



Whistleblower Policy
February 19, 2026
General Matters

Orion Energy Systems, Inc. (the “Company”) is committed to adhering to the highest standards of honesty and integrity. As part of this commitment, the Company strives to:

- Act ethically at all times and in compliance with all applicable laws, rules and regulations.
- Properly manage Company resources.
- Conduct business in compliance with the Company’s Code of Conduct.
- Prevent corporate fraud and illegal or questionable conduct relating to the Company.
- Protect the Company employees’ and the public’s health and safety.
- Comply with all applicable laws, rules and regulations, accounting standards, accounting controls and audit practices of federal, state, and local governments (both United States and foreign) and other appropriate private and public regulatory agencies.
- Ensure full, fair, accurate, timely and understandable disclosure of financial information that is accurate, complete, objective and relevant in all reports and documents.
- Ensure that effective internal accounting controls and disclosure controls and procedures are established and maintained.
- Ensure that directors, executive officers and other officers and employees of the Company, and any person acting under their direction, do not take, direct or allow any other person to take any action to fraudulently influence, coerce, manipulate or mislead the Company’s independent auditing firm for the purpose of rendering the Company’s financial statements materially misleading.
- Address any other matter of concern that an employee, shareholder or other interested person believes may adversely affect the Company and/or its employees.

Reporting Complaints and Concerns

The Company requests that any act or omission that is not consistent with the Company’s standards of honesty and integrity set forth above be reported promptly. For illustrative purposes only, complaints or concerns about the following matters should be reported:

- Any unethical behavior or violation of any applicable laws, regulations or rules.
- Substantial mismanagement of Company resources.

- Violations of the Company's Code of Conduct.
- Misrepresentation or false statement to or by an employee or outside accountant that relates to the financial records, financial reports or audit reports of the Company.
- Any deviation from the full, fair or accurate reporting of the Company's results of operations or financial condition.
- Any fraud or deliberate error in the preparation, evaluation, review or audit of the Company's financial statements.
- Any deficiencies or weaknesses in the Company's internal accounting controls, or any failure to comply with the Company's internal accounting controls.
- Fraud or deliberate error in the recording or maintaining of financial records of the Company.

Any person who has a complaint or concern about the Company's governance, corporate conduct, business ethics or financial practices may submit that complaint or concern as follows:

- Anonymously, by calling (toll free) **866-240-0967** and leaving a detailed message regarding the concern.
- Anonymously, by completing a secure web form located at <https://www.whistleblowerservices.com/oesx>.

When a complaint or concern is submitted using one of the above anonymous methods, a confirmation number will be provided to the submitter that can be used to check the status of the complaint or concern. Such complaint will be automatically and solely communicated to the Chair of the Audit and Finance Committee and the Company's principal outside legal counsel. The Company's principal outside legal counsel will ensure receipt of any such complaint by the Chair of the Audit and Finance Committee. No member of the Company's management will be apprised of your anonymous complaint in order to ensure complete confidentiality. The Chair of the Audit and Finance Committee or the Company's principal outside legal counsel may use the confirmation number to request additional information, with complete confidentiality.

Other complaints and concerns may also be submitted through any of the contacts below based on your level of comfort:

- By personally and directly contacting the Company's Chief Financial Officer:
Orion Energy Systems, Inc.
Attn: Chief Financial Officer
2210 Woodland Drive
Manitowoc, Wisconsin 54220

All complaints or concerns received by the Chief Financial Officer must be reported by him or her, at least quarterly, to the Chair of the Audit and Finance Committee and the Company's principal outside legal counsel.

- If you are uncomfortable for any reason contacting the Chief Financial Officer and the concern relates to accounting, financial statement or other disclosure, internal accounting or disclosure controls, or auditing matters, then you should directly contact the Chair of the Audit and Finance Committee at:

Orion Energy Systems, Inc.
Attn: Chair of the Audit and Finance Committee
2210 Woodland Drive
Manitowoc, Wisconsin 54220

- If you are uncomfortable for any reason contacting the Chief Financial Officer and the concern or complaint does not relate to accounting, financial statement or other disclosure, internal accounting or disclosure controls, or auditing matters, then you should directly contact either:

The Chair of the Nominating and Corporate Governance Committee at:

Orion Energy Systems, Inc.
Attn: Chair of the Nominating and Corporate Governance Committee
2210 Woodland Drive
Manitowoc, Wisconsin 54220

– or –

The Company's principal outside legal counsel at:

Foley & Lardner LLP
Attn: Steven R. Barth
777 East Wisconsin Avenue
Milwaukee, Wisconsin 53202-5306
414-297-5662
sbarth@foley.com

Persons who submit complaints or concerns are encouraged to provide as much specific information as possible and explain their perception of why a particular situation or action may be a problem or a violation. Additional information and frequently asked questions are available at <https://www.whistleblowerservices.com/oesx>.

The Company will take appropriate steps to maintain the confidentiality of the reporting person's identity, if disclosed, to the extent that it can do so consistent with the Company's obligations to investigate and remedy the matter and, if appropriate, to report the matter to government officials.

Upon receipt of a complaint or concern, the Company's principal outside legal counsel will promptly review and evaluate the matter to determine if action should be taken. Unless the Company's principal outside legal counsel determines that no further action needs to be taken, in

which case the complaint or concern will not rise to the level of Board of Director or Board Committee review, the Company's principal outside legal counsel will refer the matter to either the Chair of the Audit and Finance Committee or the Chair of the Nominating and Corporate Governance Committee in accordance with the following:

- If the complaint or concern relates to accounting, financial statement or other disclosure, internal accounting or disclosure controls, or auditing matters, then the matter will be referred to the Chair of the Audit and Finance Committee.
- If the complaint or concern does not relate to accounting, financial statement or other disclosure, internal accounting or disclosure controls, or auditing matters, then the matter will be referred to the Chair of the Nominating and Corporate Governance Committee.

If action should be taken, then the Company's principal outside legal counsel, the Chair of the Audit and Finance Committee or the Chair of the Nominating and Corporate Governance Committee, as the case may be, will take action to resolve the matter and will, as appropriate, consult with the Audit and Finance Committee, the Nominating and Corporate Governance Committee and/or members of management (if deemed appropriate or necessary by the Company's principal outside legal counsel) to determine the actions to be taken, and will take steps to ensure that these actions are taken in a timely manner. If the Company's principal outside legal counsel, the Chair or the Audit and Finance Committee or the Chair of the Nominating and Corporate Governance Committee, as the case may be, determines that the complaint or concern is material, then the matter will be referred to the full Board of Directors. A periodic report will be given to the Audit and Finance Committee or the Nominating and Corporate Governance Committee, as appropriate, on each of the complaints or concerns received and any actions taken respecting them.

No Retaliation for Claims Made in Good Faith

The Company will not discharge, demote, suspend, threaten, harass or in any other manner discriminate or retaliate against any employee of the Company for submitting a good faith complaint or concern or otherwise take, or cause to be taken, any action in connection with any such submission in violation of applicable law.

Interpretation and Enforcement; Retention

The Audit and Finance Committee of the Company's Board of Directors is responsible for overseeing the interpretation and enforcement of these procedures with respect to concerns or complaints relating to accounting, financial statement or other disclosure, internal accounting or disclosure controls, or auditing matters.

The Nominating and Corporate Governance Committee of the Company's Board of Directors is responsible for overseeing the interpretation and enforcement of these procedures with respect to concerns or complaints not relating to accounting, financial statement or other disclosure, internal accounting or disclosure controls, or auditing matters.

The Company's principal outside legal counsel will maintain copies and a log of all complaints or concerns submitted under this policy and track the receipt, review, evaluation and resolution of each such complaint or concern. The Company's principal outside legal counsel will maintain

those copies and the related log in accordance with the Company's document retention policies and procedures.