

## Dress for Success Cincinnati

### WHISTLEBLOWER POLICY

#### ARTICLE I

##### GENERAL

- 1.1 Dress for Success Cincinnati and its subsidiary, 4<sup>th</sup> Street Basement Boutique, d/b/a Portaluca (collectively the “Corporation”) requires its directors, officers, employees and volunteers, as well as all persons who provide the Corporation with substantial contracted services (each, a “Protected Person”) to observe the highest standards of business and personal ethics in the performance of their duties on the Corporation’s behalf. As employees and representatives of the Corporation, Protected Persons are expected to demonstrate honesty and integrity in fulfilling their responsibilities and are required to comply with all applicable laws and regulations.
- 1.2 This Whistleblower Policy (the “Policy”) is intended to encourage and enable Protected Persons, without fear of retaliation, to raise concerns regarding suspected unethical and/or illegal conduct or practices on a confidential and, if desired, anonymous basis so that the Corporation can address and correct inappropriate conduct and actions.
- 1.3 This Policy is not intended as a vehicle for reporting violations of the Corporation’s applicable human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with any workplace harassment policy and all laws applicable to employees and to such matters. Notwithstanding anything contained herein to the contrary, this Policy is not an employment contract and does not modify the employment relationship between the Corporation and its employees, nor does it change the fact that employees of the Corporation are employees at will. Nothing contained herein is intended to provide any Protected Person with any additional rights or causes of action, other than those provided by law.

#### ARTICLE II

##### REPORTING RESPONSIBILITY

- 2.1 Each Protected Person has an obligation to report in good faith any concerns they may have regarding actual or suspected activities that may be illegal or in violation of the Corporation’s policies with respect to, but not limited to, conflicts of interest (including failure to disclose an actual or potential conflict (as defined in the

Corporation's Conflict of Interest Policy, as amended from time to time)), fraud, theft, embezzlement, accounting or auditing irregularities, bribery, sanctions violations, kickbacks and misuse of the Corporation's assets, as well as any violations or suspected violations of business and personal ethical standards, as such standards relate to the Corporation (each, a "Concern") in accordance with this Policy.

### ARTICLE III

#### NO RETALIATION

3.1 No Protected Person who, in good faith, reports a Concern shall be subject to intimidation, harassment, retaliation, discrimination or adverse employment consequence because of such report. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith will be subject to discipline up to and including dismissal from a volunteer position or termination of employment.

### ARTICLE IV

#### REPORTING CONCERNS

4.1 Any Concerns should be reported as soon as practicable to the Chair of the Governance Committee of the Corporation's Board of Directors (the "Compliance Officer") using the following form, to which only the Compliance Officer has access: <https://form.jotform.com/carolynsgorman/whistleblower-form>.

Any questions with regard to the scope, interpretation or operation of this Policy should also be directed to the Compliance Officer. The Protected Person submitting the Concern is encouraged to include such person's name and contact information in order to facilitate the investigation of the Concern; however, Concerns also may be submitted anonymously in writing to the Compliance Officer at the option of the Protected Person. Anonymous complaints should be detailed to the greatest extent possible because follow-up questions will not be possible, making the investigation and resolution of such complaints difficult. Contact information for the Compliance Officer may be found at the bottom of this document.

### ARTICLE V

#### COMPLIANCE OFFICER

5.1 The Compliance Officer or their designee is responsible for investigating and resolving all reported Concerns. Such person shall advise the Corporation's Board of Directors and, if the Compliance Officer deems it appropriate, the Chief Executive Officer of all reported Concerns. The Compliance Officer is required to report to the

full Board of Directors at each regularly scheduled board meeting on compliance activity, to the extent there is any compliance activity to report, and to the extent the Compliance Officer deems it appropriate shall advise the Corporation's Board of Directors and if appropriate the Chief Executive Officer of any reported Concerns ahead of such report.

## ARTICLE VI

### ACCOUNTING AND AUDITING MATTERS

6.1 The Finance Committee shall address all reported Concerns regarding corporate accounting practices, internal controls or auditing ("Accounting Concerns"). The Compliance Officer shall immediately notify the Finance Committee of any Accounting Concern and work with the Committee until the matter is resolved. Promptly upon receipt, the Finance Committee shall evaluate whether a Concern constitutes an Accounting Concern and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Finance Committee has the authority, subject to the approval of the Executive Committee, to retain outside auditors, counsel, private investigators or other experts to assist in the investigation and in the analysis of the results.

## ARTICLE VII

### INVESTIGATIONS

7.1 The Compliance Officer may delegate the responsibility to investigate a reported Concern, whether an Accounting Concern or otherwise, to the Finance Committee or one or more employees of the Corporation or to any other individual, including persons not employed by the Corporation, selected by the Compliance Officer; *provided* that the Compliance Officer may not delegate such responsibility to an employee or other individual who is the subject of the reported Concern or in a manner that would compromise either the identity of an employee who reported the Concern anonymously or the confidentiality of the complaint or resulting investigation. Any directors who are also employees of the Corporation may not participate in any Board deliberations or voting relating to the administration of this Policy. The person who is the subject of an investigation may not be present in committee or Board deliberations or vote on the matter relating to the complaint; *provided* that nothing in this sentence shall prohibit the Board from requesting that the person who is subject to the complaint present information as background or answer questions at a committee or board meeting prior to the commencement of deliberations or voting relating thereto.

7.2 Notwithstanding anything herein to the contrary, the scope, manner and parameters of any investigation of a reported Concern shall be determined by the Board of Directors in its sole discretion and the Corporation and its employees shall cooperate as necessary in connection with any such investigation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

## ARTICLE VIII

### ACTING IN GOOD FAITH

8.1 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 business and personal ethical standards and/or applicable legal requirements or Corporation policies including, but not limited to, sanctions violations and acts of corruption or bribery. 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 a volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

## ARTICLE IX

### CONFIDENTIALITY

9.1 The Corporation takes seriously its responsibility to enforce this Policy and therefore encourages any person reporting a Concern to identify such person so as to facilitate any resulting investigation. Notwithstanding the foregoing, in reporting a Concern, a Protected Person may request that such report be treated in a confidential manner (including that the Corporation take reasonable steps to ensure that the identity of the reporting person remains anonymous). Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and comply with disclosure obligations under this Policy and applicable law. Disclosure of reports of Concerns to individuals not involved in the investigation, other than as provided for herein, will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination or employment or dismissal from a volunteer position. Such conduct may also give rise to other actions, including civil lawsuits.

## ARTICLE X

### HANDLING OF REPORTED CONCERNS

10.1 The Compliance Officer or their designee will acknowledge receipt of the reported Concern within five (5) business days, but only to the extent that the reporting person's identity is disclosed or a return address is provided. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

## ARTICLE XI

### RECORDS

11.1 The Board of Directors will retain on a strictly confidential basis for a period of seven (7) years (or otherwise as required under the Corporation's record retention policies in effect from time to time) all records relating to any reported Concern and to the investigation and resolution thereof. All such records are confidential to the Corporation and such records will be considered privileged and confidential.

## ARTICLE XII

### DISTRIBUTION

12.1 The Corporation shall distribute a copy of this Whistleblower Policy to all Protected Persons by posting a copy of this Whistleblower Policy to its website. The Corporation also will incorporate the duties and responsibilities of this Whistleblower Policy into its Employee and Volunteer Handbooks.