

**NAOMI'S VILLAGE, INC.
WHISTLEBLOWER POLICY**

GENERAL

Naomi's Village, Inc. (the "*Corporation*") requires all directors, officers, committee members,¹ and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and other representatives of the Corporation must (i) practice honesty and integrity in fulfilling their responsibilities, and (ii) comply with all applicable laws and regulations.

REPORTING RESPONSIBILITY

It is the responsibility of all directors, officers, committee members, and employees to report violations or suspected violations of the law or policy in accordance with this Whistleblower Policy (the "*Policy*").

REPORTING VIOLATIONS OR SUSPECTED VIOLATIONS OF LAW OR POLICY

The Corporation has an open door policy and encourages directors, trustees, officers, committee members, and employees to share their questions, concerns, suggestions, or complaints with an individual or department that can address them properly. In most cases, an individual's supervisor or manager (or an individual acting in a supervisory or managerial role with respect to such individual) is in the best position to address an area of concern. However, if an individual is not comfortable speaking with a supervisor or manager, or is not satisfied with a supervisor's or manager's response, such individual is encouraged to speak with the President or Chairman of the Board, as appropriate, or alternatively, with anyone in management with whom such individual is comfortable approaching. Supervisors and managers (or someone acting in a supervisory or managerial role), directors, trustees, officers, and committee members are required to report violations or suspected violations of law or policy to the Corporation's Compliance Officer, who has specific and exclusive responsibility to investigate all reports of violations or suspected violations. For suspected fraud, or when an individual is unsatisfied or uncomfortable with approaching a supervisor, manager, or other individual listed above, the Corporation's Compliance Officer should be contacted directly.

COMPLIANCE OFFICER

The President shall act as the Compliance Officer. To facilitate the reporting of violations or suspected violations of law or policy, the name of the Compliance Officer shall be posted in the offices of the Corporation. The Compliance Officer is responsible for investigating and resolving all reported complaints and allegations of which the Compliance Officer becomes aware (whether or not reported directly to the Compliance Officer) concerning violations or suspected violations of law or policy. The Compliance Officer, in his or her discretion, shall advise the Board of

¹ As used throughout this Whistleblower Policy, "committee members" shall refer to members of a committee, as well as any committee chairs.

Directors regarding appropriate action, if any. The Compliance Officer is required to report to the Board of Directors at least annually on compliance activity.

NO RETALIATION

No director, officer, trustee, committee member, or employee who in good faith reports a violation or suspected violation of law or policy shall suffer harassment, retaliation, or adverse employment consequences. Any individual who retaliates against another individual who reported a violation or suspected violation in good faith is subject to discipline, up to and including termination of his or her employment or other position with the Corporation. This Policy is intended to encourage and enable directors, officers, committee members, and employees to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation.

REPORTING IN GOOD FAITH

Anyone reporting a complaint concerning a violation or suspected violation of law or policy must be acting in good faith and have reasonable grounds for believing the information reported indicates a violation of law or policy. The making of any allegation that proves to be both (i) unsubstantiated and (ii) made with knowledge of its falsity or in reckless disregard for its truth or falsity will be viewed as a serious disciplinary offense, and the individual making such an allegation is subject to appropriate corrective action (for example, termination of employment or position and/or prosecution, if such offense is illegal and warrants such action).

HANDLING OF VIOLATIONS OR SUSPECTED VIOLATIONS

Within thirty (30) business days of receiving notice of a violation or suspected violation, the Compliance Officer shall provide to the original reporting person a confidential acknowledgement of the receipt of such notice. Upon learning of a violation or suspected violation, the Compliance Officer shall promptly investigate it and appropriate corrective action shall be taken by the Compliance Officer or Board of Directors, as appropriate, if warranted by the investigation.

The undersigned, as Secretary of the Corporation, does hereby certify that the foregoing Policy was approved and adopted by the Board of Directors on the ____ day of _____, 2019.

JULIE MENDONSA, Secretary