



GRAVITY STORAGE, LLC

WHISTLEBLOWER POLICY

Adopted May 6, 2024

Gravity Storage LLC (“GSLLC”) is committed to maintaining the highest standards of business conduct and ethics in its accounting standards and disclosures. It is the policy of the GSLLC to comply with and require its management, and employees to comply with all applicable legal and regulatory requirements and other matters pertaining to fraud against the company. Every employee has the responsibility to assist GSLLC in meeting these requirements.

GSLLC’s internal controls and corporate reporting and disclosure procedures are intended to prevent, deter and remedy any violation of the applicable laws and regulations that relate to corporate reporting and disclosure, accounting and auditing controls and procedures, and other matters pertaining to fraud against GSLLC. Even the best systems of control and procedures, however, cannot provide absolute safeguards against such violations. GSLLC has a responsibility to investigate and, if required, report to appropriate governmental authorities, any violations relating to corporate reporting and disclosure, accounting controls and procedures, and other matters pertaining to fraud against GSLLC, and the actions taken by GSLLC to remedy such violations.

This Whistleblower Policy (the “Policy”) governs the process through which employees and others, either directly or anonymously, can notify GSLLC’s Compliance Officer of potential violations or concerns. In addition, this Policy establishes a mechanism for responding to, and keeping records of, complaints from employees and others regarding such potential violations or concerns.

1. Reporting Alleged Violations or Concerns

Reporting to the Compliance Officer. If an employee reasonably believes that any GSLLC employee or other person acting on behalf of GSLLC has violated any legal or regulatory requirements or internal policy relating to:

- corporate reporting and disclosure,
- accounting and auditing controls and procedures,
- conflicts of interest,
- breaches of GSLLC policy,
- substantial and specific danger to health, safety and environment, or
- other matters that may pertain to fraud against the company or violations of law,

the employee should immediately report his or her concern to Roberto Flores, the GSLLC’s Compliance Officer, as follows:

Roberto Flores
Business Unit Manager Gravity Storage LLC
10958 E. Cordova St.
Gold Canyon Az 85118
By e-mail: roberto@ramopps.com
and By Telephone: (928) 200-3291

Reporting to Management. If an employee is not comfortable reporting a concern to the Compliance Officer, he or she should report the concern to any supervisor or member of management whom he or she is comfortable approaching. Any manager or other supervisory employee who receives a report of an alleged violation must immediately forward the report to the Compliance Officer, unless the reported matter involves the Compliance Officer, in which case, the manager or other supervisory employee who receives a report must immediately forward the report to the Management Committee. The Compliance Officer will communicate all reports of alleged violations to GSLLC's Management Committee.

Anonymous Reports. Reports of alleged violations may be submitted to the Compliance Officer anonymously if the employee desires. Although anonymous reports may be submitted via any of the above methods, reports submitted by e-mail or telephone tend to be less likely to remain anonymous and confidential than those submitted in writing. All reports of alleged violations, whether they were submitted anonymously, will be kept in strict confidence to the extent possible, consistent with GSLLC's need to conduct an adequate investigation.

What to Include in a Report. Reports of alleged violations should be factual, rather than speculative conclusory, and should contain as much specific detail as possible to allow for proper assessment. The report should clearly set forth all the information the employee knows about the alleged violation. The complaint describing an alleged violation or concern should be candid and should set forth all the information that the employee knows regarding the allegation or concern. In addition, the complaint should contain sufficient corroborating information to support the commencement of an investigation. GSLLC may, in its reasonable discretion, determine not to commence an investigation if a complaint contains only unspecified or broad allegations of wrongdoing without appropriate factual support.

2. Investigation of Complaints

Upon receipt of a complaint alleging a violation of any state or federal law a designated member of the Management Committee, will make a determination as to whether a reasonable basis exists for commencing an investigation into the conduct alleged in the complaint. If the Committee or its designated member concludes that an investigation is warranted, it shall take appropriate measures to implement a thorough investigation of the allegations. The Committee shall have the authority to obtain assistance from GSLLC's management, counsel or auditors, or to retain separate outside legal or accounting expertise as it deems necessary or desirable in order to conduct the investigation.

At each quarterly meeting of the Management Committee, the Committee will discuss the status of any ongoing investigation and review the resolution of each complaint submitted during the previous quarter, whether or not the complaint resulted in the commencement of a formal investigation.

3. Corrective Action

The Management Committee is ultimately responsible for determining the validity of each complaint and fashioning, with the input of its advisors and GSLLC staff, if requested, the appropriate corrective action. The Committee shall report any legal or regulatory noncompliance to the relevant governmental authorities.

Any manager, or employee deemed to have violated any law, rule or regulation, or any internal policy regarding accounting standards and disclosures, internal accounting controls, or matters related to the internal or external audit of GSLLC's financial statements, may be subject to disciplinary action, up to and including termination.

4. No Retaliation.

Employees should feel confident reporting violations as described above or assisting in investigations of such alleged violations. GSLLC will not tolerate retaliation or discrimination of any kind by or on behalf of the GSLLC management and its employees against any employee making a good faith complaint of, or assisting in the investigation of, any violation of government laws, rules, or regulations or GSLLC's Code of Ethics or internal policies regarding accounting standards or disclosures, internal accounting controls, or matters related to the internal or external audit of GSLLC's financial statements.

Any employee in the United States who believes that his or her rights against retaliation or discrimination have been violated may file a complaint with the U.S. Department of Labor within 90 days of the alleged violation. If the Department of Labor has not issued a final decision within 180 days of the filing of the complaint, the employee has the right to file suit against Gravity Storage LLC in a federal court with proper jurisdiction.

5. Retention of Complaints and Documents

The Management Committee shall retain all documents and records regarding any complaint for a period of five (5) years.

It is illegal and against GSLLC's policy to destroy any corporate audit or other records that may be subject to or related to an investigation by GSLLC or any federal, state or regulatory body.

6. Compliance With This Policy

All employees must follow the procedures outlined in this Policy and cooperate with any investigation initiated pursuant to this Policy. Adhering to this Policy is a condition of employment. GSLLC must have the opportunity to investigate and remedy any alleged violations or employee concerns, and each employee must ensure that GSLLC has an opportunity to undertake such an investigation.

This Policy does not constitute a contractual commitment of GSLLC. This Policy should not be construed as preventing, limiting, or delaying GSLLC from taking disciplinary action against any individual, up to and including termination, in circumstances (such as, but not limited to, those involving problems of performance, conduct, attitude, or demeanor) where GSLLC deems disciplinary action appropriate.

This Policy in no way alters an employee's at-will employment status with GSLLC. Either GSLLC or an employee can terminate the employment relationship at GSLLC at any time, for any reason or no reason, with or without cause, warning, or notice.