

RISING TREETOPS AT OAKHURST

Whistleblower Policy

I. Introduction

Rising Treetops at Oakhurst (the “**Corporation**”) requires its directors, officers, employees (current and former), volunteers, key persons¹, as well as natural persons who provide or provided the Corporation with contracted services (each, a “**Protected Person**”), to observe high standards of business and personal ethics in the performance of their duties on the Corporation’s behalf. As employees and/or representatives of the Corporation, Protected Persons are expected to practice honesty and integrity in fulfilling their responsibilities and are required to comply with all applicable laws and regulations.

The objectives of this policy (the “**Whistleblower Policy**”) are to encourage and enable Protected Persons, without fear of retaliation or intimidation, to raise concerns regarding suspected unethical and/or illegal conduct or practices on a confidential and, if desired, anonymous basis so that the Corporation can address and correct inappropriate conduct and actions.

This Whistleblower Policy is not intended as a vehicle for reporting violations of the Corporation’s applicable human resources policies, day-to-day problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with the Corporation’s personnel policies and procedures, as it is those policies and procedures that are applicable to such matters.

II. Reporting Responsibility

It is the responsibility of all Protected Persons to report, in good faith and/or with reasonable belief, any concerns that they may have regarding actual or suspected activities which may be illegal, in violation of federal, state, or local law, rule or regulation, executive order or judicial or administrative decision, ruling or order, or in violation of the Corporation’s policies with respect to, without limitation, fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, misuse of the Corporation’s assets; as well as any violations or suspected violations of high business and personal ethical standards, as such standards relate to the Corporation (each, a “**Concern**”), in accordance with this Whistleblower Policy.

III. No Retaliation and No Intimidation

No Protected Person who, in good faith and/or with reasonable belief, reports a Concern shall suffer intimidation, harassment, discrimination or retaliation, including adverse current or future employment consequences such as discharge, suspension or demotion, or a report or threat of a report to US

¹ A “key person” is anyone, other than a director, officer or employee, who (i) has responsibilities, or exercises power or influence over the Corporation as a whole similar to the responsibilities, power, or influence of directors and officers; (ii) manages the corporation, or a segment of the Corporation that represents a substantial portion of the activities, assets, income or expenses of the Corporation; or (iii) alone or with others controls or determines a substantial portion of the Corporation’s capital expenditures or operating budget. N-PCL § 102(a)(25).

immigration authorities or federal, local or state agencies regarding the suspected citizenship or immigration status of a Protected Person or a family household member of a Protected Person, because of such report.

Actions that are covered by this Whistleblower Policy include disclosing or threatening to disclose to a supervisor or public body an activity, policy, or practice of the Corporation that an employee and/or representative reasonably believes violates the law or poses a substantial and specific danger to public health or safety; providing information to, or testifying before, any public body conducting an investigation into any such activity, policy, or practice by the Corporation; or objecting to, or refusing to participate in any such activity, policy, or practice.

Any employee and/or representative of the Corporation who intimidates or retaliates against someone who has reported a Concern, whether in good faith and/or with reasonable belief, is subject to discipline up to and including termination of employment by, or association with, the Corporation, as applicable.

Anyone who believes that a Protected Person has suffered intimidation, harassment, discrimination or other retaliation, or adverse employment consequences as a result of making a good faith report or participating in a review or investigation of a Concern should contact the Compliance Officer (as described in Section 5 below).

Notwithstanding anything contained herein to the contrary, this Whistleblower Policy is not an employment contract and does not modify the employment relationship between the Corporation and its employees, nor does it change the fact that employees of the Corporation are employees at will. Nothing contained herein is intended to provide a Protected Person with any additional rights or causes of action, other than those provided by law.

IV. Reporting Concerns

Protected Persons are required to make a “good faith effort” to report Concerns to the Corporation. Concerns should be reported as soon as shall be practicable to the **Compliance Officer**. Simultaneously or in the alternative, a Protected Person may report such Concern to 1) to a supervisor or manager of the Protected Person, or 2) to a person who has managerial authority to take corrective action regarding the violation of the law, rule or regulation, either of whom shall promptly report the concern to the Compliance Officer. Any questions with regard to the scope, interpretation or operation of this Whistleblower Policy should also be directed to the Compliance Officer.

Supervisor or manager notification is not necessary if the Protected Person reasonably believes that the supervisor or manager is already aware of the violation, will disregard or otherwise not fairly consider the Concern; (ii) the supervisor or manager is a subject of the Concern; (iii) the Protected Person does not feel comfortable discussing the Concern with the supervisor or manager; (iv) the employee reasonably believes reporting of the violation to the employer would result in the destruction of evidence, concealment, or harm to the employee; or (iii) the employee reasonably believe that their supervisor is already aware of the violation and will not correct it iv) there is imminent and serious danger to public health. The Protected Person can submit their Concern directly to the Compliance Officer.

If the Compliance Officer is the subject of the Concern or the Protected Person is not comfortable reporting the Concern to the Compliance Officer, the Concern may alternatively be reported to Andrew Marrus, Board Compliance Liaison or Robert Pacenza, Executive Director.

V. Compliance Officer

The Compliance Officer is responsible for investigating and resolving all reported Concerns and shall advise the Executive Committee and, if the Compliance Officer deems it appropriate, the Compliance Committee and/or the executive director, of all reported Concerns. The Compliance Officer shall report to the full Board of Directors at each regularly scheduled board meeting on compliance activity.

VI. Accounting and Auditing Matters

The Executive Committee of the Board of Directors shall address all reported Concerns regarding corporate accounting practices, internal controls or auditing ("**Accounting Concerns**"). The Compliance Officer shall immediately notify the Executive Committee of any Accounting Concern and shall work with the committee until its resolution. Promptly upon receipt, the Executive Committee shall evaluate whether a Concern constitutes an Accounting Concern and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Executive Committee will be free in its sole discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

VII. Investigations and Deliberations

The Compliance Officer shall conduct a prompt, discreet, and objective review or investigation based on the submitted Concern. A full investigation may not be possible if a Concern submitted anonymously is vague or general. If deemed necessary in his or her sole discretion or upon the recommendation of the Board of Directors, the Compliance Officer may engage legal counsel, accountants, or other experts to assist in the investigation of a Concern. The Compliance Officer may delegate the responsibility to investigate a reported Concern, whether an Accounting Concern or otherwise, to one or more employees of the Corporation or to any other individual, including persons not employed by the Corporation, selected by the Compliance Officer; provided that the Compliance Officer may not delegate such responsibility to an employee or other individual who is the subject of the reported Concern or in a manner that would compromise either the identity of an employee who reported the Concern anonymously or the confidentiality of the complaint or resulting investigation.

Employees and/or representatives of the Corporation may not participate in any Board of Directors or Executive Committee deliberations or voting relating to the administration of this Whistleblower Policy, and the person who is the subject of a reported concern may not be present in committee or Board deliberations or a vote on the matter relating to the Concern.

Notwithstanding anything herein to the contrary, the scope, manner and parameters of any investigation of a reported Concern shall be determined by the Executive Committee in its sole discretion and the Corporation and its employees and/or representatives shall cooperate as necessary in connection with any such investigation.

VIII. Acting in Good Faith and/or Reasonable Belief

Anyone reporting a Concern must act in good faith and/or have reasonable grounds for believing that the information disclosed may indicate a violation of law and/or ethical standards. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

IX. Confidentiality

The Corporation takes seriously its responsibility to enforce this Whistleblower Policy and therefore encourages any person reporting a Concern to identify him or herself so as to facilitate any resulting investigation. Notwithstanding the foregoing, in reporting a Concern, a Protected Person may request that such report be treated in a confidential manner (including that the Corporation take reasonable steps to ensure that the identity of the reporting person remains anonymous). Concerns may also be reported on an anonymous basis. Reports of Concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

X. Handling of Reported Concerns

The Compliance Officer will acknowledge receipt of each reported Concern within five business days, but only to the extent the reporting person's identity is disclosed or a return address is provided. All reports will be promptly investigated; the scope of any such investigation being within the sole discretion of the Executive Committee, and appropriate corrective action will be taken if warranted by the investigation.

XI. Records

The Executive Committee will retain on a strictly confidential basis for a period of seven years (or otherwise as required under the Corporation's record retention policies in effect from time to time) all records relating to any reported Concern and to the investigation and resolution thereof. All such records are confidential to the Corporation and such records will be considered privileged and confidential according to applicable law.

XII. Distribution, Dissemination

The Corporation shall distribute a copy of this Whistleblower Policy to all Protected Persons. The Corporation shall also post the Whistleblower Policy on its website and post notice of employee rights under Labor Law 740 in an accessible and well-lighted place customarily frequented by employees and applicants for employment.

I have received and read this Whistleblower Policy:

Signature: _____

Print Name: _____

Date: _____

Employees may contact any of the following to report a concern:

Primary Contact:

Mindy Downey, Corporate Compliance Officer, 212-533-4020 or 718-496-2826 or
mdowney@risingtreetops.org

Alternative Contacts (in the case of Ms. Downey's absence or a potential conflict):

Andrew Marrus, Board of Directors Corporate Compliance Liaison, 917-359-2374 or
boardcompliance@risingtreetops.org

Diana Breen, Interim Executive Director, 646-732-4668 or dbreen@risingtreetops.org

RTO ANONYMOUS COMPLIANCE HOTLINE, 212-533-4022

Adopted by the Corporation's Board of Directors at its Meeting on April 8, 2025