



## SMART GLOBAL HOLDINGS, INC. POLICY FOR REPORTING CONCERNS

SMART Global Holdings, Inc. (the “**Company**”) is committed to conducting business in accordance with applicable laws, rules, and regulations and high standards of business ethics and to fostering an environment in which all employees, executive officers, and directors of the Company are encouraged to raise in good faith concerns about any potential wrongdoing within the Company, free from fear of discrimination, harassment, or other forms of retaliation.

This Policy for Reporting Concerns (this “**Policy**”) sets forth (a) the procedures for reporting and handling questions and concerns regarding potential, suspected or known violations of applicable law, regulation, rule, or standard or Company policy and (b) the Company’s policy prohibiting retaliation against employees who report concerns in good faith.

### **Applicability**

This Policy applies to all employees, executive officers and directors of the Company and its subsidiaries (collectively referred to as “you”).

### **Definitions**

“**Compliance**” means the Chief Compliance Officer, their designee, and/or Internal Audit.

“**Concern**” means any question or concern about a potential, suspected or known violation that has occurred, may occur and/or is occurring of any applicable law, regulation, rule, or standard, the Company’s Code of Business Conduct and Ethics or any other Company policy.

“**Corrective Action**” means an action to be taken to address issues raised as part of a Concern and may include, for example, revision of policies and procedures, disciplinary action, regulatory reporting, or recovery of the proceeds of fraud or other conduct that is in breach of applicable law, regulation, rule or standard, the Company’s Code of Business Conduct and Ethics, or any other Company policy.

“**Investigation**” means the analysis and investigation of the factual, legal, and ethical basis of a Concern, which may include interviews, review of documents and data, site visits, and receipt of advice with respect to, but not limited to, the Concern and related Corrective Actions.

“**Investigator**” means any person or group of persons designated by Compliance pursuant to this Policy to coordinate and supervise the Investigation of a particular Concern.

## Reporting Concerns

**Reporting:** Concerns may be submitted in writing or orally by any person. No form is required to submit a Concern; however, if it is your intent to submit a Concern and you do so orally (other than through the Ethics Hotline), you should request a written acknowledgment that you have submitted a Concern. You may report a Concern by communicating it orally or in writing to any of the following:

- Ethics Hotline: 1-844-985-4078
- Reporting website at [sgh.ethicspoint.com](https://sgh.ethicspoint.com)
- Chief Compliance Officer
- General Counsel
- VP of Human Resources

All Concerns reported via the Company's Ethics Hotline and Reporting website will be sent to the chair of the Audit Committee of the Company's Board of Directors.

Any Concerns regarding the chair of the Audit Committee should be reported to the General Counsel and/or the Chief Compliance Officer.

Receipt of a Concern reported orally should be acknowledged in writing to the person reporting the Concern.

**Confidential Reporting:** You may request that your report of a Concern through any of the channels listed above be treated confidentially subject to the Company's interests in properly investigating the Concern and/or taking other action to protect the health and safety of individuals and the Company's interests. (All reported Concerns will be reviewed by Compliance.)

**Anonymous Reporting:** You may also report a Concern anonymously to:

- Ethics Hotline: 1-844-985-4078
- Reporting website at [sgh.ethicspoint.com](https://sgh.ethicspoint.com)

If you choose to report anonymously, please ensure that you provide sufficiently detailed information to enable the Concern to be properly investigated (including, for example, details relating to the facts underlying the Concern and the person(s) involved). A third party contracted by the Company will take your initial report and handle gathering any follow up information. The initial report and any additional information are then communicated to the Company without disclosing any information about you. Accounting, auditing, and financial disclosure related Concerns are specifically communicated to the Audit Committee Chair in the same

confidential manner. The Ethics Hotline and Reporting Website are designed to provide you with a case number so that you may provide additional information and receive a response relating to the Concern. For more information about the Ethics Hotline and Reporting Website, please refer to the Employee Handbook.

*While the Company encourages internal reporting to the Company of Concerns, nothing in this Policy restricts or limits your ability to report Concerns directly to a regulatory agency.*

### **Protection for Reporting Concerns / Anti-Retaliation Policy**

Certain laws and regulations prohibit retaliatory action against employees who report potential wrongdoing in certain circumstances. The Company prohibits retaliation against employees for reporting Concerns in good faith under this Policy or for participating in an Investigation. Making a report in “good faith” means that you have provided all the information you have and you reasonably believe there has been a possible violation of applicable law, regulation, rule or standard, the Company’s Code of Business Conduct and Ethics or any other Company policy, even if your report turns out to be unsubstantiated. Retaliation includes any unfavorable job action (such as termination, demotion, suspension, discipline, reduced hours, transfer or adverse compensation action), threat, harassment, or other discrimination in the terms and conditions of employment.

Retaliation is a violation of this Policy and the Company’s Code of Business Conduct and Ethics and may also violate the law. Retaliation should be reported in accordance with this Policy.

### **Handling and Investigating Concerns**

The recipient of any reported Concern shall promptly communicate such Concern to Compliance. Compliance shall promptly provide written confirmation to the reporter that such Concern has been received. If the report has been submitted anonymously, Compliance shall provide written confirmation to the extent possible.

Compliance shall review within a reasonable time frame each Concern reported through any of the mechanisms for reporting Concerns listed above. Compliance shall assign an identification number to enable tracking of the Concern and shall communicate the Concern to the appropriate Investigator for review and Investigation, if needed, with appropriate consideration regarding confidentiality concerns. Persons who have reported Concerns anonymously can use the identification number to provide additional information and receive a response relating to the Concern.

The Investigator will typically be from within the relevant business unit or corporate function but may be from within Compliance, Legal (including any third party legal advisors), Internal Audit, the Audit Committee, or the Board of Directors depending on the nature of the Concern and the persons involved.

The person who is the subject of the Investigation shall be notified in a timely manner about the Investigation and involved in the Investigation as deemed necessary and appropriate.

You are expected to cooperate when your assistance, or the assistance of any person under your supervision, is sought with respect to any Investigation.

Compliance shall meet with the Investigator on a regular basis as determined by Compliance to provide oversight and receive updates on the progress of the Investigation.

Where the Concern implicates Compliance, Internal Audit shall perform the responsibilities of Compliance set forth in this Policy. Where the Concern implicates Compliance, such concerns shall be reported to the Audit Committee and the Audit Committee shall review the matter and take appropriate action, including appropriate Investigation or other appropriate action, within a reasonable period of time. When the Concern implicates the Audit Committee, such concerns shall be reported to the General Counsel and/or the Chief Compliance Officer.

Investigations shall be treated as confidential to the extent possible and only discussed with those outside the investigation team on a need-to-know basis. You are required to keep confidential any information that you receive as part of an Investigation, including the existence of the Investigation, the persons involved and the factual, legal, and ethical issues.

### **Corrective Actions**

At the conclusion of an Investigation, the Investigator and/or Compliance may recommend that certain Corrective Actions be taken. Compliance shall monitor completion of any recommended Corrective Actions. Any Corrective Action that consists of discipline of any Company personnel shall be discussed in advance with Human Resources. Disciplinary action shall be consistent with applicable law and regulation and the guidelines for disciplinary action included in the Employee Handbook. Types of disciplinary action include, but are not limited to, reprimand (verbal or written), suspension, reduction in current or future salary, or other compensation such as bonuses, demotion, and termination.

## **Reporting Relating to Concerns, Investigations and Corrective Actions**

Compliance shall maintain a log of all Concerns and the status of any Investigations and Corrective Actions. Compliance shall report on Concerns, Investigations, and Corrective Actions to the Audit Committee at least quarterly and more frequently as circumstances require. Company personnel who have raised a Concern shall be kept apprised of the status of their Concern where appropriate.

## **Policy Review**

The Audit Committee shall review this Policy periodically and recommend any changes to the Board.

Questions about this Policy should be directed to Compliance.