

# WHISTLEBLOWER POLICY



## GTP Policy on Suspected Misconduct, Dishonesty, Fraud, and Whistleblower Protection

Global Trust Partners (“GTP”) is committed to the highest possible standards of ethical, moral, and legal conduct as reflected in our values statements and code of ethics and conduct. These standards include maintaining the professional and financial integrity and accountability necessary to maintain our Christian witness and comply with Federal and State laws. Consistent with this commitment, this policy aims to provide an avenue for employees or others to raise concerns about suspected misconduct, dishonesty, and fraud and to provide reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith.

## PROCEDURE

### Reporting

Employees and any other person who has a concern relating to suspected misconduct, dishonesty or fraud may make a report. Global Trust Partners wants to hear of possible problems in these areas. Concerns or suspected misconduct, dishonesty, or fraud may be reported by telephone or e-mail at the employee’s or reporter’s preference to Chair of the Finance and Audit Committee. If the complaint involves the Chair of the Finance and Audit Committee, the complaint will go to the Board Chair and the President & CEO.

### Timing

The earlier a concern is expressed, the easier it is to take action.

### Investigating the Concern

Following the receipt of any complaints submitted, the Finance and Audit Committee will immediately inform the Board Chair and President & CEO and will investigate each matter so reported and take corrective and disciplinary actions where appropriate. If the matter involves the Chair of the Finance and Audit Committee, the Board Chair will investigate the matter with the remaining members of the Finance and Audit Committee.

The Finance and Audit Committee may enlist committee members, employees of GTP and/or outside legal, accounting, or other advisors, as appropriate, to conduct any investigation of complaints regarding financial reporting, accounting, internal accounting controls, auditing matters, or any other form of misconduct, dishonesty, or fraud. In conducting any investigation, the Finance and Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.

### Further Information

The amount of contact between the complainant and the body investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from the complainant.

### Report to Complainant

The complainant will be given the opportunity to receive follow-up on their concern within two weeks:

- Acknowledging that the concern was received;
- Indicating how the matter will be dealt with;
- Giving an estimate of the time that it will take for a final response;
- Telling the complainant whether initial inquiries have been made; and
- Telling the complainant whether further investigations will follow, and if not, why.

### Information

Subject to legal constraints, the complainant will receive information about the outcome of any investigations.

**Document Retention**

The Finance and Audit Committee shall retain as a part of the records of the Committee any such complaints or concerns for a period of at least seven years.

**SAFEGUARDS****No Retaliation**

No director, officer, or employee or other person who in good faith reports a violation 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 policy is intended to encourage and enable employees and others to raise concerns within the organization prior to seeking resolution outside the organization.

Additionally, no employee shall be adversely affected because they refuse to carry out a directive which, in fact, constitutes corporate fraud, or is a violation of state or federal law.

**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. Every effort will be made to protect the complainant's identity.

**Anonymous Allegations**

Employees are encouraged to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

**Acting in Good Faith**

Anyone filing a complaint must be acting in good faith and have reasonable grounds for believing the information disclosed indicates misconduct, dishonesty, or fraud. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly false will be viewed as a serious disciplinary offense.

**DEFINITION OF TERMS**

For purposes of this policy, the definition of "misconduct, dishonesty, and fraud" includes but is not limited to:

- acts which are inconsistent with GTP's policy,
- theft or other misappropriation of GTP's assets,
- misstatements or other irregularities in GTP's records,
- incorrect financial reporting,
- misuse of GTP's resources,
- illegal activities,
- immoral or unbiblical activities,
- forgery or alteration of documents, and
- any other form of fraud.

*Global Trust Partners reserves the right to modify or amend this policy at any time as it may deem necessary.*