

R.O.S.E. RESOURCES/OUTREACH TO SAFEGUARD THE ELDERLY WHISTLEBLOWER POLICY

R.O.S.E. Resources/Outreach to Safeguard the Elderly (the “Corporation”) Code of Ethics and Code of Conduct requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Organization, all must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

Reporting Violations

The Code addresses the organization’s open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee’s supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor, you are encouraged to speak with the Chairman of the Board of Directors or the Human Resource Committee for the Board of Directors. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Organization’s President, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the Organization’s open-door policy, individuals should contact the Chairman of the Board of Directors directly.

President

The Organization’s President is responsible for investigating, alerting the Chairman of the Board and resolving all reported complaints and allegations concerning violations of the Code. The President and/The Chairman of the Board of Directors, have direct access to the board of directors and are required to report any complaints, findings, and resolution to the Board of Directors as they occur.

Accounting and Auditing Matters

The Finance committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The CPA shall

immediately notify the finance committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicate a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The President or Chairman of the Board of Directors will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

CHANGES TO THE POLICY

This Whistleblower Policy has been reviewed and accepted by the Board. The Board must approve any changes to or deviations from this Policy.

CERTIFICATE OF ADOPTION

The foregoing Whistleblower Policy was duly adopted by the Board of Directors effective as of the September 13, 2021.

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Karen Muir

Karen Muir, Secretary