

WHISTLEBLOWER POLICY

OF

Jewish Community Center on The Hudson, Inc.

The Jewish Community Center on The Hudson, Inc., d/b/a the "Harold & Elaine Shames JCC on the Hudson" (the "JCC"), requires its directors, officers, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties. All representatives of the JCC are expected to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws and regulations.

Reporting Responsibility

The Whistleblower Policy of the JCC (this "Policy") provides a means for directors, officers, employees (whether or not acting within the scope of their job duties), former employees, independent contractors and volunteers of the JCC to raise good faith concerns about behavior by or within the JCC that is, or appears to be, illegal, fraudulent, dishonest, unethical, or in violation of any adopted policy of the JCC (a "Suspected Violation"). It is the responsibility of all directors, officers, employees, former employees, independent contractors and volunteers to comply with this Policy and to report Suspected Violations in accordance with the procedures set forth in this Policy.

A Suspected Violation may involve directors, officers, employees, volunteers, accountants, auditors, consultants, vendors or other third parties. Examples of Suspected Violations which must be reported under this Policy include, but are not limited to: violations of federal, state, or local laws or regulations; conduct that poses a substantial and specific danger to public health or safety; fraud; theft; embezzlement; bribery; kickbacks; payment for services that are not rendered or goods that are not delivered; self-dealing; private inurement or private benefit (e.g., the JCC's assets being used for personal gain or benefit); destroying, altering, concealing or falsifying a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding; accounting or auditing irregularities, including providing false information to, or withholding material information from, the JCC's auditors, or supplying false or misleading information on the JCC's financial documents, federal tax returns (Form 990 or a rendition thereof) or filings with state agencies; violations of ethical standards or corporate policies adopted by the JCC; or planning, facilitating or concealing any of the above.

In addition, actions which have not been taken and which a person believes are required to be taken to comply with federal, state or local laws or regulations or with any of the JCC's corporate policies, are also Suspected Violations within the meaning of this Policy and must be reported.

Confidentiality

Reports of Suspected Violations will be kept confidential, consistent with the need to conduct a fair and adequate investigation and take necessary corrective action.

Directors, officers, employees, former employees and volunteers of the JCC will maintain security measures to safeguard and preserve the confidentiality of Suspected Violations that are reported and, pursuant to such maintenance, they shall:

- I. Attempt in every reasonable way to prevent intentional or unintentional unauthorized use or disclosure of the reported information;
- II. Promptly notify the board of directors of the JCC (the "Board"), or an authorized committee thereof (an "Authorized Committee"), of any unauthorized use, copying or disclosure of the reported information; and
- III. Assist the Board or Authorized Committee in every reasonable way to retrieve wrongfully disclosed reported information and/or terminate the use or disclosure thereof.

No Retaliation

No director, officer, employee, former employee, independent contractor or volunteer of the JCC who reports a Suspected Violation in good faith or who cooperates with an investigation of such a report (whether by the JCC, its agents or auditors, or by any law enforcement officials, government or regulatory agency) shall suffer intimidation, harassment, discrimination or other retaliation, or, in the case of an employee or former employee, adverse employment consequences, because of such report or cooperation; nor shall the JCC contact or threaten to contact any immigration attorney or other governmental authority. Further, the JCC may not take retaliatory action against any director, officer, employee, former employee, independent contractor or volunteer who objects to or who refuses to participate in any Suspected Violation. Any person who retaliates against someone who has reported a Suspected Violation in good faith will be subject to appropriate discipline and corrective action, up to and including termination of employment or volunteer status, or removal from office or the Board.

Notwithstanding anything contained herein to the contrary, this Policy is not an employment contract and does not modify the employment relationship between the JCC and its employees. Nothing contained herein provides any director, officer, employee, former employee or volunteer with any additional rights or causes of action, other than those provided by Section 1107 of the Sarbanes-Oxley Act of 2002.

Oversight of Policy and Designation of Compliance Officer

The Board or Authorized Committee shall oversee the implementation of, and compliance with, the Policy. The chair of the Audit Committee, as defined in the bylaws of the JCC, shall be designated as the "Compliance Officer" responsible for investigating and overseeing the resolution of all reported complaints concerning Suspected Violations, in accordance with the procedures set forth in this Policy. Any directors who are employees may not participate in any Board or Authorized Committee deliberations or voting relating to the administration of this Policy.

Reporting Procedure

Any person may report a Suspected Violation, either in writing or verbally. The report should include any available documentation to support a reasonable basis for the allegation(s) and to assist in investigating the complaint.

Reports of Suspected Violations may be made anonymously. Anonymous reports should be detailed to the greatest extent possible, as follow-up questions will not be possible.

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All reports of Suspected Violations should be directed to the ~~Compliance Officer~~. If the ~~Compliance Officer~~ is the subject of the Suspected Violation, or if a person is not comfortable reporting a Suspected Violation to the ~~Compliance Officer~~ or is unsatisfied with the response of the ~~Compliance Officer~~, the person is encouraged to instead speak with their supervisor or with anyone in management with whom they are comfortable. In such cases, the manager to whom the Suspected Violation is reported shall in turn report such Suspected Violation to the ~~Compliance Officer~~, unless the ~~Compliance Officer~~ is the subject of the report, in which case the manager shall submit the report to the Board or an Authorized Committee thereof. If the ~~Compliance Officer~~ is the subject of the report, the Board or Authorized Committee shall designate someone to act in place of the ~~Compliance Officer~~, and all references to the ~~Compliance Officer~~ in this Policy shall be applicable to such designee. Such report shall include a statement as to whether the Suspected Violation was reported first to the ~~Compliance Officer~~; if it was not, the report shall indicate why.

An employee must make a good faith effort to notify their supervisor of any Suspected Violation before making a disclosure to a public body and must provide the JCC with an opportunity to correct the Suspected Violation; provided, however, that no such notification and cure requirement shall be required if (a) there is imminent and serious danger to public health and safety; (b) the employee reasonably believes that reporting to a supervisor would result in the destruction or evidence or other concealment of the activity, practice or policy; (c) the welfare of a minor could reasonably be assumed to be endangered; (d) the employee has a reasonable belief that making such report to the supervisor could result in physical harm to the reporting employee; or (e) the employee reasonably believes that the supervisor is aware of the Suspected Violation and will not correct it.

Persons who report Suspected Violations are not responsible for investigating the activity or for determining fault or corrective measures.

Although a person is not expected to prove the truth of the allegation(s) asserted in their report, they must demonstrate reasonable grounds for concern and act in good faith. No investigation will be made of unspecified wrongdoing or broad allegations. A report that proves to be unsubstantiated and to have been made maliciously or with the knowledge that such allegations were false will be viewed as a serious offense.

Handling Reports of Suspected Violations

Unless the report is submitted anonymously or there are overriding legal or public interest concerns, the ~~Compliance Officer~~ ^{CoAC} will provide the person who made the report with an acknowledgment of receipt of the report within ten (10) business days of receiving the report.

^{CoAC} All reports will be promptly investigated and resolved by, or under the direction of, the ~~Compliance Officer~~ ^{CoAC's}. Depending on the ~~Compliance Officer's~~ ^{CoAC's} determination of the seriousness or severity of the report, the ~~Compliance Officer~~ ^{CoAC} may: (a) discuss such report with the Board or an Authorized Committee thereof before taking action or (b) refer the matter to the Board or Authorized Committee for action. The ~~Compliance Officer~~ ^{CoAC} may delegate the responsibility to investigate a report to one or more employees of the JCC, or to any other individual, including persons not employed by the JCC; provided, however, that the ~~Compliance Officer~~ ^{CoAC} may not delegate such responsibility to an individual who is the subject of such report, or in a manner that would compromise the identity of a person who made a report anonymously, the confidentiality of the report, or the confidentiality of the investigation.

Any person who is the subject of a Suspected Violation may not be present at or participate in Board or Authorized Committee deliberations or vote on the matter relating to such Suspected Violation. However, the Board or Authorized Committee may request that the person who is the subject of the suspected Violation present information as background or answer questions at a Board or Authorized Committee meeting prior to the commencement of deliberations or voting relating to the Suspected Violation.

Appropriate corrective action will be taken if warranted by the investigation.

On at least a quarterly basis, the ~~Compliance Officer~~ ^{CoAC} shall provide the Board or an Authorized Committee thereof with a written report identifying all reports of Suspected Violations made under this Policy during the preceding quarter or indicating that no such reports were made. Records of all reports and investigations shall be maintained in accordance with the JCC's record retention policy.

Questions and Distributions

Any questions, concerns, or suggestions regarding this Policy should be addressed to the ~~Compliance Officer~~ ^{CoAC}.

Copies of this Policy shall be distributed to all directors, officers, employees, job applicants, independent contractors and volunteers providing substantial services to the JCC. The JCC may choose to satisfy this distribution requirement by posting this Policy on its website or at its

offices in a conspicuous location accessible to employees, job applicants, independent contractors and volunteers.

Adopted by the Board of Directors of the Jewish Community Center on The Hudson, Inc. on March 6, 2025

Chair of Audit Committee:

~~Compliance Officer:~~ [Name] Jon Weiss
[Title or Position, if any] Board Member / Chair of Audit Committee
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