Approved by: Board of Directors	File: Whistleblower Policy
Date: November 21, 2011	
Revision: #2 November 20, 2015 #3 December 16, 2015 #4 November 29, 2016 #5 May 1, 2023	Page 1 of 2

Whistleblower Policy

Purpose

The York Water Company is committed to high standards of ethical, moral and legal business conduct. In line with this commitment, and York Water's commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing.

This whistleblowing policy is intended to cover protections for those who raise concerns regarding The York Water Company, such as concerns regarding:

1. incorrect financial reporting;
2. unlawful activity;
3. activities that are a violation of York Water policy, including the Code of Conduct; or
4. activities which otherwise amount to serious improper conduct.

Safeguards

Harassment or Victimization – Harassment or victimization for reporting concerns under this policy will not be tolerated.

Confidentiality – Every effort will be made to treat the complainant's identity with appropriate regard for confidentiality.

Anonymous Allegations – This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately. Consideration will be given to:

1. the seriousness of the issue raised;
2. the credibility of the concern; and
3. the likelihood of confirming the allegation from attributable sources.

All allegations made in good faith will be afforded full protection under this policy.

Procedure

A. Process for Raising a Concern

Reporting – The whistleblowing procedure is intended to be used for serious and sensitive issues. Such concerns, including those relating to financial reporting, unethical or illegal conduct, may be reported directly to: Corporate Compliance Officer, The York Water Company, or contact the Audit Committee Chairperson of the Board of Directors. Contact information for the above mentioned individuals is located on each company bulletin board.

Issues may also be reported through the Company's website at www.yorkwater.com (select Contact Us, then Contact Human Resources). Reports may be made anonymously by omitting your name from the form.

Employment-related concerns should continue to be reported through your normal channels such as your supervisor, the Human Resources department, or to the President and CEO.

Timing – The earlier a concern is expressed, the easier it is to take action.

Evidence – Although the employee is not expected to prove the truth of an allegation, the employee should be able to demonstrate to the person contacted that the report is being made in good faith.

B. How the Report of Concern Will be Handled

The action taken by The York Water Company in response to a report of concern under this policy will depend on the nature of the concern. The Audit Committee of the Board of Directors shall receive information on each report of concern and follow-up on actions taken.

Initial Inquiries – Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation.

Further Information – The amount of contact between the complainant and the person or persons investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from or provided to the person reporting the concern.

Retention – Complaints will be retained in a locked file in the Human Resources department for a period of five years.

Cross References:

1. Audit Committee Charter
2. Code of Conduct

WHISTLEBLOWER POLICY CONTACT INFORMATION

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