**COMPLIANCE REPORTING POLICY**

**PURPOSE**

This policy is designed to uphold the business integrity of [EMPLOYER'S NAME] by offering a secure and dependable avenue for employees and others to voice concerns regarding conduct within the organization. The policy ensures that concerns can be raised confidentially, and even anonymously if preferred, without fear of retaliation, discrimination, or harassment.

We encourage everyone—whether you are an employee, officer, director, independent contractor, or business partner—to report any good faith concerns regarding [EMPLOYER'S NAME]'s business practices.

This policy covers the reporting of any concerns about the following:

* Ethics violations: Suspected violations of our [Code of Conduct/Code of Ethics and Business Conduct/[NAME OF CODE OF ETHICS]].
* Corporate policy violations: Suspected breaches of other [EMPLOYER’S NAME]’s policies or procedures.
* Fraudulent auditing and accounting activities: Any questionable accounting practices, violations of internal controls, or fraudulent reporting of financial information.
* Legal violations: Any suspected legal violations or fraudulent activities outside of the scope of auditing and accounting.

If requested, we also ask that you cooperate by providing accurate information in any investigation by a court, regulatory agency, law enforcement, or other governmental body.

**APPLICABILITY**

This policy applies to all individuals affiliated with [EMPLOYER’S NAME], including employees, officers, directors, and independent contractors, collectively referred to as "employees" or "you" in this policy. The terms “we” and “our” refer to [EMPLOYER’S NAME] and its subsidiaries.

As a member of the [EMPLOYER’S NAME] team, it is your responsibility to report any suspected violations or fraudulent auditing and accounting activities in accordance with this policy. Failure to report such issues may be treated as a violation in itself, which could result in disciplinary actions, including termination of employment or other professional relationships with [EMPLOYER’S NAME].

**HOW TO REPORT**

If you suspect that any violation or fraudulent auditing and accounting activity has occurred or is happening, or if you have a genuine concern about conduct that you reasonably believe could be a violation or fraudulent auditing and accounting activity, we encourage you to take one or more of the following actions:

* Speak with your manager about the situation.
* If you are uncomfortable discussing it with your manager or if you feel the issue has not been properly addressed—or if your manager is involved—contact the [Vice President of Human Resources, General Counsel, Chief Compliance Officer, [HEAD OF INTERNAL AUDIT], or Chief Financial Officer [or [OTHER OFFICER]]].
* If you feel your concern is not being handled properly or if you are uncomfortable with the contacts above, you can report your concern using one of the methods below. You have the option to remain anonymous or identify yourself:
	+ By mail to [EMPLOYER’S NAME], [ADDRESS], Attn: [General Counsel/Chief Compliance Officer/[HEAD OF INTERNAL AUDIT]/[OTHER AUTHORIZED OFFICER]].
	+ By email to [EMAIL ADDRESS].
	+ Via our ethics or reporting hotline by phone at [PHONE NUMBER] or online at [WEBSITE ADDRESS].

This policy provides a way for [EMPLOYER’S NAME] to be informed of any potential misconduct and address it promptly. However, nothing in this policy prevents you from reporting concerns to the appropriate federal or state law enforcement authorities if you have reason to believe a violation of the law has occurred. You may report to law enforcement, regulatory, or other relevant agencies either instead of, or in addition to, reporting to [EMPLOYER’S NAME] through the ethics hotline or other designated reporting channels outlined in this policy.

**ACKNOWLEDGING AND INVESTIGATING REPORTS**

Once a report has been submitted, the sender will receive an acknowledgment within a reasonable timeframe, provided the sender has included contact information.

All reports of suspected violations or fraudulent auditing and accounting activities will be taken seriously. Every report will be investigated thoroughly and promptly. The actions taken in each case will depend on the nature and seriousness of the reported conduct, as well as the outcome of the investigation.

If a violation or fraudulent auditing and accounting activity is confirmed, [EMPLOYER’S NAME] will take immediate corrective action appropriate to the severity of the situation. This may include disciplinary measures against the individual involved, which could range from a warning to termination of employment or other working relationships. [EMPLOYER’S NAME] will also implement reasonable measures to prevent the occurrence of similar violations or activities in the future.

It is important to note that anyone who knowingly submits false reports or intentionally misleads in connection with an investigation could face disciplinary action, including termination of employment or potential legal consequences.

**REPORT HANDLING**

Reports related to accounting and auditing, including fraudulent auditing and accounting activities, will be logged in an accounting and auditing matters log. This log will document key details such as: (1) the date the report was received, (2) a brief description of the report, (3) the identity of the reporting party (if provided), and (4) the status and outcome of the investigation.

The [General Counsel/Chief Compliance Officer/[HEAD OF INTERNAL AUDIT]/[OTHER AUTHORIZED OFFICER]] will immediately report the following to the Audit Committee: (1) reports concerning ethics violations or fraudulent auditing and accounting activities, including those initially directed to other channels, (2) any reports involving [EMPLOYER’S NAME]’s executive officers or directors, and (3) any other matters deemed significant by the [General Counsel/Chief Compliance Officer/[HEAD OF INTERNAL AUDIT]/[OTHER AUTHORIZED OFFICER]]. The Audit Committee will oversee the investigation of these reports or may delegate the responsibility to management, including the [General Counsel, Chief Financial Officer, Controller, Chief Compliance Officer, [HEAD OF INTERNAL AUDIT DEPARTMENT]], or external advisors as necessary.

For reports unrelated to accounting or auditing, these will be reviewed by the [General Counsel/Chief Compliance Officer/[HEAD OF INTERNAL AUDIT]/[OTHER AUTHORIZED OFFICER]], who will involve relevant parties (e.g., HR for labor issues) or departments for further investigation, unless a different course of action is deemed necessary.

The [General Counsel/Chief Compliance Officer/[HEAD OF INTERNAL AUDIT]/[OTHER AUTHORIZED OFFICER]] will provide the Audit Committee with a quarterly report summarizing all received reports related to accounting and auditing, along with updates on ongoing investigations. The Audit Committee may request specific handling for any report and assume oversight of particular investigations as needed.

**CONFIDENTIALITY OF REPORTS AND INVESTIGATIONS**

Information shared during the investigation will, to the extent possible and appropriate, be kept confidential, in alignment with [EMPLOYER’S NAME]'s [Code of Conduct/Code of Ethics and Business Conduct/[NAME OF CODE OF ETHICS]/[OTHER POLICY]]. However, disclosure may be necessary to facilitate the investigation, implement corrective measures, or comply with relevant laws.

In cases where the report is not submitted anonymously, the reporting party will be informed that the reported issue has been addressed. If feasible, we will also provide an overview of the resolution. However, due to confidentiality obligations, we may not always be able to share specific details regarding the actions taken.

This policy does not restrict or prevent employees from [discussing terms and conditions of employment with colleagues or union representatives/exercising rights protected under Section 7 of the National Labor Relations Act/exercising other legal rights as permitted by law].

**NO RETALIATION**

[EMPLOYER'S NAME] strictly prohibits and does not tolerate unlawful retaliation against any employee, officer, or independent contractor for reporting a violation or fraudulent auditing and accounting activity or suspected violation or fraudulent auditing and accounting activity in good faith, or for otherwise cooperating in an investigation of a violation or fraudulent auditing and accounting activity. All forms of unlawful retaliation are prohibited, including any form of adverse action, discipline, threats, intimidation, or other form of retaliation for reporting under or complying with this policy. [EMPLOYER'S NAME] considers retaliation a violation itself, which will result in disciplinary action, up to and including termination of employment or any other working relationship with [EMPLOYER'S NAME].

If you have been subject to any conduct that you believe constitutes retaliation for having made a report in compliance with this policy or for having participated in any investigation relating to an alleged violation or fraudulent auditing and accounting activity, please immediately report the alleged retaliation to the [VP of Human Resources, General Counsel, Chief Compliance Officer, or Chief Financial Officer/[OTHER AUTHORIZED OFFICER]], ideally within [ten (10)/[NUMBER]] days of the offending conduct. If, for any reason, you do not feel comfortable discussing the alleged retaliation with these people, please report the alleged retaliation through the ethics or reporting hotline by phone at [PHONE NUMBER] or online at [WEBSITE ADDRESS]. These individuals will ensure that an investigation is conducted in a timely fashion.

Your complaint should be as detailed as possible, including the names of all individuals involved and any witnesses. [EMPLOYER'S NAME] will directly and thoroughly investigate the facts and circumstances of all perceived retaliation and will take prompt corrective action if appropriate.

Additionally, any manager or supervisor who observes retaliatory conduct must report the conduct to the [VP of Human Resources, General Counsel, Chief Compliance Officer, or Chief Financial Officer/[OTHER AUTHORIZED OFFICER]] so that an investigation can be made and corrective action taken, if appropriate.

Bringing any alleged retaliation to our attention promptly enables us to honor our values and to promptly and appropriately investigate the reported retaliation in accordance with the procedures outlined above.

Any employee, regardless of position or title, who has been determined to have engaged in retaliation in violation of this policy, will be subject to appropriate disciplinary action, up to and including termination of employment or any other working relationship with [EMPLOYER'S NAME].

**POLICY ADMINISTRATION**

The [Legal Department/Corporate Secretary's Office/Internal Audit Department/[DEPARTMENT NAME]] is in charge of overseeing this policy. All employees are required to familiarize themselves with and follow the most up-to-date version of this policy. If you have any questions regarding this policy or need clarification on its scope or delegation of authority, please reach out to the [Legal Department/Corporate Secretary's Office/Internal Audit Department/[DEPARTMENT NAME]] at [CONTACT INFORMATION].

This policy will be reviewed annually by the [Legal Department/Corporate Secretary's Office/Internal Audit Department/[DEPARTMENT NAME]] to ensure its effectiveness and compliance with any changes in federal, state, or local laws. Any necessary updates or modifications will be made based on this review. All employees will be notified of significant changes or updates to the policy.

If you have any questions regarding the review process or the policy's application, please contact the [Legal Department/Corporate Secretary's Office/Internal Audit Department/[DEPARTMENT NAME]] at [CONTACT INFORMATION.]

This policy is designed to comply with all applicable Connecticut state laws and regulations. [EMPLOYER'S NAME] will ensure that all practices under this policy align with Connecticut’s legal requirements regarding reporting and handling of violations, fraud, and retaliation.

**ACKNOWLEDGEMENT OF RECEIPT AND REVIEW**

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (employee name), acknowledge that on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (date), I received and reviewed a copy of [EMPLOYER'S NAME]’s [NAME OF POLICY]. I understand that it is my responsibility to familiarize myself with the policy and adhere to its terms.

I also acknowledge that this policy is not intended to create an employment contract or alter my at-will employment status, unless otherwise specified in a written agreement signed by an authorized representative of [EMPLOYER'S NAME]. Any delay or failure by [EMPLOYER'S NAME] to enforce the provisions of this policy does not constitute a waiver of its rights to enforce them in the future.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Printed Name

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date