RIMINI STREET, INC.

POLICY REGARDING REPORTING OF
ACCOUNTING, AUDITING AND OTHER MATTERS

Amended and Approved as of November 4, 2020

Rimini Street, Inc. (the “Company”) is committed to maintaining high standards of financial integrity, and the Audit Committee of the Board of Directors of the Company (the “Audit Committee”) takes very seriously all complaints and concerns regarding accounting, internal accounting controls, auditing and other legal matters. The Company’s financial information guides the decisions of the Board of Directors and management and is relied upon by the Company’s stockholders, employees and business partners. The Company’s policies and practices have been developed to maintain the highest business, legal and ethical standards.

For these reasons, the Audit Committee has adopted and maintains oversight of this Policy Regarding Reporting of Accounting, Auditing and Other Matters (this “Policy”) which establishes procedures to allow employees and other persons to anonymously and confidentially report complaints or concerns regarding: (i) questionable accounting, internal accounting controls or auditing matters, (ii) the reporting of fraudulent financial information, or (iii) violations of securities laws or other laws relating to the Company or its subsidiaries or affiliates as described in more detail in Section A (Matters that Must be Reported), below (collectively, “Accounting, Auditing and Other Matters”). The Policy is administered by the Ethics & Compliance Group of the Company’s Legal Department (“Legal Ethics & Compliance”) under the purview of a designated compliance officer (the “Designated Compliance Officer”) appointed by resolution of the Audit Committee.

A. Matters that Must be Reported

Employees must report, and others are encouraged to report, Accounting, Auditing and Other Matters as soon as possible after discovery of actual or suspected:

- intentional error, fraud or gross negligence in the preparation, review or audit of any of the Company’s financial statements;
- intentional error, fraud or gross negligence in the recording of the Company’s financial records;
- intentional noncompliance with the Company’s internal and reporting controls;
- significant deficiencies in the Company’s internal and reporting controls;
- violations of U.S. Securities and Exchange Commission (“SEC”) rules and regulations that are related to accounting, internal accounting controls and auditing matters;
- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to management, outside auditors, the SEC or members of the investing public;
- violations of the Company’s Insider Trading Policy, the U.S. federal securities laws or the Company’s Global Anti-Corruption Policy, including the FCPA (or similar laws);
- conduct involving criminal or potentially criminal conduct;
- misconduct involving senior management; or
- matters relating to the independence of the Company’s auditors
B. Receipt of Complaints

If you suspect or become aware of any Accounting, Auditing and Other Matters that you believe may be illegal, unethical or inappropriate, or otherwise identified above in this Policy, you must report the matter to Legal Ethics & Compliance. You may report using the email address Ethics@riministreet.com or by using the Compliance Helpline described below. Any manager or Human Resources representative who receives a report of a potential violation identified in this Policy must immediately inform Legal Ethics & Compliance.

You may also raise concerns or make reports of suspected violations identified in this Policy by contacting the Rimini Street Compliance Helpline:

- By phone using a special toll-free telephone number based on the country from which you are calling. In the United States, call 844-754-3342. For a list of international country phone numbers, see our Compliance Helpline section at www.riministreet.com
- By web available at www.RiminiStreet-ComplianceHelpline.com

The Rimini Street Compliance Helpline is a 24-hour, toll-free hotline managed by an independent third party. To assist the Company in investigating your report, you are encouraged to communicate fully and provide all of the information you may have about the matter you are reporting. The information will be kept confidential, except as needed to conduct a full and fair investigation in compliance with applicable laws and regulations. You may remain anonymous if you so choose, except where restricted by local law.

You may also raise the matter directly with the Audit Committee at:
Jack Acosta, Chair, Audit Committee
audit@riministreet.com

The methods of submitting complaints shall be published on the Company’s external and internal websites in such manner as the Legal Ethics & Compliance, the Designated Compliance Officer and the Chair of the Audit Committee, in consultation with the full Audit Committee, deem appropriate.

It is the Company’s policy to encourage its employees and other persons to report Accounting, Auditing and Other Matters as soon as possible after discovery. Reports should be factual instead of speculative or conclusory, and should contain as much specific information as possible to allow the persons investigating the report to adequately assess the nature, extent and urgency of the investigation.

The Company will not tolerate retaliation of any kind against anyone who makes a report or complaint in good faith with a reasonable basis for believing that an Accounting, Auditing or Other Matter, or other illegal, unethical or inappropriate conduct, has occurred. Reprisal, threats, retribution or retaliation in any way against any person who has in good faith made a complaint or reported a concern, or against any person who assists in any investigation or process with respect to such a complaint or concern, is prohibited. Employees who believe that they have been subjected to any actual or threatened retaliation or harassment for having submitted a complaint in accordance with this Policy, or participating in an investigation relating to such a complaint, should immediately report the concern to Legal Ethics & Compliance. Any complaint that such retaliation or harassment has occurred will be promptly and thoroughly investigated. If such a complaint is substantiated, appropriate disciplinary action, up to and including termination of employment, will be taken against those who committed the retaliation.
C. Treatment of Complaints

1. All accounting and auditing complaints received shall be entered on an accounting and auditing matters log, which shall include, among other things: (i) information regarding the date the complaint was received, (ii) a description of the complaint, (iii) the submitter (if provided), and (iv) the status and disposition of an investigation of the complaint. Receipt of the complaint will be acknowledged to the sender, within a reasonable period following receipt, if appropriate information for response is supplied.

2. Non-accounting or non-auditing complaints shall be logged separately and will be forwarded to the appropriate person or department for investigation (e.g., Human Resources), unless the Designated Compliance Officer, in consultation with the Chair of the Audit Committee when necessary or appropriate, deems other treatment is necessary (e.g., such complaint involves a Finance Department employee or an executive officer).

3. With respect to complaints not initially directed to the Audit Committee (if any), the Designated Compliance Officer will report promptly to the Audit Committee: (i) Accounting, Auditing and Other Matters, (ii) matters related to the Company’s executive officers and (iii) such other matters as the Designated Compliance Officer deems significant. The Designated Compliance Officer, or his/her designee, will either summarize submissions for the Audit Committee, keeping the originals available for inspection by the Audit Committee or will forward the original materials as addressed. The Audit Committee shall direct and oversee an investigation of such complaints, as well as any complaints initially directed to the Audit Committee, as it determines to be appropriate. The Audit Committee may also delegate the oversight and investigation of such complaints to the appropriate members of the Company’s management.

4. All other complaints regarding accounting or auditing matters shall be reviewed under the direction and oversight of the Designated Compliance Officer and the Chair of the Audit Committee, who will involve such other parties (e.g., members of the Finance Department or outside advisors) as deemed appropriate. The Designated Compliance Officer shall provide the Audit Committee with a quarterly report of all accounting or auditing complaints received and an update of pending investigations. The Audit Committee may request special treatment for any complaint and may assume the direction and oversight of an investigation of any such complaint.

5. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and full, fair investigation. Access to reports and records of complaints may be granted to regulatory agencies and other parties at the discretion of the Audit Committee. Documents that are covered by the attorney-client communication and/or work-product privileges should not be disclosed unless the Company’s EVP and Chief Legal Officer has consented in writing to a waiver of privilege.

6. In all cases, prompt and appropriate corrective action of Accounting, Auditing and Other Matters shall be taken as determined in consultation with the Audit Committee. An employee may be subject to disciplinary action, up to and including termination of his or her employment subject to applicable local laws, if the employee fails to cooperate in an investigation or deliberately provides false or misleading information during an investigation. The specific action that will be taken in response to a report will depend on the nature and gravity of the conduct or circumstances reported and the quality of the information provided. Where questionable accounting, internal accounting controls or auditing
matters or the reporting of fraudulent financial information is verified, corrective action will be taken and, if appropriate, the persons responsible will be disciplined.

D. Retention of Complaints

The Designated Compliance Officer shall retain written complaints, the accounting and auditing matters log and related documentation as required under applicable law.

E. Reporting to Government Agencies

The Company expects employees to report alleged wrongdoings to Legal Ethics & Compliance in accordance with this Policy as soon as possible. Nothing in this Policy, however, limits or prohibits you from engaging for a lawful purpose in any “Protected Activity.” “Protected Activity” means filing a charge, complaint, or report, or otherwise communicating with or participating in any investigation or proceeding that may be conducted by state, federal, local, or other governmental agency, including the SEC, the Occupational Safety and Health Administration, the Equal Employment Opportunity Commission, and the National Labor Relations Board (“Government Agencies”). A report to Government Agencies may be made instead of, or in addition to, a report directly to Legal Ethics & Compliance or management of the Company. In connection with such Protected Activity, you are permitted to disclose documents or other information as permitted by law, and without giving notice to, or receiving authorization from, the Company. In making any such disclosures or communications, you must take all reasonable precautions to prevent any unauthorized use or disclosure of any information that may constitute Company confidential information to any parties other than the relevant Government Agencies. “Protected Activity” does not include the disclosure of any Company attorney-client privileged communications or attorney work product; any such disclosure, without the Company’s written consent, violates Company policy. Any language in other employment agreements regarding an employee’s right to engage in Protected Activity that conflicts with, or is contrary to, this paragraph is superseded by the language in this paragraph.

In addition, pursuant to the Defend Trade Secrets Act of 2016, you will not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret if the disclosure is made (i) in confidence either to a federal, state, or local government official (directly or indirectly) or to an attorney, and solely for the purpose of reporting or investigating a suspected violation of law, or (ii) in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal. In addition, if you file a lawsuit for retaliation by an employer for reporting a suspected violation of law, you may disclose the trade secret to your attorney and use the trade secret information in the court proceeding, as long as you (i) file any document containing the trade secret information under seal, and (ii) do not disclose the trade secret, except pursuant to court order. Employees may keep a copy of this Policy after termination of employment.

F. Modification

The Company may modify this policy at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with state or federal regulations or the rules and regulations and/or to accommodate organizational changes. Any such modification shall be reported to the Chair of the Audit Committee and ratified by the Audit Committee at its next regularly-scheduled meeting.