



Mission Technologies

HII Mission Technologies Section 139 Qualified Disaster Relief Plan

HII Mission Technologies (“HII MT”) recognizes that our employees are at the core of what we do and who we are as a business. When disaster strikes, we continue to seek ways to support them. This program will provide tax-free reimbursements under Internal Revenue Code Section 139 for certain qualifying expenses to our employees who are facing incremental financial burdens due to an event that qualifies as a federally declared disaster (a “qualifying disaster”).

Who is eligible for this program?

Full-time HII MT employees who have been employed by HII MT on or before the date on which the qualifying disaster was declared and who worked at least one shift before that date. Part-time employees, temporary employees, contractors and interns are not eligible.

How does the application process work?

Applications from eligible employees with respect to a qualifying disaster will be accepted through the date that is 14 days after the declaration of the declared disaster period unless otherwise specified. Employees without access to working computers or the internet can transcribe their application over the phone with their manager or HR representative. Completed applications are submitted via email to DisasterRelief@hii-tsd.com. Applicants are encouraged (but not required) to submit all information they feel may be necessary to thoroughly evaluate their request. HII MT may request additional information in its discretion. All requests shall be treated as confidential, although non-identifying statistical information may be disclosed. Requests may be fully funded up to the maximum limit provided below, or only partially funded. HII MT will at its discretion establish a budget for a qualified disaster and applications will be considered accordingly.

Does the employee have to pay the assistance back?

No, this assistance is provided to the eligible employee as a tax-free assistance that does not need to be paid back. All eligible employees will self-attest to his/her need in requesting this assistance and are expected to make such application in accordance with our Code of Ethics. The employee will be obligated to repay the grant in full if the employee provides false or misleading information on his or her application.

What are reimbursable expenses?

- Reimbursable expenses must be reasonable and necessary expenses and must be directly related to a financial need caused by a qualifying disaster.
- HII MT reserves the right to determine the total budget and expenses it will reimburse with respect to each qualifying disaster.

- The list of eligible expenses for a qualifying disaster will be included in an addendum adopted by HII MT and made available to employees who may be affected by a qualifying disaster.

What are not reimbursable expenses?

- The program does not provide for wage continuation payments, paid leave, severance pay, or otherwise make-up for any lost income.
- Rent or mortgage payments.
- Temporary lodging due to loss of power or other services.
- Loss of food stuff or personal articles.
- The expenses covered by insurance or otherwise reimbursed from other sources are not reimbursable.
- Any and all other items not specifically reimbursable in the qualifying disaster addendum.

Is there a limit to the amount that can be requested?

Employees will be granted no more than an amount determined by HII, in its discretion, to be reasonably calculated not to exceed the expenses expected to be incurred by the employee as a result of the qualifying disaster, up to a maximum limit of \$10,000 per individual employee-family unit with respect to each qualifying disaster. Except as stated in an applicable addendum, no more than one application per employee-family unit may be submitted with respect to a qualifying disaster. In the event of a secondary event affecting the same employee, any further assistance will be assessed on an individual basis. There is no guarantee or promise that any further assistance will be provided or that the maximum limit will be increased. HII expressly reserves the right to exercise its discretion with respect to any and all applications.

Are the grants taxable income?

No, as long as the eligibility and expense guidelines are satisfied. If an employee who receives a grant under this plan later is reimbursed by insurance or from another source for the same expenses for which they received a grant, the grant may be taxable.

How are grant determinations made?

An independent committee of individuals designated by the President or COO of Mission Technologies will review all requests and decide whether the employee is eligible for assistance under the program, and if so, will determine how much assistance will be approved in its sole discretion.

How long will the process take?

Every effort will be made to review requests as soon as possible, given the urgency of the situation. In most cases, a decision will be reached within three (3) business days following receipt of all necessary information. However, the volume of requests and other factors may delay a decision. Once a request has been approved, the employee will be notified by the Human Resources department. Checks or direct deposits will be processed on the standard payroll cycle, paid directly to the employee.

Can this plan be revoked or changed?

HII reserves the right to amend, terminate, or revoke this plan at any time in its sole and absolute discretion.

Addendum 1
Hurricane/Tropical Storm/Post-Tropical Cyclone Helene

Date of Disaster Onset: September 23, 2024 (Florida)
September 24, 2024 (Georgia)
September 25, 2024 (North Carolina)
September 25, 2024 (South Carolina)
September 25, 2024 (Virginia)
September 26, 2024 (Tennessee)

Date of Declaration: September 28-October 2, 2024

Deadline to apply for reimbursable expense for the events specified above: midnight Eastern-time on 21 Oct 2024.

Reimbursable expenses include:

Lodging and meal expenses for up to 30 days for employees and their immediate family members residing in their primary residence if their primary residence was destroyed or made uninhabitable as a result of damage from Helene. The expense amount is limited to the Federal lodging rate per day plus an amount equal to the federal meals & incidental expenses total per day multiplied by the number of affected individuals. "Affected individuals" are defined as the employee, spouse and legal dependents who reside with the employee in the primary residence affected by the qualifying disaster. These per diem amounts will be determined under the Joint Travel Regulation. They are intended to cover expenses of temporary housing and food costs.