



WHISTLEBLOWER PROTECTION POLICY

Board-Adopted Governance Policy

Adopted By:	Board of Directors	Version:	1.0
Date Adopted:	July 24, 2026	Effective Date:	July 24, 2026
Applies To:	All Covered Individuals — See Section 3	Next Review:	July 2027

SECTION 1 — PURPOSE

The purpose of this Whistleblower Protection Policy ("Policy") is to encourage all individuals associated with Unity Foundation ("the Organization") to report, without fear of retaliation, concerns about suspected illegal activity, significant financial irregularities, fraud, abuse, safety violations, or serious ethical misconduct.

Unity Foundation is committed to the highest standards of ethical conduct and legal compliance. This Policy establishes a clear, accessible, and confidential reporting mechanism and codifies the Organization's absolute prohibition on retaliation against anyone who, in good faith, reports a concern or participates in an investigation.

This Policy satisfies the requirements of IRS Form 990, Part VI, Question 13, shall be so reflected on all applicable Form 990 filings, and shall be made available to all covered individuals upon request.

SECTION 2 — STATEMENT OF POLICY

Unity Foundation absolutely prohibits any form of retaliation against any individual who, in good faith:

- Reports a concern about potential wrongdoing, fraud, financial irregularity, or ethics violation;
- Participates in, cooperates with, or provides information to any investigation conducted under this Policy;
- Refuses to participate in an activity that the individual reasonably believes is unlawful; or
- Reports concerns to a government agency, law enforcement, or regulatory authority.

Any employee, board member, officer, volunteer, or contractor found to have engaged in retaliation against a whistleblower will be subject to disciplinary action, up to and including termination, removal from the Board, or other appropriate consequences.

SECTION 3 — SCOPE: WHO IS COVERED

This Policy applies to all individuals associated with the Organization, including:

- All members of the Board of Directors
- All officers, including interim and acting officers
- All employees — full-time, part-time, and temporary
- All interns, fellows, and program participants
- All volunteers
- All independent contractors and consultants
- All program partners and partner organization staff who interact with Unity Foundation programs

Any individual in any of the above categories who becomes aware of potential wrongdoing is encouraged and protected in making a report under this Policy.

SECTION 4 — WHAT MAY BE REPORTED

This Policy covers reports of conduct that the reporting individual reasonably believes may constitute:

- Fraud, theft, or misappropriation of organizational funds or assets
- Falsification of financial records, grant reports, program data, or government filings, including IRS Form 990
- Bribery, kickbacks, or improper financial arrangements
- Violation of federal or state law, including employment law, nonprofit law, or grant compliance requirements
- Violation of the Organization's Conflict of Interest Policy, Code of Ethics, or other governance policies
- Serious safety violations creating risk of harm to staff, students, program participants, or the public
- Significant misuse of the Organization's name, brand, tax-exempt status, or credibility
- Retaliation against another individual who has made a good-faith report

This Policy does not govern routine employment grievances, personal workplace conflicts, or disagreements with ordinary management decisions. Those matters are addressed through the Employee Code of Ethics and Business Conduct policy and other applicable company policies.

SECTION 5 — HOW TO REPORT A CONCERN

5.1 Named Reports

Concerns may be submitted with the reporter's identity through any of the following channels:

- Email to: wbreport@unityfoundation.io (monitored by the Board Secretary and Roya Moshiri only)
- Written letter mailed to: Board Secretary, Unity Foundation, [Organization Address]
- Direct written communication to any Board member not implicated in the concern

5.2 Anonymous Reports — Protected Pathway

Unity Foundation provides a confidential, anonymous reporting option for individuals who do not wish to identify themselves. Anonymous reports are fully protected under this Policy and may be submitted via:

ANONYMOUS REPORTING OPTIONS

Option A — Anonymous Email: Send to wbreport@unityfoundation.io using a personal email account unconnected to Unity Foundation systems. Do not include any identifying information in the message.

Option B — Anonymous Written Letter: Mail a letter without identifying information to: Attention: Board Secretary (Confidential Whistleblower Report), Unity Foundation, [Organization Address].

All anonymous reports will be logged, reviewed, and investigated to the fullest extent possible. The Organization will not attempt to identify anonymous reporters. Reporters choosing anonymity

should understand that it may be more difficult to fully investigate without the ability to ask follow-up questions.

5.3 Reports Involving the CEO or Executive Director

If the concern involves the CEO, Executive Director, Interim CEO, or any other senior executive, the report must be directed to:

- The Board Chair — by email to [boardchair@unityfoundation.io], or
- Written letter addressed personally to the Board Chair at the Organization's address, marked Confidential; or
- Any Board member not implicated in the concern.

Reports involving the CEO or ED shall be handled exclusively by the Board. HR staff and executive staff members shall have no role in managing or investigating such reports.

5.4 Reports Involving the Board Chair

If the concern involves the Board Chair, the report shall be directed to the Board Secretary for distribution to all Board members not implicated in the concern.

SECTION 6 — INVESTIGATION PROCEDURE

6.1 Acknowledgment Timeline

Reports submitted by named reporters shall receive written acknowledgment within five (5) business days of receipt. Anonymous reports will be logged and investigated without acknowledgment.

6.2 Initial Assessment

Within ten (10) business days of receipt, the Board Chair or designated Board member shall conduct an initial assessment to determine whether the concern falls within the scope of this Policy and whether formal investigation is warranted. If the concern falls outside this Policy, the reporter will be directed to the appropriate channel.

6.3 Independent Investigation

When the initial assessment indicates that a formal investigation is warranted, the Board shall appoint an independent investigator or ad hoc investigation committee composed exclusively of members who have no conflict of interest with respect to the subject of the report. The investigator may be an independent attorney, certified public accountant, or other qualified professional, and shall have full access to all relevant organizational records.

6.4 Investigation Timeline

The Organization shall use reasonable efforts to complete investigations within sixty (60) calendar days of the initial report. Where matters are complex or involve multiple parties, the investigation may require additional time. In such cases, named reporters shall receive a written status update within the 60-day period.

6.5 Findings and Corrective Action

The investigator shall deliver written findings to the Board of Directors upon completion. The Board shall determine appropriate corrective action, which may include policy revisions, personnel action, financial recovery, or referral to law enforcement or regulatory authorities, including the IRS.

6.6 Confidentiality During Investigation

The existence, subject, and findings of any investigation shall be kept strictly confidential consistent with the need to conduct a thorough investigation and take appropriate corrective action. All persons participating in an investigation are bound by this confidentiality requirement.

SECTION 7 — ANTI-RETALIATION PROTECTIONS

7.1 Absolute Prohibition

No person associated with Unity Foundation shall subject any individual to adverse action in retaliation for making a good-faith report under this Policy. Prohibited adverse actions include, but are not limited to: termination, demotion, suspension, reduction in pay or hours, negative performance evaluation, exclusion from programs, harassment, intimidation, threats, or any other adverse change in the conditions of employment or participation.

7.2 Reporting Retaliation

Any person who experiences or witnesses retaliation against a reporter shall immediately report it using the channels in Section 5. The Organization will treat reports of retaliation with the same urgency as reports of original misconduct, and will appoint an independent investigator to review such reports.

7.3 Legal Rights Preserved

Nothing in this Policy limits any legal rights or protections available to reporters under applicable federal or Missouri law, including protections under the Sarbanes-Oxley Act, the False Claims Act, or applicable state whistleblower statutes.

SECTION 8 — CONFIDENTIALITY

Reports made under this Policy will be treated with the highest degree of confidentiality consistent with a thorough investigation. The identity of a named reporter will not be disclosed to any non-essential party without the reporter's consent, except where disclosure is required by law or necessary to protect the safety of individuals. All investigators, Board members, and others involved in any investigation are expressly prohibited from disclosing the existence, subject, or status of the investigation to anyone outside the process without Board authorization.

SECTION 9 — GOOD FAITH REQUIREMENT

This Policy protects individuals who make reports in good faith — meaning the reporter has a reasonable belief, based on available information, that the reported conduct may constitute a violation covered by this Policy, even if the investigation does not ultimately confirm wrongdoing. Protection is not conditioned on the accuracy of the report, only on the good faith of the reporter.

This Policy does not protect individuals who make reports that are knowingly false, frivolous, or made with malicious intent. Such conduct may itself be subject to disciplinary action up to and including termination or removal.

SECTION 10 — BOARD OVERSIGHT AND ANNUAL REVIEW

The Board of Directors retains ultimate oversight responsibility for this Policy and for the investigation of all significant concerns raised under it. At each annual meeting, the Board Secretary shall report to the full Board on:

- The number of reports received under this Policy during the preceding year;
- The general nature of reported concerns (without identifying reporters or subjects unless appropriate);
- The outcomes of completed investigations and corrective actions taken; and
- Any recommended amendments to the Policy.

This Policy shall be reviewed annually by the Board, reflected on IRS Form 990 Part VI Question 13, and made available to all covered individuals upon request.

BOARD OF DIRECTORS — ADOPTION AND CERTIFICATION

This Whistleblower Protection 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 Whistleblower Protection Policy effective as of the date set forth below; and

FURTHER RESOLVED, that the Board Secretary is directed to: (1) distribute this Policy to all covered individuals; (2) establish and maintain the wbreport@unityfoundation.io anonymous reporting channel; and (3) report the existence of this Policy on IRS Form 990, Part VI, Question 13; and

FURTHER RESOLVED, that the Board Chair is designated as the primary recipient of named reports, and the Board Secretary shall receive reports implicating the Board Chair.

Jeffrey Brown

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: