

Bideawee, Inc. Whistle Blower Policy

I. Purpose

To establish a procedure by which persons may report suspected improper conduct at Bideawee without fear of retaliation or adverse employment consequences; to adopt a procedure at Bideawee for reporting and addressing allegations of improper conduct; to require employees, volunteers and members of the Board to come forward with information regarding illegal or improper activity or violations of Bideawee's policies; and to identify persons to whom such conduct may be reported.

To (i) require reporting of any action or suspected action concerning a violation of Bideawee policies, legal and regulatory requirements, veterinary practices, business, accounting, financial reporting or any irregularities or improprieties therein, and (ii) illegal and/or fraudulent activities that are in violation of any laws, including the destruction of documents that substantiate improper conduct and (iii) provide a workplace free of discrimination, harassment and/or retaliation arising from reporting said acts.

It is the policy of Bideawee, Inc. and its subsidiaries and affiliated entities (collectively, "BAW") to require compliance with all applicable legal and regulatory requirements and the policies of BAW, including but not limited to veterinary practices, rules against discrimination and harassment, financial reporting, accounting, internal accounting controls, internal and external auditing matters, and to create and maintain an environment at BAW that makes this policy clear to all BAW employees, volunteers and members of the Board of Directors ("members of the Board"). BAW requires its employees, volunteers and members of the Board to observe this policy in the performance of their duties. Every employee, volunteer and member of the Board of BAW has the responsibility to assist BAW in meeting these very important legal and regulatory requirements.

BAW's internal controls and operating procedures are intended to prevent, deter and remedy any violation of applicable laws and regulations and any policy of BAW. Even the best designed systems of control, however, cannot provide absolute safeguards against the occurrence of such violations. This policy therefore establishes and governs the process through which employees, volunteers and members of the Board who become aware of violations, fraudulent or illegal activity, irregularities or improprieties or the destruction of records that document such activity can either directly or anonymously notify responsible individuals of the alleged conduct. The policy specifically prohibits intimidation, discrimination, harassment, retaliation or adverse employment consequences arising from reporting such conduct.

This policy is intended to be part of an effective compliance program, to manage risk to Bideawee, its employees, volunteers and members of the Board and as part of an internal assessment program.

II. Scope

This policy applies to all employees, volunteers and members of the Board of BAW.

III. Policy

A. Prompt Reporting of Improper Conduct

Any employee, volunteer or member of the Board of BAW who becomes aware of any information concerning any illegal or fraudulent activity or conduct that he or she reasonably believes to constitute a financial reporting, accounting, auditing or internal control irregularity or impropriety, a violation of United States federal wire or bank fraud regulations, a violation of United States Generally Accepted Accounting Principles, the commission or possible commission of a federal or state offense, or a violation of any law or of BAW's policies including those

protecting persons from discrimination and harassment is required to report such information promptly in one of the following ways:

1. By communicating with the (i) President & CEO of BAW by E-Mail [President-WB@bideawee.org]; (ii) the Chair of the Board of Directors by E-mail [BoardChair-WB@bideawee.org]; (iii) the Treasurer of the Board of Directors by E-mail [BoardTreasurer-WB@bideawee.org]; (iv) the Chair of the Audit Committee by E-mail [AuditChair-WB@bideawee.org]; and/or (v) by mail, courier or hand delivery addressed to President & CEO, Bideawee, Inc., 410 East 38th Street, New York, NY, 10016. A sealed communication to the President & CEO marked "CONFIDENTIAL" will be delivered to BAW's President & CEO as addressed, without opening the communication.
2. By communicating with the Treasurer of the Board or the Chair of the Audit Committee of BAW by mail, courier or hand delivery addressed to the Treasurer of the Board or to the Chair of the Audit Committee at BAW at the following address: Treasurer of the Board or Chair of the Audit Committee, c/o Human Resources, Bideawee, Inc., 410 East 38th Street, New York, NY, 10016. A sealed communication to the Treasurer or the Chair of the Audit Committee marked "CONFIDENTIAL" will be delivered by BAW's Human Resources directly to the Treasurer of the Board or the Chair of the Audit Committee, as addressed, without opening the communication.
3. The report may, but need not be, anonymous.

Employees, volunteers and members of the Board are required to report their awareness of any such information promptly in any of the methods listed above. Bideawee encourages employees, volunteers and members of the Board to make written reports. The report should contain all the facts forming the basis of such person's belief. The report must be written and may be submitted anonymously and with complete confidentiality. The report must be sufficiently detailed and inclusive to ensure a clear understanding by the recipients of the issues raised. The report should be candid and set forth all of the information the person knows regarding the allegation or concern, including the identities of individuals involved. The report must contain as much corroborating evidence as possible since this would be necessary and helpful to support the commencement of an investigation. If the report contains only unspecified unsupported allegations it may not result in the commencement of an appropriate investigation. Particular care should be taken to comply with each of foregoing requirements in instances where the report is made anonymously, because in such cases there may be limited or no opportunity to obtain any information that is not initially supplied by the person making the report.

B. Investigative Steps

If the report is made to Bideawee by telephone, the party receiving the call shall promptly memorialize said call in writing noting as much detail as possible. The recipient of the report shall convene a meeting of persons which shall include at least one executive officer of Bideawee, one member of the Board and one member of the Audit Committee unrelated to the allegation made. The recipient of the information shall maintain the confidentiality of the information provided except with respect to convening the meeting to assess and address the complaint. As appropriate, an inquiry of the reported activity will be made to gather the relevant facts and reach a timely and proper resolution of the matter. Any such inquiry will be conducted under the direction of an executive officer of BAW or the Audit Committee, which, under authority of the foregoing may include appropriate BAW personnel.

C. Prohibition of Intimidation, Discrimination, Harassment or Retaliation

BAW policy prohibits intimidation, discrimination, harassment, retaliation, or adverse employment consequences against any employee, volunteer or member of the Board who in good faith provides any of the foregoing information, makes a report, or who otherwise assists in an investigation or proceeding regarding any of the foregoing. No employee, volunteer or member

of the Board of BAW, including without limitation those in leadership and management positions, has the authority to engage in any conduct that is prohibited by this or any other BAW policy.

Any employee, volunteer or member of the Board who believes that he or she has been the subject of any such prohibited intimidation, discrimination, harassment, retaliation or adverse employment consequences is aware of any conduct which may be prohibited is required to promptly report said conduct to such employee's or volunteer's supervisor or manager or to the Chair of the Board and/or the President & CEO directly or pursuant to the reporting procedures set forth above.

As appropriate, the allegations of intimidation, discrimination, harassment, retaliation or adverse employment consequence will be thoroughly investigated in as confidential a manner as possible, subject to the need to conduct a full and impartial investigation, remedy any violations of BAW's policies or monitor compliance with BAW's policies. It is the obligation of all employees, volunteers and members of the Board to cooperate in any such investigation. BAW expressly prohibits intimidation, retaliation, discrimination or adverse employment consequences against any person who makes a complaint under this policy or who participates in BAW's subsequent investigation of the allegations.

D. Consequences of Violating Policy

In the event that an investigation establishes that an employee, volunteer or member of the Board has engaged in conduct or action constituting intimidation, discrimination, harassment, retaliation or adverse employment consequences in violation of this policy, BAW will take immediate and appropriate corrective action up to and including termination of the applicable employee's employment, volunteer's engagement or Board member's service.

E. Dissemination

BAW shall distribute this Whistleblower policy to all employees, volunteers and members of the Board. It shall be posted conspicuously with other state and federal notices for employees and volunteers. A copy shall be provided to any employee, volunteer or member of the Board who requests it.

- *Approved by the Board August 25, 2005*
- *Board Amended April 26, 2018*

<p><i>Organization name changed from Bide-A-Wee Home Association, Inc., to Bideawee, Inc. per legal name change of December 2007.</i></p>
