

Whistleblower Policy

Document ID: COM-INT-020 **Effective Date:** January 1, 2024 **Last Updated:** January 2024 **Owner:** Legal & Compliance **Applies To:** All Employees, Contractors, Vendors

Purpose

NovaTech is committed to conducting business with integrity and in compliance with all applicable laws. This policy protects individuals who report suspected wrongdoing and establishes procedures for handling such reports.

Scope

Who Is Protected

This policy protects: - Employees (current and former) - Contractors and consultants - Vendors and suppliers - Board members - Any person with a business relationship with NovaTech

What's Covered

This policy covers reports of: - Violations of law or regulations - Fraud or financial misconduct - Corruption or bribery - Harassment or discrimination - Safety violations - Environmental violations - Retaliation against reporters - Any other ethical violations

Reporting Channels

Internal Channels

Ethics Hotline (Anonymous Available): - Website: ethics.novatech.com - Phone: 1-800-XXX-XXXX - Available 24/7 - Anonymous reporting option - Multi-language support

Direct Reports: - Your manager - HR: hr@novatech.com - Legal: legal@novatech.com - CFO (for financial matters) - Board Audit Committee (for executive matters)

When to Use Each Channel

Situation	Recommended Channel
General concerns	Manager or HR
Financial fraud	Ethics hotline or CFO
Executive misconduct	Ethics hotline or Audit Committee
Harassment	HR or ethics hotline
Safety issues	Manager, HR, or ethics hotline
Want anonymity	Ethics hotline

How to Report

Information to Include

When reporting, include: - What happened (specific facts) - When it happened (dates, times) - Where it happened - Who was involved - Any witnesses - Any evidence or documentation - Your contact info (unless anonymous)

Anonymous Reporting

You may report anonymously: - Ethics hotline supports anonymous reports - You can provide a unique ID for follow-up - Investigation may be limited without contact ability - Anonymous reports treated equally

Good Faith Requirement

Reports must be made in good faith: - Reasonable belief that conduct occurred - Not for personal gain or malice - Deliberately false reports not protected

Investigation Process

Receipt of Report

1. Report received and logged
2. Preliminary assessment within 48 hours
3. Acknowledgment sent (if contact provided)
4. Assigned to appropriate investigator

Investigation

1. Investigation scope determined
2. Evidence gathered
3. Interviews conducted
4. Findings documented
5. Conclusions reached

Timeline

Phase	Typical Timeline
Acknowledgment	48 hours
Preliminary assessment	1 week
Full investigation	2-8 weeks
Resolution	Varies

Complex investigations may take longer.

Confidentiality

- Reports kept confidential to extent possible
 - Information shared on need-to-know basis
 - Reporter identity protected
 - Some disclosure may be legally required
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Non-Retaliation

Protection Guaranteed

NovaTech prohibits retaliation against anyone who: - Makes a good-faith report - Participates in an investigation - Refuses to participate in wrongdoing - Exercises rights under this policy

What Is Retaliation

Retaliation includes: - Termination or demotion - Salary reduction - Negative performance reviews - Exclusion from opportunities - Harassment or intimidation - Any adverse employment action

Reporting Retaliation

If you experience retaliation: 1. Report immediately via ethics hotline or HR
2. Retaliation claims investigated promptly 3. Substantiated retaliation results in discipline 4. Up to and including termination

Consequences

Anyone who retaliates will face: - Disciplinary action - Up to termination - Potential legal consequences

Outcomes

If Wrongdoing Confirmed

- Appropriate remedial action taken
- May include discipline, termination
- Policy/process improvements implemented
- Referred to authorities if appropriate

If Not Substantiated

- No action against reported person
- No adverse inference from report
- Documentation maintained confidentially

Communication

- Reporter informed of outcome (if contact provided)
 - Specific details may be limited
 - No disclosure of disciplinary actions
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Rights of Reported Individuals

Individuals reported for wrongdoing have rights: - Presumption of innocence - Opportunity to respond - Confidential handling - No premature judgment - Fair investigation process

Legal Protections

Regulatory Protections

Various laws protect whistleblowers: - Sarbanes-Oxley Act - Dodd-Frank Act - State whistleblower laws - SEC whistleblower program

External Reporting

You may report to regulators: - SEC - OSHA - State agencies - Law enforcement
NovaTech cannot prevent external reporting.

Legal Counsel

You may consult legal counsel: - Before or after reporting - At your expense - NovaTech provides information if requested

Record Keeping

Documentation

All reports and investigations documented: - Report details - Investigation notes - Findings and conclusions - Actions taken

Retention

Records retained per legal requirements: - Minimum 7 years - Longer if required by law - Secure and confidential storage

Access

Access to records limited to: - Legal and Compliance - HR (as needed) - External counsel - Auditors - Regulators (upon request)

Training

Required Training

All employees must complete: - Code of Conduct training (includes whistleblower) - Ethics training (annual)

Manager Training

Managers receive additional training: - Receiving reports - Non-retaliation obligations - Escalation procedures

Policy Administration

Oversight

- Legal & Compliance administers policy
- Audit Committee provides Board oversight
- Regular effectiveness reviews

Policy Review

- Annual review (minimum)
- After significant incidents
- When laws change

Questions

Contact: - Legal: legal@novatech.com - Compliance: compliance@novatech.com
- HR: hr@novatech.com

Important Notices

This Policy Does Not

- Create employment contract
- Guarantee specific outcomes
- Limit management rights
- Supersede legal requirements

Cooperation Expected

All employees must: - Cooperate with investigations - Maintain confidentiality
- Report suspected violations - Not obstruct investigations

Summary

Report concerns in good faith → We investigate → No retaliation

NovaTech takes all reports seriously and protects those who speak up.

Related Documents: Code of Conduct (HR-EMP-002), Code of Ethics (COM-ETH-001), Anti-Harassment Policy (HR-EMP-010)