



Standards of Business Conduct Policy



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CEO's Message

Dear Colleagues,

We, Atlas Corp. and all our subsidiaries ("Atlas"), pride ourselves on our culture of accountability and ownership. We are committed to conducting business with the highest ethical standards and with the utmost integrity, both of which are essential parts of our success. For us, the Standards of Business Conduct Policy (the "Standards") is more than just a policy; rather it is a statement of our core values and expectations.

The Standards are designed to help you act according to Atlas's ethical standards and culture of accountability. The Standards serve as consistent guidelines for your day-to-day actions and operations. Following the Standards means complying with all legal and regulatory requirements and refraining from business situations that would jeopardize Atlas's integrity.

At Atlas, we have a demonstrated history of trusting and respecting each other and our partners. When we face obstacles, it is essential to present all the facts (positive and negative), and stay solution-focused while being true to ourselves. We must demonstrate full transparency and provide complete information with relentless adherence to intellectual honesty. We refuse to accept any form of duplicitous or misleading communication and behavior by staying accountable to each other and ourselves.

It is important that you are aware that any breach of the Standards, especially involvement in fraud or corruption, will be handled with zero tolerance. Our policies provide you with all the necessary information so that you can easily comply with company as well as legal requirements.

If you suspect any violation of the Standards, I encourage you to contact our confidential and anonymous Business Conduct Hotline. All complaints are treated seriously and we follow them up conscientiously, discreetly and without bias. We also prohibit retaliation against anyone raising a concern in good faith.

I would like to thank each and every one of you for your commitment to Atlas and to our Standards. I am proud to lead such a dedicated team of hard-working professionals as your President and CEO and look forward to our future successes together.

Bing Chen
President & Chief Executive Officer

Background

This policy applies to all employees of Atlas Corp. and its subsidiaries (Atlas) and to the extent that Directors are involved in activities relating to the business of Atlas, these Standards also apply to them.

Why Atlas Has a Standards of Business Conduct Policy

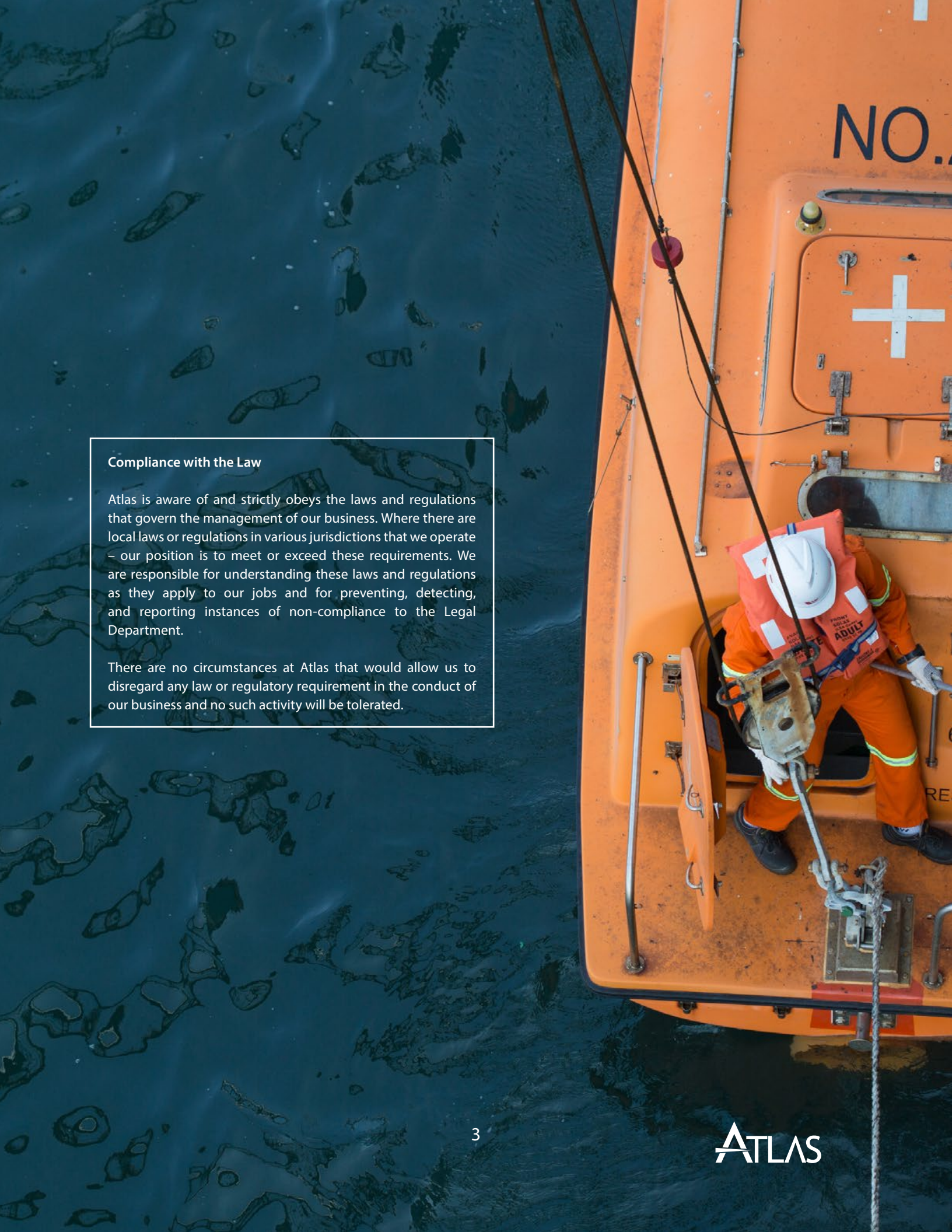
As responsible business leaders, it is not enough to do things right; it is also important to do them in the right way. Our business decisions and actions must be ethical and in full compliance with legal requirements. These Standards of Business Conduct (Standards) are an extension of our Core Values and reflect our continued commitment to manage our business activities with integrity.

How To Use The Standards of Business Conduct Policy

These Standards summarize the regulatory requirements and business practices that guide our decision-making and business activities. These Standards contain basic information about our policies as well as information on how to obtain guidance regarding a particular business practice or compliance concern. It is important that all employees take the time to review this document and make a commitment to uphold its requirements.

Although these Standards do not cover the full spectrum of employee activities, they are indicative of Atlas's commitment to maintain high standards of ethical conduct, and are considered to be descriptive of the type of practices expected from employees in all circumstances. These Standards do not replace other more detailed policies and guidelines. Divisional or local policies will generally provide additional specific details to these Standards or cover a situation specific to a particular location or business unit. If a divisional or local policy conflicts with these Standards, these Standards shall take precedence.





Compliance with the Law

Atlas is aware of and strictly obeys the laws and regulations that govern the management of our business. Where there are local laws or regulations in various jurisdictions that we operate – our position is to meet or exceed these requirements. We are responsible for understanding these laws and regulations as they apply to our jobs and for preventing, detecting, and reporting instances of non-compliance to the Legal Department.

There are no circumstances at Atlas that would allow us to disregard any law or regulatory requirement in the conduct of our business and no such activity will be tolerated.

Anti-Corruption and Anti-Bribery

It is our policy to conduct all our business with integrity. We take a zero tolerance approach to bribery and corruption and are committed to acting professionally, fairly and in an honest and ethical manner in all our business dealings and relationships wherever we operate or propose to operate, and to implementing and enforcing effective systems to counter bribery and corruption. We do not pay bribes in the furtherance of our business and expect that you will not do so on our behalf. We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which we operate, including the UK Bribery Act 2010 (the "Bribery Act") and the United States Foreign Corrupt Practices Act of 1977, as amended (the "FCPA") and any other applicable laws, statutes, regulations or codes of other countries relating to anti-bribery or anti-corruption (collectively referred to as "Anti-corruption Legislation"). Penalties and fines under these laws can be severe.

What Is Bribery?

A "bribe" is an inducement, advantage, benefit or reward of any kind offered, promised or provided, either directly or through an intermediary, in order to influence the making, or not making, or implementation of a decision or act, or, to facilitate or expedite a routine function by the party concerned.

Gifts and Hospitality – What Is Acceptable?

This policy does not prohibit normal and appropriate hospitality (given and received) to, or from, third parties. "Gifts" include physical objects, services, favours, or other items of value. Some business situations call for giving gifts or receiving gifts. Gift giving and receiving practices vary among cultures. In all cases gifts given or received by Atlas employees must be legal and reasonable. Atlas employees may accept or provide hospitality (i.e. activities where a representative of both parties is present), provided such activities or hospitality advances Atlas's interests and is reasonable in the context of that business. The giving or receipt of gifts and hospitality is generally acceptable if:

- a. it is not made with the intention of influencing either Atlas or a third party to obtain or retain business or a

business advantage;

- b. it complies with local written law;
- c. it is given in Atlas's name, not in your name;
- d. it does not include cash or a cash equivalent (such as gift certificates or vouchers);
- e. the value and nature is appropriate in the circumstances;
- f. it is given openly, not secretly; and
- g. it is not given to "facilitate" or expedite a routine procedure;

If you are proposing to give a gift, or provide hospitality to a person on behalf of Atlas which has a value in excess of US\$250, or you receive a gift or are invited to hospitality which has a value in excess of US\$250, you must report the matter promptly to the Legal Department to ensure appropriateness and transparency.

Employees need to be especially diligent in applying these guidelines to the giving or receiving of gifts, hospitality and entertainment to or from "Public Officials". Please contact Legal if any of these circumstances arise. Public Officials include:

- i. Any officer or employee of a government entity or public international organization, or any department or agency of such entity or organization;
- ii. Any officer or employee of a government-owned or controlled company (including a company partially owned by the government);
- iii. Any political party or political party official;
- iv. Any candidate for political office;
- v. Any member of a royal family;
- vi. Any officer or employee of a public international



organization (or any department or agency thereof);

- vii. Any officer or employee of a government- owned or controlled commercial organization (such as state-owned companies or hospitals);
- viii. Anyone acting in an official capacity on behalf of any of the foregoing (whether paid or unpaid); and
- ix. Any relatives or close friends of Public Officials.

Record-Keeping

We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments or providing gifts or hospitality to third parties, accordingly, you must ensure all expenses claims relating to hospitality, gifts or expenses incurred to third parties are submitted in accordance with this Policy, and the Expense Report Policy and specify the reason for the expenditure in reasonable detail.

All accounts, invoices, memoranda and other documents and records relating to dealings with third parties should be prepared and maintained with strict accuracy and completeness. No accounts may be kept "off book" to facilitate or conceal improper payments. In many cases the covering up of a transaction or omission to report a transaction that violates an applicable Anti-corruption Legislation by mischaracterizing it on the Atlas's books and records (such as an expense account) is a separate offence under such legislation.

Due Diligence with Business Partners

Atlas and any person acting on its behalf must take all necessary precautions to ensure that business relationships are formed only with reputable and qualified third parties. Atlas has developed a due diligence process to evaluate potential partners, agents, representatives, and certain suppliers which involves a risk assessment, completion of an information questionnaire, and in some cases external due diligence procedures. Atlas expects that its business partners agree to comply with our Standards of Business Conduct or

their own equivalent Standards of Business Conduct.

In most cases, the contract which formalizes the business arrangement must also include anti-corruption and anti-bribery clauses and certifications. Third parties are not permitted to pay bribes on our behalf. Additional information can be found on Atlas's policy sites (for APR: The Grid and for Seaspan: SeaNet) or by contacting the Legal Department. In general, follow these rules when dealing with business partners:

- Ensure you work with supply chain management/ procurement when retaining the services of any third party and follow the approved process for engaging with clients, suppliers and partners.
- Always act with honesty and integrity when working with business partners and make it clear that you expect the same from them.
- Be alert and report to your line manager any activity, or any suspicion of activity by business partners that is inconsistent with our Standards.

What To Do If You Are A Victim Of Bribery

It is important that you tell your manager and the Legal Department or Internal Audit if you are the victim, or attempted victim, of bribery or corruption. Alternatively, you can make a report anonymously to Atlas's Business Conduct Hotline if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

If you are left with no alternative but to make a payment, or give a gift, in order to protect against loss of life, limb or liberty (i.e. under duress) please make a report immediately to the Legal Department. In the case of vessel masters, discuss the situation directly with your on shore vessel manager and report the item in accordance with Docmap.

Fraud

The prevention, detection and reporting of fraud is the responsibility of all employees of Atlas. Management are further expected to be familiar with the types of improprieties that might occur within their areas of responsibility, and be alert for any indication of fraud or irregularity.

"Fraud" is defined as the intentional, false representation or concealment of facts for the purpose of personal or corporate gain. Actions constituting fraud include, but are not limited to:

- Misappropriation of funds, securities, supplies, or other assets;
- Impropriety in the handling or reporting of money or financial transactions;
- Intentional fraudulent reporting of the company's financial position;
- Profiteering as a result of insider knowledge of company activities;
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the Company with the intent or result of personal gain;
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; or,
- Any similar or related inappropriate conduct.

Employees who detect or suspect fraud has occurred must report the incident immediately either directly to their manager, to Internal Audit or the Legal Department, or alternatively employees may report suspected instances of fraud anonymously to the Atlas Business Conduct Hotline.

All information received will be treated confidentially to the extent possible while still allowing a full investigation to be conducted into the suspected fraud. Atlas reserves the right to pass on any information to law enforcement

agencies in order that such entities may determine whether criminal charges are warranted. Any employee who suspects dishonest or fraudulent activity should not attempt to:

- a. personally conduct investigations or interviews/interrogations related to any suspected fraudulent act; or,
- b. contact the suspected individual in an effort to determine facts or demand restitution.

The Internal Audit group has the primary responsibility to coordinate the investigation of all suspected fraudulent acts reported under this Policy. If the investigation substantiates that fraudulent activities have occurred, Internal Audit will issue reports to appropriate management personnel and to the Board of Directors through the Audit Committee. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to Atlas.

All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the General Counsel. No information concerning the status of an investigation should be given out by persons involved in or aware of the investigation. The proper response to any inquiry is: "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

Based on the results of the investigation, management will determine an action plan for employee discipline, any referral to the applicable law enforcement agency and/or changes to processes or controls.

Decisions to prosecute either employees or external parties by way of civil proceedings or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with the General Counsel and senior management, as will final decisions on disposition of the case.





Anti-Money Laundering

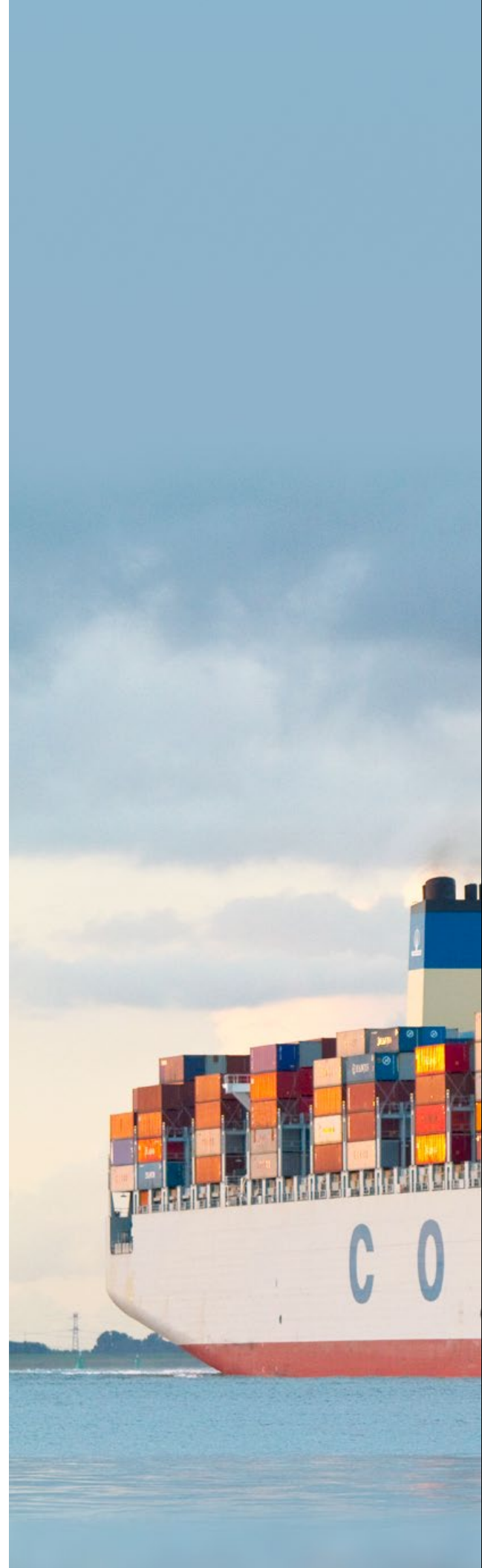
Money laundering involves the use of proceeds of crime and/or the concealment of the criminal origin of money or assets within a legitimate business or business activities. Anti-money laundering (AML) laws are strict and may operate to impose criminal liability on any company or individual employee that assists in or enables money laundering to occur. No Atlas employee shall be involved in or facilitate money laundering. All Atlas employees have a duty to report any such suspicious activity to the Legal Department.

The following is a non-exhaustive list of “red flag” examples which are indicative of potential money laundering:

- Any transactions where the basic details of the parties cannot be checked or verified.
- Payments that are made in currencies other than that specified in the invoice, contract or purchase order.
- Attempts to receive or make payments in cash or its equivalents, such as cashier cheques.
- Requests to make overpayments.
- Transactions that are made through unknown or unnecessary intermediaries or transactions that are accompanied by a request for secrecy.
- Transactions related to high risk countries, as defined by the international governmental FATF (Financial Action Task Force), see www.fatf-gafi.org/countries/#high-risk.
- Requesting to make or making any sizable in cash payments.

What Should I Do?

- Be aware of situations in your work where AML might be an issue
- Report any suspicious transactions or requests.



Modern Slavery

Modern Slavery involves the deprivation of a person's liberty by another to exploit them for gain either personally or commercially. Atlas is committed to a zero tolerance towards modern slavery in its business dealings and relationships.

Atlas has implemented a program to provide comfort that modern slavery is not taking place within the company or our supply chain.

Elements of the program include the following:

- Ship Recycling policy
- Risk-based third party due diligence

- Compliance and awareness training
- Contract clauses ensuring compliance
- Annual compliance reporting

What Should I Do?

- Be aware of situations in your work where modern slavery might be an issue
- Ensure that proper due diligence is done for all significant third party relationships



Company Assets and Information

Privacy of Communications

Atlas will abide by all applicable legal requirements protecting the privacy of a customer's or employee's personal information. We must all ensure that appropriate processes and systems are in place to safeguard access to this type of information.

We respect customer and employee related information and protect its security, confidentiality, and integrity. All customer and employee personal information is confidential and may not be disclosed except as permitted by law and applicable regulations. Access to customer and employee personal information is strictly controlled on a 'need to know' basis and shall be used for legitimate business purposes only.

General Data Protection Regulation (GDPR)

We ask all employees to carefully follow the six principles of the GDPR, which are as follows:

1. Data must be processed fairly, lawfully and transparently.
2. Data can be collected only for an explicit, specified and legitimate purpose.
3. Data collection and processing must be limited to what is adequate, relevant and necessary for the purpose.
4. Data must be accurate and up to date.
5. Data can be kept only for the time needed to carry out the stated purpose.
6. Data must be protected from unauthorized or unlawful processing, loss, or destruction.

Integrity

Individually and collectively, our personal integrity supports the honest use of time, funds and property in ethical dealing

with employees and others. Business needs take priority in the allocation of our time at work. Use of company time and property is for business purposes only, unless otherwise authorized by management. Employees, directors and officers are prohibited from taking for themselves opportunities that are discovered through the use of Atlas property, information or position, or from using such property, information or position for personal gain.

We consciously set the highest standards of courtesy, professionalism, respectfulness and honesty in our interactions with our customers, shareholders, suppliers, competitors, employees and the community. No employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair-dealing practice.

Company Information

In the course of employment with Atlas, employees are provided with access to certain records, reports, processes, plans, bids, proposals, and other documents, databases or software that are considered to be proprietary or confidential information. Unauthorized disclosure or misuse of this information could have serious consequences.

For example, we could be placed at a competitive disadvantage, our financial stability could be affected, we could be exposed to legal liability, or our reputation could be compromised. Employees are therefore prohibited from discussing or disclosing any confidential information about Atlas unless properly authorized to do so. This would include sharing information with any external third-party, as well as limiting the sharing of information within Atlas on a "need to know" basis only. This requirement remains in effect during and after employment with Atlas. Where authorization for disclosure of information to a third-party has been given, the employee involved must ensure that an appropriate confidentiality or non-disclosure agreement has been executed.



Communications or files created by an employee during the course of business are the property of the company and not the private property of the employee. The company may, at any time, bypass applicable personal passwords to inspect, investigate or search computerized files or email, if it is deemed to be in our best interests to do so, or if required by law.

Company Property

Any employee who possesses or is provided with access to company property shall exercise care while using such property and ensure its proper maintenance, security, handling and operation. An employee may be held financially and/or criminally responsible for any losses due to fraud or mistreatment of property.

Misuse of company property may include personal use, removal of property from company premises, copying of copyrighted/licensed materials (including software), and inappropriate use of the property or misappropriation of company funds.

Use of company provided information technology and the access to its contents are authorized for legitimate Atlas business related purposes only.

What Should I Do?

- Be aware of local laws relating to personal information and data retention.
- Use appropriate physical and IT safeguards to prevent unauthorized access to information.
- Promptly report and loss of personal confidential information (e.g. laptop or memory stick).



Insider Trading and Anti-Trust Legislation

Insider Information and Trading

Employees, directors, and officers of Atlas are prohibited from trading in Atlas Corp. securities based on material, non-public information. Information is “material” if it has the potential to affect the price of Atlas Corp.’s publicly listed securities (following the de-listing of Atlas common equity securities from the NYSE effective April 10, 2023, Atlas only maintains preferred shares and debt securities listed on the NYSE and NASDAQ). It is “non-public” if the information has not been released to the public at large by means of a filing with the Securities and Exchange Commission (SEC) or a press release. Furthermore, such information cannot be given to a third party (e.g. a family member) for the purpose of trading the securities (a practice known as “tipping”).

Additionally, if you have obtained material, non-public information regarding other companies (such as our customers, vendors, or competitors) in the course of your employment, you are prohibited from trading in the securities of such companies. Please read Atlas’s Insider Trading Policy for more information.

What Should I Do?

- Know what information is considered public and what is generally considered “material” information.
- If you become aware of information that you think is significant, ask the Legal Department if it is considered to be material, non-public information, before sharing it or acting on it.

Anti-Trust

Atlas is committed to fostering free market competition and preserving the free enterprise system. We must never discuss or engage in price fixing or bid rigging, allocation of markets, geographically or by customers, or in the fixing of production or quotas for production. Never exchange information with competitors regarding prices, market share, cost data, or any other data, the exchange of which would be considered in violation of anti-trust laws.

What Should I Do?

- Take care dealing with competitors, as any kind of agreement with them can raise competition concerns.
- Report any suspicions or allegations of possible anti-competitive behaviour to a member of our legal team.
- Refuse to stay in any meeting involving a competitor where they begin to discuss prices, terms, or any other prohibited topic.
- Never discuss the following with our competitors:
 - Price fixing, including the amount of the Company’s or the competitor’s proposed bid for specific business;
 - Allocating markets or clients (including whether to bid on specific business);
 - Constraining supply (including any confidential decisions to enter or depart from specific trades or businesses).



The Workplace

We establish and maintain an ethical workplace. We treat people fairly and respect human rights. We take allegations of harassment and unlawful discrimination seriously and address all such concerns that are raised regarding these policies. A safe and clean work environment is important to the well-being of our employees. Atlas complies with applicable safety and health regulations and appropriate practices.

The company does not tolerate workplace discrimination and harassment. We must all ensure that the company is a safe and respectful environment where high value is placed in equity, fairness and dignity. Please refer to your company's or local office's applicable Employee Handbook for further information on your rights and obligations.

Atlas observes fair employment practices in every aspect of its business. Atlas is committed to providing equal opportunity and fair treatment to all individuals on the basis of merit, without discrimination on the grounds of race, colour, religion, national origin, sex, pregnancy, age, disability, marital status, sexual orientation or any characteristics protected by applicable Laws. Atlas is dedicated to creating a high-quality working environment under which its people respect and trust each other such that everyone acts in an honest, friendly and proactive way with a responsible attitude and high moral standards. Atlas will not tolerate bullying or harassment in any form including sexual, racial, ethnic and other forms of harassment.

What Should I Do?

- Make sure you are familiar with our policy on equal opportunities and diversity. If you have any questions on this, please contact your local HR department.
- Ensure that all your decisions and actions are based on unbiased and substantive information, not personal bias or preconceived ideas.
- Never discriminate on the basis of any characteristic protected by law.
- Never victimise or retaliate against someone because they have made a complaint or allegation of discrimination.
- Treat people respectfully as you would want to be treated yourself.
- Ensure any behaviour you think could be bullying or harassment is properly addressed/reported.



Conflicts of Interest

All Atlas employees should avoid any activity that creates an actual or potential conflict of interest, i.e. any situation in which their actions or loyalties are divided between personal interest and Atlas's interests or between Atlas's interests and those of another.

Where a proposed transaction or arrangement may involve a conflict of interest, the employee concerned should disclose the conflict of interest to his or her manager or another superior who has no conflict of interest with respect to the transaction or arrangement, and the manager or superior should decide whether the proposed transaction or arrangement should be authorized. In the event of such authorization for a transaction or arrangement of more than trivial size or nature, a superior of the authorizing person should be informed. Anyone unsure whether a conflict may exist may also consult the Legal Department.

The following activities are prohibited unless prior approval is received by the General Counsel:

- Owning, operating, or being employed by any business that competes, directly or indirectly, with Atlas;
- Owning greater than 10% of the outstanding shares of a competitor company (public or private);
- Engaging in a business transaction with Atlas except in connection with our regular employee programs;
- Having a direct or indirect personal financial relationship with a competitor, customer, or supplier (this does not include the purchase of publicly traded shares unless a controlling or significantly influential interest is acquired);

- Being on the Board of Directors of a for profit company (particularly a competitor);
- On Atlas's behalf, awarding a contract or entering into any other financial transaction with a former employee or family member;
- Engaging in any other employment or extensive personal projects during work hours, or using Atlas property in other employment;
- Soliciting or entering into any business or financial transaction with an employee you supervise, either directly or indirectly; and
- Soliciting and distributing materials by a third party to Atlas employees on company property.

What Should I Do?

- Be sensitive to areas that might be or might have the appearance of being conflicts of interest in connection with your work.
- Inform your manager immediately if you suspect your personal interest that of a close relation may be in a conflict with the interests of Atlas.
- Never let our relations with suppliers influence the decisions we make at Atlas.
- Do not take part directly in the hiring or management of any member of your family.





Sanctioned Countries and Export Control Regulations

Atlas is committed to conducting its business in compliance with US and other national laws and regulations that are applicable to transactions regarding Sanctioned Countries.

Sanctioned Countries are countries or occasionally government authorities subject to embargos imposed by the US, EU or the UN and approved by the US. A routinely updated list of Sanctioned Countries and designated individuals can be found on the website of the US Treasury Department at www.treas.gov.

No Atlas business unit or employee, regardless of location, will engage in any dealing with a country or designated individual subject to US, EU or UN embargoes or trade sanctions without advance documented approval by the Legal Department. The Legal Department will determine when it is appropriate to seek US government license for a transaction involving a Sanctioned Country.

Dealings with countries under an embargo or sanctions regimen imposed by countries or authorities other than the US, EU or the UN must also be approved in advance by the Legal Department. Atlas's policy is to respect all trade sanctions and export controls imposed by recognized national and international authorities which apply to its business.

Export controls are legislated at both an international and local country level to control exports of goods, software and technology and transmissions of software or technology by electronic media. We all must therefore comply with the applicable licencing system to allow the regulated export of such "controlled" and source specific information regarding them and contact your local export control specialist. If you have any questions or concerns you should contact the Legal

Department before taking action

What Should I Do?

- Make sure you are aware of which countries are sanctioned.
- Ensure that any significant counterparty is cleared through the appropriate sanctions checks.
- Ensure that a licence is not required, or that the transaction is not prohibited.
- If required, ensure that you have applied for and received all regulatory approvals or licences.

Community and Health, Safety, Environment and Quality (HSEQ)

Citizenship and Community Service

The improvement of society as well as the communities we serve and in which we operate is important to us. We encourage the individual support of charitable, civic, educational and cultural causes. Under no circumstances, however, should an employee, either directly or indirectly, be subject to pressure to by Atlas or another employee, to support any charitable organization. Additionally, employees may not use Atlas funds for contributing to either a charity or political party, unless so directed by an Officer of the company.

Every Atlas employee should be aware that if he/she seeks appointment or election to public office such activity might create an actual or potential conflict of interest. As above, if you are unsure whether seeking public office might create such an actual or potential conflict, you should consult a member of Atlas management or the Legal Department.

Health, Safety, Environment and Quality (HSEQ)

Protection of health, safety and the prevention of pollution to the environment are primary goals of Atlas. All of our people must conduct their duties and responsibilities in compliance with Atlas's HSEQ policies, applicable laws and industry standards relating to health and safety in the workplace and prevention of pollution to the environment. To comply with this commitment, our policy is to meet or exceed all applicable laws and regulations. Employees must report any occurrence that is a breach of any law or regulation relating to HSEQ.

Everyone has a part to play in managing safety. You are responsible for looking after your own safety and the safety of those around you. By keeping alert you can help to eliminate at-risk behaviours, correct unsafe conditions and contribute to safety at your worksite. If you see something that looks unsafe, or an at-risk behaviour, approach co-workers and discuss it using questions. Then either stop it, correct it or bring it to the attention of somebody who can stop it and correct it. You should also recognise and comment on safe behaviour.

What Should I Do?

- Ensure you are aware of and comply with the health and safety requirements at your work location - including standards, instructions, and procedures.
- Only undertake work for which you are trained, competent, medically fit, and sufficiently rested and alert to carry out
- Stop any work that becomes unsafe and report it to your supervisor immediately.
- If you are unclear about your responsibilities in a given situation, ask for help from your supervisor.
- Always think before acting and report any issues, risks or problems.
- Obey Atlas, customer and yard HSEQ policies.





Compliance With the Standards and the Business Conduct Hotline

These Standards provide the overarching guidelines for business practices and regulatory compliance for all Atlas Corporation entities and all Atlas employees. Atlas does business globally, and our business operations are subject to the laws in different countries.

Failure to read and/or acknowledge these Standards does not exempt an employee from his/her responsibility to comply with these Standards, applicable laws, regulations and all Atlas policies and procedures that are related to his/her job.

Administration and Enforcement

Violations of these Standards will not be tolerated. Consequences for such violations may include disciplinary action up to and including termination of employment. Employees who have willfully failed to report a violation of these Standards may also be subject to disciplinary action.

Resources for Guidance and Hotline Reporting

It is your right and responsibility to obtain guidance about a business practice and/or compliance issues when you are uncertain about what action you should take and to report instances of questionable behavior and/or possible violations of these Standards.

If you become aware of suspected violations of these Standards you should report such suspected violations promptly to the Legal Department or report through the whistleblower channel on our website.

To assist in the response to or investigation of the alleged violation, your report should contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of the alleged violation.

Report Violations! Most frauds are uncovered by employees just like you. Do your part to help by anonymously reporting suspected fraud, bribery, irregular accounting, or other violations of the Standards of Business Conduct Policy through the reporting page found on our website.

Website: <https://whistleblowersoftware.com/secure/9976dfb5-3d8f-480a-a2c8-6d0191f49013>

Without limiting the foregoing, the report should, to the extent possible, contain the following information:

- The alleged event, matter or issue that is the subject of the alleged violation;
- The name of each person involved;
- If the alleged violation involves a specific event or events, the approximate date and location of each event; and
- Any additional information, documentation or other evidence available relating to the alleged violation.

Atlas expects its employees to report contraventions of these Standards. An employee who refuses to engage in an activity that is in contravention of these Standards or reports an activity that is in contravention of these Standards may receive, if desired, (non-financial) special recognition.

Any employee who, in good faith, reports what he or she believes to be a violation of these Standards will not be subject to any disciplinary action or other form of retaliation as a result of making such report. Any act of retaliation should be reported immediately and will be disciplined appropriately.

If you need details on a specific policy or if you need guidance regarding a business practice or compliance issue or wish to report questionable behavior and/or possible violation, talk to your immediate supervisor, the Legal Department or Internal Audit.



Our Responsibilities

All Atlas employees are responsible to:

- Conduct business with integrity and in full compliance with these Standards;
- Understand and comply with these Standards, applicable laws, regulations and all Atlas policies and guidelines that are related to their jobs;
- Obtain guidance for resolving a business practice or compliance concern if he/she is uncertain about how to proceed in a situation; and
- Report possible violations of these Standards.

Requests for Waivers and Changes to The Standards

A waiver of a provision of these Standards must be requested whenever there is reasonable likelihood that a contemplated action will violate these Standards. Any waiver of any provision of these Standards for any executive officer or director may be made only by the Board of Directors or the Audit Committee. Any such waiver, and any other waiver (including an implicit waiver) that constitutes a material departure from a provision of these Standards, shall be publicly disclosed on a timely basis, to the extent required by the applicable rules of any stock exchange on which Atlas's securities are traded, the SEC or other rules, regulations and laws. In addition, any amendments to these Standards (other than technical, administrative or other non-substantive amendments) shall be publicly disclosed on a timely basis, to the extent required by applicable SEC or other rules, regulations and laws.

These Standards have the endorsement and full support of the Atlas Board of Directors.



