

**CALIFORNIA WATER SERVICE GROUP
BUSINESS CODE OF CONDUCT
Board Approval April 26, 2023**

1.0 Overview

California Water Service Group conducts its business in accordance with the highest ethical standards of corporate leadership and citizenship and expects all its employees to act in accordance with the highest standards of personal and professional integrity. This Business Code of Conduct (the “**Code**”) applies to all officers and employees of California Water Service Group, including all subsidiaries (together, the “**Company**”). In the conduct of Company business, all employees shall be guided by the principles described in the Code.

The Company believes that dialogue regarding issues of personal and professional integrity are a natural part of daily work. Management plays a crucial role in demonstrating the importance of this Code through their actions. Ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modeled from the top down and demonstrated by example. In order to effectively enforce the Code, managers are responsible for promptly addressing ethical questions or concerns raised by employees by taking all necessary and appropriate steps to ensure that employees’ questions and concerns are heard by the appropriate parties. Managers should not consider an employee raising ethical concerns as threatening or challenging a manager’s authority, but rather as that employee fulfilling his or her obligations to the Company under the Code.

No code or policy can anticipate every situation or provide definitive answers to all questions that may arise. Accordingly, this Code is intended to highlight areas of ethical risk, provide guidance in recognizing and dealing with ethical issues and establish mechanisms to report unethical conduct. Additional policies and procedures that supplement those contained in the Code can be found in the Employee Handbook and on the Company’s intranet website.

2.0 Raising Questions and Reporting Violations

All Company employees are responsible for adhering to the standards in the Code, for raising questions if they are in doubt about the best course of action and for reporting possible misconduct promptly after it comes to their attention. The Company’s Vice President, General Counsel and the Vice President, Human Resources are responsible for interpreting and applying the Code.

Unless a particular provision of the Code directs otherwise, if an employee is in doubt about the propriety of any action, he or she should discuss it with a supervisor, manager, Human Resources or the Vice President, General Counsel. An employee who becomes aware of any conduct that he or she believes may be illegal, unethical, or improper, or violate the Code or law is expected to promptly report it to a supervisor, manager, Human Resources, Vice

President, General Counsel, or the confidential telephonic or electronic Ethics Hotline. The supervisor or manager is also required to inform his/her department head or the Vice President, General Counsel, of the reported conduct from the employee. Contact information for the Vice President, General Counsel, and the Ethics Hotline is below.

Officers should contact the Vice President, Corporate Secretary & Chief of Staff, the Vice President, General Counsel or the Chair of the Audit Committee if they have questions about the Code or wish to report potential misconduct. Officers may also contact the Ethics Hotline to report potential misconduct if they wish to remain anonymous.

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Shawn Bunting
Vice President, General Counsel
Address: 1720 N. First Street, San Jose, California 95112
Telephone: 408-367-8595
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Ethics Hotline

External: (408) 501-1720

Internal: extension 80000

<https://calwater.sharepoint.com/sites/company/SitePages/Ethics%20Hotline.aspx>

The Ethics Hotline is a confidential reporting mechanism available to all employees for reporting possible illegal, unethical, or improper conduct.

Additionally, employees may report complaints or concerns regarding accounting, internal accounting controls, auditing or federal securities law matters, or misconduct involving a member of the Company's management to the Audit Committee, California Water Service Group, at 1720 N. First Street, San Jose, California 95112, or via email to sbunting@calwater.com.

Reports of potential misconduct may be made confidentially and anonymously, although individuals are encouraged to identify themselves to facilitate follow-up and investigation. Every effort will be made to protect the reporting individual's identity and information will be shared only with those who have a need to know to help investigate concerns. In some instances, however, it may be impossible to keep the reporting individual's identity confidential because of the demands of conducting a thorough investigation or because of legal requirements.

3.0. No Retaliation

The Company, and applicable law, prohibit any form of retaliation for raising concerns or reporting possible misconduct in good faith. Raising a concern in good faith does not mean that the potential misconduct be substantiated, rather it means the reporting party must believe that he or she is providing truthful information. No employee will be subject to discrimination, harassment or retaliation of any kind for reporting misconduct the employee believes in good faith to be in violation of the Code, any policy or applicable law.

4.0 Compliance with Laws

It is the Company's policy to comply with all laws, rules, regulations and Company policies. It is the personal responsibility of employees to adhere honestly and in good faith to the standards and restrictions imposed by those laws, rules, regulations and Company policies. Although no employee is expected to know the details of all these laws, rules and regulations, it is important for employees to have a general understanding of the specific laws, rules and regulations that are relevant to their areas of responsibility at the Company. Employees should contact the Vice President, General Counsel if they have questions about particular legal requirements or what the law permits.

5.0 Fair Dealing and Integrity

Employees are required to act with integrity and are responsible for the consequences of their actions. Employees are expected to strive to attain the highest level of personal performance and productivity, and should treat one another with respect and courtesy. All employees are required to deal honestly, ethically and fairly at all times with the Company, their fellow employees, customers, suppliers, competitors, local communities and other third parties.

The Company seeks to obtain competitive advantages through superior performance, and never through unethical, anticompetitive or illegal business practices. Employees should not take unfair advantage of anyone through manipulation, exaggeration, concealment, misrepresentation of facts, abuse of confidential or privileged information or like practices.

It is important that employees respect the property rights of others. The Company will not acquire or seek to acquire by improper means a competitor's trade secret information, intellectual property or other proprietary or confidential information.

6.0 Conflicts of Interest

A conflict of interest may arise when an individual's own actions or interests interfere or appear to interfere with the interests of the Company. This includes the interests of an immediate family member or organizations with which an employee, or an immediate family

member of such individual, has a significant relationship. Conflicts of interest also may arise when an individual, or a member of his or her immediate family, receives improper personal benefits as a result of the individual's position with the Company.

Employees must avoid any activity that is in conflict with, or has the appearance of conflicting with, the interests of the Company. Many conflicts or potential conflicts of interest may be resolved or avoided if they are appropriately disclosed and approved. In some instances, disclosure may not be sufficient and the Company may require that the conduct in question be stopped or that actions taken be reversed where possible.

Employees should disclose conflicts or potential conflicts of interest to a supervisor or manager, who will contact Human Resources or the Vice President, General Counsel for guidance. Alternatively, employees can contact Human Resources or the Vice President, General Counsel directly. Officers should contact the Vice President, General Counsel or the Chair of the Audit Committee.

Examples of circumstances that may create a conflict of interest are provided below. These examples are not meant to be all-inclusive and are simply meant to be illustrative.

6.1 Gifts and Business Courtesies

The Company recognizes that it is common practice to exchange gifts and business courtesies with prospective customers, business associates and others to create goodwill and sound working relationships. However, actions taken on behalf of the Company should be free from any suggestion that favorable treatment was sought by, received from or given to individuals or organizations that do business or seek to do business with the Company. Employees are prohibited from soliciting or accepting gifts or business courtesies, including money, services, discounts or anything else of value when doing so may influence, or be perceived as influencing, a decision or action. Similarly, individuals may not offer or give gifts or business courtesies, money, services or anything else of value when doing so may influence, or may be perceived as influencing, a business decision or action. Immediate family members of such individuals are subject to the same policy.

Employees may not accept or give non-cash gifts to anyone with whom the Company does business, or seeks to do business with unless that gift is promotional in nature and nominal in value. Gifts of nominal value are those that do not exceed \$150. Cash gifts and cash equivalents such as gift cards, gift certificates, checks or loans are never permitted.

Business courtesies include, but are not limited to: meals, drinks, entertainment (including tickets to sports or social events), recreation, transportation, honoraria or use of the donor's time, equipment, materials, or facilities. Employees may accept or give a business courtesy if it is:

- Appropriate (the event promotes a legitimate business purpose);

- Reasonable (the invitation is for a meal or event that is not excessive in value, meaning that it does not exceed \$150); and
- Consistent with the ethical practices of the Company.

Employees should avoid a pattern of accepting frequent business courtesies from the same persons or companies.

Additionally, many organizations have their own policies on giving and accepting gifts and business courtesies. Employees should not offer a gift or business courtesy to another person if the employee knows that doing so would violate policies at the recipient's organization. If such individual does not know, then he or she should ask before providing the gift or business courtesy.

Employees with questions about accepting gifts and business courtesies should talk to their supervisors, managers, or Human Resources.

6.2 Outside Activities

The Company understands that employees participate in a variety of activities outside their work at the Company. Many outside activities, such as volunteering for a charity or participating in a community organization, are unlikely to affect an individual's work at the Company. At the same time, employees should be sensitive to the possibility that participating in outside activities could create a conflict of interest. Examples of outside activities that could create a conflict of interest include:

- Being employed by, or having an immediate family member who is employed by, or acting as a consultant to, a current or potential competitor, supplier or contractor, regardless of the nature of the employment;
- Serving as a board member at an outside commercial company or organization;
- Providing goods or services to a competitor or business partner of the Company;
- Having a financial interest in an outside supplier or vendor that provides goods or services to the Company; and
- Hiring or supervising immediate family members, or other individuals with whom an employee has a close personal relationship.

6.3 Financial Interests

The Company respects the right of employees to manage their investments and does not wish to interfere with personal financial opportunities. However, obtaining a financial or personal gain from a transaction involving the Company, or having certain personal financial interests or engaging in certain transactions, could create a conflict of interest. Examples of financial interests and transactions that could create a conflict of interest include:

- Owning, or having a substantial personal financial interest in, either a competitor or a business partner of the Company (other than an interest of less than 1% of the outstanding securities of a public company);
- Placing Company business with a firm owned or controlled by an employee or an employee's immediate family member; and
- Borrowing from, or lending cash to, customers or suppliers (other than personal loans from financial institutions with which the Company maintains business relationships).

6.4 Corporate Opportunities

Employees should not take, for themselves or others, business opportunities that are discovered through the use of Company property, Company information or by virtue of their position with the Company. Employees are prohibited from using Company property, information or position for personal gain and from competing with the Company. Employees owe a duty to the Company to advance its legitimate business interests when the opportunity to do so arises.

7.0 Proper Use of Assets

It is the personal responsibility of all employees to safeguard both the tangible and intangible assets of the Company, its customers and vendors. Company assets must only be used for legitimate business purposes and may not be used for improper personal benefit or for any purpose which may compete with the business of the Company. These assets include, but are not limited to, physical property, services, business plans, customer information, employee information, vendor information, electronic resources and trade secret information and other Company intellectual property. Intellectual property includes, but is not limited to, patents, copyrights, trademarks/branding and confidential and proprietary business information. Employees are not to engage in unauthorized use, copying, distribution or alteration of software or other Company intellectual property.

The Company allows its employees to make inconsequential, non-business use of its resources (such as use of Company phones to receive or make limited personal phone calls), as long as this use complies with applicable legal and ethical requirements and Company policies. Employees are expected to use good judgment and act in a professional manner when using these resources which includes protecting Company assets from misuse, waste, damage, abuse, theft and loss.

8.0 Company Information Technology Systems

The Company's information technology systems, including communications systems, e-mail, voice mail, and intranet, extranet and internet access systems are the Company's property and generally must be used only for business activities. Inconsequential, non-business use is permissible as long as this use does not consume more than a trivial amount of resources, does not interfere with productivity, does not preempt any business activity, is otherwise

appropriate and reasonable and complies with legal and ethical requirements and with all applicable Company policies.

Employees may not use the Company's information technology systems to create, access, view, post, store, transmit, download, print, solicit or otherwise distribute any materials that are illegal, profane, obscene, derogatory, harassing, threatening, abusive, sexually explicit or otherwise offensive or inappropriate. Additionally, no employee may use these systems to send Company information or copyrighted documents that are not authorized for transmittal or reproduction.

In order to protect the interests of the Company network and its employees, the Company reserves the right to monitor or review all data and information contained on an employee's Company-issued property, including computer or electronic device, the use of the Internet or the Company's intranet.

9.0 Confidential Information

Confidential information includes, but is not limited to, non-public business, financial and technical information, proprietary information, employee records, legal advice and system information. If employees are uncertain about whether information is confidential, they should treat the information as confidential until further guidance is obtained. Employees are expected to maintain the confidentiality of information that comes to them, from whatever source, during the course of performing their responsibilities for the Company, unless disclosure is required by law, regulation or legal or judicial process. This includes information about the Company and information about third parties such as current or prospective employees, customers, insureds, agents, claimants, suppliers, vendors and current or prospective business partners.

Company and third party confidential information should be used only for legitimate business purposes, and dissemination of the information (both inside and outside the Company) should be limited to those who have a need to know the information for legitimate business purposes. Any suspected or actual loss, theft or misuse of confidential information should be immediately reported to a supervisor, manager, Human Resources or the Vice President, General Counsel.

Employees should take precautionary measures to prevent the disclosure of confidential information. Upon an individual's separation from service or termination of employment or affiliation with the Company, they will be directed to return or destroy all written, electronic or other materials in any form or medium containing confidential information. The obligation to protect confidential information continues even after the relationship with the Company ends. Similarly, employees have an obligation to protect confidential information gained from past employment or fiduciary relationships with other companies.

10.0 Insider Trading

Federal and state securities laws prohibit buying, selling or making other transfers of securities by persons who have material nonpublic information about a company. Even if not shareholders, these laws prohibit persons with this information from disclosing it to others who may trade. Information is “material” if there is a substantial likelihood that a reasonable investor would consider it important in deciding whether to buy, hold or sell securities. “Nonpublic information” is information that is not generally known or available to the public. Insider trading is a crime punishable by civil penalties, criminal fines and prison. Companies may also face civil penalties for insider trading violations by their employees and other agents.

Employees may not trade in the securities of any company when they are aware of material nonpublic information about that company. This policy against “insider trading” applies to trading in Company securities, as well as to trading in the securities of other companies, such as the Company’s customers, distributors, suppliers and companies with which the Company may be negotiating a major transaction. In addition, employees may not convey material nonpublic information about the Company or another company to others, or suggest that anyone purchase or sell any company’s securities while they are aware of material nonpublic information about that company. This practice, known as “tipping,” also violates the securities laws and can result in the same civil and criminal penalties that apply to engaging in insider trading directly, even if the employee does not receive any money or derive any benefit from trades made by persons to whom the employee passed material nonpublic information.

See the Company’s Insider Trading Policy for more information.

11.0 Maintaining Books and Records and Public Reporting

Employees are expected to maintain books and records in appropriate detail to reflect the Company’s transactions accurately, fairly and completely. The Company’s policy of accurate, fair and complete recordkeeping applies to all Company records. Documentation relating to a transaction should fully and accurately describe the nature of the transaction.

As a public company, the Company files financial statements and other information with the U.S. Securities and Exchange Commission (the “SEC”). Employees are responsible for the accurate and complete reporting of financial information within their respective areas of responsibility and for the timely notification to senior management of financial and non-financial information that may be material to the Company. Reports and other documents that the Company files with or submits to the SEC, and other public communications, should contain full, fair, accurate, timely and understandable disclosure.

12.0 External Communications

The Company strives to maintain open, honest and consistent communications. In order to facilitate the accuracy and appropriateness of all information publicly disclosed, only authorized individuals are permitted to speak with, respond to inquiries from or otherwise communicate with the media, shareholders, the investment community (such as securities analysts and investment advisors) and government entities on behalf of the Company. If an employee is contacted by a member of the media, a shareholder or a member of the investment community, the employee should decline to comment and should immediately refer all inquiries to the Vice President, Corporate Secretary & Chief of Staff. Inquiries from a government entity should be referred to the Vice President, General Counsel. The Company has adopted this policy in part to promote compliance with Regulation FD (Fair Disclosure). Regulation FD is a rule under the federal securities laws that prohibits companies from disclosing material nonpublic information to shareholders where it is reasonable to expect that they will trade on the information, and to the investment community without also disclosing the information to the public. To promote compliance with Regulation FD, the Company permits only designated spokespersons to discuss the Company with the media, shareholders and the investment community.

13.0 Equal Employment and Working Conditions

The Company is committed to providing equal opportunity in all aspects of employment and does not tolerate any illegal discrimination, harassment or retaliation of any kind. All employment practices and decisions, including those involving recruiting, hiring, transfers, promotions, training, compensation, benefits, discipline and termination, must be conducted without regard to age, sex, race, color, ancestry, religion, creed, citizenship status, disability, national origin, marital status, military status, sexual orientation, gender identity or any other characteristic protected by law or any other non-job-related factor or activity, and must comply with all applicable laws. In addition, the Company will provide reasonable accommodation for disability and religion as required by law.

In addition, the Company prohibits harassing or discriminatory conduct in the workplace, whether based upon age, sex, race, color, ancestry, religion, creed, citizenship status, disability, national origin, marital status, military status, sexual orientation, gender identity or any other characteristic protected by law or any other non-job-related factor or activity. This includes sexual harassment, regardless of whether it is committed by supervisory or non-supervisory employees.

Please refer to the Company's Equal Employment Opportunity and Anti-Harassment Free Workplace Policies for more information.

14.0 Health and Safety

The Company strives to provide all employees with a safe and healthful work environment. All employees are responsible for maintaining a safe and healthy workplace by

following safety and health rules, practices, and policies and by reporting accidents, incidents, injuries and unsafe equipment, practices or conditions immediately. In case of emergency, employees should call 911 for assistance. Violence and threatening behavior are not permitted. Employees are not permitted to use or be impaired by alcohol and illegal drugs while they are on duty and as described in the Company's Alcohol & Drug Policy. In certain circumstances, such as official Company events, use of alcohol at a Company facility may be permitted, but only with advance permission from management.

Please refer to the Company's Injury and Illness Protection Program for more information.

15.0 Political Activities

The Company encourages employees to be active in the civic life of their communities. When employees speak out on public issues, they should make sure to do so as an individual. Employees should not give the appearance that they are speaking or acting on the Company's behalf. The Company will not reimburse employees for any personal political contributions made by the employee. In addition, employees should recognize that their work time or use of Company assets is the equivalent of such a contribution.

16.0 Investigating and Addressing Potential Misconduct

The Company will treat each report of potential misconduct seriously. Upon receiving a report, the Company will promptly review the report and conduct a thorough investigation.

When a report is received, with the exception of those submitted anonymously, the reporting individual will receive a confirmation of receipt, and another notification when the investigation is closed. It is the obligation of all employees to cooperate with an investigation, and employees are encouraged to provide all known facts and as many details as possible to assist with the investigation. No employee will be subject to discrimination, harassment or retaliation of any kind for assisting in an investigation of a report.

The Company views the business ethics of its employees as an important matter. The desire to achieve Company or personal objectives will not excuse wrongful activity, conflicts of interest or deviation from Company policies. Violations of the Code will result in appropriate disciplinary action, up to and including termination.

17.0 Waivers

Waivers of certain provisions of the Code will be granted only in exceptional circumstances. Employees who believe that a situation may warrant a waiver should contact the Vice President, General Counsel. Any waivers of provisions of the Code for officers of the Company will be made via request to, and approved only by, the Board of Directors of the Company or a committee of the Board of Directors and will be disclosed as required by law or in accordance with applicable listing rules.

18.0 No Employment Contract

This document does not constitute an employment contract between the Company and any of its employees and does not alter the Company's current employment relationship with any employee.

19.0 Certification Obligations

All employees are required to certify at the time they are hired, and annually, to their understanding of, and agreement to comply with this Code using the form attached as Appendix A.