



Farm Credit
Financial Partners™

Reporting Financial and Other Irregularities (Whistleblower) Policy and Control Standard

Effective Date: September 28, 2018

Policy Statement

FPI is committed to complying with all applicable laws and regulations, accounting, internal accounting controls, and auditing matters. It is the Company's policy to encourage both internal (employees, officers, and directors) and external parties (shareholders and others), when they reasonably believe that questionable accounting conduct or practices or any form of discrimination, harassment, or other conduct violating the law or FPI policies/procedures have occurred or are occurring, to report those concerns immediately. All reports will be taken seriously and will be promptly investigated. The specific action(s) taken in any particular case will depend on the nature and gravity of the conduct or circumstances reported and the quality of the information provided.

In addition, FPI is committed to providing a work environment in which employees can raise their concerns free of harassment, retaliation or adverse employment consequence of any kind.

Policy Purposes

- To affirm FPI's commitment to compliance with all applicable whistleblower statutes as well as regulations promulgated by the Farm Credit Administration.
- Encourage stakeholders to report any questionable conduct or action reasonably believed to violate that compliance.

Policy Scope

This policy shall apply to conduct and actions related to all applicable laws and regulations and Company policies and procedures. The Scope shall apply to all employees, contractors, officers and directors as well as external parties.

Exception(s)

None.

Control Standard Statement

FPI is committed to complying with all applicable laws and regulations, accounting, internal accounting controls, and auditing matters. It is the Company's policy to encourage both internal and external stakeholders to report any questionable conduct or action reasonably believed to violate the law or company policies and procedures without fear of harassment, reprisal or adverse employment consequence. There are a number of different ways to report matters starting with the individual's manager, an HR contact, or a member of the executive team. FPI also uses a third-party hotline reporting provider-which is available as follows:

- Phone hotline at (844) 870-4889 specifically for FPI users



- External website at <https://financialpartners.tnwreports.com> specifically for FPI users
- The Employee Resources page on FPI's intranet site references both the phone number and the link to a site for online entry

When reporting through the hotline, a specially trained operator will confidentially document the concern to make sure all important details are included. When submitting a report through the website, there is an on-line form to capture the required data. Types of information to include are: where the incident took place, who was involved, whether management was notified, if anyone else is aware, when it occurred, and a detailed description. There is no tracking of visitors to the web site, so the user can choose to provide their name or remain anonymous.

Matters may also be reported anonymously by contacting the FPI Board Audit Committee Chairman or FPI's Internal Auditor. At this time, Tom Nakano, EVP – Chief Administrative and Financial Officer of Northwest Farm Credit Services, is the Chairman of the FPI Audit Committee. Tom can be reached by calling (509) 340-5490 or through email at tom.nakano@northwestfcs.com. Jill Brody serves as FPI's Internal Auditor. Jill can be reached at (413) 271-8830 or through email at jill.brody@financialpartners.com.

All valid report concerns will receive the same level of attention regardless of whether or not the source is anonymous.

All report concerns 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 or advisable to conduct the investigation and take any remedial actions or as otherwise required by applicable law. All employees and supervisors have the duty to cooperate fully and provide complete and honest answers in the investigation.

No Retaliation

FPI strictly prohibits harassment, retaliation or adverse employment consequence of any kind against any employee who, based on reasonable belief that misconduct or illegal activity described herein has occurred or are occurring, reports that information to the individuals designated in this policy. An employ who retaliates against someone who has reported a matter in good faith is subject to discipline, up to and including termination of employment.

Exception(s)

None.

