

Midori & Friends Whistleblower Policy

Accounting, Auditing and Fraud

Midori & Friends is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing. Board Members, officers, employees, volunteers and representatives of M&F must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. M&F prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. This Whistleblower Policy outlines a procedure for employees to report actions that an employee reasonably believes violate a law or regulation or that constitutes fraudulent accounting or other practices. Each Board Member, volunteer, and employee of M&F has an obligation to report any such action (hereinafter collectively referred to as “concerns”) in accordance with the Whistleblower Policy. This policy applies to any matter which is related to M&F business and does not relate to private acts of an individual not connected to the business of M&F.

Retaliation Is Prohibited

This Whistleblower Policy is intended to encourage and enable Board Members, volunteers, and employees to raise concerns within the Organization for investigation and appropriate action. With this goal in mind, M&F prohibits coercion, intimidation or retaliation against any individual who reports, in good faith, fraud or participates in an investigation of such reports. Retaliation against an individual for reporting fraud or for participating in an investigation of a claim of fraud is a serious violation of this policy and, like fraud itself, will be subject to disciplinary action up to and including dismissal from the volunteer position or termination of employment. Any person who knowingly makes a false claim of fraud shall also be subject to appropriate disciplinary action.

Confidentiality

M&F, including the Finance and Administration Committee, the Board Members, the officers and management will not, unless compelled by judicial or other legal process, reveal the identity of any person who reports a concern or provides assistance to the Finance and Administration Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, in investigating a concern and who, in each case, asks that his/her identity as the person who reported such concern or provided assistance in connection with such concern remain confidential. The Finance and Administration Committee also will not make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who reports a concern anonymously.

Records

M&F will retain for a period of seven years all records relating to any Concern and investigation.

Reporting an Incident of Accounting/Audit Fraud

Individuals who believe they have experienced conduct that is contrary to M&F's policy or who have concerns about such matters should use the complaint procedure described below.

Individuals and Conduct Covered

These policies apply to all board members, officers, employees and volunteers, and prohibit harassment, discrimination and retaliation whether engaged in by fellow employees or volunteers, by a supervisor or manager or by someone not directly connected to M&F (e.g., an outside vendor, consultant or customer). These policies also apply to messages sent over M&F's e-mail and voice mail systems.

This policy applies not only to conduct on M&F's premises, but also to conduct that occurs in any other work-related setting or circumstance, including during offsite meetings, business trips/concerts, and business-related social functions and gatherings.

Complaint Procedure

Employees

If he/she feels comfortable, the complainant should first discuss their concern with their immediate supervisor. Individuals should not feel obligated to bring complaints to their immediate supervisor first before bringing the matter to the attention of one of the designated representatives identified above. If, after speaking with his or her supervisor or another designated representative, the individual continues to have reasonable grounds to believe the concern is valid, the individual should report the concern to the DoFF. 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 DoFF who will then report it to the Executive Director. If the concern is about the DoFF or the Executive Director, the supervisor should report directly to the Chair of the Finance and Administration Committee.

If the concern was reported verbally to the Executive Director, the individual, with assistance from the DoFF, shall reduce the concern to writing. The Executive Director is required to promptly report the concern to the Chair of the Finance and Administration Committee (CC'ing the reporter of the concern) who has specific and exclusive responsibility to investigate all concerns. If the Chief Executive Officer, for any reason, does not promptly forward the concern to the Finance and Administration Committee, the

reporting individual should directly report the concern to the Chair of the Finance and Administration Committee. Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the Chair of the Board Finance and Administration Committee. Contact information for the Chair of the Finance and Administration Committee may be obtained from the DofF.

Directors and Other Volunteers

Directors and other volunteers should submit concerns in writing directly to the Executive Director, Director of Finance, or Chair of the Finance and Administration Committee.

Important Notice to All Employees: An employee or volunteer's failure to file a complaint could affect his or her rights in pursuing legal action. M&F strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken.

Authority of the Board Finance and Administration Committee

All reported concerns will be forwarded to the Finance and Administration Committee in accordance with the procedures set forth herein. The Finance and Administration Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

The Inquiry

The Chair of the Finance and Administration Committee will notify the complainant and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns. Once a concern has been received by the Finance and Administration Committee, the Chair of the Committee shall immediately notify the Board Chair, and, at his/her discretion, the Executive Director (if not previously notified), and DofF (if not previously notified).

All reports will be promptly investigated by the Finance and Administration 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 Finance and Administration 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.

Responsive Action

Responsive action may include, for example, training, referral to counseling, monitoring of the offender and/or disciplinary action such as warning, reprimand, withholding of a promotion or pay increase, reduction of wages, demotion, reassignment, temporary suspension without pay or

termination, as M&F believes appropriate under the circumstances. Even where a violation is not found, it may be appropriate to counsel individuals regarding their behavior. If an employee making a complaint does not agree with its resolution, the employee may appeal to M&F's Board of Directors. Individuals who have questions about these policies should talk to the DoFF.

Employees who do not follow these Personnel Policies will face disciplinary action up to and including termination.