

100 REPORTERS WHISTLEBLOWER POLICY

I. General

100 Reporters (the “Corporation”) requires its Directors, officers, employees and contractors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Corporation, they must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. Unlawful activity of any kind is prohibited.

II. Reporting Responsibility

In accordance with this Whistleblower Policy, it is the responsibility of all of the Corporation’s Directors, officers, employees and contractors to report any activities or practices that may be illegal, may result in harm to Corporation or may be contrary to the Corporation’s policies, including violations related to:

- Unlawful activity
- Equal employment opportunity
- Harassment
- Conflicts of interest
- Confidential or proprietary information
- Accounting controls and procedures
- Fraud

III. No Retaliation

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

IV. Reporting Violations

The Corporation has an open door policy and suggests that its Directors, officers, employees or contractors 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 an employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, the employee is encouraged to speak with anyone in management whom he or she is comfortable in approaching. Supervisors and managers are required to report suspected violations to the Corporation's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when an employee is not satisfied or uncomfortable with following the Corporation's open door policy, the Corporation's Compliance Officer should be contacted directly.

Directors, officers and contractors shall contact the Corporation's Compliance Officer directly.

V. Compliance Officer

The Corporation's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his or her discretion, shall advise the President. The Compliance Officer is required to report to the Board of Directors at least annually on compliance activity. The Corporation's Compliance Officer is the Chairman of the Corporation's Board of Directors, or such other disinterested Board member or disinterested individual as may be appointed by the Board of Directors.

VI. Accounting and Auditing Matters

The Corporation's Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Board of Directors of any such complaint and work with the Board until the matter is resolved.

VII. Acting in Good Faith

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

VIII. 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 shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

IX. Handling of Reported Violations

The Compliance Officer shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be investigated promptly, and appropriate corrective action shall be taken if warranted by the investigation.