



# Company Policy Manual

## Policy 1.2

### Whistleblower Policy

Revision Date: December 1, 2017

Rev.	Change	Approved By	Date
0	Initial Policy		1/2002
1	Changed anonymous reporting system from the Compliance Director to MySafeWorkplace	Alan Gotcher Ed Dickinson	5/20/05
2	Revised as per Derivative Settlement	Board of Directors	12/01/2017

Altair Nanotechnologies, Inc. (the "Company") is committed to providing a workplace conducive to open discussion of its business practices. It is Company policy to comply with all applicable laws that protect employees against unlawful discrimination or retaliation by their employer as a result of their lawfully reporting information regarding, or their participating in, investigations involving corporate fraud or other alleged violations by the Company or its agents of federal or state law. Specifically, Company policy prevents any employee from being subject to disciplinary or retaliatory action by the Company or any of its employees or agents as a result of the employee's:

- Providing information, causing information to be provided, otherwise assisting in an investigation regarding any conduct that the employee reasonably believes involves a violation of the following ( "Federal Fraud Laws"):
  - federal criminal law relating to securities fraud, mail fraud, bank fraud, or wire, radio and television fraud, or
  - any rule or regulation of the Securities and Exchange Commission, or
  - any provision of federal law relating to fraud against shareholders,

where the information or assistance is provided to or the investigation is being conducted by a federal regulatory or law enforcement agency, a member of Congress or any committee of Congress, a person at the Company with supervisory or similar authority over the employee or a person engaged by a person at the Company with supervisory or similar authority over the employee;

- filing, causing to be filed, testifying, participating in, or otherwise assisting in a proceeding filed or about to be filed (with any knowledge of the employer) related to an alleged violation of a Federal Fraud Law; or
- reporting any concerns regarding accounting, auditing or internal auditing controls pursuant to the Company's Complaint Procedures for Accounting and Auditing Matters (the "Accounting Complaint Procedures").

However, employees who file reports or provide evidence which they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by the above policy statement and may be subject to disciplinary action, including



**Altair Nanotechnologies, Inc.  
Company Policy Manual**

termination of their employment. In addition, except the extent required by law, the Company does not intend this Policy to protect employees who violate their confidentiality obligations with regard to the Company's trade secret information. Employees considering providing information that may violate these privileges or reveal Company trade secrets are advised to consult an attorney before doing so.

The Company's Compliance Director, who is a designated member of the Board of Directors, is responsible for receiving, collecting, reviewing, processing and resolving concerns and reports by employees and others on the matters described above and other similar matters. Employees are encouraged to discuss issues and concerns of the type covered by this Policy with their supervisor, who is in turn responsible for promptly informing the Compliance Director of any concerns raised. If the employee prefers not to discuss these sensitive matters with his or her own supervisor, or the employee believes that his or her own supervisor has failed to take steps necessary to resolve concerns raised by the employer, the employee may instead contact the Compliance Director anonymously and confidentially thru the MySafeWorkplace reporting system.

Every employee has unlimited, 24 hours a day, seven days a week, free access to the MySafeWorkplace anonymous and confidential incident reporting system.

The toll free telephone number is (800)461-9330.

The internet site is [www.MySafeWorkplace.com](http://www.MySafeWorkplace.com).

The Compliance Director will promptly investigate any report submitted as described above and will provide the Company's Audit Committee with a copy of such report. Upon the completion of the Compliance Director's investigation, the Compliance Director will notify the employee (if the employee provided identifying information when submitting the report) of the result of the investigation. The Compliance Director shall maintain at the Company's offices a written log summarizing the report and the outcome of the investigation for two (2) years from the date the report was initially submitted.

If an employee believes he or she has been subjected to any action that violates this Policy, he or she may file a complaint with his or her own supervisor or the MySafeWorkplace reporting system. If it is determined that an employee has experienced any improper employment action in violation of this Policy, such employee will be entitled to appropriate corrective action.

In addition, pursuant to the Accounting Complaint Procedures, the Company has established a procedure by which confidential complaints involving the Company's accounting, auditing, and internal auditing controls may be raised anonymously within the Company. Complaints submitted through this confidential process that involve the Company's accounting, auditing, and internal auditing controls will be handled as set forth in the Account Complaint Procedures and as required by applicable law. An employee may utilize this confidential process either to raise new complaints regarding accounting, auditing and internal accounting controls or if he or she feels that a complaint previously raised with a supervisor regarding auditing and internal accounting controls has not been appropriately handled.

The Company shall post a copy of this Whistleblower Policy on its website and in a conspicuous location at each of its offices.