

Kids Against Hunger®

A trademark of **FREEDOM FOODS**

Feeding families around the world...and around the corner

KIDS AGAINST HUNGER WHISTLEBLOWER PROTECTION POLICY

Kids Against Hunger a trademark of Freedom Foods shall be referred to from here on out as Kids Against Hunger.

Kids Against Hunger Code of Conduct 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. The objectives of the Kids Against Hunger Whistleblower Policy are to establish policies and procedures for:

- 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 receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

A. Application. This Whistleblower Protection Policy applies to all of the Kids Against Hunger staff, whether full-time, part-time, or temporary employees, to all volunteers, to all who provide contract services, and to all officers and directors, each of whom shall be entitled to protection. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Kids Against Hunger can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations of Kids Against Hunger's code of ethics or suspected violations of law or regulations that govern Kids Against Hunger's operations.

B. Reporting Credible Information. Kids Against Hunger has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. 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 the BOD Compliance Officer, unless the report relates to the Compliance Officer, in which case the report shall be made to Kids Against Hunger President of the BOD, or the Board of Directors, or the Audit Committee or another appropriate committee of the Board of Directors which shall be responsible to provide an alternative procedure. A protected person shall be encouraged to report information relating to illegal practices or violations of policies of Kids Against Hunger (a "Violation") that such person in good faith has reasonable cause to believe is credible.

Anyone reporting a Violation must act in good faith, and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred. 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.

C. Investigating Information. The Compliance Officer shall promptly investigate each Violation and prepare a written report to the Board of Directors. If warranted by the investigation, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Violation. The Compliance Officer 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. In connection with such investigation all persons entitled to protection shall provide the Compliance Officer with credible information. All actions of the Compliance Officer in receiving and investigating the report and additional information shall endeavor to protect the confidentiality of all persons entitled to protection.

D. Confidentiality

Kids Against Hunger encourages anyone reporting a Violation to identify himself or herself when making a report in order to facilitate the investigation of the Violation. However,

reports may be submitted anonymously by: filling out a “Whistleblower Reporting Form” and mailing it to the BOD Compliance Officer or emailing it to the Compliance Officer. Reports of Violations or suspected Violations will be kept confidential to the extent possible, with the understanding that confidentiality may not be maintained where identification is required by law or in order to enable Kids Against Hunger or law enforcement to conduct an adequate investigation.

E. Protection from Retaliation. No person entitled to protection shall be subjected to retaliation, intimidation, harassment, or other adverse action for reporting information in accordance with this Policy. Any person entitled to protection who believes that he or she 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.

Any individual within the Kids Against Hunger organization who retaliates against another individual who has reported a Violation in good faith or who, in good faith, has cooperated in the investigation of a Violation is subject to discipline, including termination of employment or volunteer status.

F. Dissemination and Implementation of Policy. This Policy shall be disseminated in writing to all affected constituencies. Kids Against Hunger shall adopt procedures for implementation of this Policy, which may include:

- (1) documenting reported Violations;

- (2) working with legal counsel to decide whether the reported Violation requires review by the Compliance Officer or should be directed to another person or department;
- (3) keeping the board of directors and the Compliance Officer informed of the progress of the investigation;
- (4) interviewing employees;
- (5) requesting and reviewing relevant documents, and/or requesting that an auditor or counsel investigate the complaint; and
- (6) preparing a written record of the reported violation and its disposition, to be retained for a specified period of time.

The procedures for implementation of this Policy shall include a process for communicating with a complainant about the status of the complaint, to the extent that the complainant's identity is disclosed, and to the extent consistent with any privacy or confidentiality limitations.