

## WHISTLEBLOWER PROTECTION PROCEDURES

### Complaint Procedures for Accounting and Auditing Matters

Any individual may submit a good faith complaint regarding accounting or auditing matters to the Company's Audit Committee and employees of the Company may do so without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices and Company policies regarding accounting matters, including those included in its Codes of Business Conduct and/or Ethics. The Company's Audit Committee will oversee treatment of concerns in this area.

In order to facilitate the reporting of complaints, the Company's Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding Accounting Matters.

### Receipt of Complaints

Individuals with concerns regarding Accounting Matters may report their concerns on a confidential or anonymous basis to the Audit Committee through the following means:

- **Hotline:** 1-877-470-8323. In order to report a complaint using the hotline, the caller will have the option of recording a voicemail message or speaking directly to a live operator. If the caller opts to record a voicemail message, the caller's voice will be electronically distorted to ensure anonymity prior to delivery of the voicemail to the Audit Committee. If the caller opts to speak to a live operator, the caller's message will be transcribed by a live operator and will be anonymously delivered to the Audit Committee.
- **Web:** <https://nfp.alertline.com/gcs/welcome>. A complaint may be submitted by logging on to the aforementioned website. After submitting a complaint through the Web, the sender's IP address will automatically be deleted from the message prior to delivery of the message to the Audit Committee.

### Scope of Matters Covered by These Procedures

These procedures relate to complaints relating to any Accounting Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's accounting policies and procedures or internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;
- deviation from full and fair reporting of the Company's financial condition;

- conduct which may reasonably be believed to be a violation of the Foreign Corrupt Practices Act or other local anti-corruption laws; or
- mail fraud, wire fraud, bank fraud, securities fraud, violation of any rules or regulations of the United States Securities and Exchange Commission or violation of any federal law relating to fraud against shareholders.

### **Treatment of Complaints**

- Upon receipt of a complaint, the Audit Committee will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the General Counsel, Internal Audit or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- If a complaint relates to a non-Accounting Matter, the Audit Committee will forward such complaint to the General Counsel.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee. However, individuals submitting complaints should note that the Audit Committee must be able to distinguish between meritorious complaints and specious complaints. As a result, individuals submitting complaints should provide as much detailed and specific information as possible in the complaint without compromising anonymity, if desired.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise, pursuant to Section 806 of the Sarbanes-Oxley Act of 2002, Section 922 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or Section 21F(h)(1) of the Securities Exchange Act of 1934.

### **Retention of Complaints and Investigations**

- The Audit Committee, or a designee of the Audit Committee, will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Board of Directors. Copies of all complaints and investigation records will be maintained in accordance with the Company's document retention policy.