

nLIGHT, INC. WHISTLEBLOWER POLICY

nLIGHT, Inc. (the “**Company**”) is committed to maintaining high standards of financial integrity, and the Audit Committee of the Board of Directors (the “**Board**”) takes very seriously all complaints and concerns regarding accounting, internal accounting controls and auditing matters. The Company’s financial information guides the decisions of the Board and management and is relied upon by the Company’s stockholders, employees and business partners. Similarly, the Company is committed to ethical business conduct and compliance with legal requirements, as reflected in the Company’s Code of Business Conduct and Ethics (the “**Code**”). The Company’s policies and practices have been developed to maintain the highest business, legal, and ethical standards.

For these reasons, the Company must maintain a workplace environment where employees who reasonably believe that they are aware of questionable accounting, internal accounting controls, or auditing matters, of the reporting of fraudulent financial information, or of known or suspected violations of the Code, can raise these concerns free of any harassment, discrimination, or retaliation. It is the Company’s policy to encourage its employees to report those concerns as soon as possible after discovery. The Company strives to encourage open communication so that such concerns may be raised without fear of retaliation in any manner.

Accordingly, the Audit Committee has established the following procedures for:

- (i) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, as well as known or suspected violations of the Code; and
- (ii) the confidential, anonymous submission by the Company’s employees of concerns regarding accounting or auditing matters they believe to be questionable, or of known or suspected violations of the Code.

The Audit Committee is committed to continuously reviewing and updating its policies and procedures. Therefore, these procedures are subject to modification.

As used in this Policy, “General Counsel” shall refer to the General Counsel of the Company, or person performing a similar function, and in the absence of any such person, the Chief Financial Officer.

1. RECEIPT OF COMPLAINTS

Non-employees may submit complaints regarding accounting, internal accounting controls or auditing matters by mail to:

nLIGHT, Inc.
5408 NE 88th Street,
Building E,
Vancouver, Washington 98665
Attn: Legal Department

Employees may submit concerns regarding accounting, internal accounting controls, or auditing matters they believe to be questionable, or of known or suspected violations of the Code, in one of the following ways (confidentially and anonymously, if they wish):

- (a) via electronic mail to the Company’s General Counsel, legal@nlight.net;

(b) via Internet or electronic mail to the Company's third party service provider, Navex Global, an anonymous ethical violation hotline, at nlight.alertline.com, which reports will be communicated to the General Counsel and the Chairman of the Audit Committee;

(c) via electronic mail directly to any member of the Audit Committee; or

(d) via regular mail by writing: 5408 NE 88th Street, Building E, Vancouver, Washington 98665.

The methods of submitting complaints shall be published on the Company's external and internal websites in such manner as the General Counsel, in consultation with the Audit Committee, deems appropriate. It shall be emphasized to employees that each of the methods of submitting complaints listed above may be used anonymously and that such complaints shall be treated confidentially.

The report regarding the concern or complaint should include the following items:

(a) a description of the matter or irregularity;

(b) the period of time during which the employee observed the matter or irregularity; and

(c) any steps that the employee has taken to investigate the matter or irregularity, including reporting it to a supervisor and the supervisor's reaction.

The person submitting the complaint may include, at their option, their identity and contact information, which may be used if additional information is needed. As stated above, however, there is no requirement that the report contain this information if the reporting person chooses to remain anonymous. Please note, however, that if the reporting person does not provide contact information and the report does not provide enough information to enable investigation of the matter, it may be difficult for the reported matter to be fully investigated. Therefore, it is important that all reports be as complete and thorough as possible.

Except for complaints sent directly to the Audit Committee or requested by an employee to be forwarded in confidence directly to the Audit Committee, all complaints will be forwarded to the General Counsel for coordination of their treatment as set forth below.

2. TREATMENT OF COMPLAINTS

All accounting and auditing complaints received shall be entered on an accounting and auditing matters log, which shall include, among other things, information regarding the date the complaint was received, a description of the complaint, the name of the reporting person (if provided), and 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.

Non-accounting or non-auditing complaints, including complaints as to known or suspected violations of the Code, shall be logged separately and will be forwarded to the appropriate person or department for investigation (e.g., human resources or legal), unless the General Counsel deems other treatment is necessary (e.g., such complaint involves a finance employee or executive officer).

With respect to any complaints not initially directed to the Audit Committee, the General Counsel will report material complaints promptly to the chairperson of the Audit Committee. The General Counsel shall also provide the Audit Committee with a quarterly report of all complaints received and an update of pending investigations. All complaints shall be reviewed under the direction and oversight of the General Counsel, who will involve such other parties (e.g., members of the finance department or outside advisors) as deemed

appropriate. The Audit Committee may request special treatment for any complaint and may assume the direction and oversight of an investigation of any such complaint, and shall do so (with the General Counsel's assistance or others' assistance, as the Audit Committee deems appropriate) for significant accounting or auditing matters (e.g., allegations of fraud or allegations of accounting or auditing matters it believes to be questionable involving executive officers). If a complaint relates to a member of the Board or an executive officer, the Audit Committee will initially be responsible for investigating violations and determining appropriate disciplinary action with respect to such complaint. The Audit Committee may designate others to conduct or manage such investigations on its behalf and recommend disciplinary action.

Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

In all cases, prompt and appropriate corrective action shall be taken as determined by the Audit Committee or the General Counsel, as appropriate. A person may be subject to disciplinary action, which may include the termination of his or her service, if such person 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, the reporting of fraudulent financial information, or a violation of the Code is verified, corrective action will be taken and, if appropriate, the persons responsible will be disciplined.

The Company strongly prohibits any reprisal, threats, discrimination, harassment, 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. If a reporting person believes that he or she has been subjected to any reprisal, threats, discrimination, harassment, retribution, or retaliation for having submitted a report or participating in an investigation relating to a report, such person should immediately report the concern to an executive officer of the Company or to any supervisor. Any complaint that any managers, supervisors, or employees are involved in discrimination, retaliation, or harassment related to the reporting or investigation of questionable accounting, internal accounting controls, or auditing matters, shall be promptly and thoroughly investigated in accordance with the Company's investigation procedures outlined above. If a complaint of discrimination, retaliation, or harassment is substantiated, appropriate disciplinary action, up to and including termination, will be taken.

When appropriate, the General Counsel or Audit Committee will report the results of any investigation regarding a complaint, including any corrective actions taken, to the person making the complaint, if appropriate information for response was supplied, maintaining the anonymity of the person making the complaint to the fullest extent possible.

3. RETENTION OF COMPLAINTS

The General Counsel shall retain written complaints, the accounting and auditing matters log and all related documentation as required under applicable law.

4. MODIFICATION OF POLICY

The Audit Committee or the Board can modify this policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with state and federal regulations and/or accommodate organizational changes within the Company.