CONFLICT OF INTEREST POLICY

Board-Adopted Governance Policy

Adopted By:	Board of Directors	Version:	1.0
Date Adopted:	07/24/2026	Effective Date:	07/24/2026
Applies To:	Board, Officers & Key Employees	Next Review:	07/2027

SECTION 1 — STATEMENT OF PURPOSE

The purpose of this Conflict of Interest Policy ("Policy") is to protect the integrity of Unity Foundation's ("the Organization") decision-making processes and to ensure that all organizational transactions are made in the best interest of the Organization, not for the personal financial benefit of any individual or entity associated with it.

This Policy establishes procedures by which directors, officers, and key employees identify situations presenting potential conflicts of interest and by which the Board manages them in a transparent, accountable manner consistent with applicable law.

This Policy supplements applicable Missouri nonprofit corporation law and federal requirements for tax-exempt organizations, including the intermediate sanctions rules of 26 U.S.C. § 4958. The adoption of this Policy shall be reflected on IRS Form 990, Part VI, Question 12a, and the Policy shall be made available to the public upon request.

SECTION 2 — DEFINITIONS

2.1 Interested Person

Any Board member, officer, committee member with board-delegated powers, or key employee who has a direct or indirect Financial Interest in a matter before the Board or a committee is an "Interested Person" with respect to that matter.

2.2 Financial Interest

A person has a Financial Interest if, directly or indirectly through business, investment, or family, they have:

- An ownership or investment interest in any entity with which the Organization has or is negotiating a transaction or arrangement;
- A compensation arrangement with the Organization or with any entity with which the Organization has a transaction or arrangement; or
- A potential ownership, investment interest, or compensation arrangement with any entity with which the Organization is negotiating.

"Compensation" includes direct and indirect remuneration and gifts or favors that are not insubstantial. A Financial Interest is not automatically a conflict of interest; it becomes one only if the Board determines that a conflict exists under Section 5 of this Policy.

2.3 Related Party

"Related Party" means: (a) any spouse, domestic partner, parent, child, sibling, or in-law of an Interested Person; (b) any entity in which the Interested Person holds a financial interest; or (c) any entity with which the Interested Person has a current employment, consulting, or other compensated relationship.

2.4 Key Employee

"Key Employee" means any person employed by the Organization who: (a) receives annual reportable compensation exceeding $150,000; or (b) has authority or responsibility for implementing organizational decisions or manages 10% or more of the Organization's activities, assets, income, or expenses. The Executive Director/CEO is always a Key Employee for purposes of this Policy.

SECTION 3 — PERSONS COVERED

This Policy applies to:

- All current and incoming members of the Board of Directors
- All officers of the Organization, including individuals serving in an interim capacity
- All Key Employees as defined in Section 2.4
- All members of committees with board-delegated decision-making authority

Employees who are not officers or Key Employees are governed by the Organization's Code of Ethics and Business Conduct and are not subject to the annual disclosure requirements of this Policy.

SECTION 4 — ANNUAL DISCLOSURE REQUIREMENT

4.1 Annual Obligation

Every covered person shall complete, sign, and submit the Annual Conflict of Interest Disclosure Form (Appendix A) once per fiscal year, according to these deadlines:

- Board members: No later than 30 days before the annual board meeting.
- Officers and Key Employees: By January 31 of each fiscal year.
- Newly appointed or hired persons: Within 14 calendar days of appointment or hire.

4.2 Submission and Board Review

Completed forms shall be submitted to the Board Secretary. The Board Secretary shall compile all disclosed interests and present a summary to the full Board at the annual meeting. The Board shall review all disclosed interests and determine whether any constitute conflicts requiring ongoing management or mitigation.

4.3 Duty to Update

Covered persons must promptly update their Disclosure Form within 14 days whenever a change in circumstances creates a new Financial Interest or materially changes a previously disclosed interest.

4.4 Record Retention

All completed Disclosure Forms shall be retained for a minimum of seven (7) years in accordance with the Organization's Document Retention and Destruction Policy.

SECTION 5 — DISCLOSURE WHEN CONFLICTS ARISE IN MEETINGS

Any Interested Person who becomes aware of a potential conflict during board or committee deliberations must immediately:

(a) Disclose the Financial Interest and all material facts to the presiding officer before deliberation begins;

(b) Leave the meeting room — in person or virtually — before the Board or committee discusses the matter; and

(c) Remain absent until after the vote is completed and the result announced.

The Board Chair may recall the Interested Person to provide factual information, but the Interested Person may not participate in deliberations or vote.

SECTION 6 — RECUSAL PROCEDURE

6.1 Physical Departure

Upon disclosure, the Interested Person shall immediately leave the meeting room for the duration of deliberation and the vote. For virtual meetings, the Interested Person shall disconnect from the call.

6.2 Quorum Determination

For purposes of establishing quorum on the conflicted matter, the Interested Person shall not be counted once they have left the room.

6.3 Vote

The remaining Board or committee members shall decide the matter by a majority vote of members present and eligible to vote. The Board Chair may require a supermajority for material Related Party transactions.

6.4 Required Minutes Documentation

The minutes of each meeting at which a conflict is disclosed shall include:

- The name of the Interested Person and the nature of the disclosed Financial Interest;
- Confirmation that the Interested Person left the room prior to deliberation and did not vote;
- The vote tally (yeas, nays, and abstentions among eligible members);
- The Board's conclusion and rationale; and
- Any alternative transactions or arrangements considered by the Board.

SECTION 7 — PROHIBITED CONDUCT

No Interested Person may, in connection with a matter in which they have a Financial Interest:

- Participate in or vote on any Board or committee resolution;
- Attempt, directly or indirectly, to influence the deliberation or outcome, whether before, during, or after the meeting;
- Use non-public organizational information for personal gain; or
- Enter into any contract or arrangement on behalf of the Organization without prior Board authorization.

Any transaction undertaken in violation of this Policy is voidable at the Board's discretion. The responsible Interested Person may be held personally liable for resulting damages to the Organization.

SECTION 8 — COMPENSATION DECISIONS

When the Board considers compensation for any officer, executive director, or Key Employee:

- The person whose compensation is under discussion must be recused from all deliberation and the vote;
- The Board must obtain and document comparability data from recognized sources (published salary surveys, peer organization data, or independent compensation analysis); and
- The decision, data reviewed, and names of voting members must be documented in the minutes and reported on IRS Form 990, Part VII, as required.

Compensation arrangements must be substantiated as reasonable at the time of approval and must comply with the intermediate sanctions rules under 26 U.S.C. § 4958.

SECTION 9 — VIOLATIONS

9.1 Reporting

Any person with knowledge of a potential violation of this Policy shall report it in writing to the Board Chair, or to the Board Secretary if the Board Chair is the Interested Person. Reports shall include all known facts and circumstances.

9.2 Investigation

The Board shall promptly appoint an ad hoc review committee — excluding any Interested Person or their Related Parties — to investigate. The committee shall present written findings to the full Board within 30 days of the initial report.

9.3 Consequences

If the Board determines that a violation has occurred, it may, in its discretion:

- Rescind any transaction entered into in violation of this Policy;
- Require disgorgement of personal benefits received;
- Remove the responsible person from the Board, officer position, or employment; or
- Refer the matter to legal counsel or appropriate regulatory authorities, including the IRS.

SECTION 10 — ANNUAL BOARD REVIEW AND FORM 990 DISCLOSURE

The Board shall review this Policy at the annual meeting, addressing:

- All interests disclosed during the preceding fiscal year;
- Any transactions approved despite a disclosed conflict, including documentation that terms were fair and at arm's length;
- Any violations investigated or resolved; and
- Whether the Policy requires amendment.

Unity Foundation shall reflect the adoption of this Policy on IRS Form 990, Part VI, Question 12a, and shall make the Policy available to the public upon request in accordance with applicable law.

BOARD OF DIRECTORS — ADOPTION AND CERTIFICATION

This Conflict of Interest Policy was duly reviewed, considered, and adopted by the Board of Directors of Unity Foundation at a properly noticed meeting at which a quorum was present, or by unanimous written consent in lieu of a meeting.

BOARD RESOLUTION

RESOLVED, that the Board of Directors of Unity Foundation hereby adopts this Conflict of Interest Policy, effective as of the date set forth below; and

FURTHER RESOLVED, that the Board Secretary is directed to: (1) distribute this Policy and the Annual Disclosure Form to all covered persons; (2) collect and maintain completed Disclosure Forms; and (3) present a conflicts summary at each annual board meeting; and

FURTHER RESOLVED, that this Policy shall be reflected on the Organization's IRS Form 990 Part VI and made available to the public upon request.

Tiffany Frautschi

Board Chair — Signature

Tiffany Frautschi

Board Chair — Printed Name and Title

July 24, 2026

Date

Aaron Berkenwald

Board Secretary — Signature

Aaron Berkenwald

Board Secretary — Printed Name

July 24, 2026

Date of Board Vote or Written Consent

Vote Record: Members Present: ___6___ In Favor: ___6___ Opposed: _______ Abstaining: _______

APPENDIX A

ANNUAL CONFLICT OF INTEREST DISCLOSURE FORM

Unity Foundation — Fiscal Year: _______________

INSTRUCTIONS: All Board members, officers, and key employees must complete this form and return it to the Board Secretary by the deadline in the annual notice. Answer all questions truthfully and completely. When in doubt whether a financial interest or relationship must be disclosed, disclose it — the Board will determine whether a conflict exists. Failure to disclose a required interest may constitute a violation of the Conflict of Interest Policy.

PART I — IDENTIFYING INFORMATION

Full Legal Name:	
Title / Role at Unity Foundation:	
Date of Completion:	
Fiscal Year Covered:	

PART II — FINANCIAL INTEREST DISCLOSURES

List all current financial interests, employment positions, consulting arrangements, board memberships, or other compensated relationships that you or any immediate family member have with any entity that does or might reasonably do business with Unity Foundation (including vendors, grantees, partner organizations, landlords, and contractors).

☐ I have NO disclosable financial interests. ☐ I have interests to disclose (complete the table below).

Organization / Entity	Nature of Interest	Self or Family Member	Approx. Annual Value

PART III — RELATED PARTY RELATIONSHIPS

Disclose any personal relationship (spouse, domestic partner, parent, child, sibling, or in-law) with any current director, officer, employee, contractor, vendor, or grantee of Unity Foundation.

☐ I have NO disclosable relationships. ☐ I have relationships to disclose (complete the table below).

Name of Related Person	Their Role at Unity Foundation	Your Relationship to Them

PART IV — CERTIFICATION AND SIGNATURE

I certify that I have read and understand Unity Foundation's Conflict of Interest Policy. I have truthfully and completely disclosed above all financial interests and related party relationships of which I am currently aware that are required to be disclosed under that Policy. I acknowledge my ongoing obligation to update this form if my circumstances change during the year, and I agree to comply fully with all requirements of the Conflict of Interest Policy, including the recusal procedures.

Signature

Printed Name

Date

FOR BOARD SECRETARY USE ONLY: Date Received: ________________ Filed By: ________________ Conflicts Requiring Board Action? ☐ Yes ☐ No

Return completed form to: Board Secretary, Unity Foundation | secretary@unityfoundation.io