

# WHISTLEBLOWER PROTECTION POLICY OF GENDEREQUAL, INC.

## **ARTICLE 1 – General**

This Whistleblower Protection Policy applies to all staff of GenderEqual Inc. (hereinafter referred to as the "Corporation"), whether full-time, part-time, temporary, or volunteer, and it further applies to all who provide contract services, and to all Directors and Officers, each of whom shall be entitled to protection.

The Corporation requires Directors, Officers, staff, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. The objectives of the Corporation's Whistleblower Protection Policy are to establish policies and procedures for:

- a. The submission of concerns regarding questionable accounting or audit matters by Directors, Officers, staff, and other stakeholders of the Corporation, on a confidential and anonymous basis.
- b. The receipt, retention, and treatment of complaints received by the Corporation regarding accounting, internal controls, or auditing matters.
- c. The protection of Directors, Officers, staff, volunteers, and contractors reporting concerns from retaliatory actions.

## **ARTICLE 2 – Reporting Responsibility**

This Whistleblower Protection Policy is intended to encourage and enable Directors, Officers, staff, volunteers, and others to raise serious concerns internally so that the Corporation can address and correct inappropriate conduct and actions. It is the responsibility of all Directors, Officers, staff, and volunteers to report in accordance with this Whistleblower Protection Policy (a) questionable or improper accounting or auditing matters, and (b) violations or suspected violations of the Corporation's policies, and laws and regulations that govern the Corporation's operations (hereinafter collectively referred to as "Concerns").

## **ARTICLE 3 – Authority of Compliance Officer and Audit Committee**

All reported Concerns will be forwarded to the Compliance Officer, unless the report relates to the Compliance Officer, in which case the report shall be made to the Audit Committee in accordance with the procedures set forth herein. The Compliance Officer, or Audit Committee in the case that the Concern relates to the Compliance Officer, shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

## **ARTICLE 4 – No Retaliation**

This Whistleblower Policy is intended to encourage and enable Directors, Officer, staff, and volunteers to raise Concerns within the Corporation for investigation and appropriate action. Therefore, no Director, Officer, staff, or volunteer who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Any person entitled to protection who believes that she or he is the subject of any form of retaliation for such participation should immediately report the same as a violation of and in accordance with this Policy. Moreover, a volunteer or employee who

retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

## **ARTICLE 5 – Reporting Concerns**

**Section 5.1 – Employees.** Employees should first discuss their Concern with their immediate supervisor. If, after speaking with a supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Audit Committee Chair. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Audit Committee Chair.

If the Concern was reported verbally to the supervisor, the reporting individual, with assistance from the supervisor, shall reduce the Concern to writing. The supervisor is required to promptly report the Concern to the Audit Committee Chair, who has specific and exclusive responsibility to investigate all Concerns. If the supervisor, for any reason, does not promptly forward the Concern to the Audit Committee, the reporting individual should directly report the Concern to the Audit Committee Chair. Contact information for the Audit Committee Chair may be obtained from the Corporation's office. Concerns may be also be submitted anonymously, in writing, and sent directly to the Audit Committee Chair.

**Section 5.2 – Directors and Other Volunteers.** Directors and other volunteers should submit Concerns in writing directly to the Audit Committee Chair. Contact information for the Audit Committee Chair may be obtained from the Corporation's office.

**Section 5.3 – Handling of Reported Violations.** The Audit Committee shall address all reported Concerns. The Audit Committee Chair shall immediately notify the Audit Committee, the Board Chair, and the Executive Director if one has been appointed, of any such report. The Audit Committee Chair will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

**Section 5.4 – Acting in Good Faith.** Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of one or more of the Corporation's policies. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

**Section 5.5 – Confidentiality.** Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.