

# VIVINT SMART HOME, INC.

## WHISTLEBLOWER POLICY

Adopted January 17, 2020

Vivint Smart Home, Inc. (the “**Company**”) is committed to maintaining high standards of financial integrity, and the Audit Committee of the Board of Directors (the “**Board**”) takes very seriously all complaints and concerns regarding accounting, internal accounting controls and auditing matters. The Company’s financial information guides the decisions of the Board and management and is relied upon by the Company’s stockholders, employees and business partners. The Company’s policies and practices have been developed to maintain the highest business, legal and ethical standards.

For these reasons, the Company must maintain a workplace environment where employees who reasonably believe that they are aware of questionable accounting, internal accounting controls or auditing matters, or of the reporting of fraudulent financial information, can raise these concerns free of any harassment, discrimination or retaliation. It is the Company’s policy to encourage its employees to report those concerns as soon as possible after discovery. The Company strives to encourage open communication so that such concerns may be raised without fear of retaliation in any manner.

Accordingly, the Audit Committee has established the following procedures for:

- (i) The receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters; and
- (ii) The confidential, anonymous submission by the Company’s employees of concerns regarding accounting or auditing matters they believe to be questionable.

### 1. RECEIPT OF COMPLAINTS

Non-employees may submit complaints regarding accounting, internal accounting controls or auditing matters by mail to:

Vivint Smart Home, Inc.  
4931 N. 300 W.  
Provo, Utah, 84604  
*Attn: Chief Legal Officer*

Employees may submit concerns regarding accounting, internal accounting controls, or auditing matters they believe to be questionable (confidentially and anonymously, if they wish) in one of the following ways:

- (i) via regular mail by writing addressed to the attention of the Audit Committee (or any member thereof) or the Company’s Chief Legal Officer, Vivint Smart Home, Inc., 4931 N. 300 W., Provo, Utah 84604;
- (ii) via electronic mail to the Company’s Chief Legal Officer;

- (iii) via the whistleblower hotline link found on the “Corporate Governance” section of the “Investors” page of the Company’s website at [www.vivint.com](http://www.vivint.com); or
- (iv) via telephone hotline 1-877-630-0009 (English speaking USA and Canada); 1-800-216-1288 (Spanish speaking USA and Canada); and 1-855-725-0002 (French speaking Canada).

The methods of submitting complaints shall be published on the Company’s external and internal websites in such manner as the Chief Legal Officer, in consultation with the Audit Committee, deems appropriate. It shall be emphasized to employees that each of the methods of submitting complaints listed above may be used anonymously and that such complaints shall be treated confidentially.

The report regarding the concern or complaint should include the following items:

- (i) a description of the matter or irregularity;
- (ii) the period of time during which the employee observed the matter or irregularity; and
- (iii) any steps that the employee has taken to investigate the matter or irregularity, including reporting it to a supervisor and the supervisor’s reaction.

The person submitting the complaint may include, at their option, their identity and contact information, which may be used if additional information is needed. As stated above, however, there is no requirement that the report contain this information if the reporting person chooses to remain anonymous. ***Please note, however, that if the reporting person does not provide contact information and the report does not provide enough information to enable investigation of the matter, the reported matter may not be fully investigated. Therefore, it is important that all reports be as complete and thorough as possible.***

Except for complaints sent directly to the Audit Committee or requested by an employee to be forwarded in confidence directly to the Audit Committee, all complaints will be forwarded to the Chief Legal Officer’s office for coordination of their treatment as set forth below.

## **2. TREATMENT OF COMPLAINTS**

All accounting and auditing complaints received shall be entered on an accounting and auditing matters log, which shall include, among other things, information regarding the date the complaint was received, a description of the complaint, the name of the reporting person (if provided), and the status and disposition of an investigation of the complaint. Receipt of the complaint will be acknowledged to the sender, within a reasonable period following receipt, if appropriate information for response is supplied.

Non-accounting or non-auditing complaints shall be logged separately and will be forwarded to the appropriate person or department for investigation (e.g., human resources or legal), unless the Chief Legal Officer deems other treatment is necessary (e.g., such complaint involves a finance employee or executive officer).

With respect to complaints not initially directed to the Audit Committee regarding accounting or auditing matters, the Chief Legal Officer and/or internal audit or compliance function will report immediately to the Audit Committee matters he deems significant (e.g., allegations of fraud or allegations of accounting or auditing matters it believes to be questionable involving executive officers). The Audit Committee shall direct and oversee an investigation of such complaints, as well as any complaints initially directed to the Audit Committee, as it determines to be appropriate.

All other complaints regarding accounting or auditing matters shall be reviewed under the direction and oversight of the Chief Legal Officer, who will involve such other parties (*e.g.*, members of the finance department or outside advisors) as deemed appropriate. The Chief Legal Officer shall provide the Audit Committee with a quarterly report of all accounting or auditing complaints received and an update of pending investigations. The Audit Committee may request special treatment for any complaint and may assume the direction and oversight of an investigation of any such complaint.

Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

In all cases, prompt and appropriate corrective action shall be taken as determined by the Audit Committee. A person may be subject to disciplinary action, which may include the termination of his or her service, if such person fails to cooperate in an investigation or deliberately provides false or misleading information during an investigation. The specific action that will be taken in response to a report will depend on the nature and gravity of the conduct or circumstances reported and the quality of the information provided. Where questionable accounting, internal accounting controls or auditing matters or the reporting of fraudulent financial information is verified, corrective action will be taken and, if appropriate, the persons responsible will be disciplined.

The Company strongly prohibits any reprisal, threats, discrimination, harassment, retribution or retaliation in any way against any person who has in good faith made a complaint or reported a concern, or against any person who assists in any investigation or process with respect to such a complaint or concern. If a reporting person believes that he or she has been subjected to any reprisal, threats, discrimination, harassment, retribution or retaliation for having submitted a report or participating in an investigation relating to a report, such person should immediately report the concern to an executive officer of the Company or to any supervisor. Any complaint that any managers, supervisors, or employees are involved in discrimination, retaliation or harassment related to the reporting or investigation of questionable accounting, internal accounting controls or auditing matters, shall be promptly and thoroughly investigated in accordance with the Company's investigation procedures outlined above. If a complaint of discrimination, retaliation or harassment is substantiated, appropriate disciplinary action, up to and including termination, will be taken.

When appropriate, the Chief Legal Officer or Audit Committee will report the results of any investigation regarding a complaint, including any corrective actions taken, to the person making the complaint, if appropriate information for response was supplied, maintaining the anonymity of the person making the complaint to the fullest extent possible.

### **3. RETENTION OF COMPLAINTS**

The Chief Legal Officer shall retain written complaints, the accounting and auditing matters log and all related documentation as required under applicable law.

### **4. MODIFICATION OF POLICY**

The Audit Committee or the Board can modify this policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with state and federal regulations and/or accommodate organizational changes within the Company.