

## **Whistleblower Policy**

### **I. Purpose**

This Whistleblower Policy will serve to safeguard high standards of organizational and personal ethics in Andrew Glover. It will encourage all directors, officers, employees and agents to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws and regulations. Toward that end, this policy addresses the submission by directors, officers, employees and agents of complaints, concerns, and suspected violations with respect to one or more of the following matters:

- Questionable financial practices.
- Compliance with legal and regulatory requirements.
- A violation or suspected violation of Andrew Glover’s conflict of interest policy.
- A retaliatory act against an individual who reports a suspected violation of any of the above.

### **II. Responsibilities of the Board of Directors with Respect to Specified Complaints**

The Board of Directors of Andrew Glover (the “Board”) will receive, retain, investigate, and act on complaints and concerns (“Reports”) regarding:

- Questionable financial practices, including, but not limited to, the misuse of Andrew Glover’s assets, the circumvention or attempted circumvention of accounting procedures or internal controls, or conduct that would otherwise constitute a violation of Andrew Glover’s financial policies (each, a “Financial Allegation”);
- Compliance with legal and regulatory requirements (“Legal Allegation”);
- Violation or suspected violation of Andrew Glover’s conflicts of interest policy; and
- Retaliation against individuals who make Financial Allegations or Legal Allegations (“Retaliatory Act”).

In the discretion of the Board, responsibilities of the Board set forth above may be delegated to the Chair of the Board or to a committee of the Board.

### **III. Procedures for Making Complaints/Reporting Violations**

Complaints, concerns and suspected violations should be reported to a member of the Board.

### **IV. Procedures for Receiving Reports**

Any Report that is made directly to any member of the Board, whether openly, confidentially or anonymously, will be promptly reported to the full Board. Concerns expressed anonymously will be investigated to the extent practicable. However, should anonymity become an obstacle to full review and resolution of a concern by Andrew Glover, an individual may be asked to

provide certain additional identifying details for Andrew Glover to conduct a thorough investigation of such individual's allegations.

The Board will notify the complainant – if the complainant's identity is known – and acknowledge receipt of the Report within seven days.

Each Report forwarded to the full Board, and each Report that is made directly to the full Board – whether openly, confidentially or anonymously – will be reviewed by the Board. The Board will have discretion to consult with anyone who is not the subject of the allegation and may have appropriate expertise to assist the Board. The Board will determine whether the Board should investigate the Report, taking into account the considerations set forth in Section V below. If a member of the Board is the subject of the allegation, such member shall not participate in the review of the Report.

If the Board determines that it should investigate the Report, the Board will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Board will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

## **V. Considerations in Determining Whether the Board Should Investigate a Report**

In determining whether the Board should investigate a Report, the Board will consider, among any other factors that are appropriate under the circumstances, the following:

- Who is the alleged wrongdoer?
- How serious is the alleged wrongdoing?
- How credible is the allegation of wrongdoing?

## **VI. Protection of Whistleblowers**

### Non-retaliation.

Andrew Glover, including the Board and the officers, will not retaliate and will not tolerate any retaliation by any other person or group, directly or indirectly, against anyone who, in good faith, makes a Report or provides assistance to the Board or any other person or group, including any governmental, regulatory or law enforcement body, investigating a Report.

An officer, director or employee who retaliates against someone who has reported a violation is subject to discipline up to and including removal from the office or from the Board of Directors or termination of employment.

### Confidentiality.

Andrew Glover, including the Board and the officers, will not, unless compelled by judicial or other legal process, reveal the identity of any person who makes a Report or provides assistance to the Board and the officers, including any governmental, regulatory or law

enforcement body. The Board also will not make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a Report anonymously.

## **VII. Records**

Andrew Glover will retain for a period of seven years all records relating to any Report and investigation.