



## WHISTLE-BLOWER POLICY

### PURPOSE

The National Propane Gas Association (NPGA) is committed to high standards of ethical, moral, and legal business conduct. In line with this commitment, and NPGA's commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistle-blowing.

This whistle-blowing policy is intended to cover protections for you if you raise concerns regarding NPGA, such as concerns regarding:

- incorrect financial reporting;
- unlawful activity;
- discrimination or harassment;
- activities that are not in line with NPGA policy, including the Code of Conduct; or
- activities that otherwise amount to serious improper conduct.

### SAFEGUARDS

*Harassment or Victimization* – Harassment or victimization for reporting concerns under this policy will not be tolerated.

*Confidentiality* – Every effort will be made to treat the complainant's identity with appropriate regard for confidentiality.

*Anonymous Allegations* – This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

- the seriousness of the issue raised;
- the credibility of the concern; and
- the likelihood of confirming the allegation from attributable sources.

*Bad Faith Allegations* – Allegations in bad faith may result in disciplinary action.

### Procedure 1: *Process for Raising a Concern*

*Reporting* – The whistle-blowing procedure is intended to be used for serious and sensitive issues. Such concerns, including those relating to financial reporting, unethical or illegal conduct, may be reported directly to the Chair of the Audit Committee. For contact information please refer to the Audit Committee listing in the current year's NPGA Committee Directory.

Employment-related concerns should continue to be reported through your normal channels such as your supervisor, Vice President, Chief Administrative Officer, or to the President and CEO unless under the circumstances that is inappropriate. In such circumstances contact the Chair of the Audit Committee as noted previously.

*Timing* – The earlier a concern is expressed, the easier it is to take action.