



WHISTLEBLOWER POLICY GLOBAL ACTION TO END SMOKING

PURPOSES

Global Action to End Smoking (the “Organization”) is committed to a culture of honest, ethical, and lawful conduct. In furtherance of this commitment, all directors, officers, current or former employees, independent contractors (as limited by N.Y. Labor Law §740(1)(a)) (each a “Covered Person”) must always act in accordance with all applicable laws and regulations, and with the policies of the Organization.

This Whistleblower Policy (the “Policy”) provides a means for Covered Persons to raise good faith concerns, or concerns based on a reasonable belief, about behavior by, within or associated with the Organization that is, or appears to be, illegal, fraudulent, dishonest, unethical, a substantial and specific danger to the public health or safety, or in violation of any of the Organization’s adopted policies (a “Concern”), and protects against retaliation of any Covered Person who reports a Concern in good faith or based on a reasonable belief.

When to Raise a Concern

You are encouraged to disclose to and seek guidance from a supervisor or manager if you believe any Covered person or other person associated or doing business with the Organization is doing, has done, or is planning to do anything illegal, unethical, or in violation of the Organization’s policy.

A Concern may involve a director, officer, employee, accountant, auditor, consultant, vendor, grantee or other individuals or entities that do businesses with the Organization. Examples of the types of activities that would raise a Concern include, but are not limited to: kickbacks; payment for services that are not rendered, or goods that are not delivered; use of the Organization’s assets for personal benefit; falsifying a document; accounting irregularities (including circumvention of internal controls); fraud; disclosing corporate secrets; violations of ethical standards; violations of the Organization policies; or planning, facilitating, or concealing any of the above. In addition, actions that have not been taken and that a person believes are required to be taken to comply with laws, regulations, or corporate policies, also may be Concerns.

While Concerns may be reported at any time, you should try to report a Concern as soon as possible after you become aware of the matter.

How to Raise a Concern

Concerns may be submitted either in writing or orally. No specific form is required to report a Concern. As much information as possible (and all available documents) should be provided



to support the Concern so that the Concern can be properly investigated.

A report of a Concern may be made anonymously. If you chose to make your report anonymously, your report should be as detailed as possible, as follow up questions will not be possible.

A Concern should be reported either to the Anonymous Hotline (operated by an independent third party), the Organization's Chief Legal Officer, or if the Chief Legal Officer is the subject of the Concern, then to the Chair of the Audit & Risk Committee of the Organization's Board of Directors (up-to-date information on the identity of the Audit & Risk Committee Chair is available from both the Legal and Finance Departments).

Chief Legal Officer: Heidi B. Goldstein
heidi.goldstein@actiontoendsmoking.org
(phone) 347-225-7150

Anonymous Hotline: EthicsPoint
1-844-416-4313
www.globalactiontoendsmoking.ethicspoint.com

If you are not comfortable making the report as suggested above, the report also may be made to your supervisor, or anyone in management with whom you are comfortable. If you inform someone in management about your Concern, the manager will report the Concern to the Chief Legal Officer or the Anonymous Hotline, or if the Chief Legal Officer is the subject of the Concern, then to the Chair of the Audit & Risk Committee of the Board.

A report of a Concern that proves to have been made in bad faith, or with the knowledge that such allegations were false, will be viewed as a serious offense.

This policy does not provide immunity to a Covered Person making a report of a Concern if he, she, or they participated in an illegal, fraudulent, dishonest, a substantial and specific danger to the public health or safety, or unethical act, or violated any of the Organization's adopted policies.

Procedures for Receiving and Reviewing Concerns

Any supervisor, manager, or other person who receives a report of a Concern from another Covered Person should follow the instructions above regarding "How to Raise a Concern" when determining to whom to further communicate the Concern.

All Concerns will be promptly investigated and resolved by or under the direction of the Organization's Chief Legal Officer. When appropriate, the Chief Legal Officer may consult with Board Officers, Directors, the Organization staff members, and/or outside consultants to determine if the Concern is valid, whether the issue is material, and what actions, if any, are



needed to correct any issue that is found to exist.

On a regular and appropriate basis, the Chief Legal Officer will provide the Audit & Risk Committee with a report identifying the Concerns reported under this Policy. The Chief Legal Officer also will provide the full Board with appropriate reporting. Records of all Concerns and investigations will be maintained in accordance with the Corporation's record retention policy.

In the event a Concern involves the Chief Legal Officer, the Chief Legal Officer will promptly recuse himself, herself, or themselves from the matter and inform the Audit & Risk Committee. The Audit & Risk Committee may investigate such Concern or appoint impartial attorneys to investigate the Concern.

Directors who are employees of the Organization may not participate in Board or Audit & Risk Committee deliberations or votes relating to administration of this Policy. In addition, any person who is the subject of a Concern may not be present at or participate in any Board or Audit & Risk Committee deliberations or votes on the matter relating to the Concern. However, the Board or authorized committee thereof may request that such person present background information or answer questions at a meeting of the Board or authorized committee thereof prior to the commencement of deliberations or voting.

Confidentiality

All reports of Concerns will be kept confidential to the extent possible, consistent with the need to conduct a fair and adequate investigation and take necessary corrective action.

No Retaliation

No Covered Person who makes a good faith effort to report a Concern or who cooperates with an investigation of such a report (whether by the Organization, its agents, or auditors, or by any law enforcement officials, government, or regulatory agency) shall suffer intimidation, harassment, discrimination, retaliation, or, in the case of an employee, adverse employment consequences, because of such report. Any person who retaliates against a Covered Person who has reported a Concern in good faith or based on a reasonable belief, will be subject to appropriate discipline and corrective action, up to and including termination of employment or removal from office or the Board.

This Policy is not an employment contract and does not modify the employment relationship between the Organization and its employees and does not change the fact that employees of the Organization are employees at will. Nothing in this Policy provides any Covered Person with any additional rights or causes of actions other than those otherwise available.

**Questions and Distribution**

Any questions regarding this Policy may be directed to the Chief Legal Officer. Copies of this Policy will be distributed to all Covered Persons providing substantial services to the Organization.

Oversight of Policy and Adoption of Policy

The Audit & Risk Committee of the Organization Board is responsible for the oversight of this Policy. The Chief Legal Officer of the Organization is responsible for the resolution of all reported Concerns. If the Chief Legal Officer is the subject of a Concern, the Audit & Risk Committee will designate an appropriate alternative person to act in his, her, or their place.

Last updated by the Board of Directors of Global Action to End Smoking on May 4, 2022.