



GREENIDGE GENERATION HOLDINGS INC.

Reporting and Non-Retaliation Policy

I. Purpose

This Reporting and Non-Retaliation Policy (this “Policy”) is intended to reinforce the commitment of Greenidge Generation Holdings Inc. (the “Company”) to integrity and ethical behavior by helping to foster and maintain an environment where employees and others can report concerns about wrongdoing or suspected wrongdoing without fear of retaliation. The purpose of this Policy is to encourage employees and others to disclose wrongdoing or suspected wrongdoing that may adversely impact the Company, the Company’s stockholders, customers, employees or other stakeholders, and to set forth the procedures by which such reports should be made, investigated and addressed. All employees are responsible for reporting wrongdoings or suspected wrongdoings using the procedures in this Policy.

II. Reports of Wrongdoing by Employees

Employees who become aware of any wrongdoing or suspected wrongdoing, either financial or non-financial, are encouraged to report such matters as described below. An act of wrongdoing or suspected wrongdoing may relate to (a) financial matters such as auditing, accounting or internal control issues or (b) non-financial matters such as a violation of the Company’s Code of Business Conduct and Ethics, activities that pose a substantial and specific danger to the health and safety of directors, officers or employees of the Company or the general public or a violation or suspected violation of any applicable law, rule or regulation in any Company workplace (“Inappropriate Conduct”).

Any Inappropriate Conduct should be reported in the following manner:

- A. Employees are strongly encouraged to discuss any concerns first with their supervisors, managers or other appropriate Company management. Supervisors and managers are required to notify their supervisors if they receive a report of Inappropriate Conduct.
- B. Alternatively, employees may contact (i) the Company’s Chief Compliance Officer, (ii) in the event that there is no Chief Compliance Officer, the General Counsel or (iii) in the event that there is no Chief Compliance Officer or General Counsel, the Chief Executive Officer (in each case, the “Designated Officer”).
- C. The Company has established procedures by which employees may make a confidential and anonymous report. Confidential anonymous submissions should be sent through the Whistleblower Hotline described below or mailed directly to the Designated Officer at the principal executive office of the Company.
- D. The Company, at the direction of the Audit Committee, will maintain an independent service to provide a toll-free confidential and anonymous hotline (the “Whistleblower Hotline”) that will operate 24 hours per day, seven days per week and 365 days per year for employees to report wrongdoing. Employees can report

their complaints or concern on a confidential and anonymous basis, including complaints or concerns about accounting matters such as questionable accounting, internal controls or audit matters, by accessing the Whistleblower Hotline at the following email address, website or telephone number:

Website: <https://app.integritycounts.ca/org/support>

Phone: 1-866-921-6714

- E. The Designated Officer shall maintain a file for all reports of wrongdoing. If the Company receives an unwritten report, the report shall be memorialized in writing and placed in the Company file.

Complaints or concerns may also be reported by mailing a submission directly to the Designated Officer at the principal executive office of the Company.

III. No Retaliation Regarding Reports of Wrongdoing

The Company shall not take adverse employment action against an employee in retaliation for:

- A. any reports of actual or suspected financial wrongdoing or non-financial wrongdoing made in good faith;
- B. providing information or causing information to be provided, directly or indirectly, in an investigation conducted by the Company or any federal, state or local regulatory agency or authority;
- C. reports concerning the violation of any applicable law, rules or regulations, including those governing safety, health, discrimination and harassment; or
- D. participating in an investigation, hearing, court proceeding or other administrative inquiry in connection with a report of wrongdoing.

Any claims of adverse employment action in retaliation for the reporting of wrongdoing or suspected wrongdoing under this Policy, including those described in Section III A through D above, should be submitted to the Designated Officer or the Whistleblower Hotline for investigation. Any employee who retaliates against an employee who has reported a claim of wrongdoing or suspected wrongdoing in good faith is subject to discipline, up to and including termination of employment.

This Policy is intended to encourage the reporting of wrongdoing or suspected wrongdoing by the Company's employees and presumes that employees will act in good faith and not make false accusations. An employee who knowingly or recklessly makes statements or disclosures that are not in good faith will be subject to discipline, up to and including termination of employment.

IV. Protected Rights for External Reporting of Wrongdoing

Notwithstanding the requirements of any agreement entered into between any director, officer or employee and the Company or included in any policy of the Company applicable to such persons, nothing in those agreements or policies (a) precludes any person from communicating directly with the U.S. Securities and Exchange Commission (the “SEC”) or the Financial Industry Regulatory Authority regarding potential securities issues or concerns, if any, or (b) is intended to, or shall, interfere with any rights of any persons to file a charge or complaint with, communicate with, participate in a proceeding or investigation that may be conducted by, or cooperate with, the Equal Employment Opportunity Commission, the National Labor Relations Board, the Occupational Safety and Health Administration, the SEC or any other federal, state or local government agency or commission (including providing documents or other information to those agencies), and none of the actions described in clauses (a) or (b) shall constitute a breach of those agreements or policies. Company directors, officers and employees do not need prior authorization from the Company to make any such governmental reports or disclosures and are not required to notify the Company when taking any such action. No confidentiality provision included in any agreement entered into between any director, officer or employee and the Company or included in any policy of the Company shall limit any person’s right to receive an award under any whistleblower or similar governmental program.

The rights and protections described in this Policy include those in 41 U.S.C. § 4712 (implemented by 48 CFR § 52.203-17, Contractor Employee Whistleblower Rights and Requirement to Inform Employees of Whistleblower Rights) and 10 U.S.C. § 2409 (implemented in 48 CFR § 203.9, Whistleblower Protections for Contractor Employees).

V. Definitions

The following descriptions of terms used in this Policy are intended to assist in your understanding of this Policy:

Good Faith. Good faith is evident when the report is made without ill intent or consideration of personal benefit, and the employee has a reasonable basis to believe that the report is true; provided, however, that a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false.

Financial Wrongdoing. Examples of financial wrongdoing include, but are not limited to, fraud (including fraud relating to audit, accounting or internal control matters), any violation of securities law, any violation of any rule or regulation of the SEC and any violation of federal law relating to fraud against stockholders.

Non-Financial Wrongdoing. Examples of non-financial wrongdoing include, but are not limited to, violations of the Company’s Code of Business Conduct and Ethics, activities that pose a substantial and specific danger to the health and safety of directors, officers or employees of the Company or the general public, discrimination or harassment, violations of state and federal employee safety and health laws and any other illegal activities.

Adverse Employment Action. Examples of adverse employment action include, but are not limited to, demotion, suspension, termination, transfer to a lesser position, denial of

promotions, denial of benefits, threats, harassment or denial of compensation as a result of the employee's report of wrongdoing, or any manner of discrimination against an employee in the terms and conditions of employment because of any other lawful act undertaken by the employee pursuant to this Policy or applicable law.

VI. Interpretation

This Policy should be interpreted and construed in the context of all applicable laws and the Certificate of Incorporation and Bylaws of the Company then in effect, as well as any other corporate governance documents.

VII. Amendment

The Board of Directors of the Company (the "Board") is committed to continuously reviewing and updating our policies, and the Board therefore reserves the right to amend this Policy at any time, for any reason, subject to applicable law.

Approved and Adopted: September 3, 2021