

POLICY 400 WHISTLEBLOWER PROTECTION

Approval Date: 08/2016

Revision Date(s):

POLICY

Blessman International is committed to comply with all applicable laws and regulations, accounting standards, accounting practices and audit practices. The purpose of these policies and procedures is to:

1. Ensure all members, employees, directors and officers are aware of their responsibilities with regard to reporting, receiving and responding to complaints regarding legal, regulatory, accounting, internal accounting control or auditing matters,
2. Ensure all members, employees, directors and officers are aware of their responsibilities with regard to fair treatment of those employees who make a complaint or may be the subject of a complaint described in (1) above, and
3. Encourage all members, employees, directors and officers to be accountable for their actions.

Under this policy, an employee, officer or director is encouraged to make a complaint concerning alleged improper accounting, internal accounting controls, auditing matters or violations of other state or federal laws if such person reasonably believes such improper conduct has occurred.

The organization shall not discharge, demote, suspend, threaten, harass, or in any other manner discriminate against any employee in the terms and conditions of employment because the employee participated in lawful protected conduct that is designed to expose or assist with investigations of such complaints.

Specifically, employee conduct that is protected from retaliation includes:

1. Providing information to or otherwise assisting in an investigation by a federal or state regulatory or law enforcement agency, any member of Congress or committee of Congress, or any person with supervisory authority over the employees or who has the authority to investigate, discover, or terminate misconduct, where such information or investigation relates to any conduct of the employer that the employee reasonably believes constitutes a violation of specified federal fraud laws, any SEC rule or regulation, any other state or federal law relating to fraud or any other violation of state or federal law; and;
2. Filing, testifying, participating in, or otherwise assisting in a proceeding relating to alleged violations of any of the federal fraud or securities laws described in (1) above.

This policy applies to all members, employees, officers and directors of Blessman International. The organization shall mandate training sessions to educate all employees as to what may constitute fraudulent activity and appropriate action to take if fraudulent activity is suspected.