



*Fueling A Positive Environment Together*

# Code of Business Conduct & Ethics



# Guidelines for Making Ethical Decisions

**If you are in doubt about a business conduct situation, ask yourself the following questions:**

- » Is it legal? If legal, is it ethical?
- » Does it violate ONE Gas policy?
- » Is it consistent with ONE Gas' values?
- » Is it fair and just?
- » How would it look in a newspaper article?
- » Have I taken enough time to think about the decision and possible outcome(s)?

*If you are unsure about what to do, ask questions and keep asking until you are certain you are doing the right thing.*

## How to Report Suspected Unethical Behavior



**Speak with your supervisor.**

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**Speak with an Employee Relations representative.**

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**Email the Compliance & Ethics Department:**

[OGS.compliance-ethics@onegas.com](mailto:OGS.compliance-ethics@onegas.com)

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**Call the ONE Gas Compliance & Ethics HelpLine:**

**855.654.5560**

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**Use the Web-based System:**

[Ethics.ONEGas.com](http://Ethics.ONEGas.com)

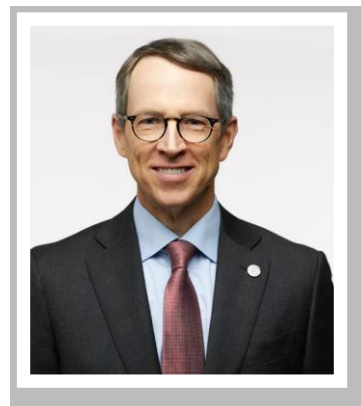


# A letter from the President and CEO

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Dear ONE Gas Employees,

ONE Gas has earned a reputation as a company with integrity. Integrity matters to our customers, regulators, investors, employees and to the communities we serve. This reputation can serve as a valuable company asset, one that needs to be developed and sustained over time. Our employees take tremendous pride in doing the right thing every day when performing their job duties.



In today's fast-paced society where news is spread almost instantaneously around the world, we, like all businesses, find ourselves operating under more scrutiny than at any other time in history.

The following Code of Business Conduct and Ethics provides guidelines for ethical issues that may arise when dealing with fellow employees, customers, suppliers, competitors, federal and state agencies or officials, or the general public. It is the responsibility of each ONE Gas board member, officer and employee to understand and adhere to the guidelines outlined in the Code.

Please take time to read through the following pages and think about how the Code pertains to you and your workplace. It is my hope, as well as the hope of our leadership team, that the Code will be a valuable tool for you when you are faced with ethical dilemmas. If you have questions or concerns after reviewing the Code, please do not hesitate to talk to your supervisor or the Chief Compliance Officer to receive clarification.

With your continued dedication and commitment, we can maintain and further enhance our reputation as a company that operates with integrity.

Sincerely,

Robert S. McAnnally  
President and Chief Executive Officer, ONE Gas, Inc.

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# Core Values

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## Safety

We are committed to operating safely and in an environmentally responsible manner.



## Ethics

We are accountable to the highest ethical standards and are committed to compliance.



## Inclusion & Diversity

We embrace an inclusive and diverse culture that encourages collaboration. Every employee makes a difference and contributes to our success.



## Service

We provide exceptional service and make continuous improvements in our pursuit of excellence.



## Value

We create value for all stakeholders, including our customers, employees, investors and communities.



## Why We Have a Code of Business Conduct

ONE Gas, Inc. maintains high ethical standards in all areas of the business, and our actions are founded on trust, honesty and integrity. Our customers, employees, contractors and stakeholders look to us to make ethical decisions. As important as it is for us to do the right thing when no one is looking, it is just as important that we have the courage to do what is right when others are watching. This Code of Business Conduct and Ethics provides guidance to ensure we conduct our business with integrity and in full compliance with all laws and regulations. Adherence to the standards contained in this Code will help us make business decisions consistent with our values. Ethical decisions are not always convenient; we make ethical decisions because of the commitment ONE Gas has made to be an ethical leader.

**Q >>** I have a concern, but it's not covered by the Code of Business Conduct and Ethics. Does that mean there is a problem?

**A >>** No. The Code of Business Conduct and Ethics cannot possibly answer every question or ethical dilemma. If something doesn't seem right to you, ask your supervisor or one of the other people listed in the Resources section of this code.

## Related Company Policies

This Code is intended as an overview of the company's guiding principles and not as a restatement of our policies and procedures. ONE Gas maintains separate, detailed policies regarding issues discussed in the Code. The relevant policies should be reviewed by employees through the ONE Gas Hub. The Code is not intended to cover every applicable law or provide answers to all questions; for that we must ultimately rely on each person's good sense of right and wrong, including knowing when to seek guidance from others for the appropriate course of action.

This Code is a statement of ONE Gas' expectations for individual and business conduct. It is not intended to and does not, in any way, constitute an employment contract or assurance of continued employment and does not create any rights for any employee, client, supplier, competitor, shareholder or any other person or entity.

Responsible companies are expected to comply with laws and regulations and to always respect the intent underlying these laws and regulations, which, in many instances, means going beyond minimum legal requirements. This Code is based on all of us taking responsibility beyond what is required and establishes guidelines for ethical, as well as legal, behavior.

The matters covered in this Code are of the highest priority for ONE Gas, and are essential to maintaining an ethical business. Violations of the Code are serious offenses that may result in disciplinary actions, such as warnings, counseling, suspension, dismissal or civil action by the company. In addition, violations of the Code that are also violations of law may result in fines, penalties, criminal prosecutions or other legal remedies.

# This Code Applies to All of Us

This Code applies to every ONE Gas employee, officer and member of our board of directors, (“board members”). Additionally; ONE Gas is committed to partnering with subcontractors, vendors and other third-parties representing the company who demonstrate business integrity and compliance with applicable laws and regulations.

It is the obligation of each of us to read and understand this Code and to integrate its standards into every aspect of our business. Each of us must follow these standards as we do our daily jobs.

We are each responsible for complying with this Code, reporting suspected violations and cooperating with the company’s investigation of potential violations.

Annual acknowledgment of the Code is required by each ONE Gas employee, officer and member of our Board of Directors. By acknowledging the Code, you are stating you understand the expectations and will follow them.

If you are unsure about how this Code applies to a particular situation, you should contact any of the individuals identified on pages 7–8 under “Resources for Asking Questions or Reporting Concerns.”

Questions of law and business ethics do not always lend themselves to simple answers. You legitimately may be unsure about how the Code applies to a particular situation. No Code of Business Conduct and Ethics can replace the thoughtful behavior of an ethical employee, officer or board member.

Questions may be directed to the Chief Compliance Officer, who administers this Code. The Chief Compliance Officer is the person responsible for overseeing and monitoring this Code and making it work companywide. Often, a single question asked to the Chief Compliance Officer can help the company and our employees avoid serious ethical and legal problems.

**Q»** I overheard a co-worker threaten another employee, who is afraid to report the incident. What should I do?

**A»** Report the incident immediately. ONE Gas will not tolerate acts or threats of violence and will investigate all reports. You have a responsibility to act when you know of a threat or risk to any of our employees.

## Reporting and Effect of Violations

Every employee, officer and board member has a duty to adhere to this Code and all company policies. Supervisors and others who receive reports of potential code violations play a very important role in upholding the Code. ONE Gas encourages supervisors to talk to their employees about their concerns. Supervisors and others who receive reports of potential Code violations need to be prepared and know how to handle any concerns or reports regarding the Code. ONE Gas is committed to cultivating a culture of trust through the proper handling of potential violations.





# Share Your Concerns Without Fear

If you become aware of a Code issue, speak up. Employees who come forward with concerns play an important role in our being able to maintain a workplace environment consistent with our values.

You have a responsibility to share information so that the company can respond quickly and take any appropriate action.

One of the most important ways you can make a difference is by promptly reporting any suspected unethical or illegal activity.

## Non-Retaliation Policy

Employees should feel comfortable in reporting potential violations of the Code. You cannot lose your job or your benefits, or be demoted, suspended, threatened, harassed or discriminated against for raising a concern honestly and in good faith or truthfully participating in a company investigation.

Reporting honestly means that you believe you are being truthful and accurate. If you believe someone is retaliating against you, please report it. Retaliation of any type against someone who brings forward a concern in good faith will not be tolerated. All reports of retaliation will be investigated.

**Q»** I saw my supervisor doing something that seemed unethical, but I'm afraid to report the suspected violation. Will I get in trouble or hurt the supervisor's reputation?

**A»** No. You cannot get in trouble or hurt your supervisor's reputation by making a report. You will not be held responsible for reports made in good faith, even if they turn out to be unfounded. Investigations are conducted in an objective, fair and confidential way to ensure that employees' reputations are protected.





# Resources for Asking Questions or Reporting Concerns

Reporting suspected violations of the Code is critical and we all have an obligation to do so.

## Any reported violations of the Code will be investigated

All allegations of illegal or unethical conduct will be investigated. Additionally, the Chief Compliance Officer will coordinate internal compliance reviews to evaluate employee adherence to this Code and ONE Gas' compliance program. Code violations are taken seriously, and appropriate disciplinary actions will be taken upon learning of compliance violations.

Full cooperation is imperative by all employees and contractors when gathering facts and determining the appropriate outcome. If you are contacted by a member of Legal, Human Resources, Compliance and Ethics, Internal Audit or an outside attorney in response to an allegation, you have a duty to cooperate. You have a duty to be open, honest and forthcoming during an investigation. If you are not, then you are subject to discipline up to, and including, termination. If you have questions or are aware of suspected violations, there are several resources available to you:

### Your supervisor

You are encouraged to take your questions and concerns to your supervisor. If you do not want to tell your supervisor about your concern, or if you do not believe your supervisor has taken appropriate action, you may also go to:

### Human Resources Department

You may contact HR's ONE Resource or ONE Gas' Chief HR Officer at:  
ONE Resource: [hr@onegas.com](mailto:hr@onegas.com)  
844.477.1400

**Angela Kouplen**  
Senior Vice President Chief,  
Human Resources Officer  
[Angela.Kouplen@onegas.com](mailto:Angela.Kouplen@onegas.com)  
918.947.7581

**ONE Gas, Inc.**  
Attn: Human Resources  
P.O. Box 21049  
Tulsa, OK 74121

### Compliance and Ethics HelpLine

To assist employees in reporting concerns about possible unethical, illegal or unsafe business conduct or activity and questionable accounting or auditing matters, ONE Gas utilizes Convercent to administer the Corporate Compliance & Ethics HelpLine. Employees can use the toll-free HelpLine or an Internet-based system and may choose to remain anonymous.

**Helpline Phone – 855.654.5560**

[ONE Gas Compliance & Ethics Resource Center](#)

Convercent provides a HelpLine and website, which is staffed by non-ONE Gas employees to take your report. You may choose to remain completely anonymous under either method. When making reports anonymously, you should provide sufficient details concerning the identity of the individual(s) involved, date(s) of the unethical behavior and any other details to ensure a proper investigation.

Convercent will forward the information to the ONE Gas Compliance & Ethics Department and the Chief Compliance Officer who will ensure that your report is investigated and, if warranted, appropriate action taken in response to the investigation findings.

### Chief Compliance Officer

**Rex V. Wilson**  
Chief Compliance Officer  
[Rex.Wilson@onegas.com](mailto:Rex.Wilson@onegas.com)  
918.947.7124

**ONE Gas, Inc.**  
Attn: Compliance and Ethics  
P.O. Box 21049  
Tulsa, OK 74121

# Resources for Asking Questions or Reporting Concerns

*(Continued from previous page)*

## Compliance and Ethics Department

**Jennifer Zellner**

Compliance and Ethics Coordinator

[Jennifer.Zellner@onegas.com](mailto:Jennifer.Zellner@onegas.com)

918.947.7548

**Jennifer Bean**

Supervisor - Compliance and Ethics

[Jennifer.Bean@onegas.com](mailto:Jennifer.Bean@onegas.com)

918.947.7074

**ONE Gas, Inc.**

Attn: Compliance and Ethics

P.O. Box 21049

Tulsa, OK 74121

## Legal Department

You may contact the General Counsel or any other member of the Legal Department with whom you have worked.

**Joseph L. McCormick**

Senior Vice President,

General Counsel and Assistant Secretary

[Joe.McCormick@onegas.com](mailto:Joe.McCormick@onegas.com)

918.947.7049

**ONE Gas, Inc.**

Attn: Legal Department

P.O. Box 24019

Tulsa, OK 74121

# Violation of Accounting Practices and Internal Controls

Failure to comply with the company's accounting, internal accounting controls or auditing practices could have severe consequences for ONE Gas and our stakeholders. If you have concerns with respect to these matters, you should report your concerns to:

## Chairman of the Audit Committee

Attn: Brian Shore

c/o ONE Gas, Inc.

P.O. Box 24019

Tulsa, OK 74121

## General Counsel

**Joseph L. McCormick**

[Joe.McCormick@onegas.com](mailto:Joe.McCormick@onegas.com)

918.947.7049

**ONE Gas, Inc.**

Attn: Legal Department

P.O. Box 24019

Tulsa, OK 74121

## Internal Audit

**Christopher Dooley**

[Chris.Dooley@onegas.com](mailto:Chris.Dooley@onegas.com)

918.947.7822

ONE Gas, Inc.

Attn: Internal Audit

P.O. Box 24019

Tulsa, OK 74121



# Violation of Accounting Practices and Internal Controls

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## ONE Gas Whistleblower Hotline

ONE Gas has a Whistleblower Policy. Failure to comply with these provisions can lead to disciplinary action up to and including termination. Please review our Whistleblower Policy under the Corporate Compliance tab on the ONE Gas Hub. If you are aware of an actual or potential violation of this policy, you should report your concern to the individuals or departments listed above. You may also call the ONE Gas Compliance & Ethics HelpLine at 855.654.5560, send an email to [OGS.compliance-ethics@onegas.com](mailto:OGS.compliance-ethics@onegas.com), or submit your concern via the web at [Ethics.ONEGas.com](https://ethics.ONEGas.com).

## What Happens After Reporting a Suspected Code Violation

### Investigation Process

When a report of a possible Code violation is received through any of the channels mentioned above, ONE Gas will investigate the facts. When making reports anonymously, please provide sufficient information concerning the identity of the person(s) involved, dates the incident happened and other details needed for a full investigation. For example, a report that “a supervisor discriminates against me” does not provide sufficient details, but a report that “First Name Last Name discriminated against me by not allowing me the same number of breaks as my co-worker on x date” provides enough details to assist the investigator. Often, further questions by the investigator are necessary; however, if the reporter is anonymous the investigator will not be able to contact them. The investigation may stall when enough detail is not received and/or the reporter does not answer the questions posed by the investigator. Questions can be posted to Convercent and you can call Convercent or use the Internet-based system using

your unique report number and passcode. If you are comfortable giving your name and contact information, please do so. This can help in the investigative process, and ONE Gas enforces the non-retaliation policy fully. However, you can answer anonymously through Convercent. Investigations typically involve confidential interviews and document reviews, and in most cases the results will not be known to the reporter.

### Disciplinary Actions

When there is a finding that a violation of law, policy or the Code occurs, employees are subject to disciplinary actions, up to and including termination. Discipline is determined by management. All personnel issues will remain confidential and communicated to only those with a need to know. Contract workers are subject to the Code and may not be retained if a violation of the Code occurs.



# Illegal or Unethical Conduct

**ONE Gas' core principle is simple: no illegal or unethical conduct will be tolerated.**

ONE Gas seeks to foster an environment that exceeds the minimum requirements of the law. As a result, we view any violation of the Code seriously. The actions of a single individual can undermine the reputation of the company and all of our employees, as well as our board members and officers. Any violation of the Code by an employee may lead to significant sanctions, including termination.

**ONE Gas and our employees will comply with all applicable laws, rules and regulations.**

ONE Gas and its business units are subject to numerous external laws, rules and regulations. Violations of these rules expose ONE Gas and our employees, officers and board members to potential monetary penalties, lawsuits, reputational damage, loss of stakeholder value and civil and criminal charges.

We are required to comply with the letter and intent of all applicable laws, rules and regulations and to act with integrity and in a principled and ethical manner.

**We must:**

- » Be aware of the laws, rules and regulations that affect our daily job responsibilities and understand how they apply to our work.
- » Ask questions and gain clarification on the impact of applicable laws, rules and regulations prior to acting.
- » Communicate any ethics and compliance concerns to our supervisors.

**Company money, property, services or anything else of value shall not be contributed, furnished or used for any unlawful purpose.**

Under no circumstances will any activity be authorized or undertaken by an employee that violates the provisions of the Foreign Corrupt Practices Act, federal or state election laws, bribery, or other applicable laws. At no time shall company money, property, services or anything of value be contributed, furnished to or used by a political candidate or party except as authorized by federal and state law regarding political action committees and except for goods or services furnished and paid for in the ordinary course of the company's business.

**Q»** My coworkers and I like to stop after work on Fridays for happy hour at the local bar. However, I am in my company logoed shirt. Will I get in trouble for wearing the logoed item into the bar?

**A»** Wearing company gear outside of work hours or at bars is not a violation of any company policy. However, caution should be taken, as customers do not know when you are or aren't on the clock. They may assume you are drinking alcohol on duty. Employees and contractors are not allowed to drive a company vehicle, including rental cars, while drinking alcohol.

# Confidentiality and Proprietary Information

**ONE Gas expects all employees, officers and board members to protect confidential and proprietary information.**

ONE Gas employees, officers and board members often will have routine access to confidential information. Confidential information means any information relating or belonging to ONE Gas or any affiliated company that has economic or competitive value and is not available to the general public.

Confidential or proprietary information may include, but is not necessarily limited to: information relating to customers; business plans, strategies, philosophies or dealings; information regarding officers or employees; financial information and plans; information regarding company disputes, litigation or compliance matters; any document marked “confidential”; any information that employees might reasonably expect to be regarded as confidential, such as personally identifiable information and/or medical records; and any information that has been provided to the company in confidence by any customer, supplier or other person. You should assume information about the company or information about its customers, suppliers, or other associated third parties is private unless it has clearly been made public by an authorized representative of the company.

With respect to federal and other public sector customers, laws and regulations applicable to ONE Gas’ government contracts business prohibit the unauthorized disclosure and receipt of non-public information, including pricing information and pricing estimates (i) prepared by or for use by a government agency for the purpose of evaluating a government contract bid or proposal (“Source Selection Information”) or (ii) submitted to the federal government by competitors or others as part of or in connection with a federal government contract bid or proposal (“Bid or Proposal Information”). ONE Gas employees must not disclose or receive non-public Source Selection Information or Bid or Proposal Information unless the receipt or disclosure is pursuant to performance of a contract with the government agency and specifically authorized by such contract. ONE Gas employees must not

request, accept, or share nonpublic Bid or Proposal Information or Source Selection Information under any circumstances, absent management knowledge and consent. If you receive information that you are not sure you or ONE Gas should have, contact the Chief Compliance Officer immediately before reviewing the information or sharing it with any other employees or third parties.

Confidential information must not be disclosed to anyone outside the company and should be disclosed internally only to those who need the information to perform their duties. The obligation to safeguard confidential information continues even after the employee, officer or board member leaves the company.



# Confidentiality and Proprietary Information

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## Record Accuracy and Retention

**ONE Gas expects records to be accurate, complete, and timely (A.C.T.) and managed with integrity and compliant with requirements.**

Records are important business assets containing valuable information. Each ONE Gas employee, officer and board member has a responsibility to manage the company's information assets (records) in compliance with federal, state and operational requirements. Records must be maintained long enough to meet legal and business requirements; be accessible, authentic, and reliable; and be readily available to meet research and discovery requirements. Eligible records must also be routinely disposed in the normal course of business according to the retention periods established in the ONE Gas Records Retention Schedule.

Document accuracy begins with basic documents such as personal time-sheets, credit card statements and receipts, and leak survey records, for example.

Maintaining accurate, complete, and timely (A.C.T.) records is important to sustaining an open, honest, and ethical business practice. It is never acceptable to intentionally create false records or destroy records before the appropriate retention period has expired;



no matter the potential consequences it may cause the employee or the company during an audit or legal matter.

The Records and Information Management Program provides guidance, processes, and resources to help employees manage their records according to ONE Gas' Records and Information Management Policy. The Policy applies to all ONE Gas recorded information, regardless of media type.

## Use of Insider Information

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**ONE Gas employees, officers and board members must exercise care not to use insider information in trading securities.**

It is illegal to buy or sell securities (including, for example, stock, bonds or options) of a company including company securities at a time when you are aware of "material, non-public information" or "insider information."

Communicating insider information to someone who may buy or sell company securities is also prohibited. The prohibition on insider trading applies to the company's securities and to securities of other companies if the employee, officer, or board member learns of material non-public information about those other public companies in the course of his or her duties for the company. This prohibition also extends to certain non-employees who may learn about material non-public information about the company, such as spouses, relatives and close friends of employees, officers, and board members.



# Use of Insider Information

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**Q»** Your “favorite” uncle asks you if you think ONE Gas is a good investment because he heard a rumor that ONE Gas was about to buy another distribution company or set of assets. How do you respond?

**A»** You may not disclose material non-public information to anyone else outside the company. You should tell your uncle that you cannot comment on any non-public matters involving the company, including rumors.

Violations can lead to significant penalties, and even jail time. Such a violation could occur when, for example, an employee buys or sells company stock based on material, non-public information they learned in the workplace. A violation also may occur if such insider information is communicated (or “tipped”) to another person or if another person is encouraged to trade when the insider has material, non-public information.

Company board members, officers and certain designated employees are subject to further restrictions such as trading in company securities only during trading windows. The trading window generally opens on the third business day following a public quarterly and/or annual earnings announcement and remains open until the first day of the following calendar quarter. Information about potential acquisitions or other significant corporate transactions poses special insider trading risks. Even within the company, such information should be shared only with those employees who have a “need to know” the information. ONE Gas employees who become aware of such information should avoid trades in ONE Gas securities and any other company involved in a potential transaction (or communications with others that lead to such securities trades).

**If you have any doubt whether it would be appropriate to trade ONE Gas securities, consult with the Corporate Secretary.**

Insider trading is both unethical and illegal. To review the policy and for specific employee reporting procedures, refer to the ONE Gas Securities/Insider Trading Policy posted on the ONE Gas Hub.

**Q»** I was already planning on selling ONE Gas stock, but I just found out about some information not available to stockholders outside of ONE Gas. May I still make the trade?

**A»** No. If you buy or sell company stock while aware of material non-public information, you will be have considered to have traded on the basis of that information regardless of whether it was a significant factor in your trading decision.

# Protection and Use of Company Assets

Company assets, such as information, materials, supplies, time, intellectual property, software, hardware, websites and facilities, among other property, are valuable resources owned, licensed or otherwise belonging to the company. Safeguarding company assets is the responsibility of all of us. All company assets should be used for legitimate business purposes. The personal use of company assets without permission is prohibited. However, the use of tools and heavy equipment, as examples should never be permitted for personal use for any reason.

Intellectual property consists of inventions, designs, and work created by an employee or contractor as part of his or her job. This property, among other works created by or for the company, belongs to the company. Reproducing, copying, altering or otherwise misusing intellectual property without the permission of the company is strictly prohibited.

**Q >>** You are working on your laptop regarding a confidential business matter while sitting in the bleachers waiting for your daughter's soccer game to start. Would this be a violation of the Code of Business Conduct and Ethics?

**A >>** It could be a violation depending on other facts. Is there anyone else around who can see information looking over your shoulder? Can you secure your laptop that contains confidential information in this environment? For instance, can it be stolen?

**Q >>** To help me do a better job at ONE Gas, I kept several documents that I used at my previous employer describing various processes they used. May I use them at ONE Gas?

**A >>** It depends. If the documents contain confidential or proprietary information, you should not use or share this with ONE Gas. ONE Gas expects all employees to honor any nondisclosure agreements on the confidential information they have obtained at previous jobs. If you are unsure, talk to a member of our Legal Department before using or sharing the information.

# Protection and Use of Company Assets

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**Each of us must:**

- » Use company resources responsibly to ensure that they are not misused or wasted.
- » Manage budgets, expenses and other funds accurately.
- » Follow ONE Gas travel rules and policies, which are designed to maximize efficiencies and minimize costs.
- » Be attentive to security procedures and be alert for situations that may lead to loss, theft or misuse of resources. Occasional personal use of computers, copier and fax machines and telephones is permitted as long as it does not distract from our responsibilities and is in compliance with ONE Gas policies and procedures.
- » Not allow other people, including friends and family members, use of ONE Gas resources.
- » Always use our own user ID and password while on a ONE Gas computer and never give out our password to anyone.
- » Never use unauthorized software on a ONE Gas computer.

The above standards should be applied equally to the handling and treatment of assets and resources of prospective or existing public customers and suppliers. Government-owned property must be used for purposes specified in the appropriate contract requirements and government regulations.

**Q »** I'm doing volunteer work for a local hospital. Every month, they need me to make copies of flyers. If I bring my own paper from home, is it OK for me to use the office equipment?

**A »** No. You cannot use ONE Gas resources for employee-initiated volunteer work. Occasional incidental use may be acceptable, but this appears to be a regular activity. While you would be using your own paper, you are still using ONE Gas resources, such as ink, toner, and network bandwidth.

**Q »** A new employee doesn't have access to the network yet. May he borrow my password?

**A »** No. He must wait until he receives his own password. "You are responsible for any activity processed under your password. By keeping a tight control over your password and changing it periodically, you are protecting ONE Gas data from unauthorized users."





# Corporate Communications

**Only the chief executive officer or his or her designee speaks for the company.**

Any other employee, officer or board member who receives an outside inquiry about the company should refer the inquiry to the Vice President — Communications Public Affairs I&D or his or her designee. Such requests for information could come from the news media, investors, financial analysts, government officials or any other member of the public.

Only the chief executive officer or his or her designee is authorized to respond to these requests. The company's public image may be tarnished or its business harmed if employees, officers or board members make inaccurate statements that are publicly reported and any such statements may be a violation of the federal securities laws.

**Q >> A local newspaper reporter calls you to discuss “off the record” an incident that occurred at your facility where three persons were injured. Do you have that discussion?**

**A >> No. Only the CEO or his designee may speak for the company. Contact the Vice President — Communications and Public Affairs I&D or someone who reports to her or him for advice on how to handle this situation.**

## Social Computing

The same requirements for Corporate Communications apply to social computing, including publishing and discussions on social networking sites (such as Yammer, Facebook, Twitter, LinkedIn, etc.), blogs, wikis, file sharing, user-generated video and audio, personal websites, external message boards and discussion threads. Don't speak on behalf of the company.

Be thoughtful and civil when using social media; never intimidate, harass, or interfere with the job performance of ONE Gas' customers, vendors, employees or other stakeholders. In addition, make it clear that your post is representative of your views and opinions and not the views and opinions of ONE Gas (even if your views and opinions are consistent with the company's positions).

You are personally responsible for the content you publish on blogs, wikis, or any other form of social media. Also, be mindful that if the company receives a complaint from an employee about information you have posted about that employee, the company may need to investigate that complaint to ensure that there has been no violation of the harassment policy or any other company policy. In the event there is such a complaint, you will be expected to cooperate in any investigation of that complaint, including providing access to the posts at issue.

**Q >> My smartphone data plan is paid for by the company; however, I purchased and own the phone. Would the company ever need to access the information (e.g. data, emails, photos, texts, call logs, etc.) on my smartphone?**

**A >> It depends; the company has a right to access and data related to its business, employees, contractors and customers, (company-owned or otherwise). Be mindful, that during this process, your personal data could be lost. Also be mindful that employees should have no expectation of privacy in anything they create, store, send or receive using a device connected to company resources or utilized for a business purpose.**

# Conflicts of Interest

ONE Gas relies on every employee, officer and board member to provide their full attention while on the job, and each of us have a duty of loyalty to always use our best judgment in all ways in the best interest of the company. As potential conflicts of interest arise, we rely on the employees, officers and board members to fall back on their duty of loyalty, and to report honestly. The health and livelihood of the company and employees can be greatly jeopardized by an unreported conflict of interest. A conflict of interest or potential conflict of interest occurs when an individual's private interests interfere or may interfere with the interests of the company.

**Q » Your brother-in-law is a manager at ABC Pipe, a vendor supplying pipe to ONE Gas. Do you disclose? Does this create a conflict of interest?**

**A » Yes, disclose these facts to your supervisor who will send it up the chain of command to the CEO for the determination that there is not a conflict of interest. Be truthful in your disclosure. Disclose all the facts. Cooperate by answering questions.**

***Avoid any situation in which your personal interests conflict with those of the company. Exercise great care any time there might be even the appearance that you acted for reasons other than to benefit ONE Gas.***

- » Avoid actions that create — or even appear to create — conflicts of interest with the company.
- » Never use your position with ONE Gas for personal gain.
- » If you think that you or a family member has a conflict of interest, tell your supervisor or the Chief Compliance Officer; if appropriate, obtain approval for the relationship.

You should not have an interest in any transaction involving the company beyond your interest as an employee, officer or board member of ONE Gas. You must disclose to the company any situation that could create an actual, or even the appearance, of a conflict of interest.

All employees who purchase goods and services for ONE Gas are placed in a position of trust. These employees must ensure that ONE Gas' best interest





# Conflicts of Interest

*(Continued from previous page)*

**You must avoid outside business interests that conflict with your primary obligation to the company.**

When conducting business on behalf of the company, we each have a duty to act in the best interests of the company and to avoid actual or potential conflicts of interest. This means staying away from outside business interests that might interfere with the responsibilities with your effectiveness or job performance, or require use of company facilities and property. We are not barred from outside business interests, provided that they do not conflict with our obligations to the company. Special considerations are involved when the outside business interest or second employer is a supplier, customer or competitor of ONE Gas. In those circumstances, the outside employment or business interest must be approved in advance by the Chief Compliance Officer.

Employees, officers and board members should refrain from conflicts of interest (real or perceived). If you think you have an actual or potential conflict of interest, you should report it as soon as possible.

**Q >>** My brother is a welder and highly qualified to weld on natural gas pipelines. He wants to provide services for a ONE Gas division. Is he allowed to perform services at a ONE Gas job site?

**A >>** It depends. Your brother may approach ONE Gas to offer his services as long as you have no responsibility for procuring these services, and you have no involvement in the selection process. His company will need to go through the established selection process and meet ONE Gas criteria. You should tell your supervisor about such situations and obtain a determination up the supervisory chain of command to the CEO that the situation does, or does not, present a conflict of interest.

**Q >>** As a manager, are you authorized to approve a contract for janitorial services for ONE Gas facilities when the janitorial service is owned by an employee of ONE gas?

**A >>** No. Such a request must go up the supervisory chain of command to the CEO for a determination that there is not a conflict of interest. If you are the employee owning the janitorial service, be sure you have proof that the proper approvals have been obtained before you sign the contract to provide such services.





# Conflicts of Interest

*(Continued from previous page)*

The following are ways to avoid a conflict of interest:

- » Never authorize business with a vendor or contractor where a close family member is employed. If you know of a family member that is employed by a supplier, speak with your supervisor and [submit a Disclosure Form through Convercent](#).
- » Don't conduct business during your scheduled company work time for outside employment, political campaigns, or civic organizations unless authorized by the company.
- » Don't make political contributions in the name of ONE Gas; if you desire to make contributions you can do that personally or through the Political Action Committee (PAC). The PAC is a group of employees dedicated to supporting the election of candidates whose interests align with ONE Gas and the employees. No benefit or disadvantage will be provided by the company based on any contribution or lack thereof to the PAC.

Employees should never develop a personal relationship with vendors, contractors, and/or competitors that might impair their judgment when conducting business on behalf of the company. Don't let the influence of others weaken your decision-making skills.

**Q»** Your friend wants to expand an office supply store, and you want to invest by co-signing a loan for \$100,000 and spending weekends doing the accounting. In exchange, you'll get a 2% ownership interest in the business. One weekend while you are preparing a monthly accounting report, you realize the business sold \$5,000 worth of office supplies to ONE Gas. Do you disclose? Does this present a possible conflict of interest?

**A»** Yes, disclose these facts to your supervisor who will send it up the chain of command to the CEO for a determination that these is or is not a conflict of interest. Be truthful in your disclosure. Disclose all facts. Cooperate by answering questions.

**ONE Gas must avoid organizational conflicts of interest when working with government entities.**

Additional conflict of interest requirements apply when ONE Gas does business with government entities. In these instances, ONE Gas may be prevented or limited from doing business with the government on particular projects or contracts based upon the company's existing contractual or other business relationships. These situations are known as organizational conflicts of interest or conflicts of interest.

ONE Gas and its employees must identify and try to avoid situations in which the company's existing relationships might (i) give ONE Gas an unfair advantage (actual or apparent) in being awarded business opportunities with the government; or (ii) make ONE Gas unable (either actually or apparently) to perform its role objectively or in a manner that serves the best interest of the government. Additionally, any subcontractors with potential or actual organizational conflicts of interest must be identified.



# Conflicts of Interest

(Continued from previous page)

As with traditional conflicts of interests, it is difficult to define or provide examples of each situation in which an conflict of interest might arise. Employees should, however, be especially aware of the potential for an conflict of interest in situations in which ONE Gas is retained by a government entity to develop a scope of work for a particular project and then seeks (either itself or through an affiliate) to perform the work. Projects of this type could lead to a situation in which ONE Gas or its affiliates would be viewed as having unfair competitive advantage.

It is particularly important that employees be aware of conflict of interest situations, in part, because loss of a project or business opportunity can sometimes be avoided or limited by full advanced disclosure of ONE Gas' relevant existing contractual or other business relationship(s). Additionally, it is important to remember that actual or apparent conflicts of interest that violate government contracts or regulations are the most problematic and involve the most serious potential consequences for ONE Gas and involved employees, up to and including civil and criminal fines and employment termination.

*To review the policy and specific employee reporting procedures, employees should refer to the ONE Gas Statement of Policy Regarding Conflict of Interest posted on the ONE Gas Hub. When in doubt contact the Compliance and Ethics Department or complete a Request for Determination—Conflict of Interest.*

**Q »** A vendor has invited me to speak at one of their meetings. Is that okay?

**A »** It depends. Obtain your supervisor's approval before speaking at any external events. Do not disclose any confidential information when presenting to outsiders. Do not accept reimbursements of expenses if it could cause a conflict of interest, such as to gain favorable treatment from ONE Gas.

**Q »** I work in the call center; a customer was routed to me requesting a refund of her initial deposit. The caller happened to be my sister, can I process the request?

**A »** No, under no circumstances may employees or contractors process personal requests from family members, friends, acquaintances, or co-workers to perform work or process transactions on their ONE Gas account. Furthermore, employees and contractors with a ONE Gas account are expected to conduct business regarding their own accounts using the same channels as other customers. Employees and contractors should not receive preferential treatment on requests concerning their own account or those of a family member.



# Gifts, Entertainment and Other Favors

Accepting or giving gifts, entertainment and other favors can also create a potential or actual conflict of interest. The Code forbids excessive entertainment, travel or gifts of other than nominal value provided to, or by, companies doing business with ONE Gas. "Gifts, entertainment and other favors" means anything of value. Examples of these include, but are not limited to: meals, lodging, discounts, prizes, travel, tickets, stock or money in any form money, including gift certificates.

## Accepting Gifts, Entertainment or Favors

In the course of your work for ONE Gas, you may be offered gifts, entertainment or other favors from customers, suppliers, vendors or other business contacts. Accepting such things usually makes us feel that we should do something in return. This could affect our ability to make objective business decisions in the best interest of ONE Gas.

In general, the only kinds of gifts and entertainment that you may accept from anyone who does or may do business with ONE Gas are:

- » Infrequent gifts of nominal value, such as pens, calendars, or small promotional items related to business.
- » Occasional reasonably priced meals with a business contact.
- » Occasional attendance at sports, theater or other cultural events with a business contact.

Each of us must not:

- » Accept anything if it will make you feel you should do, or promise to do, anything in return.
- » Accept anything in return for giving someone ONE Gas business.
- » Accept anything that does not have a business purpose.
- » Accept travel or entertainment events which have an excessive value or involve numerous reasonably-priced instances (e.g., one reasonably-priced concert might be approved, however several concerts may be considered excessive).

- » If you receive anything that does not meet these guidelines, you should return it and explain that our policy does not allow you to keep it. If you are not sure whether the gift, entertainment or favor violates this policy, talk to your supervisor or the Chief Compliance Officer.

## Gifts, Entertainment or Favors to Government Officials

**No result sought by a ONE Gas employee, officer or board member ever justifies bribery. Providing or receiving an improper payment is a serious violation of the Code and in many cases the law.**

It is illegal and a violation of this Code for any employee, officer or board member to offer, promise, or give, directly or indirectly, a gratuity or anything of value, regardless of amount, to induce or influence a business or government decision or to secure an improper advantage. Examples of payments that may be forbidden include cash, gifts, meals, entertainment, business opportunities, offers of employment, contributions to charitable organizations and more. These activities could be considered bribery or corruption.

**Q » I am a supervisor. One of my employees and I had dinner with a vendor rep. My employee made several flirtatious remarks to the vendor rep. I thought this was a personal issue and didn't say anything. Am I right?**

**A » No. If you tolerate your employee's inappropriate behavior, you are giving the message that it is acceptable. Your employee should behave the same way at a business meeting as he or she would behave in the office. You should counsel the employee on appropriate business behavior.**



# Gifts, Entertainment and Other Favors

*(Continued from previous page)*

Offering, providing, soliciting or accepting anything of value to or from anyone in return for favorable consideration in connection with a government contract or subcontract is called a bribe and is a crime. ONE Gas' policies in this area go beyond the law prohibiting kickbacks to avoid even the appearance of improper conduct in all of its business dealings. Employees and officers are prohibited from providing, soliciting, or accepting gifts, entertainment or other things of value, including facilitation payments, contingency or commission fees, to or from contractors or subcontractors related to a government contract or subcontract. A facilitation payment or "grease payment" is a sum of money paid to a government official in order to expedite routine and nondiscretionary activities, such as obtaining a permit, visa or work order. Exceptions to these standards are not allowed unless specifically approved by the Chief Compliance Officer.

**Q »** A vendor offered to deliver the excess scrap materials from a project he completed to my house. The project is finished, and ONE Gas would just throw away the scrap materials anyway. Is this OK?

**A »** No. Never accept items from ONE Gas vendors for personal use.

Additionally, the federal Anti-Kickback Act imposes obligations on ONE Gas to report reasonable suspicions of kickbacks and to implement internal procedures to detect kickbacks. Accordingly, employees who know of any kickbacks or suspect that a kickback has taken place or could take place, must report such violations using the reporting procedures set forth in this Code.

**Q »** A vendor who would like ONE Gas' business invites me to lunch at least twice a month. Is this okay?

**A »** It depends. Accepting lunch invitations is okay if you are meeting for a business purpose, but frequent or extravagant meals can appear to create a conflict of interest. Consult your supervisor if a vendor invites you to lunch on a frequent basis. Tell the vendor about our Code and keep lunch meetings with vendors to a reasonable limit.



# Business Conduct

## Fair Dealing

Each employee, officer or board member shall deal fairly and in good faith with the company's customers, employees, suppliers, regulators, business partners, competitors and others.

No employee, officer or board member may personally take opportunities that are discovered through the use of company property, information or position for personal gain or compete with the company (e.g., using company information to start a business that directly sells products to the company).

Employees, officers and board members owe a duty to the company to advance its legitimate interests when there is an opportunity to do so.

### We are committed to fair dealing

- » Do not mislead, misrepresent, deceive or take unfair advantage of customers or suppliers.
- » Buy from suppliers and sell to customers based on appropriate business considerations such as quality, price, service and reliability.
- » When buying goods or services on behalf of the company, treat all potential suppliers fairly and honestly.
- » Never indicate to any supplier that our relationship with them may be affected by personal favors, donations to charity, etc.
- » Do not offer gifts, entertainment or favors to win or keep business.

### Treat ONE Gas customers with respect.

Treat every customer, co-worker and supplier as you would like to be treated. Each contact shapes our reputation in the marketplace. This professionalism becomes particularly important if suspension of service to a customer is ever in question. Abusive conduct has no place in any customer relationship and will not be tolerated.

## Government Relations

The procedures for contracting with the government often vary from normal commercial contracting, and may be subject to rigorous requirements and regulations depending on the government agency. The company takes great care in remaining in compliance with all regulations and Executive Orders when contracting and communicating with foreign, federal, state and local governments and agencies.

### Government Communications

All ONE Gas employees, officers and board members who come into contact with government agencies must exercise care in any statement made to the agency or any of its personnel. The company will not tolerate false statements (verbal or written) to a government agency – local, state or federal. Additionally, it may be a crime or violation to knowingly or deliberately conceal any material fact from a government official. Deliberate false

statements or omissions to government officials can expose the company and the individual involved to serious criminal and civil penalties.

### Lobbying & Political Campaign Activities

Federal, state and local laws govern the affairs between businesses and government officials. This includes giving and receiving gifts in order to influence government officials. Before contacting or responding to any representative of a government agency contact a member of the Government Affairs Department. As stated above, ONE Gas' stance on giving and receiving gifts with a government official is to not take part unless a specific gift exchange has been reviewed and approved as appropriate and permissible by the Chief Compliance Officer. Consider the motives of the exchange to determine if they are ethical and do not put you in a potential conflict of interest.

# Government Relations

*(Continued from previous page)*

In addition to attempting to use gifts to influence government officials, the government fines and penalties can be stiff and harsh for lobbying outside of the established rules. Lobbying is defined as the act of attempting to influence business and government leaders to create legislation or conduct an activity that will help a particular organization. However, be mindful that there can be a perception of lobbying discussing your views on CNG or sitting at the same table with a state employee during a luncheon. A golf game or dinner may seem innocent enough, until it hits the front page of the newspaper.

Do not contact the government to influence legislation, regulations, or decision-making on behalf of ONE Gas without consulting with the Chief Compliance Officer or the Government Affairs staff.

Under no circumstances will any activity be authorized or undertaken by an employee that violates the provisions of the federal or state election laws. At no time shall company money, property, services or anything of value be contributed, furnished to or used by a political candidate or party except as authorized by federal and state law regarding political action committees and approved by the Chief Compliance Officer.

## Federal Audits & Investigations

Occasionally, government bodies will perform audits on or investigate ONE Gas systems, properties, contracts, policies, etc. It is ONE Gas' policy to cooperate fully with all government audits and investigations and no employee or officer shall obstruct or impede a government audit or investigation. The company must respond fully, accurately, and timely to government audits, inquiries, investigations, inspections, and other requests for information and corporate data, files, or records. Failure to do so may result in sanctions, penalties, fines, and other administrative, regulatory, or legal actions or proceedings.

If you are contacted by a government official for an audit or document request, you should promptly notify the Chief Compliance Officer and/or the Legal Department. The Chief Compliance Officer will coordinate all requests and inquiries related to the government's audit or investigation. Be careful to make clear to the government official that you do not speak or act for ONE Gas unless you have been authorized to do so.

## Employment Decisions & Agency Post-Employment

Many government agencies have restrictions regulating employment discussions with and the hiring of employees who have previously worked for the government. This includes state corporation commissions and contracting personnel of the Department of Defense. Job offers can constitute bribes and create a conflict of interest. It is not necessary that a salary or other employment terms be discussed to trigger the beginning of employment discussions. Furthermore, this prohibition on employment discussions cannot be avoided by the use of hints, subtlety or ambiguity, the use of hypotheticals, or by communicating an offer "after hours", or in a social setting. Before making the decision to have an open employment discussion or hiring a previous employee of a regulating body government procurement official, (for example, a former military contracting officer), be sure to consult with the Human Resources department. If you are asked by a government employee about employment opportunities at ONE Gas, refer them to the Human Resources department and do not discuss employment matters with them.

Additionally, there are numerous post-employment or "revolving door" restrictions on the types of activities that former government personnel can perform in the private sector. If you are a former employee of a government agency, seek guidance from the Compliance and Ethics Department before being involved in any decision that might affect a rate case or contract.



# Government Relations

*(Continued from previous page)*

## Foreign Companies

Although ONE Gas conducts business on domestic soil, the company is still bound to laws governing foreign transactions. Many banks and insurance companies transact business through foreign branches, therefore, the Foreign Corrupt Practices Act of 1977 (FCPA) and the UK Bribery Act of 2010 apply to the company. Regardless of the place of incorporation, a business that employs a UK citizen or has offices in the UK falls under the UK Bribery Act, and any US companies dealing with that business are bound to the Act.

The combination of the relevant legal authorities prohibits employees, contractors and persons acting on behalf of the company from making payments or offers of payments of anything of value to company officials, foreign officials, political parties

or candidates for foreign political office in order to secure business or to influence the official. Payments such as commissions, consulting fees, marketing expenses, service fees, customer intervention payments, etc., when made to a foreign official, are strictly prohibited by the law.

It is unacceptable for any employee, contractor or agent to make facilitation payments or “grease payments” or provide gifts and favors to a government official (foreign or domestic) or a third party company official for the purpose of gaining favor in a business transaction or to expedite routine and nondiscretionary activities, such as obtaining a permit, visa or work order. The company will not tolerate this behavior. These anti-bribery provisions provide that companies and individuals can face severe criminal and financial penalties.

## Fair Competition

ONE Gas is committed to vigorous competition in the marketplace. Conduct aimed at limiting this competition is inconsistent with the Code and may violate the antitrust and other laws.

**Q»** While waiting to see a customer, I ran into a representative from a competitor. We talked about sports, and then he said he would limit his sales pitch to certain products if I would do the same. This sounded like a good deal for both companies. Is it?

**A»** No. It is against the law to agree with competitors about anything related to the sale of our products. It is best to limit your conversation to non-business topics.



# Fair Competition

*(Continued from previous page)*

ONE Gas' business decisions must reflect the company's independent business judgment — not an agreement with our competitors. You must not enter into any agreement or understanding with competitors or contractors, however informal, that could be perceived as an attempt to fix prices at certain levels, "allocate" a particular market, boycott certain suppliers or to limit the availability of a particular product or service. ONE Gas employees whose work involves frequent contact with competitors (such as through trade association activity) must be particularly wary of this risk.

The antitrust/competition laws are very complex. Penalties for violation may include high fines and even imprisonment. Please review the ONE Gas Anti-trust policy for a broader discussion of the antitrust/competition laws applicable to ONE Gas' business.

## In general:

- » Do not discuss sensitive business topics such as prices, sales terms, business or marketing plans, margins, costs, production capacity, inventory levels, trade programs or discounts with competitors.
- » If a competitor raises any of these issues, no matter how casually, stop the conversation immediately and explain that it is against our policy to discuss these matters.
- » Contact a member of our Legal Department for specific guidance about the antitrust laws and to report any inappropriate conversations with competitors.

**Q »** I heard about a meeting that a competitor is holding at a trade show that I will be attending. I don't think they will allow me to attend if they know that I'm from ONE Gas. Should I go if I pose as a customer?

**A »** No. Obtaining information about a competitor by disguising your identity is never appropriate. Gathering information about competitors is a legitimate business activity when done lawfully and ethically. You should also consult with the Legal Department before attending any meeting with a competitor, because such meetings may raise anti-trust concerns.





# Workplace Conduct

We take a proactive stance on compliance with all applicable laws, rules and regulations and expect that all employees, officers and board members acting on behalf of the company will obey the law. In addition, we require that our officers and employees comply with the following workplace policies and applicable laws and regulations.

## ONE Gas is committed to human rights

The company is committed to being a good member of the communities in which we live and work; we also respect and support human rights, no matter where a person calls home. We strive to foster an inclusive and respectful workplace and expect the same from our contractors. ONE Gas will not tolerate a workforce made up of forced labor, otherwise known as human trafficking. If you suspect an employee of the company or a contractor being forced to work for below minimum wage or as an agreement for entry into the United States, report it immediately.

## ONE Gas is committed to respecting human rights in our supply chain

ONE Gas further expects its suppliers to support and uphold ONE Gas' commitment to human rights. We expect suppliers throughout our supply chain to adopt, enforce and comply with all applicable laws, rules and regulations.

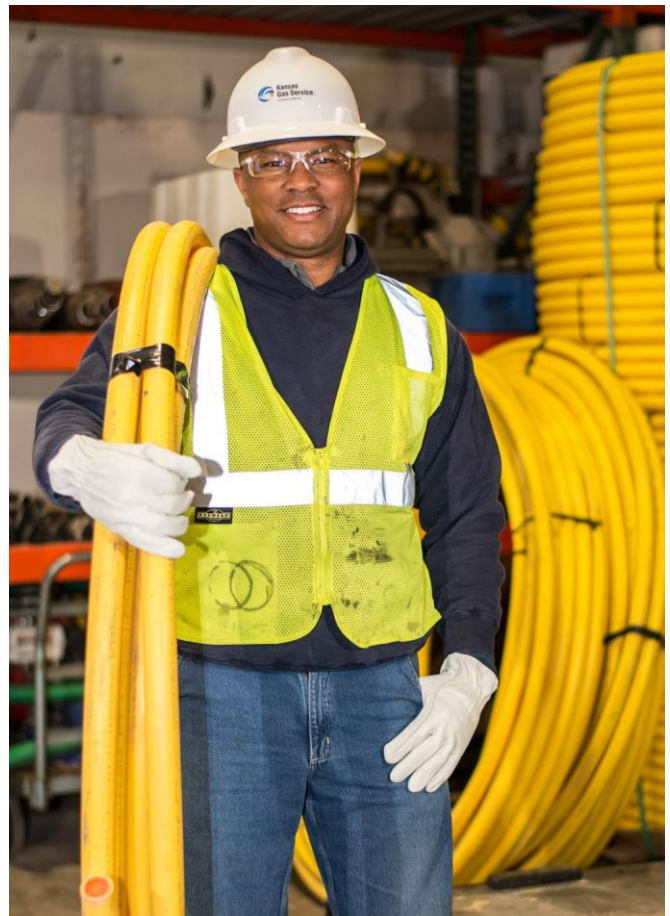
### We are committed to partnering with suppliers that:

- » Do not participate in the exploitation of workers, children, and forced or involuntary labor, including human trafficking.
- » Comply with all applicable labor standards and wage and hour laws and provide their employees with a safe and healthy work environment.
- » Promote and adopt policies and practices regarding non-discrimination, anti-harassment, equal employment opportunities, and the proper investigation of complaints.

## ONE Gas is committed to respecting employees' rights

ONE Gas recognizes employees have the right to associate, self-organize, form, join or assist labor organizations, along with the right to bargain collectively through representatives of their choosing regarding wages, hours and working conditions or to refrain from engaging in such activities. ONE Gas respects these rights and has long-standing, productive relationships with the labor organizations representing a portion of its employees.

Regardless of their affiliation or association, ONE Gas is committed to providing competitive wages and benefits, treating all employees with dignity and respect, and creating an inclusive environment of open communication where employees can speak with their managers about their ideas, concerns or problems.





# Workplace Conduct

*(Continued from previous page)*

## ONE Gas is committed to a safe work environment

We believe that occupational injuries and illnesses are preventable and can be eliminated. No production goal, cost saving, time saving or competitive advantage is worth an injury of any kind.

### We are committed to:

- » Ensuring that safety continues as a core value that is integrated into our business activities.
- » Providing a workplace that meets or exceeds applicable safety and health laws and regulations.
- » Establishing our own safety and health standards and technical guidance based on best practices.
- » Striving to continually improve our safety and health performance.
- » Encouraging all ONE Gas personnel to contribute to safety improvements.

The nature of our business makes it critical that ONE Gas personnel adhere to all applicable safety standards.

**Q »** I am assigned a work-order through PragmaCad to check for a leak at my mother's residence. Should I work the leak order?

**A »** Yes, safety is top priority for our customers, employees and contractors. Employees and contractors should perform their usual work on all customer service orders, except for collection work and/or financial transactions. However, employees and contractors should not give preferential treatment to any customer based on the employee's or contractor's personal relationship with that customer.

**Q »** My supervisor suggested using an unsafe practice to speed up a leak survey. I know our completion goals are very important, but I don't feel that the new process is safe. What should I do?

**A »** Report it. Never compromise safety. No goal, cost saving, time saving or competitive advantage is worth an injury of any kind. Every employee has the right to refuse to do work reasonably perceived to be dangerous to health or safety.

## We are committed to environmental responsibility

It is our policy to conduct our business with a sincere and proper regard for the environment. We are subject to many governmental requirements and environmental laws. Those governmental requirements set the minimum standard of conduct.

### We should each:

- » Know and comply with applicable laws and regulations and consult with our Environment, Safety and Health Group and the Legal Department to learn more about applicable laws.
- » Support the sustainable use of natural resources including water conservation, the reduction and beneficial reuse of waste and energy conservation.

All employees are expected to act as responsible citizens by adhering to workplace rules and regulations concerning the environment.

# Workplace Conduct

(Continued from previous page)

## Discrimination has no place in workplace decisions

A fundamental philosophy that guides our business is a deep respect for the dignity of all individuals employed by ONE Gas. Consistent with this philosophy and requirements under the law, we are committed to the professional development of a diverse work force through equal employment opportunity. We will:

- » Recruit, promote and support the professional development of a diverse workforce.
- » Hire without regard to race, religion, color, sex, national origin, age, sexual orientation, gender identity or expression, disability, or military status or other categories protected by applicable laws.

## Harassment of employees will not be tolerated

In maintaining a workplace environment consistent with our values, we are committed to providing our employees with a work environment free from harassment, intimidation and other inappropriate behavior. We prohibit harassment of or by employees, in any manner, on the basis of sex (with or without sexual conduct), race, religion, color, national origin, age, sexual orientation, gender identity or expression, disability, military status, or protected activity (e.g., voicing opposition to prohibited discrimination, filing a charge of discrimination with the EEOC, making an internal report of harassment, participating, testifying, or assisting in an EEOC/company investigation).

Harassment may take many forms, making a single, specific definition impossible. Harassment generally means acting with hostility or aversion to a person because of their protected status or activity. Sexual harassment means unwelcome sexual advances, requests for sexual favors and other physical or verbal conduct (not necessarily sexual in nature) by a supervisor, co-worker, any third party on company property or a company contractor/ vendor off premises.

- » Train, promote and compensate based on the ability, achievement, experience and conduct of the employee without regard race, religion, color, sex, national origin, age, sexual orientation, gender identity or expression, disability, or military status or other categories protected by applicable law.
- » Embrace the diversity of each other's talents, abilities and experiences.

**Q »** I have seen activities at ONE Gas that may compromise the environment or create an environmental hazard. What should I do?

**A »** Report it. If you are aware of any potential violation of law or company policies or procedures, it is your responsibility to report it.

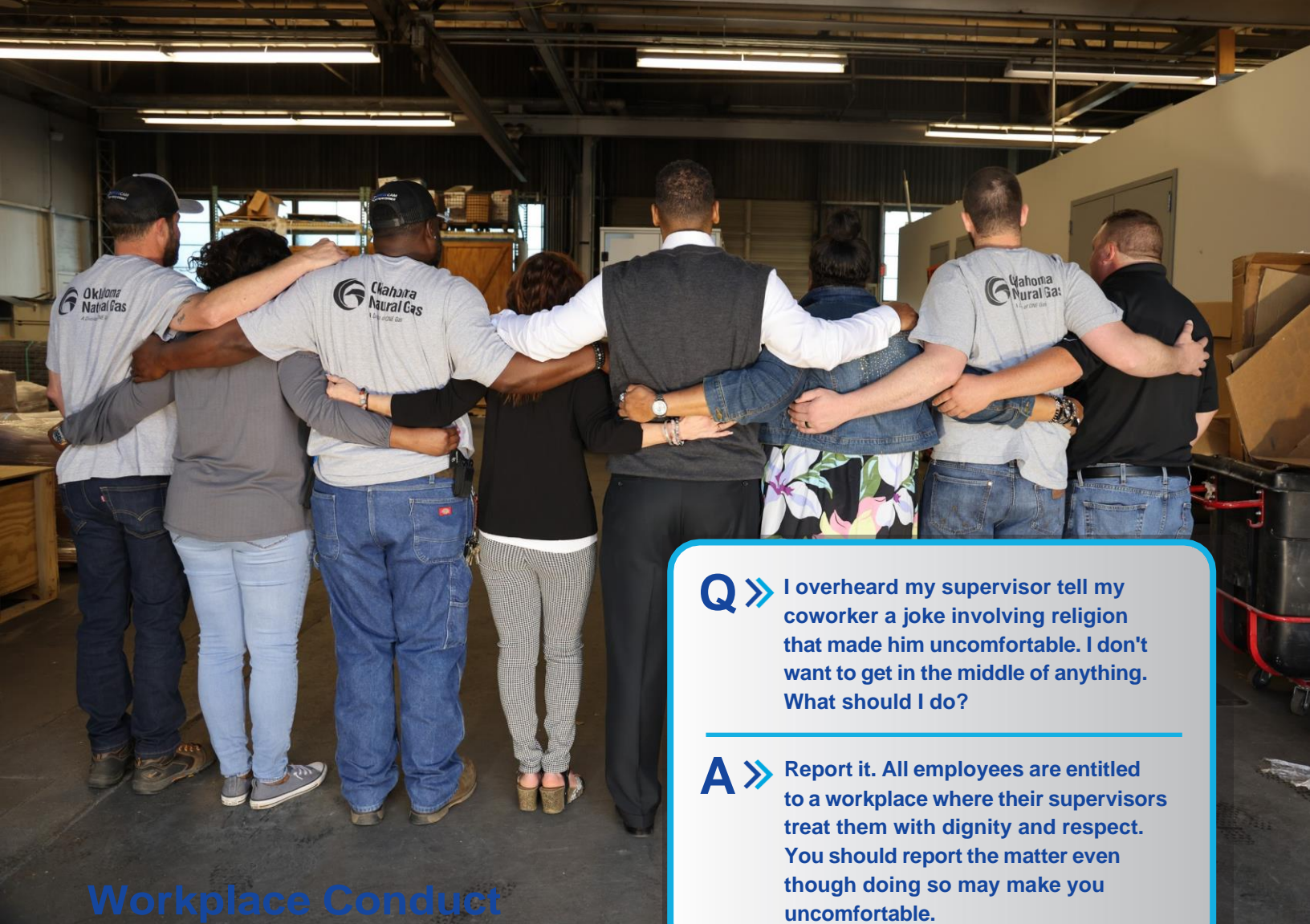
## We are committed to a violence-free workplace

We should each:

- » Report any act, whether physical or psychological, which threatens or harms an employee in a violent or potentially violent manner.
- » Not possess or use a weapon while on company property (including in company vehicles) or at company functions.

**Q »** I feel as though I was not given a promotion because of my gender. What should I do?

**A »** Report it. ONE Gas policy requires that employment decisions be made without regard to the gender of the candidate. If you feel you were treated unfairly, please report your concern.



## Workplace Conduct

*(Continued from previous page)*

### ONE Gas maintains a drug and alcohol-free work environment

A safe and productive working environment cannot be assured if any employee allows the abuse of alcohol or drugs to interfere with his or her performance. We are committed to maintaining a drug and alcohol-free workplace. In general:

- » Do not sell, use or be under the influence of alcohol, drugs not prescribed to you, drugs prescribed to you that may impair your ability to perform your duties or illegal drugs.
- » Participate in ONE Gas awareness programs to educate yourself about the hazards of substance abuse and addiction.

**Q »** I overheard my supervisor tell my coworker a joke involving religion that made him uncomfortable. I don't want to get in the middle of anything. What should I do?

**A »** Report it. All employees are entitled to a workplace where their supervisors treat them with dignity and respect. You should report the matter even though doing so may make you uncomfortable.

- » Contact the confidential Employee Assistance Program (EAP) if drug or alcohol abuse may be affecting you or your job performance. EAP provides employees and eligible family members with information, professional referrals and short-term counseling free of charge to help resolve problems that affect personal lives, job performance or mental or emotional well-being. New Directions can be contacted via phone at 800.624.5544, or via online at [www.ndbh.com](http://www.ndbh.com).
- » All employees are subject to testing for drugs or alcohol at work.
- » Employees and contractors should immediately report any employee or contractor appearing to work under the influence of drugs or alcohol.

Any concerns or potential violations of any of the above workplace conduct topics should be reported immediately.



# Accurate and Timely Disclosure and Financial Reporting

We are committed, and it should be the objective of each employee, officer and board member involved in the disclosure and financial reporting process, to providing investors with full, fair, accurate, timely and understandable disclosure in the periodic reports that we are required to file with the Securities and Exchange Commission and other government agencies and in other public communications we make. To this end, we will:

- » Comply with generally accepted accounting principles or regulated accounting principles, as applicable, at all times.
- » Maintain a system of internal accounting controls that will provide reasonable assurances to management that all transactions are properly recorded.
- » Maintain books and records that accurately and fairly reflect the company's transactions.
- » Prohibit the establishment of any undisclosed or unrecorded funds or assets.
- » Maintain a system of internal controls that will provide reasonable assurances to management that material information about the company's periodic reports are being prepared.
- » Present information in a clear and orderly manner and avoid the use of legal and financial jargon in the company's periodic reports.

The integrity of the accounting and financial reporting process depends on employees acknowledging their roles and responsibilities. Accordingly, it is each person's responsibility to promptly bring to the attention of the company's chief financial officer or general counsel of any material information that he or she may become aware of that could affect the disclosures made by the company in its public filings or otherwise to assist the company's management in fulfilling its responsibilities as specified in this Code and in making the required certifications of the company's periodic reports.

Each ONE Gas employee, officer and board member must deal truthfully with the company. That truthfulness must be reflected in account statements, expense reports, financial records and every other document prepared in the course of our business. No circumstances, for example, justify the maintenance of "off-the-books" accounts to facilitate unrecorded or illegal payments. If you become aware of intentional false statements or omissions in any company document, you must report this information promptly to the Chair of the Audit Committee or the Chief Compliance Officer.

**Q »** My supervisor has asked me to make a journal entry that I don't agree with to "make the numbers." What should I do?

**A »** Report it. Inaccurate financial reporting can result in serious consequences for the company. Report the matter immediately to the Legal Department or the Chief Compliance Officer.

# Our Responsibilities

## You should:

- » Make sure that you know, understand and model your behavior consistent with the Code.
- » Let those employees reporting to you know that you are available to discuss their concerns.
- » Support those employees reporting to you who raise concerns honestly and treat them with respect.
- » Take questions and concerns from those employees reporting to you seriously.
- » Feel free to seek guidance before responding.
- » Act to stop violations of the Code or the law by employees and contractors.
- » Raise all concerns to the appropriate level and function.
- » Never let those employees reporting to you feel that their concerns are being ignored. Ensure that no retaliation occurs against someone for reporting a suspected violation of the Code or participating in an investigation.

Officers and board members must report, in person or in writing, any known or suspected violations of the laws, governmental regulations or this Code to the Chief Compliance Officer. Board members also must report any known or suspected violations to the Chair of the company's Audit Committee.

Employees who are not officers or board members shall report such violations to their immediate supervisor and the Chief Compliance Officer. The company will not allow any retaliation against an employee, officer or board member who acts honestly and in good faith in reporting any such violation or suspected violation.

The Chief Compliance Officer will ensure that any reported violations will be investigated and will oversee an appropriate response, including corrective action and preventative measures. Kansas Gas Service | Oklahoma Natural Gas | Texas Gas Service Code violations and the results of investigations are reported to Senior Management and the company's Audit Committee.

## Waivers

The provisions of this Code may be waived for employees who are not board members or executive officers by the Company's Chief Executive Officer. If the Company's Chief Executive Officer grants a waiver, that waiver will be disclosed to the Company's Audit Committee.

The provisions of this Code may be waived for board members or executive officers only by the Company's Audit Committee.

Any waiver of this Code granted to a board member or executive officer will be publicly disclosed as required by the listing standards of the New York Stock Exchange and the applicable rules of the Securities and Exchange Commission.

No waiver will be granted for any situation that would result in a violation of any law or regulation.

Annual acknowledgment of the Code is required by each ONE Gas employee, officer and member of our board of directors.





Please Report Suspected Unethical Behavior:

Email the Compliance and Ethics Department:

[OGS.compliance-ethics@onegas.com](mailto:OGS.compliance-ethics@onegas.com)

Call the Compliance & Ethics HelpLine: [855.654.5560](tel:855.654.5560)

Use the Internet-based System: [Ethics.ONEGas.com](http://Ethics.ONEGas.com)







Kansas Gas Service | Oklahoma Natural Gas | Texas Gas Service

