

**DEPARTMENT: COMPLIANCE**

**DOCUMENT OWNER: CCO**

*Changes since last issue:*

1. Completely revised to new Compliance Dept. and Lighthouse Tip Line
2. Dept was Security / HR, Owner was Director of Security

## **PURPOSE AND SCOPE:**

This policy applies to all Austal USA (AUSA) employees worldwide, including part time, temporary and contract employees. The *Lighthouse* Ethics, Fraud and Compliance Tip Line (hereafter known as the "Tip Line") provides all employees a confidential reporting mechanism to report any known or suspected violations as outlined in the AUSA *SUP203 Ethics, Fraud and Business Conduct Policy*. Furthermore, this policy outlines individual employee responsibilities and the necessary procedural steps to report misconduct. Additionally, this policy serves to reassure employees of AUSA's non-retaliation policy.

## **OWNERSHIP:**

The Compliance Department is responsible for the overall administration and oversight of the Tip Line as described in this procedure.

## **TRAINING:**

This policy is required to be discussed during new hire orientation and communicated during annual compliance training. It is highly encouraged that all members of management reinforce this policy with employees on a regular basis.

## **RESPONSIBILITIES:**

### **AUSA Employees:**

AUSA employees have a responsibility to report known or suspected violations of any laws, rules, regulations, or company policies that AUSA is bound by. Employees are encouraged to report misconduct of this nature to their supervisor, Human Resources, Legal or any other management personnel as they deem appropriate. The Tip Line is an alternative means by which employees can report such misconduct if they wish to do so anonymously. Other regular business matter concerns should be directed to the employee's supervisor and are not addressed by this policy.

### **Reporters of Misconduct:**

Those reporting misconduct through the Tip Line are responsible for providing enough detail in their report to demonstrate that there are sufficient grounds for concern. The earlier a report is provided, the easier it is to take action. Reportable actions include but are not limited to actions that:

- Are unlawful;

- May lead to danger to others;
- May lead to incorrect financial reporting;
- Are not in line with company policies, including AUSA Procedure SUP203; or
- Otherwise amount to serious improper conduct.

**Compliance Manager:**

The Compliance Manager (CM), with oversight from the Chief Compliance Officer (CCO) will serve as the initial AUSA recipient of *Lighthouse* Tip Line reports and will ensure that all Tip Line complaints are routed to the appropriate management official for investigation. The case may be assigned to Human Resources, Security, Legal, Finance, or other individuals as deemed appropriate. The CM may delegate certain tasks as necessary or appropriate in order to fulfill required duties, and will oversee any such delegation.

**CONFIDENTIALITY:**

The Tip Line allows employees to remain anonymous at their option. Concerns expressed anonymously will be investigated, 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.

*Lighthouse* will make every effort to protect a reporter’s identity. However, please note that should the information provided in a Tip Line report be part of, or the basis of an internal and/or external investigation by our company; a reporter’s identity may become known to AUSA Compliance Department during the course of the investigation.

**NON-RETALIATION POLICY:**

In accordance with SUP203, whether or not employees choose to reveal their identity when reporting suspected violations, AUSA will treat the reported information as confidentially as possible while ensuring a fair and full investigation, and will not take any actions of retribution or retaliation against any employee because he/she initiated a report, even if the report proves to be mistaken but was submitted in good faith.

If any AUSA employee attempts to retaliate against another AUSA employee for reporting ethical or compliance violations, or for involvement with the investigation of a reported violation, the attempted retaliation is to be reported immediately. Acts of retaliation are direct violations of the Code and will result in disciplinary action.

**STEPS TO REPORT MISCONDUCT:**

Reporters can access *Lighthouse* through any of the following options.

- **Primary Website:** [www.lighthouse-services.com/austalusa](http://www.lighthouse-services.com/austalusa)
- **Direct URLs:**

Language Name	Direct URL
English	<a href="http://www.lighthousegoto.com/austalusa/eng">www.lighthousegoto.com/austalusa/eng</a>
Filipino	<a href="http://www.lighthousegoto.com/austalusa/fil">www.lighthousegoto.com/austalusa/fil</a>
Spanish	<a href="http://www.lighthousegoto.com/austalusa/spa">www.lighthousegoto.com/austalusa/spa</a>
Vietnamese	<a href="http://www.lighthousegoto.com/austalusa/vie">www.lighthousegoto.com/austalusa/vie</a>

- **Anonymous Reporting App: Keyword: austrialusa**
  - Detailed instructions [here](#)
- **Toll-Free Telephone:**
  - Direct Dial**
    - **English speaking USA and Canada: Austal Tip Line 251-445-1957 will be directed to 651-294-8539**
    - Spanish speaking USA and Canada: **800-216-1288**
    - French speaking Canada: **855-725-0002**
    - Spanish speaking Mexico: **01-800-681-5340**
  - AT&T USADirect**
    - **All other countries: 800-603-2869** (must dial country access code first [click here](#) for access codes and dialing instructions)
- **E-mail: [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com)** (must include company name with report)
- **Fax: (215) 689-3885** (must include company name with report)

## **INVESTIGATION:**

### **Initial Inquiries:**

Initial inquiries will be made by the Compliance Department, with assistance from the Human Resources and Security management teams as required, to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved by agreed upon action without the need for an investigation.

### **Feedback to Reporter:**

When an individual files a report through Tip Line, they will be given the opportunity to receive the following information on their report:

- Acknowledgment that the report was received;
- An indication of how the matter will be dealt with;
- An estimate of the time that it will take for a final response;
- Status updates letting them know that initial inquiries have been made; and
- Status updates on whether an investigation will follow, and if not, why not.

The amount of feedback provided to a reporter will depend on the nature of the issue, the clarity of information provided, and whether the employee remains accessible for follow-up. At the discretion of AUSA and subject to legal and other constraints, the reporter may be entitled to receive information about the outcome of an investigation.

## **REGULATORY REFERENCES AND CITATIONS**

SUP203\_Ethics, Fraud and Business Code of Conduct