



Policy and Procedure # 686

Whistle Blower Protection

Approval: _____ Effective Date: 5/10/24

POLICY:

EFI is committed to high standards of ethical, moral and legal business conduct. EFI is committed to open communication; this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from any type of retaliation or victimization for whistle blowing.

This policy is intended to cover protection for employees that raise concerns at EFI. Concerns may include but not limited to the following:

1. Incorrect financial reporting
2. Unlawful activity
3. Activities that are not in compliance with EFI's code of Ethics
4. Activities, which otherwise amount to serious improper conduct
5. Theft
6. Subpoenas, search warrants and other legal action
7. Concerns for another employee

Harassment or victimization for reporting concerns under this policy will not be tolerated. Every effort will be made to keep the complainant's identity confidential. This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to: the seriousness of the issue raised; the credibility of the concern; and the likelihood of confirming the allegation from attributable sources. Allegations in bad faith may result in corrective action. All allegations will be investigated in a timely manner.

PROCEDURES:

1. Reporting: the whistle blowing procedure is intended to be used for serious and sensitive issues as listed above. All allegations are to be routed directly to the Corporate Compliance Officer (CCO). It will be the responsibility of the CCO to inform the Executive Director of such allegations.
2. Timing: the earlier a concern is expressed, the easier it is to take action.
3. Evidence: Although the employee is not expected to prove the truth of an allegation, the employee should be able to demonstrate to the person contacted that the report is being made in good faith.