



Room to Grow National, Inc. Whistleblower Policy

General

The Sarbanes-Oxley Act requires all organizations to establish procedures, in accordance with Section 301 of the Act, for:

- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.

The Room to Grow Code of Conduct (hereinafter referred to as the Code) requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

Each director, volunteer, and employee of Room to Grow has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of Room to Grow's Code (hereinafter collectively referred to as Concerns).

Authority of the Board of Directors

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

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. 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.

Reporting Concerns

Employees

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Chief Executive Officer. 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 Chief Executive Officer. (The contact information for the Chief Executive Officer is distributed to all Room to Grow staff).

If the Concern was reported verbally to the Chief Executive Officer, the reporting individual, with assistance from the Chief Executive Officer, shall reduce the Concern to writing. The Chief Executive Officer is required to promptly report the Concern to the Chair of the Board of Directors, which has specific and exclusive responsibility to investigate all Concerns. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Board of Directors. (The contact information for the Chair of the Board of Directors is distributed to all Room to Grow staff).

Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Board of Directors.

Handling of Reported Violations

The Board of Directors shall address all reported Concerns. The Chair of the Board of Directors shall immediately notify the Chief Executive Officer of any such report. The Chair of the Board of Directors 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 Board of Directors and appropriate corrective action will be recommended, 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 Board of Directors 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.

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 the Codes. 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.

Confidentiality

Reports of Concerns, and investigation 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 lawsuit.