

**CHARGE ENTERPRISES, INC.**  
**WHISTLEBLOWER PROGRAM AND**  
**FINANCIAL INTEGRITY COMPLIANCE POLICY**

**PURPOSE**

Charge Enterprises, Inc. “Charge” and collectively with any successor thereto and its consolidated subsidiaries, (the “**Company**”) is committed to high standards of ethical, honest and legal business conduct. In line with this principle and our commitment to open communication, this policy provides an avenue for employees to bring to our attention illicit or illegal conduct and reassurance that they will be protected from reprisals for raising such concerns. This policy is intended to cover protections for bringing to our attention questionable business conduct at the Company such as:

- irregular accounting methods, auditing conduct or financial reporting practices;
- violations of state or federal securities laws, including the US Foreign Corrupt Practices Act of 1977 (“FCPA”), Sarbanes-Oxley Act of 2002 (“SOX”), and the Dodd-Frank Act of 2010 (“DFA”);
- any other activity that may violate local regulations, or is otherwise unlawful;
- other activities not in line with our Code of Business Conduct and Ethics and policies; and
- unusual or dubious payments, amounts or arrangements.

This policy is intended to comply with the requirements of Section 301 of the Sarbanes-Oxley Act and Section 922 of the Dodd-Frank Act of 2010.

**POLICY**

It is the policy of the Company to encourage employees, when they, in good faith, reasonably believe that any questionable conduct has occurred, is occurring or is about to occur, to immediately report those concerns.

The Company strictly prohibits discrimination, retaliation or harassment of any kind by any Company officer, director, employee or agent against any employee who in good faith reports or participates in an investigation of reported complaints of questionable or illicit conduct.

**REPORTING PROCEDURES**

The procedures in this policy are intended for serious and sensitive issues. If an employee has reason to believe that there exists questionable or illicit conduct, including conduct related to accounting methods, auditing conduct or financial reporting practices, or as otherwise identified herein, the employee should immediately report those facts to his/her supervisor (if appropriate), to the Chief Financial Officer, Chief Executive Officer, the Chief Compliance Officer, the Chairman of the Audit Committee, or by calling the Company’s Compliance Hotline.

- A. If an employee has reason to believe that a member or members of Executive Management are involved, the employee is encouraged to first immediately in good faith report those facts to the Chairman of the Company’s Audit Committee. Any other questions, concerns, suggestions, or complaints should be reported through normal channels such as to your supervisor. All such communications, the identity of the reporter, and subsequent investigation will be treated as confidential.
- B. The earlier a concern is expressed, the easier it is to take action. To that end, employees are encouraged to bring concerns to any of the individuals identified above as soon as possible. Although you are not expected to prove the truth of an allegation, you should be able to demonstrate that the report is being made in good faith with reasonable factual support.
- C. We encourage employees to put their names to allegations as appropriate follow up questions and investigation may require more detailed information from the source of the information in order to quickly and efficiently ascertain the appropriateness of the reported incident. However, employees who prefer

anonymity may send a letter to any of those mentioned under Reporting Procedures, above, or by omitting their name when contacting the Compliance Hotline.

- D. Violations or suspected violations may be submitted on a confidential basis or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct and conclude a thorough investigation.
- E. If an employee who has made or participates in the investigation of such a report has reason to believe that he/she has been or will be discriminated against, retaliated against, or harassed, the employee should immediately report those facts to any of those mentioned under Reporting Procedures, above.
- F. This policy only applies to allegations made in good faith with reasonable belief in the accuracy of the allegations. Allegations made in bad faith may result in disciplinary action.

## REPORTING CONTACT INFORMATION

### **The Compliance Hotline**

Toll free 1-844-506-0707

Available 24x7, 365 days a year  
Managed by Navex Global  
Able to take reports on an  
anonymous basis

### **The Audit Committee**

Regular mail marked  
“Confidential”

Charge Enterprises, Inc.  
Attn.: Audit Committee Chairman  
125 Park Avenue, 25<sup>th</sup> Floor  
New York, NY 10017

### **The Chief Compliance Officer**

James Biehl

jbiehl@charge.enterprises  
125 Park Avenue, 25<sup>th</sup> Floor  
New York, NY 10017

### **The Chief Executive Officer**

Andrew Fox  
a@charge.us  
125 Park Avenue, 25<sup>th</sup> floor  
New York, NY 10017

### **The Chief Financial Officer**

Leah Schweller  
leah@charge.enterprises  
125 Park Avenue, 25<sup>th</sup> floor  
New York, NY 10017

## INVESTIGATIONS

- A. All complaints under this policy will be promptly and thoroughly investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct, conclude, and, if appropriate, prosecute the investigation.
- B. All employees and members of management have a duty to promptly cooperate and provide accurate information in connection with any investigation of reports of questionable conduct, or of discrimination, retaliation or harassment resulting from the reporting or investigation of such matters.
- C. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the facts proven by investigation.
- D. Where questionable conduct has occurred, those matters will be corrected, and the persons responsible for the misconduct, or those failing to cooperate or who provide false information during an investigation, will be subject to disciplinary action, up to and including termination.
- E. The Company’s Audit Committee will retain as a part of its records any such complaints or concerns for a period of at least ten (10) years.
- F. This policy is intended to encourage and enable employees to raise good faith concerns about questionable or illicit conduct to designated Company personnel prior to providing any notification outside the Company. However, nothing in this policy is intended to prevent an employee from reporting information to the appropriate governmental agency (SEC/DOJ) when the employee has reasonable cause to believe that a violation of law has occurred.

## **MODIFICATION**

The Audit Committee of the Board of Directors of the Company can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with applicable legal requirements and/or to accommodate Company organizational changes.

Adopted: November 15, 2021

Amended: August 31, 2023

**CHARGE ENTERPRISES, INC.  
WHISTLEBLOWER PROGRAM AND  
FINANCIAL INTEGRITY COMPLIANCE PROGRAM**

**ACKNOWLEDGEMENT FORM**

By signing this statement, I acknowledge that I have reviewed, understand, and agree to adhere to the Company's Whistleblower Program and Financial Integrity Compliance Program (the "Policy"), adopted November 15, 2021 and amended August 31, 2023.

I am not personally aware of any violations of the Policy and furthermore, I understand that if the Company determines my conduct warrants it, I may be subject to disciplinary action, up to and including termination of services.

By: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_