

ORBCOMM Inc.  
Employee Complaint Policy for  
Accounting and Auditing Matters



Effective Date: September 2019

## **Introduction**

Any employee of ORBCOMM Inc, including its affiliates and subsidiary entities the “Company”) may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company’s Audit Committee will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of employee complaints, the Company’s Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“Accounting Matters”) and (2) the confidential, anonymous submission by employees of concerns regarding improper Accounting Matters.

## **Reporting and Investigation**

It is the Company’s policy to encourage employees who reasonably believe that improper Accounting Matters have occurred or are occurring, to report those concerns to management. Examples of improper Accounting Matters could include, among other things:

- fraud or intentional error in the preparation, evaluation, review or audit of any financial statement, tax return or other financial report of the Company;
- fraud or intentional error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company’s internal accounting controls;
- misrepresentation or false statements to or by an officer or an accountant regarding a matter contained in the financial records, financial statements, tax returns or other financial reports of the Company;
- deviation from full and fair reporting of the Company’s financial condition; or
- taking any action to coerce, manipulate, mislead or fraudulently influence the Company’s external auditor in any way that would render the Company’s financial statements materially misleading.

Employees may report improper Accounting Matters directly to our General Counsel by phone, e-mail or letter. An employee who makes such a report may then be requested to document the report further.

Alternatively, any employee may raise those concerns anonymously by calling the Company’s Employee Hotline at (844)-884-0119 or via the Internet (<http://orbcomm.ethicspoint.com/>). International local numbers for the hotline are located on the ethicspoint website.

Employees may also raise their concerns anonymously by sending an anonymous letter to our General Counsel or to the Audit Committee at the address below.

If an employee has reason to believe that our General Counsel is involved in these matters, he or she should report those facts to the Audit Committee of the Board of Directors. The employee may do so by calling the Company's Employee Hotline or by sending a letter to the Audit Committee of our Board of Directors addressed to ORBCOMM Employee Hotline, at the NJ headquarters address. No employee is obliged to give his or her name in any communication to the Audit Committee. Complaints submitted through this anonymous process will be presented to the Audit Committee at its next regularly-scheduled meeting, or earlier if appropriate.

When submitting a report, you are asked to provide as much detailed information as possible. Providing detailed information, rather than general comments, will greatly assist the Company in effectively investigating reports. This is particularly important where an employee submits a report anonymously because the Company will be unable to contact the reporting employee with requests for additional information or clarification.

### **Treatment of Complaints**

Upon receipt of a complaint, the General Counsel will (1) determine whether the complaint actually pertains to Accounting Matters and (2) when possible, acknowledge receipt of the complaint to the sender.

Complaints relating to Accounting Matters will be reviewed under the direction of the Audit Committee and with oversight by the General Counsel, or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

All reports will be promptly investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable laws and regulations. All employees and supervisors have a duty to cooperate in the investigation of reports of improper Accounting Matters. The specific action taken in any particular case will depend upon the nature and gravity of the conduct or circumstances reported, and the quality of the information provided.

An employee will be subject to disciplinary action, which may include the termination of employment, if the employee fails to cooperate in an investigation, or deliberately provides false information during an investigation.

If, at the conclusion of its investigation, the Company determines that improper Accounting Matters have occurred, the Company will take effective remedial action commensurate with the severity of the offense. This action may include disciplinary action against the accused party, up to and

including termination. Reasonable and necessary steps will also be taken to prevent any further violations. Due to the anonymous nature of some of the complaints, a person who reports a suspected violation may not be informed of the results of an investigation.

The General Counsel will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. The Audit Committee will retain or cause to be retained any communication regarding reports about improper Accounting Matters, together with such related materials as the Audit Committee may deem appropriate, for a period of five years (or such other period as the Audit Committee may deem appropriate).

### **Freedom from Retaliation**

The Company is committed to providing a work environment in which employees who reasonably believe that improper Accounting Matters have occurred can raise those concerns free of discrimination, retaliation or harassment.

Accordingly, the Company strictly prohibits discrimination, retaliation or harassment against any employee who, based on his or her reasonable belief that such conduct or practices have occurred or is occurring, reports that information to the employee's supervisor, or those designated in this policy as having the authority to investigate, discover or terminate any such conduct or practices. The Company also strictly prohibits any discrimination, retaliation or harassment against any person who participates in an investigation of complaints about improper Accounting Matters.

All employees and supervisors have a duty to cooperate in the investigation of reports of discrimination, retaliation or harassment resulting from the reporting or investigation of such matters.

If you believe that you have been subject to discrimination, retaliation or harassment for having made a report under this policy, you must immediately report those facts by contacting the General Counsel or the Company's Employee Hotline. It is imperative that you bring the matter to the Company's attention promptly so that any concern of discrimination, retaliation or harassment can be investigated and addressed promptly and appropriately.

Any complaint that any managers, supervisors or employees are involved in discrimination, retaliation or harassment related to the reporting or investigation of improper Accounting Matters, will 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.

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

### **Additional Enforcement Information**

In addition to the Company's internal complaint procedure, employees should also be aware that certain federal and state law enforcement agencies are authorized to review improper Accounting Matters. Certain violations of the Company's policies and practices could even subject the Company and/or the individual employee(s) involved to civil and/or criminal penalties. Before issues or behavior can rise to that level, employees are encouraged to report improper Accounting Matters in accordance with the procedures described above or discrimination, retaliation or harassment related to such reports. Nothing in this policy is intended to prevent an employee from reporting information to the appropriate agency when the employee has reasonable cause to believe that a violation of a federal or state statute or regulation has occurred.

### **Modification**

The Company 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.