assessments
 - Regulatory compliance risks
 - Health and safety risks
- Maintaining documentation of risk identification and mitigation strategies
- Participating in our client's risk assessment and compliance processes as required

11. Financial and Procurement Compliance

The Company commits to compliance with our client's procurement requirements, including:

- Use of approved purchase orders
- Adherence to "No PO, No Pay" policies
- Submission of **accurate and timely electronic invoices**
- Maintenance of up-to-date vendor and banking information

12. Training and Professional Competency

The Company commits to ensuring personnel:

- Hold appropriate **engineering, environmental, and professional certifications**
- Receive ongoing training in:
 - Regulatory compliance
 - Safety and field procedures
 - Ethics and professional standards
- Maintain records of qualifications, licenses, and training

13. Monitoring, Auditing, and Continuous Improvement

Toepfer & Associates, PLLC commits to:

- Conducting periodic internal reviews of compliance with this policy

- Cooperating with our client's audits or assessments
- Implementing corrective actions promptly when deficiencies are identified
- Maintaining documentation demonstrating compliance

14. Reporting and Transparency

The Company commits to providing accurate and timely information related to environmental compliance and performance. Initiating environmental rehabilitation and inspiring local communities and nationwide companies to participate in GHG emissions reductions actions is an important part of our company culture. We are actively involved in the rehabilitation of the ozone layer, *e.g.*, planting trees, as well as reducing ozone debilitating emissions in measurable steps.

Transparency and accuracy are essential to maintaining supplier status. For a copy of our most recent Sustainability Report, please email us at info@toepferconsulting.com

15. Enforcement

Failure to comply with this policy may result in:

- Corrective action requirements
- Suspension from consulting engagements
- Termination of supplier relationship with our client

16. Review and Updates

This policy is required to be reviewed **annually** and updated to reflect regulatory changes, industry best practices, and our client's supplier requirements.



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