FOREST TRENDS Whistleblower Policy

1. **General.** Forest Trends is committed to maintaining a workplace environment where its employees, board of directors, officers, consultants, subawardees, and other individuals participating in Forest Trends business activities, are free to raise good faith concerns regarding the organization’s business practices. Forest Trends expects its employees and directors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities whether on or off duty. The Whistleblower Policy is intended to serve as a means of reporting suspected serious improprieties that potentially impact the integrity and operation of Forest Trends. The Whistleblower Policy specifically provides for the protection of individuals reporting concerns from retaliatory actions.

2. **Reporting Responsibility.** In accordance with this Whistleblower Policy, each employee, director, and other individuals participating in Forest Trends business activities has an obligation to: (1) report suspected violations of applicable state and federal laws, (2) provide truthful information in connection with an inquiry or investigation by a court, agency, law enforcement, or other governmental body, and (3) report questionable conduct involving Forest Trends assets or potential serious violations of policies or its standards of conduct.

3. **Reporting Procedures.** Forest Trends encourages its employees, directors, and other individuals participating in Forest Trends business activities to share their questions, concerns, suggestions, or complaints with someone who can address them properly. Employees and directors wishing to report a suspected violation under this Whistleblower policy may do so to the President & CEO, Director of Operations, the CFO, or directly to the Audit Committee Chairperson. All reported concerns will be forwarded to the Audit Committee. Anonymous reports should be reported via its Ethics Hotline online at [www.foresttrends.ethicspoint.com](http://www.foresttrends.ethicspoint.com) or at 1-844-837-2247. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported concerns.

All reports will be promptly investigated and reported to the Audit Committee and appropriate corrective action will be recommended to the board of directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the concern. The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

a) **Protection from Retaliation.** This Whistleblower Policy is intended to encourage and enable employees, directors, and other individuals participating in Forest Trends business activities to raise concerns within the organization for investigation and appropriate action. With this goal in mind, no individual who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, an employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including termination of employment.

b) **Acting in Good Faith.** Anyone reporting a Concern must act in good faith and have reasonable grounds for the report. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment.

c) **Confidentiality.** Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment.