



Whistleblower Protection Policy and Procedure

I. PURPOSE

This Policy and Procedure is issued to:

- 1.1 Establish a process for employees, consultants and representatives to ask questions or raise concerns regarding the Code of Conduct and to report suspected or known violations of law or policy including activities that:
 - Are unlawful
 - May lead to incorrect financial reporting;
 - Raise questions about the integrity of senior management;
 - Are not consistent with Company policy, including the Code of Conduct; or
 - Otherwise amount to serious improper conduct.
- 1.2 Ensure the individual who reports in good faith a violation of the Code of Conduct, policy or law is protected from retaliation by the Company.
- 1.3 Establish the protocols for the receipt, documentation and treatment, including internal investigation, where appropriate, of complaints, concerns and reports received by the Integrity Line, Compliance Department, or any other employee, officer or director of the Company.

II. POLICY

- 2.1 The Company is committed to maintaining the integrity of its customers, employees, consultants and representatives. It is the policy of the Company to encourage employees, consultants and representatives to report suspected or known violations of the Code of Conduct, including any violation of law, through regular reporting channels, to the General Counsel, the Compliance Department, the “Ask the Board” mailbox or anonymously through the Integrity Line.
- 2.2 It is the responsibility of management to ensure that the Code of Conduct is upheld by all employees, consultants and representatives and to work with their Human Resources Business Partner to ensure the Compliance Department is notified promptly of all known and suspected violations of the Code of Conduct, law or policy. In addition, each employee, consultant and representative has an obligation to cooperate fully with personnel conducting an investigation.

- 2.3 The Company prohibits its employees, consultants, and representatives from discharging, demoting, suspending, threatening, harassing, or in any way retaliating or discriminating against an individual because the individual provided information or assisted in an investigation the individual reasonably believes constitutes a violation of the Code of Conduct, policy or law.

III. APPLICABILITY

- 3.1 Scope. This Policy applies to all employees, consultants, representatives and majority owned subsidiaries and affiliates worldwide.
- 3.2 Responsibility. All employees, consultants and representatives are required to understand and adhere to this Policy and create an environment that encourages disclosure without fear of retaliation.

IV. BASIC RULES

- 4.1 Reports of Unethical or Unlawful Conduct. Individuals who know or have information the individual reasonably believes to constitute a violation of law, Company policy or the Code of Conduct should report such information or concerns immediately through regular reporting channels, the Compliance Department, the General Counsel or Human Resources. Individuals may also report such information or concerns directly to a member of the Board of Directors through the “Ask the Board” mailbox. If the individual is uncomfortable with these methods, the individual may report the matter, anonymously, through the Integrity Line.
- 4.2 Integrity Line. The Company has established the Integrity Line for employees, consultants and third parties to confidentially and anonymously report activities that may involve unethical or unlawful conduct. The Integrity Line is answered 24 hours a day, seven days a week, 365 days a year by an independent organization. Employees, consultants and third parties may give their name if they wish when calling the Integrity Line, but they are not required to do so. No recording, tracking, or tracing devices are used in connection with the Integrity Line.
- 4.3 No Retaliation. This Policy encourages employees to identify themselves when reporting a concern because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. The Company strictly prohibits its employees, consultants and third parties from discharging, demoting, suspending, threatening, harassing, or in any way retaliating or discriminating against an individual for reporting suspected or known violations of law, policy or the Code of Conduct in good faith. No disciplinary or other action will be taken based solely on a call report from the Integrity Line or an inquiry to the Compliance Department.

V. PRELIMINARY ASSESSMENT

- 5.1 Integrity Line Reports and Other Inquiries. The Compliance Department receives all Integrity Line intake telephone reports of suspected or known violations of law or Code

of Conduct through the independent provider. Supervisors and managers receiving reports of suspected or known violations of law or the Code of Conduct shall immediately advise and forward the allegation or complaint to the Compliance Department for appropriate handling and investigation, if any. Managers and supervisors should not conduct any fact-finding or investigations without the authorization of the Compliance and Legal Departments.

Preliminary Assessment. The Compliance Department will review reports of suspected or known violations of law or the Code of Conduct to make a preliminary determination of the nature of the allegation, if additional information is necessary and if an internal investigation is warranted.

Actions to be Taken. When a report of a violation of law or the Code of Conduct is presented, the Compliance Department will determine the next steps to be taken, including nature and scope of an internal or external investigation. If it is reasonable to conclude under the circumstances that a material violation is ongoing or is about to occur, the Chief Compliance Officer shall immediately notify the Board of Directors. In all other circumstances, the internal team will proceed with the investigation and report its findings and recommendations to the Chief Compliance Officer in a reasonable and timely manner.

VI. INTERNAL INVESTIGATIONS BY THE COMPANY

6.1 Initiating Internal Investigations. If the Compliance Department determines that a matter warrants an internal investigation, the Compliance Department, in cooperation with the Legal Department, will conduct an internal investigation.

6.2 Conducting an Internal Investigation. The Compliance and Legal Departments will coordinate and identify who will be responsible for conducting the investigation, clearly define the scope of the investigation and establish reporting lines. Any ensuing investigation will be supervised by the Legal Department for an attorney-client privileged investigation. Except for attorney-client privileged investigations, an internal team having a sufficient level of expertise and knowledge with regard to the issue presented will be assembled to investigate all matters. Use of external investigators requires the express approval of the General Counsel, with concurrence from the Chief Compliance Officer. A strategy will be developed to assess the validity of the allegations and appropriate actions will be taken to preserve the attorney-client privilege and work product doctrine, as well as the confidentiality of the ensuing inquiry. The detailed investigative plan will include:

- (a) The amount of time for the investigation;
- (b) The collection, organization and analysis of key documents, all of which are to be marked for identification and preservation of all applicable privileges; and
- (c) Identification of potential witnesses and whether in-house or outside counsel will handle the interviews.

6.3 Conclusion of the Investigation. Once the investigation is completed, the Compliance Department, in consultation with the Legal Department, will document the results in a

report, including a recommendation as to whether the case is substantiated or unsubstantiated and recommend appropriate disciplinary or corrective action, if any, to avoid any future misconduct.

VII. DOCUMENTATION AND RECORD RETENTION

7.1 Documentation. All Integrity Line reports and other inquiries made to the Compliance Department of suspected or known violations of law or Code of Conduct are recorded in a log and a case file prepared, entering the appropriate data. The log will contain at least the following information:

- (a) Name or location of the facility and/or alleged offender
- (b) Date of the call or report
- (c) Nature of the complaint or allegation and any relevant information concerning the same
- (d) Name of caller (unless anonymous)
- (e) Contact telephone number for caller or call back date and case number, if the call is anonymous
- (f) Resolution of report or inquiry

VIII. RESOLUTION

The Company reserves the right to modify or amend this Policy at any time as it may deem necessary.