

Whistleblower Program

GiveCentral requires its directors, officers, and employees (each, a "**GiveCentral Individual**") to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of GiveCentral, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

ARTICLE I PURPOSE

Section 1.01 The purpose of this whistleblower program (the "**Program**") is to:

- (a) Encourage and enable GiveCentral Individuals to raise concerns regarding suspected illegal or unethical conduct or practices or violations of the GiveCentral's policies on a confidential and, if desired, anonymous basis.
- (b) Protect GiveCentral Individuals from retaliation for raising such concerns.
- (c) Establish policies and procedures for GiveCentral to receive and investigate reported concerns and address and correct inappropriate conduct and actions.

ARTICLE II REPORTING RESPONSIBILITY

Section 2.01 Reporting Responsibility. Each GiveCentral Individual has the responsibility to report in good faith any concerns about actual or suspected violations of GiveCentral's policies or any federal, state, or municipal law or regulation governing GiveCentral's operations (each, a "**Concern**"). Appropriate subjects to report under this Program include but are not limited to financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices, such as:

- (a) Fraud.
- (b) Theft.
- (c) Embezzlement.
- (d) Bribery or kickbacks.
- (e) Misuse of GiveCentral's assets.
- (f) Undisclosed conflicts of interest.

Section 2.02 Acting in Good Faith. Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of law 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.

Section 2.03 Other Types of Concerns. GiveCentral Individuals should use GiveCentral's existing complaint procedures and mechanisms to report other issues not covered by Section 2.01 of this Program, unless those channels are themselves implicated in wrongdoing. This Program is not intended to provide a means of appealing the outcomes resulting from those other mechanisms.

ARTICLE III NO RETALIATION

Section 3.01 No GiveCentral Individual who in good faith reports a Concern or participates in a review or investigation of a Concern shall be subject to harassment, retaliation, or, in the case of an employee, adverse employment consequences because of such report or participation. This protection extends to GiveCentral Individuals who report in good faith, even if the allegations are, after an investigation, not substantiated.

Section 3.02 Any GiveCentral Individual who retaliates against someone who in good faith has reported or participated in a review or investigation of a Concern will be subject to discipline, up to and including termination of employment.

Section 3.03 Anyone who believes that a GiveCentral Individual has been subject to harassment, 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 listed in Article V of this Program.

ARTICLE IV CONFIDENTIALITY

Section 4.01 GiveCentral 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 or anonymous basis. GiveCentral will take reasonable steps to protect the identity of the GiveCentral Individual, and will keep reports of Concerns confidential to the extent possible, consistent with the need to conduct an adequate investigation.

ARTICLE V REPORTING PROCEDURES

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

Section 5.02 Reporting Concerns.

(a) Employees should first discuss the Concern with their direct supervisors. The employee should follow the procedures outlined in Section 5.02(b) if any of the following apply:

- (i) The employee reasonably believes that the supervisor will disregard or otherwise not fairly consider the Concern.
- (ii) The supervisor is a subject of the Concern.
- (iii) The employee does not feel comfortable discussing the Concern with the supervisor.

(b) Concerns should be reported to the CEO (the "**Compliance Officer**"). When reporting Concerns, the GiveCentral Individual should describe in detail the specific facts that support the report. The report may be sent to the Compliance Officer by email to pcoleman@colemangroupconsulting or by regular mail to:

Patrick J. Coleman
2 N. Riverside Plaza
Suite 1350
Chicago, IL 60606

If the Compliance Officer is the subject of the Concern or the GiveCentral Individual is not comfortable reporting the Concern to the Compliance Officer, the Concern may alternatively be reported to:

Paul W. Palley
In-House Counsel
2 N. Riverside Plaza
Suite 1350
Chicago, IL 60606

Section 5.03 Questions. Any questions relating to the scope, interpretation, or operation of this Program should be directed to the Compliance Officer.

Section 5.04 Investigation of Reported Concerns.

(a) **Compliance Officer.** The Compliance Officer is responsible for promptly investigating or overseeing the investigation of each reported Concern.

(b) **Acknowledgment of Receipt.** Any supervisor or manager who receives a report of a Concern must promptly notify the Compliance Officer of such report in writing. The Compliance Officer shall notify the reporting individual and acknowledge receipt of each reported Concern within five (5) business days, unless the report was submitted anonymously or no return address is provided.

(c) **Investigation.** The Compliance Officer shall conduct a prompt, discreet, and objective review or investigation based on the submitted report. A full investigation may not be possible if a report made anonymously is vague or general. If deemed necessary in his sole discretion, the Compliance Officer may engage legal counsel, accountants, or other experts to assist in the investigation. The Compliance Officer may

delegate the investigation responsibilities to any manager or other individual, including third parties, as long as:

- (i) The delegate is not a subject of the reported Concern.
- (ii) The delegation does not compromise the identity of the GiveCentral Individual who reported anonymously or confidentially.
- (d) **Resolution.** The Compliance Officer shall:
 - (i) Recommend appropriate corrective action, if warranted by the investigation.
 - (ii) Oversee the implementation of a resolution.
 - (iii) Follow up with the reporting individual, if possible, for closure of the reported Concern.

ARTICLE VI MISCELLANEOUS

Section 6.01 GiveCentral shall retain any records related to the investigation and resolution of a reported Concern. All such records are considered privileged and strictly confidential.

Section 6.02 This Program shall be distributed to all GiveCentral Individuals.

Section 6.03 This Program was adopted by GiveCentral on May 10, 2019.