
PURPOSE

The purpose of this Whistleblower Policy (this "Policy") is to establish procedures for the receipt, retention and treatment of complaints, reports, concerns and other inquiries regarding accounting, internal accounting controls or auditing matters, suspected violations of applicable laws, rules and regulations or suspected violations of the codes, policies and procedures of Arcosa, Inc., its subsidiaries and affiliates (the "Company").

SCOPE

This Policy is in full force and effect throughout the Company and applies to all Company locations.

POLICY STATEMENT

It is the policy of the Company to allow any person to submit to the Company, in good faith, a complaint, report, concern or other inquiry regarding the Company's accounting, internal accounting controls or auditing matters, suspected violations of applicable laws, rules and regulations or suspected violations of the codes, policies and procedures of the Company, without fear of dismissal or retaliation of any kind by reason of such submission. The Company is committed to achieving compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices.

PROCEDURES

The Board of Directors of the Company (the "Board") has delegated to the Audit Committee of the Board (the "Audit Committee") the authority to receive, retain, and handle complaints, reports and concerns regarding accounting, internal accounting controls or auditing matters ("Accounting Matters") and those involving suspected violations of applicable laws, rules and regulations, or the codes, policies and procedures of the Company ("Compliance Matters").

A. Receipt of Inquiries

If anyone has a question or would like to obtain guidance regarding a business practice or compliance issue, or report a concern or questionable behavior and a possible violation, the person may do so by contacting Arcosa through the Arcosa Integrity HelpLine at 1-844-855-9957 or Integrity HelpSite at www.ArcosaIntegrity.com. The Company will handle all inquiries discreetly and maintain confidentiality consistent with conducting a proper investigation and within the limits allowed by law. Anyone may submit their concerns anonymously. The Company will not tolerate any retribution or retaliation taken against any employee who has, in good faith, sought out advice or has reported questionable behavior or a possible violation.

B. Scope of Matters Covered by Procedures

1. Accounting Matters:

- a. fraud or error in preparation, evaluation, review or audit of any financial statement of the Company;
- b. fraud or error in the recording and maintaining of financial records of the Company;

- c. deficiencies in or noncompliance with the Company's internal accounting controls;
- d. misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports (including discussions in quarterly and annual reports filed with the Securities and Exchange Commission) or audit reports of the Company; or
- e. deviation from full and fair reporting of the Company's financial condition.

2. **Compliance Matters:**

- a. applicable laws, rules and regulations;
- b. listing standards of the New York Stock Exchange;
- c. the Company's Corporate Governance Principles;
- d. the Company's Code of Business Conduct and Ethics (the "Code of Conduct"), including, but not limited to, the Insider Information and Insider Trading provision thereof; or
- e. any other code, policy or procedure established by the Company.

C. Treatment of Complaints, Reports and Other Inquiries

1. The Company has retained a third-party provider to accept and maintain records of inquiries received by Arcosa on the Arcosa Integrity HelpLine and Integrity HelpSite. Upon receipt of an inquiry, the third party provider will notify certain designated representatives of the Company.
 - a. Inquiries relating to Accounting Matters will be monitored by the Audit Committee, and the Internal Audit Group will investigate and resolve the matter with the involvement of the Compliance Group, the Corporate Legal Group, external auditors, outside legal counsel, or such other persons as deemed appropriate.
 - b. Inquiries relating to Compliance Matters will be monitored by the Audit Committee, the Compliance Group and the Corporate Legal Group will investigate and resolve the matter with the involvement of Group or Business Unit Human Resources or compliance committees, the Internal Audit Group, outside legal counsel, or such other persons as deemed appropriate.
2. If, at the completion of the investigation, the Company determines a violation of Accounting Matters or Compliance Matters has been substantiated, appropriate remedial or corrective action will be taken.
3. The Company will not tolerate any retribution or retaliation taken against any person who has, in good faith, sought out advice or has reported questionable behavior or a possible violation. However, submitting a complaint, report, or concern will not be a defense to the imposition of disciplinary action where an employee is in violation of any policy of the Company.

D. Reporting and Retention of Inquiries and Investigations

The Company's third-party administrator will maintain records of all inquiries received from the Arcosa Integrity HelpLine and Integrity HelpSite. The Company's will provide a quarterly summary report of material matters, if any, for (i) the Human Resources Committee of the Board for inquiries pertaining to human resources matters and (ii) the Audit Committee for all other inquiries.

The Chairperson of the Audit Committee will be notified immediately if any inquiry (i) might result in financial exposure to the Company in excess of one hundred thousand dollars (\$100,000), (ii) involves an alleged violation by an executive officer of the Code of Conduct or (iii) involves an alleged Accounting Matter. The Internal Audit Group will report the results of investigations of these inquiries to the Chairperson of the Audit Committee as frequently as the Chairperson deems necessary, but no less than monthly until they are resolved.

E. Amendments

The Corporate Governance and Directors Nominating Committee of the Board may amend these procedures at any time, consistent with the requirements of applicable laws, rules and regulations.