

THE BROTHER BENNO FOUNDATION WHISTLEBLOWER POLICY

General

The Brother Benno Foundation requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers, and employees to comply with the policy and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer, or employee who in good faith reports a violation of the policy shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

Reporting Violations

The Brother Benno Foundation's open door policy suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone on the executive committee or anyone in management with whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of this policy to the executive committee, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud,

or when you are not satisfied, or you are uncomfortable with the following the organization's open door policy, individuals should contact the executive committee directly.

Compliance Officer

The executive committee is responsible for investigating and resolving all reported complaints and allegations concerning violations of the policy and, at its discretion, shall advise the board of directors.

Accounting and Auditing Matters

The treasurer of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The treasurer shall immediately notify the board of directors of any complaint.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of this policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the policy. Any allegations that prove not to be substantiated and which prove to have been made maliciously, or knowingly to be false, will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The executive committee will personally notify the sender and acknowledge receipt in writing, not to include electronic transmission, of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.