



# WHISTLEBLOWER POLICY

Effective

March 15, 2022

## POLICY | Whistleblower

### 1. PURPOSE

The following procedures have been adopted by the Board of Directors (the "Board") of Jetti Holdings, Inc. to govern the receipt, retention and treatment of complaints about (i) accounting, internal accounting controls, auditing matters or questionable financial practices ("Accounting Complaints") and (ii) suspected violations of Jetti's Code of Business Conduct and Ethics or Jetti's Supplier Code of Conduct that are not Accounting Complaints ("Ethics Complaints," and collectively with Accounting Complaints, the "Complaints"), and to protect the confidential, anonymous reporting of Complaints by Jetti employees and external parties.

### 2. SCOPE

This policy applies to all employees of Jetti Holdings, Inc. and its subsidiaries ("Jetti", "we", "us" or the "Company"), who for purposes of this policy are referred to as "Jetti employees." Vendors, suppliers, customers, business partners, and other external parties may also submit Complaints pursuant to the procedures listed in Section 4 below. "You" refers to any Jetti employee as well as any third parties who submit Complaints.

### 3. POLICY

Jetti's policy is to treat Complaints seriously and expeditiously.

Accounting Complaints include, without limitation, complaints about the following:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to members of the investing public;
- violations of rules and regulations of the Securities and Exchange Commission applicable to the Company and related to accounting, internal accounting controls and auditing matters;
- intentional error or fraud in the preparation, review or audit of any of the Company's financial statements; and
- significant deficiencies in, or intentional noncompliance with, the Company's internal accounting controls.

Ethics Complaints include, without limitation, complaints about the following:

- discrimination, sexual harassment or unfair employment practices;
- conflicts of interest, corruption or bribery; and
- other suspected violations of Jetti's Code of Business Conduct and Ethics or Jetti's Supplier Code of Conduct that are not Accounting Complaints.

The Company does not tolerate any form of retaliation against Jetti employees for (i) raising a good faith belief of suspected misconduct, (ii) encouraging others to raise a good faith belief of suspected misconduct, (iii) refusing to obey illegal orders or (iv) participating in an internal investigation. Prohibited forms of retaliation include, but are not limited to, discharge, demotion, suspension, threats, harassment, or any other manner of discrimination with respect to a Jetti employee's terms or conditions of employment. Anyone found to be engaging in retaliation against a Jetti employee who reports misconduct in any of these circumstances is in violation of this policy and will face disciplinary action, up to and including termination. If you believe that a Jetti employee is being retaliated against, report it immediately so that the Company can investigate promptly and take appropriate action.



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## 4. PROCEDURES

### A. Receipt of Complaints

The Board has appointed the General Counsel as the Compliance Officer for the Company (the “Compliance Officer”).

Reports of a violation, or possible violation, may be made anonymously through the Compliance and Ethics Hotline at [www.lighthouse-services.com/jettiresources](http://www.lighthouse-services.com/jettiresources) or by phone at: 855-222-0916 (English-speaking USA and Canada), 800-216-1288 (Spanish-speaking USA and Canada), or 800-603-2869 (all other countries; must dial country access code first), which is managed by an independent third-party service provider and allows persons to report a complaint anonymously 24/7. Any person may also submit a Complaint by email to the Compliance Officer, or by mail to the Compliance Officer or the Audit Committee of the Board (the “Audit Committee”) at 2010 8<sup>th</sup> Street, Boulder, Colorado 80302. The manner in which reports of violations may be made varies from country to country and may depend on the type of violation you are reporting. Please contact the Compliance Officer or the Compliance and Ethics Hotline if you have any questions about how to report a concern under local law.

Regardless of the method by which a person reports a Complaint, a person submitting this information does not need to provide their name or other personal information, and reasonable efforts will be used to conduct the resulting investigation in a manner that protects the confidentiality and anonymity of the person submitting the Complaint, consistent with the need to conduct an adequate review. Suppliers and other vendors must indicate in a Complaint that they are a supplier or vendor. Although persons reporting a Complaint can remain anonymous, if we do not receive enough information, we may not be able to properly investigate a reported concern.

### B. Treatment of Complaints

In general, a Complaint made under these procedures will be directed to the Compliance Officer, who will review and investigate it and report directly to the Audit Committee on such matters:

- The Compliance Officer will review the Complaint and may investigate it himself or herself or may assign another Jetti employee, outside counsel, advisor, expert (including internal auditing staff) or third-party service provider (including any external auditor) to investigate, or assist in investigating, the Complaint.
- Unless otherwise directed by the Compliance Officer, the person assigned to investigate will conduct an investigation of the Complaint and report his or her findings or recommendations to the Compliance Officer. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.

Complaints involving allegations of potential misconduct by the Compliance Officer will be reviewed under the direction of the Audit Committee and with oversight by such persons as the Audit Committee determines to be appropriate.

If determined to be necessary by the Compliance Officer or the Audit Committee, the Company will provide for appropriate funding, as determined by the Compliance Officer or the Audit Committee, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.

### C. Access to Reports and Records and Disclosure of Investigation Results

All reports and records associated with any Complaint are considered confidential information, and access will be



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restricted to members of the Board, the Compliance Officer and the Jetti employees of the Company or outside counsel or other advisors that are involved in investigating such Complaint as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Compliance Officer or the Audit Committee.

Complaints and any resulting investigations, reports or actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

## **D. Retention of Records**

All Complaints and documents relating to such Complaints made through the procedures outlined above will be retained consistent with the Company's document retention policies, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

## **5. CONTACTS**

For any queries regarding this policy, please contact the Legal Department for clarification at: [legal@jettiresources.com](mailto:legal@jettiresources.com).

**Policy Owner: Rose Stella**  
Role: General Counsel

Approved by the Jetti Holdings, Inc. Board of Directors on March 10, 2022.