

IDENT	FIN-14
Type of Document:	Policy
Type of Policy:	Corporate
Sponsor's Dept:	Finance
Title of Sponsor:	CFO
Title of Approving Official:	CEO/Board Chair
Date Published (Effective):	12/17/19
Next Estimated Review Date:	12/17/21

Subject: Whistleblower Policy

1) Purpose

- a) VITL requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of duties and responsibilities. As employees and representatives of VITL, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

2) Scope

- a) A whistleblower as defined by this Policy is an employee of VITL who reports, in good faith, an activity that the employee considers or suspects to be illegal, unethical, or dishonest to one or more of the parties specified in this Policy.
- b) The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.
- c) Examples of suspected illegal, unethical, or dishonest activities may include, but not be limited to, violations of federal, state or local laws; fraud; theft; billing for services not performed or for goods not delivered; other fraudulent financial reporting; misuse of VITL's assets; or undisclosed conflicts of interest.

3) Policy

- a) If an employee has knowledge of or a concern of illegal, unethical, or dishonest activity, the employee is to report the concern to VITL's Chief Financial Officer as soon as possible. If the Chief Financial Officer is the subject of the concern, the employee should report the concern to VITL's Chief Executive Officer.
- b) When reporting a concern, an employee should describe the concern in detail, along with relevant facts that support the concern.
- c) The employee must exercise sound judgment, act in good faith, and have reasonable grounds to believe the activity or conduct violates this Policy, to avoid baseless allegations.
- d) An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

- e) Whistleblower protections are provided in two important areas -- confidentiality and against retaliation.
 - i) **Confidentiality:** Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.
 - ii) **Against Retaliation:** VITL will not tolerate retaliation against a whistleblower who reports a concern under this Policy in good faith, or retaliation against any employee who participates in a review or investigation of a concern raised under this Policy.
 - iii) This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, adverse employment consequences, or threats of physical harm.
 - (1) Any employee who believes they are being retaliated against in violation of this Policy must contact the Chief Financial Officer immediately.
 - (2) Prohibitions against retaliation do not include protections for any personal wrongdoing that is alleged and investigated.
- f) An employee who retaliates against someone who has reported a violation of this Policy in good faith is subject to discipline up to and including termination of employment.
- g) All reports of illegal, unethical, or dishonest activities will be promptly submitted to the Chief Financial Officer who is responsible for investigating and coordinating the implementation of any resolution or corrective action and/or delegating those responsibilities as appropriate.
- h) Employees with any questions regarding this Policy should contact the Chief Financial Officer.
- i) VITL employees are required to read and sign this policy annually.

4) Notice of Immunity Under the Defend Trade Secrets Act (DTSA):

- (1) Immunity—An individual shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that—(A) is made—(i) in confidence to a federal, state or local government official, either directly or indirectly, or to an attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or (B) is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.
- (2) Use of Trade Secret Information in Anti-Retaliation Lawsuit—An individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to the attorney of the individual and use the trade secret information in the court proceeding, if the individual—(A) files any document containing the trade secret under seal; and (B) does not disclose the trade secret, except pursuant to court order.

5) Policy Review & Approval

VITL will review this Policy approximately every two years and reserves the right to change, revise, or update this Policy at any time to reflect VITL's intentions and compliance requirements. This Policy replaces and supersedes any and all prior policies and procedures on this subject matter as of the Effective date of this Policy.

 _____ Reviewed by: CFO	<u>12/17/19</u> Date
 _____ Approved by: CEO	<u>12/17/19</u> Date
Approved by the VITL Board of Directors and effective December 17, 2019:	
 _____ Bruce Bullock, MD, VITL Board Chair	