

## **Procedures for the Submission of Complaints by Employees Concerning Accounting and Auditing Matters**

Any employee of the Company may submit a good faith complaint without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. In order to facilitate the reporting of employee complaints, the Company's Audit Committee has established an ethics and compliance hotline. We use Red Flag Reporting (an independent company) that administers the hotline on our behalf. This service allows employees to report any concerns regarding activities in the workplace in violation of our code of conduct. This can include, but is not limited to:

- Financial reporting improprieties and / or fraud;
- Legal concerns such as bribery or labor law;
- Workplace concerns such as harassment, discrimination; and
- Safety issues

**This service is not for "9-1-1" type emergencies, which should be handled directly by calling 911.**

We continue to encourage employees to raise concerns or issues directly with a supervisor, or with HR and / or upper management. However, Red Flag Reporting provides another reporting avenue which also allows employees to report concerns while remaining completely anonymous if they choose.

**To file a report**, provide client code **Gifinc** and simply do one of the following:

- Visit **www.RedFlagReporting.com** and click on "File a Report"
- Call **1-877-647-3335**
- Text **RFR** to **234-231-9005**
- You may also use the following (be sure to be detail oriented, provide our client code, and indicate if you wish to be anonymous our not):
  - Fax to **330-572-8146**
  - Email to **redflag@redflagreporting.com**
  - Mail to **RFR, P.O. Box 4230, Akron, Ohio 44321**

All claims are reported to designated members of the Audit Committee. If you ever need to file a report, you will be informed as to whom the report will be routed to for resolution. You will be able to prevent access to any of those people if they are part of the concern. If you do prevent access, that person also will not be notified by Red Flag Reporting that the report was filed.

### ***Policy on Retaliation***

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.