



FUNCTIONAL AREA Policy

Policy Name:	C-100-1 Corporate Whistleblower
Functional Area:	Corporate Legal
Purpose:	To report ethical violations.
Effective Date/Revision Date:	October 1, 2022
Responsibility:	Pallavi Singh
Frequency:	Annual
Policy	
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Policy Filename:	C-100-1 Corporate Whistleblower
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1.0 Policy Statement

GameChange Solar (GCS) is committed to lawful and ethical behavior in all its activities and requires directors, contractors and employees to act in accordance with all applicable laws, regulations and GCS policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The objectives of GCS are to establish policies and procedures to:

- 1.1 Prevent or detect and correct improper activities
- 1.2 Encourage each Director, officer, employee and contractor to report what he or she in good faith believes to be a material violation of law or policy or questionable accounting or auditing matters
- 1.3 Ensure the receipt, documentation, mention of record and resolution of reports received under this policy and protect reporting individuals from retaliatory action.

2.0 Reporting Responsibility

Each reporting Individual has an obligation to report what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by its officers, directors, employees, contractors, agents or other representatives. Reporters must also notify GCS if an action needs to be taken in order for GCS to be in compliance with law or policy or with generally accepted accounting practices. The types of concerns that should be reported (hereinafter "Reportable Conduct") include, for purposes of illustration and without being limited to, the following:

- ✓ providing false or misleading information on the GCS's financial documents, tax returns or other public documents.
- ✓ providing false information to or withholding material information from the GCS's auditors, accountants, lawyers, directors or other representatives responsible for ensuring GCS is in compliance with fiscal and legal responsibilities.
- ✓ embezzlement, private benefit, or misappropriation of funds.
- ✓ material violation of GCS policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention.
- ✓ discrimination based on race, gender, sexual orientation, ethnicity, and disability.
- ✓ facilitation or concealing any of the above or similar actions.

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3.0 Reporting Concerns

- 3.1 **When to Make a Whistleblower Report?** – Before the reporting individual initiates a Whistleblower Report they should satisfy themselves that they have reasonable grounds to suspect Reportable Conduct. Reasonable grounds to suspect is based on objective reasonableness of an employee and the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard. However, a whistleblower does not need to prove their allegation. In addition, the disclosure can still qualify for protection even if the disclosure turns out to be incorrect.
- 3.2 **Employees** – Whenever possible, employees should seek to resolve concerns by reporting issues directly to his/her manager or to the next level of management as needed until matters are satisfactorily resolved. However, if for any reason an employee is not comfortable speaking to a manager, the employee may contact the Director of Human Resources, the Corporate Counsel, or the CEO/President/CFO.
- 3.3 **Employees / Director** – If an employee / director does not believe that these channels of communication can or should be used to express his/her concerns, an employee / director may contact the chair of the GCS’s Audit Committee for financial matters and the chair of the GCS’ Governance Committee for non-financial matters. Whenever practical, reports should be in writing.
- Employee Manager (Preferred)
 - Next Level of Management (Preferred)
 - Director of Human Resources
 - Corporate Counsel
 - CEO / President / CFO
 - Audit Committee Chair (financial issues)
 - Governance Chair (non-financial issues)
- 3.4 **How to Complete a Report** – GCS’s hotline is managed by Lighthouse by Syntrio, an independent external provider and allows any individual of the organization to file a confidential report. Reports can be filed at any time, confidentially by several means but website is preferred.
- Primary Website: www.lighthouse-services.com/gamechangesolar
 - Direct URLs:
 - Language Name Direct URL:
 - Chinese (Simplified) www.lighthousegoto.com/gamechangesolar/csm
 - English www.lighthousegoto.com/gamechangesolar/eng
 - French www.lighthousegoto.com/gamechangesolar/re



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Spanish www.lighthousegoto.com/gamechangesolar/spa

- Anonymous Reporting App: Keyword: gamechangesolar
- Toll-Free Telephone: Direct Dial
 - o English-speaking USA and Canada: 833-204-8780
 - o Spanish-speaking USA and Canada: 800-216-1288
 - o French-speaking Canada: 855-725-0002 2
 - o Spanish-speaking Mexico: 01-800-681-5340

AT&T USA Direct

o All other countries: 800-603-2869 (must dial country access code first click here for access codes and dialing instructions)

- E-mail: reports@lighthouse-services.com (must include company name with report)
- Fax: (215) 689-3885 (must include company name with report)

• International Callers:

1. Make sure you have an outside line.
2. Enter the Access Code for the country and/or the telephone system you are calling from. You will then hear a 'bong'.
3. An English-language voice prompt will ask for the number you are calling.
4. Enter our toll-free number: **800-603-2869**. There is no need to dial "1" before the toll-free number.
5. You are now connected to the hotline.
6. A Lighthouse greeting will be played in multiple languages. Make a choice from the pre-recorded language prompts or press 000 and tell the English operator the language you speak (preferably in English). An interpreter will then join the call in 2-3 minutes. The Lighthouse operator will interview you, aided by the interpreter.
7. A report in English is then sent to the designated recipient(s) of your company.
8. Access codes are subject to change.

3.5 **What should I include in the report?** – Please provide as much detailed information as possible so that your report can be investigated. Some useful details include:

- Date, time and location of the incident
- Names of person(s) involved, roles and their business group
- Your relationship with the person(s) involved



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- The general nature of your concern
- How you became aware of the issue
- Possible witnesses
- Other information that you have to support your report

4.0 Handling of Reported Violations

GCS will investigate all reports filed in accordance with this policy with due care and promptness.

- 4.1 **Reports by Employees** - Matters reported by employees without initial resolution will be investigated by the Corporate Counsel to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem. However, the Corporate Counsel shall notify the board chair of any such investigation. After the conclusion of the investigation, GCS staff will issue a full report of all financial matters raised under this policy to the Audit Committee and all non-financial matters to the Governance Committee. In situations involving both financial and non-financial matters a complete report of all matters may be provided to both committees. The Audit Committee and/or Governance Committee may conduct a further investigation upon receiving the report from the Corporate Legal department. Upon the conclusion of any investigation or decision not to further investigate, the Audit or Governance Committee shall promptly report its findings to the Board of Directors.
- 4.2 For matters reported directly to the Audit Committee chair or the Governance Committee chair, the respective committee chair shall promptly (generally within ten business days) acknowledge the complaint has been received to the complainant if the identity of the complainant is known and the respective committee shall conduct an investigation to determine if the allegations are true and whether the issue is material and what, if any, corrective action should be taken. Upon the conclusion of any investigation, the Audit or Governance Committee shall promptly report its findings to the Board of Directors.
- 4.3 **Reports from Directors** - For matters reported directly to the board chair or reported from external sources to the CEO/President/CFO, the board chair or CEO/President/CFO shall assign financial matters to the Audit Committee

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and non-financial matters to the Governance Committee. The respective committee chairperson shall promptly (generally within ten business days) acknowledge receipt of the complaint to the complainant if the identity of the complainant is known and proceed with an investigation and reporting as described in the preceding paragraph.

- 4.4 In any situation where a complaint containing both financial and non-financial information is referred to both the Governance Committee and the Audit Committee, the chairs of the two committees may determine whether the Governance Committee will investigate only the non-financial complaints and the Audit Committee will investigate only the financial complaints or whether one committee will investigate all issues. In the case where both committees investigate, information and resources may be shared between the committees.
- 4.5 **Authority of Audit and Governance Committees** - The Audit and Governance Committees shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that the Committee believes is necessary to conduct a full and complete investigation of the allegations.

5.0 No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, contractors, and employees to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a concern shall be threatened, discriminated against or otherwise subject to retaliation or, in the case of an employee, adverse employment consequences because of such Report. Moreover, a contractor or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

6.0 Acting in Good Faith



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Anyone reporting a concern must act in good faith and have reasonable grounds for believing the matter raised is a violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

7.0 Confidentiality

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, GCS cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by GCS staff, directors, or others involved with the investigation of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to GCS employees, may result in discipline, up to and including termination of employment.

Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

8.0 Conflicts of Interest

For those complaints that involve a member of an investigating committee, Management Committee, the President, and the CEO, the CFO, Corporate Counsel and/or the board chair, the involved individual(s) will not be permitted to participate in the consideration of the complaint or the determination of what, if any, action needs to occur with regard to the complaint. If the involvement excludes most of a committee from participating in the process, the investigation will be assigned by the board chair to another board committee without similar conflicts. In the event that the board chair has a conflict of interest the investigation will be assigned by the next individual on the following list without a conflict of interest: Governance Committee chair, Audit Chair, President and CEO.



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9.0 Definitions

Board – The GameChange Solar Board of Directors

Fraud – wrongful or criminal deception intended to result in financial or personal gain.

Report – A report prepared by an eligible whistleblower of reportable conduct

Retaliation – adverse action against an individual because she or he has made a protected disclosure or has participated in an investigation, proceeding or hearing involving a protected disclosure.

Whistleblower - defined by this policy as an employee who reports, to one or more of the parties specified in this policy, an activity that he/she considers to be illegal, dishonest, unethical or otherwise improper.