

Whistleblower Policy for Wayuu Taya Foundation, Inc.

Wayuu Taya Foundation, Inc. (the “Foundation”) is committed to complying with all laws, regulations, and other requirements under which it operates, and relies on its directors, officers, employees, volunteers and all other individuals covered under New York Labor Law § 740, the Not-for-Profit Corporation Law (“N-PCL”) § 715-b or other applicable laws that protect the rights of Whistleblowers (including but not limited to the Estates, Powers and Trusts Law (“EPTL”)) who are affiliated with, carry out work in furtherance of the mission of, or provide services for, the Foundation (“Covered Individuals”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The purpose of this Whistleblower Policy (the “Policy”) is to encourage Covered Individuals to practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations, report their Concerns as defined below without fear of retaliation.

A copy of the Policy will be provided or otherwise made available to all Covered Individuals in accordance with N-PCL § 715-b(b)(3) and other applicable laws, including the posting of this Policy in a conspicuous location at the Foundation’s offices or making it available for access via its website at wayuutaya.org. Any Covered Individual who prefers to receive a hard copy of the Policy should contact limayri@wayuutaya.org.

Article 1: Purpose

Section 1.01: The purpose of this Policy is to:

- (a) Encourage and enable Covered Individuals to raise concerns regarding suspected illegal, wrongful or unethical conduct or practices or violations of the Foundation’s policies on a confidential and, if desired, anonymous basis without fear of retaliation;
- (b) Protect Covered Individuals from retaliation for raising such concerns;
- (c) Establish policies and procedures for the Foundation to receive, process and investigate reported concerns and address and correct unlawful, wrongful or inappropriate conduct.

Article 2: Reporting Responsibility

Section 2.01: Reporting Responsibility. Each Covered Individual has the responsibility to report in good faith any concerns about actual or suspected violations of the Foundation’s policies or any federal, state, or local law or regulation governing its operations (each, a “Concern”). Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of law or the Policy and/or ethical standards. Any unfounded allegation that proves to have been made maliciously, recklessly, or knowingly to be false will be viewed as a serious offense and result in disciplinary action, up to and including termination of employment or affiliation with the organization.

Appropriate subjects to report under this Policy include but are not limited to financial improprieties, accounting or audit matters, ethical violations, workplace misconduct or other similar illegal or improper practices, such as:

- (a) Fraud.
- (b) Theft.
- (c) Embezzlement.
- (d) Bribery or kickbacks.
- (e) Misuse of the Foundation's assets.
- (f) Undisclosed conflicts of interest.
- (g) Workplace misconduct, including but not limited to, harassment, unlawful discrimination and retaliation.

Section 2.02: Anyone reporting a Concern must reasonably believe in good faith that the conduct is in violation of an applicable law, regulation or policy of the Foundation or poses a substantial and specific danger to the public health or safety. Any unfounded allegation that proves to have been made maliciously, recklessly, or with knowledge of its falsity will be viewed as a serious offense and result in disciplinary action, up to and including termination of employment or affiliation with the Foundation.

Section 2.03: Employees shall make a good faith effort to bring the activity, policy or practice at issue to the attention of a supervisor of the Foundation, or a person designated under this Policy or by the Foundation to receive Concerns, and afford the Foundation a reasonable opportunity to process, investigate, render a determination and make corrective actions (if needed). This provision is not aimed at preventing a Covered Individual from exercising the individual's rights under applicable laws to report to any government agency any conduct the individual reasonably believes to be unlawful.

Article 3: No Retaliation

Section 3.01: The Foundation shall not take any retaliatory action against a Covered Individual, whether or not within the scope of their job duties, because the Covered Individual does any of the following: (a) discloses, or threatens to disclose to a supervisor or to a government agency an activity, policy or practice of the Foundation that the Covered Individual reasonably believes is in violation of law, rule or regulation or that the Covered Individual reasonably believes poses a substantial and specific danger to the public health or safety; (b) provides information to, or testifies before, any government agency conducting an investigation,

hearing or inquiry into any such activity, policy or practice by the Foundation; or (c) objects to, or refuses to participate in any such activity, policy or practice.

Section 3.02: The Foundation strictly prohibits and does not tolerate any form of unlawful retaliation against Covered Individuals for exercising their rights under this Policy or applicable law, including but not limited to Labor Law § 740. Specifically, the Foundation may not discharge, threaten, penalize, or in any other manner discriminate against any Covered Individual participating in activity protected under Section 3.01 including, but not limited to, (i) adverse employment actions or threats to take such adverse employment actions against a Covered Individual who is an employee of the Foundation in the terms or conditions of employment (e.g. discharge, suspension or demotion); (ii) actions or threats to take such actions that would adversely impact a Covered Individual's current or future employment; or (iii) threatening to contact or contacting immigration authorities (e.g. USCIS or local law enforcement authorities) or otherwise reporting or threatening to report an employee's (or family or household member's) suspected immigration status.

Section 3.03: Any Covered Individual who retaliates against someone who has reported or participated in a review or investigation of a Concern will be subject to discipline, up to and including termination of employment or affiliation with the organization.

Section 3.04: Anyone who believes that a Covered Individual has been subject to harassment, retaliation, or adverse employment actions as a result of making a good faith -report or participating in a review or investigation of a Concern should contact their supervisor and/or the President- or Secretary of the Foundation.

Article 4: Confidentiality

Section 4.01: The Foundation encourages anyone reporting a Concern to identify himself or herself in order to facilitate the investigation of the Concern. However, Concerns may be submitted on a confidential and/or anonymous basis. The Foundation shall take reasonable steps to protect the identity of the individual reported the Concern(s) and shall keep reports of Concerns confidential to the extent possible, consistent with the need to conduct an appropriate investigation.

Article 5: Reporting Procedures

-Section 5.01: Prompt Reporting. All Concerns should be reported as soon as practicable consistent with this Policy.

Section 5.02: Reporting Concerns. There are several resources available to employees to raise Concerns, including:

- (a) managers and supervisors, if applicable

(b) by calling 212-227-0400 or sending an email to patricia@wayuutaya.org or limayri@wayuutaya.org.

Section 5.03: Questions and Administration. Any questions relating to the scope, interpretation, or operation of this Policy should be directed to patricia@wayuutaya.org, who is responsible for administering this Policy.

Section 5.04: Investigation of Reported Concerns. Once a Concern is raised, the Foundation will make an initial assessment to determine the scope of any investigation. All Covered Individuals are required to cooperate fully with investigations as required by the Foundation in the course of its investigation. The Foundation will recommend appropriate corrective action if warranted by the investigation, oversee the implementation of a resolution and follow up with the reporting individual, if possible, for closure of the reported Concern.

Section 5.05: Oversight. The President or Secretary of the Foundation or other designated individual must report on the Policy, its implementation, and the general type and the resolution of any Concerns to the Audit Committee or other committee of the Board consisting of independent Directors or to the Board itself.

Article 6: Miscellaneous

Section 6.01: For additional information, please see Notice of Employee Rights, Protections and Obligations Under Labor Law Section 740.

Acknowledgement

I, _____ (Covered Individual name), acknowledge that on _____ (date), I received and read a copy of Wayuu Taya Foundation, Inc.'s Whistleblower Policy, and understand that it is my responsibility to be familiar with and abide by its terms. This Policy is not promissory and does not set terms or conditions of employment or create an employment contract.

Signature

Printed Name

Date