

Whistleblower Reporting and Anti-Retaliation Policy

Ocean Research & Conservation Association is committed to fostering a culture of integrity and to encouraging employees to report good-faith concerns regarding business-related conduct that may be unlawful. Ocean Research & Conservation Association does not tolerate any retaliatory, fraudulent, illegal or unethical business-related conduct.

- *Whistleblower* - A whistleblower is an individual who informs a supervisor, employers, government agency or other authority figure about criminal activity, unethical behavior or other improper activity occurring within an organization.
- *Misconduct* Ocean Research & Conservation Association is committed to maintaining a high standard of accountability and compliance with the law. Ocean Research & Conservation Association is dedicated to ensuring that its officers and employees comply with all provisions of the law.
- *Protected Disclosure* - A protected disclosure is a complaint made in good faith to the right person in the right manner. Generally, protected disclosures involve issues of the following:
 - Fraud or other financial business-related misconduct;
 - Bribery;
 - Creation of false contracts;
 - Expense claim fraud;
 - Theft or embezzlement of Ocean Research & Conservation Association resources;
 - Misuse of Ocean Research & Conservation Association resources for personal gain;
 - Association with third parties in a manner that creates a conflict of interest;
 - Disclosure or theft of confidential business information or trade secrets;
 - Presentation of false claims for government payment;
 - Conditions that threaten the health and safety of Ocean Research & Conservation Association employees;
 - Other violations of the Code of Conduct;
 - Criminal activity; or
 - Other unethical behavior.
- *Trade secrets* - Trade secrets are all forms and types of financial, business, scientific, technical, economic, or engineering information, including patterns, plans, compilations, program devices, formulas, designs, prototypes, methods, techniques, processes, procedures, programs, or codes, whether tangible or intangible, and whether or how

stored, compiled, or memorialized physically, electronically, graphically, photographically or in writing that Ocean Research & Conservation Association has taken reasonable measures to keep secret and that derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable through proper means by, the public.

- *Confidentiality* - Ocean Research & Conservation Association will make all efforts to maintain confidentiality of all disclosures. However, confidentiality is not guaranteed, and the identity of the whistleblower may need to be revealed in order to facilitate the investigation and resolve the issue.
- *Non-Protected Disclosures* - This policy applies to employees who raise good-faith concerns relating primarily to unethical, fraudulent, illegal or wrongful business conduct. This policy is not intended to address every concern that may arise in the workplace. For example, complaints of a personal nature or mere disagreements with Ocean Research & Conservation Association's business decisions do not constitute whistleblowing. Employees who make complaints of this nature are not subject to the protections granted by this policy; however, such complaints may be addressed under other corporate policies, such as anti-harassment policies, using other available channels of communication.
- *False Disclosures* - In the event that a disclosure turns out to be unfounded, the following standards apply:
 - If the disclosure was made in good faith, no adverse action will be taken against the individual who made the disclosure.
 - If the disclosure was intentionally false or made with disregard for the truth, the individual who made this disclosure will be disciplined up to and including termination.
- *Disclosure Procedure* - Any officer, supervisor or employee of Ocean Research & Conservation Association may disclose information related to suspected wrongdoing of any other Ocean Research & Conservation Association employee. The procedure for making a protected disclosure is as follows:
 - Complaints may be submitted to an employee's immediate supervisor. If the employee is not comfortable doing so, then the employee is encouraged to report his or her concern by speaking directly with the CEO or Managing Director of ORCA
 - Complaints may be submitted in writing to the CEO or Managing Director. The complaint should include the name and title of the alleged violator and any supporting evidence that the whistleblower has to support the allegation.

If the complaint is directly or indirectly related to the conduct of the CEO or Managing Director, the complaint may be submitted to either other party not involved in the complaint. Should both parties be involved in the complaint, then the complaint should be directed to the Chairman of the Board of Directors.

- The party receiving the complaint shall evaluate the complaint to determine if it concerns a whistleblowing issue. If no whistleblowing issue is implicated, the party receiving the complaint shall end the investigation and inform the complaining employee that no further action will be taken and explain the reason for the decision.
- If the party receiving the complaint determines that the complaint contains a whistleblowing issue, the complaint shall be sent to the next party higher in the governance of ORCA.
- *Investigation* - Ocean Research & Conservation Association is committed to fully investigating all allegations of misconduct including allowing accused parties to answer the allegations made against them.
 - A file should be opened for the investigation that should contain any documents, notes of interviews or any other information obtained during the investigation.
 - The investigator may contact the accused party and inform him or her that an investigation has commenced. Depending on the nature of the allegations, the employer should determine whether a suspension pending the outcome of the investigation is appropriate.
 - The investigator should contact any other parties necessary to facilitate the investigation such as financial auditors or law enforcement if the allegations concern criminal conduct.
 - Any relevant witnesses should be contacted and interviewed. All correspondence with witnesses should be documented and signed by the investigator and the witness.
 - Once the investigation has concluded, the investigator should prepare a written report summarizing the details of the investigation and any recommendations on how to proceed. This report shall be submitted to the next party higher in the chain of command who will make a final decision.
- *Finding of Misconduct* - If an employee is found to have engaged in misconduct, the employee will be disciplined up to and including termination. If an employee is determined to have engaged in criminal conduct, Ocean Research & Conservation Association will cooperate with law enforcement in any criminal proceedings that may result.
- *Protection* - Any employee of Ocean Research & Conservation Association who makes a protected disclosure or participates in an investigation of a protected disclosure will be protected from retaliation. Discipline should not result as a result of the disclosure provided that the disclosure is made in good faith and the employee complies with Ocean Research & Conservation Association's policy for disclosing misconduct.
- *Notice Under Defend Trade Secrets Act of 2016* - Employees are hereby notified in accordance with the Defend Trade Secrets Act of 2016 that an employee will not be

held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that:

- Is made (i) in confidence to a federal, state or local government official, either directly or indirectly, or to an attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or
- Is made in a complaint or other document that is filed under seal in a lawsuit or other proceeding.

Employees are further notified that if an employee files a lawsuit for retaliation by an employer for reporting a suspected violation of law, the employee may disclose the employer's trade secrets to his or her attorney and use the trade secret information in the court proceeding if the employee:

- Files any document containing the trade secret under seal; and
 - Does not disclose the trade secret, except pursuant to court order.
- *Retaliation* - Any officer, director, supervisor or employee who retaliates against an individual who has made a protected disclosure or participated in an investigation of a protected disclosure because of the employee's action will face discipline up to and including termination. Retaliation includes, but is not limited to, the following actions:
 - Termination;
 - Demotion;
 - Denial of promotion;
 - Denial of leave or benefits;
 - Intimidation; and
 - Making threats.
 - *Employer Right to Amend Policy* - Ocean Research & Conservation Association reserves the right to amend, delete or revise parts of this policy at any time.
 - Nothing in this policy prohibits an employee from reporting concerns, making lawful disclosures, or communicating with any governmental authority about conduct that the employee believes violates any laws or regulations.