

# ETHICS ESCALATION POLICY (WHISTLEBLOWING)

## POLICY OVERVIEW

Indium Corporation is committed to abide by the spirit and responsibilities as prescribed in our CODE OF ETHICS. This ethics escalation (whistleblowing) policy is meant to encourage individuals working for or with the company to report any unethical practices at any level of the organization with complete comfort, confidence, and protection.

If something is bothering you and you think Indium Corporation's management should know, please refer to this policy.

## UNETHICAL PRACTICES

**"Unethical practices" can include any illegal, fraudulent, or improper behavior or practice of Indium Corporation, its employees, contractors, or suppliers, that violates Indium Corporation's Code of Conduct, industry regulations, or local laws, and is not limited to:**

- Fraud
- Company data or record manipulation, including forgery
- Abuse of authority at any company level
- Unauthorized disclosure of confidential/proprietary information, including for personal advancement
- Criminal activity
- Harassment of employees or third parties

## REPORTING PROCEDURES

**Indium Corporation recognizes that the normal chain of command identified within company policies and procedures may not be appropriate based on your concerns. In that event, concerns can be reported to any of the following:**

- Direct supervisor
- Department manager
- Site manager
- Any member of the Senior Management team
- Regional site Managing Director
- VP of Finance
- President/COO
- CEO
- Compliance Manager

Additionally, the company has designated a Corporate Ombudsman, an independent third party with authority to direct compliance concerns to company management, the company's Board of Directors, or law enforcement, as appropriate.

**Individuals may report unethical practices by email at [indiumhotline@mattlawfirm.com](mailto:indiumhotline@mattlawfirm.com) or by phone to a confidential voicemail box at +1 (315) 624-0676.**

## WHISTLEBLOWER PROTECTIONS

**It is important to Indium Corporation to foster an environment in which employees feel empowered to identify ethics violations or illegal activity without fear of reprisal.**

**Indium Corporation will ensure that no one suffers any retaliation as a result of a refusal to accept or offer a bribe or other corrupt activities, or due to an employee's report of a particular concern relating to potential acts of bribery or corruption. Retaliation includes dismissal, disciplinary action, or unfavorable treatment.**

**Indium Corporation has the following whistleblower safeguards deployed:**

### **Reprisal Protections:**

- No unfair treatment shall be directed toward any whistleblower acting in good faith by virtue of his/her reporting an issue under this policy.

### **Confidentiality:**

- The company shall never reveal the name of the whistleblower without his/her consent unless required by law.
- If the company is ordered and required by law to report the name of the whistleblower, it shall inform the whistleblower, unless it has lawful reasons not to do so.
- If someone is afraid of being victimized he/she can email or call anonymously, hiding his/her identity. In this case, the whistleblower should provide and deliver all related information and facts with the initial report to facilitate the investigation process.
  - A clear and comprehensive understanding of the issue(s) being raised
  - Thorough and complete facts, refraining from any and all speculation
  - As much specific information as possible to allow a proper investigation
  - Disclosure of any personal interest that the whistleblower has in the matter
- The whistleblower can remain anonymous in follow-up communications and clarifications by providing a discreet email address.