Whistleblower Policy

Overview

Good Sports Inc. (“Good Sports”) Code of Conduct and Conflicts of Interest Policy (“Standards of Conduct”) require employees, officers, and directors to observe high ethical standards and fully comply with the law in the conduct their duties and responsibilities. As employees and representatives of Good Sports, our Standards of Conduct require that we practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws, regulations and company guidelines.

This Whistleblower Policy (“Policy”) has been established to provide a means for employees, officers, and directors to raise good-faith concerns about behavior that appears to them to violate the Standards of Conduct. A “Whistleblower” is the individual reporting such activity. All Good Sports employees, officers, and directors are covered under this Policy.

Activities that violate the Standards of Conduct may include, but are not limited to: violations of federal, state or local laws; fraudulent financial reporting or actions that may lead to such fraudulent reporting; destroying, altering, concealing, or falsifying a document; fraudulently influencing or misleading any independent public accountant engaged in the performance of an audit of Good Sports’ financial statements, violations of company regulatory guidelines, or planning, facilitating, or concealing any of the above. This is not meant to be an exhaustive list but rather a guide to the types of improper behavior covered by this Policy.

Reporting Responsibility

It is the responsibility of all Good Sports employees, officers, and directors to comply with Good Sports Standards of Conduct, and to immediately report any violations or suspected violations of the Standards of Conduct, in accordance with this Policy.

No Retaliation

Good Sports strictly prohibits any harassment, retaliation, or adverse employment consequences against any Whistleblower who, in good faith, reports a violation or suspected violation of the Standards of Conduct. Any person who retaliates against a Whistleblower is subject to appropriate disciplinary and corrective action, up to and including termination of employment in the case of an employee.

Procedure

In most cases, an employee’s immediate supervisor will be in the best position to address an area of concern. However, if you are not comfortable speaking with your immediate supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak with the Audit Committee Chair (whistleblower@goodsports.org). Supervisors are required to report suspected violations of the Standards of Conduct to the Executive Team. Non-supervisory employees may also report concerns directly to the Executive Team.
Reports may also be made anonymously or by submitting a report (marked “CONFIDENTIAL”) in writing to the Chief Executive Officer. The identity of the individual making the report will be kept confidential to the extent consistent with Good Sports interests and its legal obligations.

Because failure to report misconduct can itself be understood to condone the misconduct, we emphasize the importance of reporting. Therefore, you are required as employees and officers, to come forward, without regard to the identity or position of the suspected offender. Failure to report knowledge of wrongdoing may itself result in disciplinary action against those who intentionally fail to report.

Reports made in bad faith, attempts to slander or defame an individual, or reports of a frivolous nature may result in disciplinary action against the individual making the report, in accordance with Good Sports disciplinary policies.

**Resolution**

All reported violations of the Standards of Conduct will be promptly investigated by Good Sports and will be treated confidentially to the extent consistent with Good Sports interests and its legal obligations. You are required to cooperate in the investigation (if necessary) of an alleged violation of the Standards of Conduct. If the result of the investigation indicates that corrective action is required, Good Sports will decide what steps it should take to rectify the problem in accordance with company policy.