



WHISTLEBLOWER POLICY

This policy provides confidential access to the Board of Cordelio if a team member believes there has been a violation of the COCE or suspects any kind of breach.

This policy is intended to encourage and enable team members to raise serious concerns rather than overlooking a problem or seeking a resolution of the problem outside Cordelio.

i. Protection of Whistleblowers

Consistent with the policies of Cordelio, the Board shall not retaliate and shall not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who, in good faith, makes an accounting allegation or provides assistance to the Board, management or any other person or group (including any governmental, regulatory or law enforcement body) investigating an allegation. The Board shall not reveal the identity of any person who makes an allegation in good faith and who asks that his or her identity as the person raising the concern remain confidential. The Board also shall 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 good faith accounting allegation anonymously.

The allegation of the person raising the concern will initially be accepted as complying in good faith with COCE, but does not necessarily absolve the person raising the concern, if they are involved, or anyone else of the violation or suspected breach of COCE.

ii. Procedures for Raising Concern

In addition to any other avenue available, a team member may report an incident or suspected breach to the Chair of the Audit Committee openly, confidentially or anonymously through the Cordelio service provider designated to handle such matters (The Tandem Team) by:

1. Phone – (844) 487-4729;
2. Online submission – www.thetandemteam.com/whistleblower.html (the Cordelio company code is 1008934)

The toll-free line and online system are managed by an outside, independent service provider and allow anyone to make an allegation without divulging their name. The service provider will forward the allegation to the Chair of the Audit Committee as promptly as practicable.

Any allegation that is made directly to the senior management of Cordelio (whether openly, confidentially or anonymously) shall be promptly reported to the Chair of the Audit Committee.

iii. Responsibilities of the Board

The Chair of the Audit Committee shall receive, investigate and act on complaints and concerns regarding questionable activities that may be in contravention of the COCE.

- iv. Each allegation made directly to the Chair of the Audit Committee or forwarded to the Chair of the Audit Committee by Cordelio personnel, shall be reviewed by the Chair of the Audit



Committee who may, in their discretion, consult with any team member they believe would have information or appropriate expertise that is relevant or believed to helpful in investigating such allegations. The Chair of the Audit Committee shall determine who should investigate the allegation and shall determine the appropriate scope and approach to such investigation based upon an assessment of the situation at the time. Procedures Following Selection of Investigation Approach

If the Chair of the Audit Committee determines that management should investigate the allegation, the Chair of the Audit Committee will notify the Board in writing of that conclusion. Management shall thereafter promptly investigate the allegation and shall report the results of its investigation, in writing, to the Chair of the Audit Committee. Management shall be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

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