

## NEURO HOSPITALITY HOUSE

### Whistleblower Policy

#### Scope

Neuro Hospitality House (NHH) encourages all directors, officers and employees of the NHH, acting in good faith, to report suspected, actual or planned wrongful conduct, illegal conduct or conduct in violation of the policies and rules and regulations of NHH. The organization is committed to protecting directors, officers and employees from retaliation for having made a report of actual, suspected or planned illegal conduct, for having refused an illegal order, for participating in any investigation into actual, suspected or planned wrongful conduct, or for any other activity protected under applicable Whistleblower laws ("Protected Activity"). Under this policy, no director, officer or employee may retaliate against or otherwise penalize any individual who has engaged in a Protected Activity. Directors, officers and employees may not directly or indirectly use authority or the influence of their positions to interfere with the rights of any director, officer or employee.

Normally, any concern should be raised with the President of the Board of Directors of NHH. However, it is duly noted that there may be occasions when the use of the normal chain of command may not be appropriate, including when (1) individuals feel that their concerns are overly sensitive, (2) individuals are not receiving the appropriate attention to their concerns, (3) concerns are of a particular significance, or (4) individuals may not feel comfortable reporting the issue to those in their direct chain of command. If such a concern arises, reporting to any officer or Board director of NHH is appropriate.

This policy is applicable to all NHH directors, officers and employees, and is intended to assist directors, employee, and officers who believe that they have uncovered actual, suspected or planned wrongful conduct including, but not limited to,

1. fraud or fraudulent reporting
2. failure to comply with legal obligations
3. danger to the health and safety of directors
4. criminal activity
5. violations of any statute, regulation, or common law
6. violations of NHH's policies
7. other conduct protected by applicable Whistleblower laws
8. attempts to conceal any of the above actions

This policy does not replace or supersede established harassment or disciplinary procedures. However, there are formalities within this policy that may assist any NHH director, officer or employee who wants to make a good faith disclosure involving gross misconduct and/or a lapse in ethical behavior that has not been resolved.

#### Purpose

The purpose of this whistleblower policy is

1. to protect from retaliation any director, officer or employee who engages in good faith disclosure of alleged wrongful conduct to a representative of the NHH
2. to encourage directors, officers and employees to disclose wrongful conduct so that prompt, corrective measures can be taken by the NHH

3. to inform directors, officers and employees of how allegations of wrongful conduct can be disclosed
4. to provide directors, officers and employees who believe that they have been subjected to reprisal or false allegations a fair opportunity to seek relief

## **Definitions**

### Whistleblower

A Whistleblower includes;

1. A director, officer or employee who reports or reveals actual, suspected or planned wrongful conduct in the practices of the NHH or its directors, officers or employees. Reporting may occur in verbal, written or electronic form.
2. A director, officer or employee who is requested by a public body or office to participate in an investigation, hearing, or inquiry.
3. A director, officer or employee who refuses an order to perform an action that the director, officer or employee has an objective basis in fact to believe violates any state or federal law or rule or regulation adopted pursuant to law, and the director, officer or employee informs the ordering party that the order is being refused for that reason

### Wrongful Conduct

An actual, suspected or planned violation of NHH policy, a violation of state and federal statutes, regulations or common law, wrongful use of company property, or wrongful use of authority for personal gain.

### Protected Disclosure

Communication about actual or suspected wrongful conduct by an NHH director, officer or employee based on a good faith belief that the conduct has been observed and is unacceptable under applicable policies and/or laws.

### Retaliation

Actions against a director, officer or employee because he/she made a protected disclosure or has participated in an investigation involving a disclosure.

## **Procedures**

### Acting in Good Faith

Directors, officers and/or employees making a protected disclosure concerning a violation or suspected violation of policy and/or law must be acting in good faith and have a reasonable belief that the actions disclosed are a violation of company policy and/or state and federal law.

### False Allegations

Directors, officers or employees who knowingly give false information concerning wrongful conduct or a subsequent false report of retaliation will be subject to disciplinary action, up to and including dismissal as a board director, officer or employee. Allegations that are not substantiated but are made in good faith will not be subject to disciplinary action.

### Retaliation

Directors, officers or employees who make a protected disclosure are protected from harassment or adverse consequences. Any individual who retaliates against a director, officer or employee making a protected disclosure is subject to discipline, up to and including dismissal.

### Confidentiality

Disclosures may be made on a confidential basis. Protected disclosures and investigatory records will remain confidential to the extent possible and in accordance with investigation procedures.

### Protected Disclosures

NHH directors who receive protected disclosures will notify the disclosing director, officer or employee to acknowledge receipt of the reported or suspected violation within five (5) days of receipt. If the allegation involves a criminal violation, acknowledgment may come sooner than the time outlined within this policy. All disclosures will be promptly reported and corrective actions will be taken if warranted after an investigation.

### **Reporting Violations**

NHH directors should share their concerns, suggestions, and complaints with the President of the Board. In many cases, the President of the Board is the best option for addressing these concerns. However, if directors are not comfortable speaking with the President of the Board, or are not satisfied with the response given by the President, the executive director, or Vice President of the Board will conduct or designate other internal/external parties to conduct the investigation.

### **Response to Complaints and Investigations**

Once complaint investigations have concluded, the results will be documented and reported. If the investigation does confirm misconduct, the Board of Directors, in conjunction with legal counsel, will determine the appropriate disciplinary actions. The NHH will not remove, demote, suspend, threaten, harass, or discriminate against any director, officer or employee based on any lawful actions with respect to good faith complaint reporting and/or accounting matters as specified by Section 806 of the Sarbanes-Oxley Act of 2002 (should allegations be found false).