

Forest River Inc. CORPORATE POLICY Ethics & Compliance Investigations	<u>ORIGINAL ISSUE DATE</u>	<u>PAGE</u>	<u>POLICY NUMBER</u>
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	<u>RESPONSIBLE ORGANIZATION</u> Ethics & Compliance		
	<u>APPROVED BY</u> Pete Liegl		
	<u>EFFECTIVE DATE</u>	<u>NEXT SCHEDULED REVIEW</u>	
	01/14/2019	01/14/2022	

I. PURPOSE

The Forest River (“Company” or “Forest River”) Investigation Policy (“Policy”) provides the framework and establishes governing principles for the investigation function within the Company.

A Company-initiated internal investigation will arise when there is reason to believe there may have been a significant violation of the Code of Ethics and Conduct and related policies, and/or the Law. "Law" includes all applicable laws or government regulations in any location where the Company operates, including international, regional, country, or local laws, rules and regulations, and applicable court and administrative agency orders. Forest River is committed to ensuring all Company-initiated investigations are conducted in a fair, impartial, thorough manner and in compliance with all applicable laws within the United States.

The Policy is consistent with applicable United States laws, rules and regulations, and has been prepared in accordance with generally accepted investigation standards. The Policy aims to:

- (a) protect the rights and reaffirm the duties of Company personnel involved in investigative activities, including subjects of investigations, in accordance with relevant rules, regulations, and principles of fairness;
- (b) enhance the ability of the Chief Ethics and Compliance Officer (“CECO”) to carry out effectively and independently the oversight function of investigation entrusted to him/her by the Company, and thereby protect the interests of the Company; and
- (c) promote accountability, a culture of ethics and integrity, and good governance within the Company.

To implement the Policy and ensure the objectivity, impartiality, and quality of CECO investigative activities, the CECO, as needed, may establish additional written procedures, practices and guidance, in the Forest River Investigation Procedures.

II. SCOPE

Investigation is a formal fact-finding inquiry to examine allegations of misconduct and other wrongdoing in order to determine whether they have occurred and if so, the person or persons responsible.

The CECO has overall authority and responsibility for investigating possible instances of misconduct, wrongdoing or malfeasance within the Company falling within his/her mandate and for investigating any issue of concern in relations to a government agency whether it be related to misconduct, wrong-doing or malfeasance, a violation of Law or any issue related to contractual or regulatory obligations (collectively referred to herein as “misconduct”). The CECO will promptly initiate an appropriate investigation into all possible violations of law and Company policy.

The Policy applies to all Forest River employees, as well as to other members of personnel engaged under other contractual arrangements, regardless of the type of engagement or its duration.

The Policy does not extend to investigation of workplace conflicts and grievances, personnel grievances arising from administrative decisions affecting the terms of appointment of a member of staff, and/or performance issues and performance-related disagreements. Such issues will be investigated by the Company Human Resources Department.

Complaints of retaliation for reporting possible misconduct or cooperating with an oversight activity should be addressed to the CECO.

An investigation is administrative in nature. It is a fact-finding exercise, not a punitive undertaking. The investigation function is part of the Forest River ethics system, and the decision whether to take disciplinary action is made by appropriate Division General Manager or, for corporate headquarters personnel, by the Director of Human Resources. Forest River will take appropriate corrective action in response to violations, even if those actions are not always visible to other Forest River personnel.

III. GENERAL

- a. Reporting misconduct: Forest River encourages personnel to report any concerns or suspected cases of misconduct or violations of law. Reports will be confidential and may be submitted anonymously. Forest River personnel can raise concerns or discuss issues confidentially with the CECO or make a report via the Company ethics hot line at **1-800-261-8651** or at www.brk-hotline.com . Although it is not a requirement, callers to the

hotline are encouraged to provide their contact information so the Company can follow-up if additional information is needed. Reports may also be made to:

- i. Supervisors & Managers
- ii. The General Managers of each division,
- iii. Human Resources, or
- iv. the Deputy CECO,

any of whom, upon receiving such report, shall inform the CECO. The CECO shall also be available to receive, directly from personnel, reports of possible misconduct, including complaints or information concerning the possible existence of fraud, waste, abuse of authority, non-compliance with regulations and rules of federal, state or local governments, all issues of concern involving any government agency and other matters or other irregular activities relevant to the business of Forest River.

- v. The CECO shall acknowledge receipt (in writing) of those reports made by identifiable sources.
- vi. Forest River must report certain types of misconduct to the government. This underscores the obligation of all Forest River personnel to report possible misconduct, including those pertaining to a government agency.
- vii. Should Forest River personnel become aware of any issues pertaining to a government agency (which includes Federal, State and Local governments), they must notify the CECO. For example, if you learn that a government agency or third party is asking for information pertaining to performance on a contract or a suspected violation of law, or is conducting an investigation, that information must be reported to the CECO. The CECO will monitor the situation and participate as needed. The CECO will further report such issue or information to the Company Finance Committee which may refer the matter to an alternative external investigative authority.
- viii. If you observe misconduct or a violation that needs to be reported and requires an investigation, the CECO will work with you to resolve your concern. When you contact the CECO here's what you can expect, except anonymous reports may limit the ability of the CECO to contact or keep you informed:
- ix. Your concern will be taken seriously.

- x. You will be treated with dignity and respect.
 - xi. Your communication will be protected to the greatest extent possible.
 - xii. Your concern will be addressed and you will be kept informed during the investigation.
 - xiii. You will be contacted when the investigation is complete and informed as to whether the findings are substantiated or unsubstantiated. NOTE: you will not be informed of any discipline administered related to your concern, as we must protect the privacy of the individual(s) impacted.
 - xiv. The right of Company personnel to communicate confidentially with, and provide information to, the CECO, without fear of reprisal or retaliation, is guaranteed by the Company Chief Executive Officer.
 - xv. Forest River does not tolerate retaliation against personnel who report or provide any information concerning violations of laws, company policies, rules and standards of conduct in good faith. Any personnel found to be engaging in retaliation will be subject to disciplinary action.
 - xvi. Notwithstanding the foregoing, making allegations or providing information that are known to be false or misleading, or that recklessly disregard the accuracy of the information, constitutes serious misconduct which may result in disciplinary or other appropriate administrative action.
- b. Initiating Investigations: Forest River is committed to investigating reported concerns promptly and taking appropriate action. Reports are monitored and tracked. Each report is given a unique identification number so progress can be reported back to the individual who raised the concern.
- i. Upon receipt of a report of possible misconduct, the CECO will carry out a preliminary evaluation of the information available, the purpose of which is to determine whether:
 1. the alleged behavior, if established, would constitute misconduct;
 2. the matter is not appropriate for a full investigation because of a lack of credibility, materiality and/or verifiability; and/or
 3. a more appropriate or less formal remedy is available, or the matter falls within the purview of another body.

- ii. The CECO will endeavor to complete the preliminary evaluation within 15 working days or sooner, depending upon the nature of the misconduct. Based on the outcome of the preliminary evaluation, the CECO may decide to initiate a full investigation or to close the matter. The CECO shall document the reasons for decisions to initiate or not initiate a full investigation.
 - iii. Once the CECO determines an investigation is appropriate, he/she will make all reasonable efforts to initiate the investigation in a timely fashion. Depending on the nature of the case, an investigation can take anywhere from a few days to several months to complete.
 - c. Governing Principles: The CECO investigative activities include gathering and reviewing all evidence that is likely to have a bearing on the subject matter, both in terms of documentation and verbal testimony, to assess the credibility of the report. The CECO and investigators he/she may designate shall have unrestricted, unlimited, direct and prompt access to all relevant Company premises, property, records, officials and personnel.
 - i. Forest River personnel have a duty to cooperate unreservedly with investigative activities conducted by the CECO and designated investigators, and to respond promptly and fully to all requests for information.
 - ii. No one shall interfere with an ongoing investigation or otherwise attempt to influence or stop such investigation.
 - iii. Investigative activities must preserve confidentiality, respect the individual rights and obligations of Forest River personnel and be conducted with strict regard for fairness, impartiality and the presumption of innocence.
 - iv. Confidentiality must be maintained with respect to all investigative matters by the CECO, designated investigators, and all others involved. The CECO shall keep confidential the identity of the source of the initial report of possible misconduct and disclose it on a need to know basis only where required by the legitimate needs of the investigation and/or any subsequent proceedings.
 - v. The CECO will protect from unauthorized disclosure information gathered in the course of the investigative activities and will use it only if necessary to proceed with the investigation or for administrative, disciplinary or judicial proceedings. Company personnel shall not release publicly the fact that an investigation has

been initiated or any details of the investigation. Breach of confidentiality in relation to the CECO's investigative activities may amount to misconduct.

- vi. In the performance of their investigative functions, the CECO and designated investigators will consider the impact on personnel who might be negatively affected by the appearance of being investigated, and take reasonable steps to protect the reputation of such personnel.
 - vii. As soon as is feasible without jeopardizing the effectiveness or integrity of the investigative process, the CECO will notify personnel whose conduct is under examination for possible misconduct (hereinafter the subject) that he/she is under investigation. The notification will take place and will provide information on the general nature of the allegations under investigation and on the subject's rights and obligations.
 - viii. The subject of an investigation shall be given a fair and reasonable opportunity to explain or justify the conduct being examined and present evidence on his/her behalf prior to the issuance of an adverse finding against him/her. The subject will normally be provided such an opportunity at two different stages before the completion of the investigation. First, during the interview, the subject will be provided details of the allegations and of the evidence in support thereof and he/she will be afforded the opportunity to respond and to provide countervailing evidence. Subsequently, the subject will normally be given an opportunity to review and comment on relevant excerpts of the draft investigation report.
 - ix. The investigative findings and conclusions of the CECO and/or designated investigators, are determined through an impartial, objective, and independent process of information gathering and analysis, which may include reasonable inferences based on substantiated facts and evidence.
- d. Reports: Based on the investigation, the CECO or designated investigators shall determine whether the allegation(s) were founded, unfounded or inconclusive. This determination should be documented in writing and made part of the investigative report.
- i. Investigation reports, including findings, conclusions and recommendations, are fully confidential, unless disclosure is authorized by the CECO, the Company Chief Executive Officer, pursuant to a court-authorized request (i.e., subpoena, court

order) or it is determined that the reports warrant disclosure to the appropriate government agency.

- ii. The CECO shall promptly submit reports of significant risk to the Chief Executive Officer. The CECO shall also provide the Chief Executive Officer with periodic status reports regarding investigations involving the Code of Ethics and Conduct, related policies, and/or the Law, including relevant statistics and trends.
- iii. Unless otherwise required by law, before notifying any government entity of a Company-initiated investigation, Company legal counsel will conduct a full review of the investigation to determine what information, including documents, should be released to the government entity.
- iv. The CECO will retain a copy of the investigation report for a period of five years or longer if required by law.
- v. For final investigation reports involving government agencies, the CECO may also send a copy of the report to the appropriate senior management and to outside legal counsel.