

Whistleblower Reporting Policy

The Davey Tree Expert Company and All Subsidiary Companies (“Davey Tree”)

PURPOSE:

The Company’s Code of Ethics requires that Company personnel, including directors, officers, and employees, observe business ethics in the conduct of our respective duties and obligations. As representatives of the Company, we must practice integrity in fulfilling our responsibilities, and we must comply with internal policies and applicable laws and regulations. Accordingly, employees of the Company may discuss any good faith concerns they have regarding compliance with laws and regulations, violations of Company policy, or dishonest activities, with members of management, executive management, the Legal Department, Human Resources, the Chief Executive Officer, or the Chairman of the Board of Directors, and have no fear of retaliation.

POLICY:

A whistleblower as defined by this policy as an employee of the Company who, in good faith, either to the Company or a government body or law enforcement agency, testifies about, participates in an investigation or proceeding regarding, or reports regarding an activity that he/she/they considers to be illegal, unlawful, or fraudulent activity. Examples of illegal, unlawful, or fraudulent activities are violations of federal, state, or local laws, acts that endanger the public health, billing for hours or services not performed, and other fraudulent financial reporting. The whistleblower is not responsible for investigating the activity, or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination. Company employees are required to report, either orally or in writing, to their immediate supervisor, appropriate manager, or if he/she/they is reluctant to report to direct management, he/she/they should report to another level of management, up to and including the Officers and Directors of the Company, or the Legal Department, all evidence of activity by a Company department, employee, or business associate that may constitute:

- Instances of corporate fraud
- Unethical business conduct
- A violation of the federal Constitution or any state constitution
- A violation of federal, state, provincial or local law
- A violation of the Company’s Code of Ethics
- An act that endangers public health or safety

Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law, and to provide the accused individual their legal rights of defense.

ANTI-RETALIATION:

The Company will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of adverse employment action, such as termination, compensation decreases, or threats of physical harm. Any whistleblower who believes they/them/their is being retaliated against must contact Human Resources or the Legal Department. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing or performance management. Further, no employee may be adversely affected because the employee refused to carry out a directive that, in good faith, the employee believes constitutes corporate fraud, or is a violation of Company policy, or of federal, state, provincial or local law.

REPORTING VIOLATIONS:

The whistleblowing procedure is intended to be used for serious or sensitive issues relating to the items identified above.

Concerns can be reported in any of the following ways, and can be done anonymously via the telephone, internet or mailing options:

Toll Free Telephone:	(844) 916-2751
Internet:	www.daveyvoice.ethicspoint.com
Mobile:	http://daveyvoicemobile.ethicspoint.com
Mailing address for written documents:	Legal Department The Davey Tree Expert Company 1500 North Mantua Street Kent, OH 44240

Employee relations concerns that do not relate to the activities outlined above may be reported through *Davey Voice* or may be reported through normal channels, such as to the immediate supervisor, Safety, or the Human Resources department in Kent.