

Minds Matter of Bay Area, Inc.

Whistleblower Policy

General

Minds Matter of Bay Area, Inc. (the “Organization”) requires its directors, officers, employees and volunteers (each, a “Covered Person”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Directors, officers, employees, volunteers and other representatives of the Organization must practice honesty and integrity in fulfilling their responsibilities and be in compliance with all applicable laws and regulations.

The objectives of the Organization’s Whistleblower Policy (the “Policy”) are to establish policies and procedures for:

- the submission of claims regarding financial impropriety or misuse of the Organization’s resources by officers, directors, employees and volunteers on a confidential and anonymous basis;
- the receipt, retention and treatment of complaints received by the Organization regarding accounting, internal controls or auditing matters; and
- the protection of Covered Persons reporting claims from retaliatory actions.

Reporting Responsibility

Each Covered Person may report, in accordance with this Policy, any violation or suspected violation of laws or corporate policies, including, without limitation, (a) financial impropriety or (b) misuse of the Organization’s resources.

Authority of Audit Committee

All reported claims will be forwarded to the Organization’s Responsible Party (as defined below) in accordance with the procedures set forth herein. The Responsible Party will be responsible for investigating all reported claims and reporting the results of any such investigations to the Finance & Legal Committee of the Organization’s board of directors (the “Committee”).

No Retaliation

This Policy is intended to encourage the Covered Persons to raise concerns within the Organization for investigation and appropriate action. With this goal in mind, no Covered Person who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, an officer, director, employee or volunteer who retaliates against a Covered Person 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 or other position within the Organization.

Reporting Claims

Claims should be reported in writing to the Responsible Party, unless the Covered Person reasonably believes that such Responsible Party will not make a good faith effort to investigate and report the Covered Person's claim, in which case, such Covered Person should report such claim in writing to a member of the Committee. For purposes of this Policy, the individuals designated to report such a Covered Person's claim shall be referred to herein as a "Responsible Party" and include the Chief Executive Officer of the Organization. Claims may be delivered anonymously in writing directly to the Responsible Party. The Responsible Party receiving the report will notify the sender and acknowledge receipt of the concern within five (5) business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted claims.

The Responsible Party shall keep records of all reported claims, including the investigation and resolution thereof. The Responsible Party shall keep the Committee informed of all reported claims, including those that are resolved by such Responsible Party.

Handling of Reported Violations

All claims reported to the Responsible Party will be promptly disclosed to the Committee or a duly appointed sub-committee of the Committee. Promptly thereafter, the Responsible Party shall initiate an investigation, and upon concluding such investigation, shall recommend any appropriate corrective action to the Committee. In addition, any action taken must include a conclusion and follow-up with the Covered Person who made the claim to the Responsible Party for complete closure of the concern.

The Committee has the authority to retain outside legal counsel, accountants, private investigators or any other resource deemed necessary to conduct a full and complete closure of the concern.

Confidentiality

Reports of claims, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, subject in all cases to the Organization's compliance with all applicable reporting requirements under applicable law or pursuant to any order or subpoena of any court or other governmental authority.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing that the information disclosed amounts to a violation or suspected violation of

laws or corporate policies. 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 or other position within the Organization. Such conduct may also give rise to other actions, including civil lawsuits.

Unauthorized disclosure of reported claims to individuals not involved in the investigation 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 or other position within the Organization. Such conduct may also give rise to other actions, including civil lawsuits.

Policy Distribution

A copy of this Policy will be distributed to each Covered Person promptly following the adoption of or amendments to this Policy, and at such time as a person becomes a Covered Person.