



**Code of Business and Ethical Conduct**

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## **Code of Business and Ethical Conduct**

### **Introduction**

Superior Uniform Group, Inc. is a world-class company and industry leader. As such, our shareholders, vendor partners, employees, customers, and – most importantly – we demand and expect that we conduct our business with the highest degree of integrity and honesty. We are committed not just to meeting those expectations – we strive to exceed them. Accordingly, we demand and expect that all of our employees, officers, directors, contractors, and suppliers, conduct themselves in accordance with the highest ethical standards.

The following information outlines a Code of Business and Ethical Conduct (“Code”) for Superior Uniform Group, Inc. and its subsidiaries, suppliers, and affiliates (collectively, the “Company” or “Superior”). This Company-wide, global Code provides guidance on how to maintain the Company’s commitment to being ethical in all of its business dealings. As with many universal codes, some sections and topics may be more relevant to certain functions or departments than to others. However, since one person’s misconduct can damage the Company’s hard-earned reputation and compromise the public’s trust, every employee should become familiar with the entire Code.

This Code is neither a contract nor a comprehensive manual that covers every situation that an employee might encounter. It is a guide that highlights key issues and identifies policies and resources to help employees make decisions that will reflect well on the Company. Specific guidance on particular issues may be found in the Company’s Employee Guide or by asking your supervisor.

### **§1: Compliance with Laws, Rules, and Regulations**

If there is a conflict between this Code and applicable laws and regulations of federal, state, or local governments, (both United States and foreign), or appropriate private and public regulatory agencies (collectively, the “Law”), employees, officers, directors, contractors, and suppliers must comply with the Law. However, if it is simply local custom or policy which conflicts with this Code, the employee must comply with the Code. If an employee has any questions about these conflicts, he or she should ask the Company General Counsel for advice and assistance.

Any employee who violates the Code will be subject to disciplinary action ranging from warnings to termination or removal. If any supplier, contractor, or business partner violates the standards and requirements stated in the Code, the Company reserves the right to terminate its business relationship with that entity. If anyone is in a situation that s/he believes may violate or lead to a violation of this Code, he or she should follow the guidelines described in the Code.

## **§2: Conflicts of Interest**

A “conflict of interest” exists when an individual’s private interest interferes, or even appears to conflict in any way, with the interests of the Company. A conflict situation can arise when an employee, officer, or director takes actions or has interests that may make it difficult to perform his or her work on behalf of the Company in an objective and effective manner. Conflicts of interest also may arise when an employee, officer, director, or member of his or her family, receives improper personal benefits as a result of his or her position in the Company.

It almost always is a conflict of interest for a Company employee to work simultaneously for a customer or supplier. An employee is not allowed to work for a competitor. The best policy is to avoid any direct or indirect business connection with the Company’s customers, suppliers, or competitors, except on the Company’s behalf. Conflicts of interest are prohibited as a matter of Company policy, except under guidelines approved by the Audit Committee.

Conflicts of interest may not always be clear-cut, so if a question arises, the employee, officer, or director should consult with higher levels of management or the General Counsel. Any employee, officer, or director who becomes aware of a conflict or potential conflict should bring it to the attention of a supervisor, manager, or other appropriate personnel.

The Chief Executive Officer, Chief Financial Officer, Treasurer, and Controller (each, a “Senior Financial Officer”) shall handle all conflicts of interest between his or her personal and professional relationships in an ethical and honest manner, and shall disclose in advance to the Chairman of the Audit Committee any transaction or relationship that reasonably could be expected to give rise to an actual or apparent conflict of interest between the Company and such Senior Financial Officer. To the extent that an actual or apparent conflict of interest is deemed to exist, the Chairman of the Audit Committee shall report the relevant details of such conflict of interest to the Audit Committee. The Audit Committee shall thereafter take such action with respect to the conflict of interest as it deems appropriate.

## **§3: Outside Employment**

Employees are required to obtain written approval from their supervisor before participating in outside work activities. Approval will be granted unless the activity conflicts with the Company’s interest. In general, outside work activities are not allowed when they:

- prevent the employee from fully performing work for which he or she is employed at the Company, including overtime assignments;
- involve organizations that are doing or seek to do business with the Company, including actual or potential vendors or customers;
- are for a competitor; or
- violate provisions of Law or the Company’s policies or rules.

From time to time, Company employees may be required to work beyond their normally scheduled hours. Employees must perform this work when requested. In cases of conflict with any outside activity, the employee's obligations to the Company must be given priority. Employees are hired and continue in Superior's employ with the understanding that Superior is their primary employer and that other employment or commercial involvement which is in conflict with the business interests of Superior is strictly prohibited.

#### **§4: Insider Trading**

Employees, officers, and directors who have access to confidential information are not permitted to use or share that information for stock trading purposes or for any other purpose except the conduct of the Company's business. All non-public information concerning the Company is to be considered confidential information. To use non-public information for personal financial benefit or to "tip" others who might make an investment decision on the basis of this information is not only unethical but illegal.

#### **§5: Corporate Opportunities**

Employees, officers, and directors are prohibited from taking for themselves opportunities that are discovered through the use of corporate property, information, or position without the consent of the Board of Directors. No employee, officer, or director may use corporate property, information, or position for improper personal gain, and no employee, officer, or director may compete with the Company directly or indirectly. Employees, officers, and directors owe a duty to the Company to advance the Company's legitimate interests when the opportunity to do so arises.

#### **§6: Competition and Fair Dealing**

The Company seeks to outperform competitors fairly and honestly. The Company seeks competitive advantages through superior performance, never through unethical or illegal business practices. Stealing proprietary information, possessing trade secret information that was obtained without the owner's consent, or inducing such disclosures by past or present employees of other companies is prohibited. Each employee, officer, and director should endeavor to respect the rights of and deal fairly with the Company's customers, suppliers, competitors, and employees. No employee, officer, or director should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other intentional unfair-dealing practice.

To maintain the Company's valuable reputation, compliance with the Company's quality processes and safety requirements is essential. In the context of ethics, quality requires that the Company's products and services meet reasonable customer expectations. All inspection and testing documents must be handled in accordance with all applicable regulations.

The purpose of business entertainment and gifts in a commercial setting is to create goodwill and sound working relationships, not to gain unfair advantages with

customers. No gift or entertainment ever should be offered, given, provided, or accepted by any Company employee, family member of an employee, or agent unless it (1) is not a cash gift, (2) is consistent with customary business practices, (3) is not excessive in value, (4) cannot be construed as a bribe, kickback, or payoff, and (5) does not violate any Law. As a general guide, our employees and directors should not accept any business entertainment or gift of a value of more than fifty dollars (\$50.00). Every employee should discuss with his or her supervisor any gift or proposed gift that the employee is not certain is appropriate.

## **§7: Discrimination and Harassment**

### **§7.1: Equal Employment Opportunity**

The Company supports equal employment opportunities to qualified individuals regardless of their protected characteristics, and conforms to applicable Law. All employees, officers, and directors will conduct the business affairs of the Company without discriminating based on a protected characteristic or in any other manner prohibited by Law.

This policy applies to all facets of the employment relationship. The Company also requires its suppliers, contractors, and business partners to support equal opportunities in their daily operations.

### **§7.2: Anti-Harassment Policy**

Harassment that is based on a protected characteristic is illegal. It is the Company's policy that all employees have the right to work in an environment free from discrimination or conduct which can be considered harassing, intimidating, or disruptive based on a protected characteristic or any other factor protected by Law.

The Company's position is that such workplace harassment is a serious form of misconduct which undermines the integrity of the employment relationship. Workplace harassment is behavior which is not welcome, which is personally offensive and demeaning, which debilitates morale, and which, therefore, can interfere with work effectiveness. Workplace harassment by any employee, manager, supervisor, or other will not be tolerated.

All supervisory employees, in cooperation with the Human Resources Department, are responsible for taking prompt action to investigate charges of harassment brought to their attention and to take appropriate corrective measures as warranted. Specifically, any supervisor who learns of a complaint of harassment, whether through observation, report, or rumor, of any employee (while on Company property or on Company business), should immediately bring the complaint to the attention of their own supervisor (unless the supervisor is the alleged harasser) and the Human Resources Department. The Human Resources Department then will investigate the allegations of harassment. The same rules apply if the report relates to harassment of an employee by a non-employee.

Appropriate disciplinary action up to and including discharge will be taken against any employee who violates this policy.

All employees have the legal right to raise the issue of illegal harassment at any time without fear of reprisal. An employee who feels he or she may have been harassed based on any protected characteristic should complain. The Company provides several ways in which employees can complain:

- To his or her direct supervisor;
- To the Company's Director of Human Resources at (727) 803-7120;
- To any Company officer;
- Through Superior's Safe 2 Say Program, which can be reached at 1-800-338-2327. A trained operator is on call twenty-four (24) hours a day, seven days a week.

## **§8: Health and Safety**

The Company strives to provide each employee with a safe and healthy work environment. Each employee has responsibility for maintaining a safe and healthy workplace for all employees by following safety and health rules, practices, and for reporting accidents, injuries, and unsafe equipment, practices, or conditions.

### **§8.1: Illegal Drugs and Controlled Substances**

It is the Company's policy to attempt to provide a safe and productive environment that is free from the effects of drug and alcohol abuse.

Considering this, all employees are forbidden to use or possess alcohol or any illegal drugs at anytime during the employee's workday or to report to work under the influence of either. Violators may be terminated immediately from the Company.

Employees who must, for medical reasons, use a prescription drug that causes adverse side effects (i.e., drowsiness or impaired vision, reflexes, or reaction time) must inform their supervisor that they are taking such a prescription on the advice of a physician or dentist. The Company reserves the right to request and receive the reason for and proof of such prescription. Such employees are required to inform their supervisor of the possible side effects that the use of this prescription drug may have on their work performance and also advise the supervisor of the expected duration of its use. If the prescription drug use could cause limited production or safety problems for the employee or other employees, a supervisor will evaluate its impact and may grant the employee sick leave, temporarily assign the employee to other job duties, or put the employee on leave without pay until the medication no longer is needed.



Employees who appear to be in an impaired condition upon reporting for or during their workday, unless for reasons other than those described immediately above (i.e., prescription drug-related), may be refused entry to the Company's premises and may be suspended immediately from their work activity. Employees who appear to be in such an impaired condition may be asked to submit to a test as a condition of reporting for work and as a condition for continuing to work. Blood tests, urinalysis, or other appropriate tests may be used to determine whether the employee is under the influence of an unauthorized substance.

Any sale of alcohol, illegal drugs, or other unauthorized substance on the Company's premises will be treated as gross misconduct punishable by immediate discharge for the first offense.

Any employee convicted under a criminal statute involving illegal drugs or controlled substances, whether the infraction occurred within or outside the workplace, must provide written notice to the Company's Human Resources Department not later than five (5) days after such conviction.

#### **§9: Record Keeping**

The Company requires honest and accurate recording and reporting of information in order to make responsible business decisions. For example, only the true and actual number of hours worked should be reported. Many employees regularly use business expense accounts, which must be documented and recorded accurately. If an employee is not sure whether a certain expense is legitimate, the employee should ask his or her supervisor or the Chief Financial Officer.

All of the Company's books, records, accounts, and financial statements must be maintained in reasonable detail, must appropriately reflect the Company's transactions, and must conform both to applicable legal requirements and to the Company's system of internal controls. Unrecorded or "off the books" funds or assets should not be maintained unless permitted by applicable Law.

Business records and communications can become public. The Company and its employees should avoid exaggeration, derogatory remarks, guesswork, or inappropriate characterizations of people and companies that could be misunderstood. This applies to all forms of communication, including email, internal memoranda, and formal reports. Records always should be retained or destroyed according to the Company's record retention policies. In accordance with those policies, in the event of litigation or governmental investigation, employees or directors must consult with the Company's Chief Financial Officer and the General Counsel before taking any action regarding records because it is critical that any impropriety or possible appearance of impropriety be avoided.

## **§10: Confidentiality**

Employees, officers, and directors must maintain the confidentiality of confidential information entrusted to them by the Company or its customers, except when disclosure is authorized by an executive officer or required or mandated by Law. Confidential Information includes all non-public information that might be of use to competitors or harmful to the Company or its customers if disclosed. It also includes information that suppliers and customers have entrusted to us. The obligation to preserve confidential information continues even after employment ends.

## **§11: Protection and Proper Use of Company Assets**

All employees, officers, and directors should endeavor to protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste have a direct impact on the Company's profitability. Any suspected incident of fraud or theft should be immediately reported to the employee's supervisor or the General Counsel. Company assets should be used for legitimate business purposes and should not be used for non-Company business, though incidental personal use may be permitted.

The obligation of employees to protect the Company's assets includes its proprietary information. Proprietary information includes intellectual property, such as trade secrets, patents, trademarks, service marks, and copyrights, as well as business, marketing and service plans, engineering and manufacturing ideas, designs, databases, records, salary information, customer lists, and any unpublished financial data and reports. Unauthorized use or distribution of this information would violate Company policy. It also could be illegal and result in civil or criminal penalties against the Company and/or the individuals involved.

## **§12: Use of Social Media**

The Company recognizes that the use of social media, such as networking sites and blogs, can assist the Company in raising visibility and support business development efforts. However, there are potential pitfalls to the use of social media. To protect the Company and its customers, vendor partners, suppliers, contractors, shareholders, and employees, the Company restricts the use of social media by its officers, directors, and employees. In part, the Company requires its officers, directors, and employees to specify that they are not commenting on behalf of the Company, to be accurate in all commentary, to properly acknowledge cited works, to be respectful, to refrain from commenting on controversial or potentially inflammatory subjects that fall outside the realm of Company business, and to never disclose proprietary or confidential information about the Company or its employees, customers, and even its competitors.

## **§13: Unauthorized Payments and Claims**

The Company prohibits the offering, solicitation, or acceptance of kickbacks or the submission of a false claim by any person or organization in any way involved in activities associated with the acquisition process or any other activities on behalf of the Company. Company employees, officers, and directors are prohibited from soliciting or

accepting any kickback from a supplier, potential supplier, contractor, or potential contractor, or including a kickback in any contract. A “kickback” is defined as any money, fee, commission, credit, gift, gratuity, thing of value, or compensation of any kind that is provided for the purpose of improperly obtaining or rewarding favorable treatment in connection with a contract, the provision of services, or the consideration for a business opportunity. A false claim is identified as knowingly presenting or causing to be presented a false or fraudulent claim to the U.S. Government or the government of any state, county, city, or other entity of any government or its contractors. “Knowingly” means that the person had actual knowledge that the claim was false, deliberately acted in ignorance of the truth or falsity of the claim, or acted in reckless disregard of the claim’s truth or falsity. This prohibition extends to members of the employee’s, officer’s, or director’s immediate family.

Employees, officers, directors, contractors, and suppliers specifically are prohibited from paying anything of value for the referral of a contract. If engaged in activities relating to a contract or prospective contract, employees, officers, directors, contractors, and suppliers may not accept or provide anything of value from or to any actual or prospective supplier, subcontractor, or prime contractor for the purpose of improperly obtaining or rewarding favorable treatment in connection with a contract.

The Anti-Kickback Act of 1986 requires each prime contractor or subcontractor promptly to report a violation of the kickback laws to the appropriate Federal agency Inspector General or the Department of Justice if the contractor has reasonable grounds to believe that a violation exists.

The Medicare Anti-Kickback Act prohibits any person from knowingly paying, offering, receiving, or soliciting remuneration, directly or indirectly, in return for purchasing, leasing, or ordering any item, good, or service for which payment maybe made under Medicare or Medicaid. This statute may prohibit providing gifts, gratuities, or other inducements to customers or potential customers. The Medicare Anti-Kickback Act also may prohibit certain discounting arrangements.

The Federal False Claims Act, and similar state and local laws, prohibit fraud in any government-funded contract or program, including, but not limited to, Medicare and Medicaid. False claims can take a variety of forms. Examples include falsifying billing records, double-billing for items or services, overcharging for items or services, billing for services never performed or items never delivered, and charging for one thing while providing another.

If you do business with customers who submit claims to Medicare, Medicaid, or other federal health programs, you are expected to follow these rules. Any concerns pertaining to the applicability of these rules should be reported immediately to your supervisor or the General Counsel. You also may report any questionable conduct under the Whistle Blower policy.

Any conflict of interest, offer of a kickback, acceptance of a kickback, submitting or aiding in the submission of a false claim, or other special treatment by an employee, officer, director, supplier, or contractor may result in disciplinary action up to

and including discharge or the disqualification of the supplier or contractor as a source for the Company. Any questions relating to false claims or kickbacks should be directed to the General Counsel.

**§14: Dealing with Foreign Officials**

The Foreign Corrupt Practices Act prohibits offering anything of value to foreign officials for the purpose of improperly influencing an official decision. It also prohibits unlawful political contributions to obtain or retain business and the use of false records or accounts in the conduct of foreign business.

Employees, officers, directors, contractors, and suppliers may not promise, offer or make payments in money, products, or services to any foreign official, either directly or indirectly, in exchange for, to induce favorable business treatment by, or to affect any governmental person or decision. In some foreign countries, the law may permit minor payments to clerical personnel to expedite performance of their duties. Such minor payments may be made only with the express written approval of the General Counsel, must never exceed fifty dollars (\$50.00) per payment, and must never be made to gain or retain business.

**§15: Fair Labor Standards**

The Company is committed to abiding by all labor laws. This includes, but is not limited to, the Fair Labor Standards Act. The Company will not knowingly enter into a purchase agreement with any supplier or contractor who fails to comply with the requirements of the Contractor/Supplier Compliance Manual that may be found at our website or which is available upon request.

In summary, these guidelines provide:

- (i) All contractors and suppliers must affirm each year that they are not currently in violation of the laws of the jurisdictions in which they operate regarding the payment of wages, overtime, hours of work, child labor, convict and forced labor, and health and safety, and that they will remain in compliance throughout the duration of our contract.
- (ii) Contractors and suppliers must agree to allow the Company to enter its premises during working hours for the purpose of inspecting working conditions.
- (iii) Contractors and Suppliers must agree to make any records and information available to the Company that may help to determine if they are in compliance with the laws and regulations mentioned in (i) above.
- (iv) Should the Company discover that a contractor or supplier is not in compliance with the laws and regulations mentioned in (i) above, it will be deemed a material breach of our contract with that contractor or supplier and, upon written notice, the Company will have no further obligation to fulfill its duties under the contract with that supplier or

contractor. The Company will be entitled, in its sole discretion, to return items shipped by the contractor or supplier but not yet received by the Company.

- (v) The Company requires that all of its contractors and suppliers be particularly vigilant about compliance with country of origin and other requirements of the U. S. Customs Service and related agencies, and with all similar requirements of other applicable jurisdictions.

#### **§16: Political Activities**

The Company strongly believes in the democratic political process and invites all employees, officers, and directors to take part in that process on their own time. However, the Law limits the Company's activities. Therefore, no political contribution of corporate funds or use of corporate property, services, or other assets may be made without the written approval of the General Counsel.

Additionally, indirect expenditures on behalf of a candidate or elected official, including travel at Company expense and use of telephones and other Company equipment, may be viewed as a donation. Any questions in this regard should be referred to the Company's General Counsel. Under no circumstances may any employee or director be reimbursed or compensated in any manner for political activities.

#### **§17: Governmental Reporting Requirements**

Each Senior Financial Officer in all reports and documents the Company files with or submits to the U.S. Securities and Exchange Commission ("SEC") or in other public communications that the Company makes will use his or her best efforts to ensure the timely and understandable disclosure of information that, in all material respects, is accurate, complete, objective, and relevant. As part of this undertaking, each Senior Financial Officer periodically will consider the adequacy and effectiveness of the Company's "internal controls" and "disclosure controls and procedures" (as such terms are defined or used in rules proposed or adopted by the SEC).

Other Company employees shall comply with all applicable governmental reporting requirements on an accurate and timely basis. Copies of all filings with governmental authorities, including but not expressly limited to the SEC, shall be retained in the Company's files until destroyed in accordance with applicable laws, regulations, and Company record retention requirements.

#### **§18: Contract Negotiations**

All certifications and representations to any customer, including the U.S. Government, must be accurate, current, and complete in all respects. Submissions to any customer of a proposal, quotation, or other document or statement that is false, incomplete, or misleading may create civil and/or criminal liability for the Company, the employee(s), and anyone who condones such a practice. Each employee, director,

contractor, or supplier must be honest, accurate, and complete in every representation made on any claim or certification submitted.

### **§19: Bid Practices**

U.S. antitrust laws are enacted to promote competition and preserve the free enterprise system. These laws apply to all domestic and certain foreign business transactions by United States companies. Pricing, boycotts, and trade association activity present frequent antitrust issues, which require proper action by the Company. The actions described below constitute infractions of the antitrust laws and must not be committed under any circumstances:

- (i) An agreement with one or more competitors to fix prices at any level or other terms and conditions of sale, to allocate customers or markets, to fix levels of production or production quotas, or to boycott a supplier or customer.
- (ii) Any form of collusion in the submission of competitive bids (i.e., “bid rigging”).
- (iii) An agreement with a customer to fix a resale price.

All employees, officers, directors, contractors, and suppliers are directed to take special precautions in this area, as the antitrust laws are exceedingly complicated. This Code is not intended as a replacement for legal advice. If any employees, officers, or directors have any questions concerning the applicability of the antitrust laws, they should contact the General Counsel. Any supplier or contractor should contact legal counsel of its choice.

### **§20: Government Source Selection Information**

Employees, officers, directors, contractors, and suppliers may not solicit or receive any source selection information, including U.S. Government source selection information, by any means other than through official channels. Source selection information includes, but is not limited to, listings of bid prices before bid openings, listings of proposed costs, source selection plans, technical evaluation plans, technical evaluations or proposals, cost or price evaluations or proposals, competitive range determinations, bid or proposal rankings, reports and evaluation of source selection panels, and other information specifically designated as “source selection information”.

### **§21: Waivers of the Code of Business and Ethical Conduct**

Any waiver of this Code for executive officers or directors may be made only by the Board of Directors or a Board of Directors committee, and promptly will be disclosed to the shareholders as is required by Law or stock exchange regulation.

### **§22: Reporting Illegal or Unethical Behavior**

Employees, officers, and directors are encouraged to talk to supervisors, managers, or other appropriate personnel when in doubt about the best course of action

in a particular situation. Employees, officers, and directors should report any observed illegal or unethical behavior and any perceived violations of the Law or this Code to appropriate personnel as set forth in this Code, such as by using the procedure outlined in the Company's Whistle Blower policy. It is the policy of the Company not to allow retaliation for reports of misconduct by others made in good faith by employees, officers, or directors. Employees, officers, and directors are expected to cooperate in internal investigations of misconduct.

If any person believes that a Senior Financial Officer has violated this Code, has or is about to violate a Law, or is being asked to violate this Code or any Law in the performance of his or her duties for the Company, then the matter should be promptly reported to the Chairperson of the Audit Committee. The Chairperson of the Audit Committee will take appropriate steps to maintain the confidentiality of the reporting person's identity, to the extent that the Chairperson of the Audit Committee can do so consistent with the Company's obligations to investigate and remedy the matter, and, if appropriate, report the matter to governmental officials. The Chairperson of the Audit Committee also will promptly report the matter to the full Audit Committee.

Anyone may report violations of this Code or the Law on an anonymous basis. No retribution will be taken against a person for reporting, in good faith, a violation or suspected violation of this Code or the Law.

### **§23: Compliance Procedures**

Sometimes it is difficult to know right from wrong. Because we cannot anticipate every situation that will arise, it is important that we have a way to approach a new question or problem.

These are the steps to keep in mind:

Make sure you have all the facts. In order to reach the right solutions, we must be as fully informed as possible.

Ask yourself: What am I being asked to do? Does it seem unethical or improper? This will help you focus on the specific question you are faced with and the alternatives you have. Use your judgment and common sense; if something seems unethical or improper, it probably is.

Clarify your responsibility and role. In most situations, there is shared responsibility. Are your colleagues informed? It may help to get others involved and discuss the problem.

Discuss the problem with your supervisor. This is the basic guidance for all situations. In many cases your supervisor will be more knowledgeable about the question and will appreciate being brought into the decision making process. It is your supervisor's responsibility to help solve problems.

Seek help from Company resources. In the rare case where it may not be appropriate to discuss an issue with your supervisor or where you do not feel comfortable approaching your supervisor with your question, discuss it locally with your office manager or the Human Resources Director. You also may contact the Company's Chief Ethics Officer at 727-803-7170 or 1-800-632-2252. If you prefer, you may notify the Company of your concerns through the procedures established in the Whistle Blower policy.

You may report ethical violations in confidence and without fear of retaliation. If your situation requires that your identity be kept secret, your anonymity will be protected. The Company does not permit retaliation of any kind against employees, officers, or directors for good faith reports of ethical violations.

Always ask first, act later. If you are unsure of what to do in any situation, seek guidance before you act.

#### **§24: Interpretation and Enforcement**

Except as provided for herein, the Company's managers are responsible for the day-to-day administration of this Code and the executive officers of the Company, as appropriate, initially are responsible for any questions regarding the interpretation or application of this Code. The Company's Audit Committee, in conjunction with the Company's Corporate Governance, Nominating, and Ethics Committee, is responsible for reviewing and updating periodically the Code and monitoring the Company's compliance with it. Any questions regarding whether or not a matter is the responsibility of the Company's management or Board of Director Committee will be submitted to the Company's General Counsel for resolution. If the Company's General Counsel determines that he or she is not able to resolve any question regarding the interpretations of, waivers of, or possible breaches or violations of this Code, then such question will be directed by the General Counsel to the Chairperson of the appropriate Board of Director Committee for appropriate handling.

#### **§25: Whistle Blower**

Taking action to prevent problems is a part of our Company culture. You are encouraged to report your concerns if you observe possible unethical or illegal conduct. Employees and others involved with the Company are urged to come forward with any such information, without regard to the identity or position of the suspected offender.

In addition to any other methods specified in this Code, employees and others may choose any of the following methods of reporting suspected violations of law, policy, or other wrongdoing, as well as any concerns regarding questionable accounting or auditing matters (including deficiencies in internal controls):

- Report the matter to your supervisor; or
- Report the matter to the Company's CEO, CFO, or Controller; or



- Contact Jordan M. Alpert, Superior’s Chief Ethics Officer, at 727-803-7170 or the Company’s Ethics Hotline at 1-800-632-2252.
- Report the matter directly to Ms. Robin Hensley, Chairman of the Audit Committee. You may contact Ms. Hensley at 999 Peachtree Street, NE, Suite 1234, Atlanta, GA 30309, rhensley@raisingthebar.com, or 1-404-815-4110.
- Report the matter through Superior’s Safe 2 Say Program by dialing 1-800-338-2327. A trained operator is on call twenty-four (24) hours a day, seven days a week. You will not be asked to give your name and your telephone call will not be recorded.
- Contact Grant Thornton LLP, which is the Company’s independent auditor. You may report the matter through the Grant Thornton toll-free Ethics Hotline (866) 739-4134. You may also report the matter by logging onto [www.grantthornton.com](http://www.grantthornton.com), and clicking on the Ethics Hotline link on the right hand side of the page. Grant Thornton forwards all reports directly to the Chairman of the Company’s Audit Committee.

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**ACKNOWLEDGMENT OF RECEIPT AND UNDERSTANDING**

**By my signature below, I acknowledge that I have received a copy of the Company's Code of Business and Ethical Conduct (the "Code"), and that I will promptly familiarize myself with its contents. I understand that if I have any questions regarding the Code or its requirements, I will promptly consult with my supervisor or manager for guidance. I understand the critical importance of following the Code, and I agree to adhere to the requirements of the Code in all respects in the performance of my duties. I further understand that my failure to comply with the Code may result in disciplinary action against me, up to and including termination of employment.**

**I certify to the Company that I am not in violation of the Code.**

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_