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# Whistleblower Policy

## Retaliation

No Board member, officer or employee who in good faith reports a violation of the Codes, Policies, or Principles of CooperRiis or of any relevant law or regulation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

## Reporting Violations

CooperRiis has an open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee’s Supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak with someone else.

in management whom you are comfortable in approaching. Supervisors are required to report suspected violations to the President/CEO or to the Chairman of the Board, each of whom has a responsibility to investigate all reported violations and to report each substantiated violation and their findings to the Board at least annually. All reported concerns or complaints regarding corporate accounting practices, internal controls or auditing must be immediately reported to the Chairman of the Board or the Executive Committee. The President/CEO shall work with the committee until the matter is resolved.

## Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.