

## **Whistleblower Policy**

Infrastructure and Energy Alternatives, Inc. (“the Company”) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Company, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that the Company can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of the Company’s Code of Conduct or suspected violations of law or regulations that govern the Company’s operations.

### **No Retaliation**

It is contrary to the values of the Company for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports a violation of the Code of Conduct, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation or Company policy governing the operations of the Company. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

### **Reporting Procedure**

The Company has an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak with the Company’s Compliance Officer. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Company’s Compliance Officer or the Board of Directors, who have the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or Compliance Officer.

### **Compliance Officer**

The Company’s Compliance Officer is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Board of Directors of all complaints and their resolution and will report at least annually to the Audit Committee on compliance activity relating to accounting or alleged financial improprieties.

### **Accounting and Auditing Matters**

The Company’s Compliance Officer shall immediately notify the Audit Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

### **Reporting Violations**

Violations or suspected violations may be submitted on a confidential basis by the complaint. Reports of violations or suspected violations will be kept confidential and can be submitted through the following methods:

- Visit [www.iea.ethicspoint.com](http://www.iea.ethicspoint.com)
- Call 844-713-1182

Any allegations that prove not to be substantiated and that prove to have been made maliciously, or with knowledge that the allegations are false, will be viewed as a serious disciplinary offense.

#### **Acting in Good Faith**

Anyone filing a written complaint concerning a violation or suspected violation must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Discipline or retaliation will not result from a complaint made in good faith.

#### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

#### **Handling of Reported Violations**

The Company's Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

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