

THE SEA GATE ASSOCIATION
WHISTLEBLOWER PROTECTION POLICY

Adopted on May 22, 2023

A. Introduction. The Sea Gate Association (the “Association”) requires its directors, officers, employees, agents and volunteers to observe high standards of business and personal ethics in the performance of their duties on the Association’s behalf. Employees and representatives of the Association are expected to practice honesty and integrity in fulfilling their responsibilities and are required to comply with all applicable laws and regulations.

B. Objectives. The objectives of this Whistleblower Policy are to encourage and enable Protected Persons, as defined below, without fear of retaliation, to raise concerns regarding suspected unethical and/or illegal conduct or practices on a confidential and/or anonymous basis, if desired, so that the Association can address and correct inappropriate conduct and actions.

C. Application. This Whistleblower Protection Policy applies to the Association’s directors, officers, key persons, employees or volunteers whom shall be entitled to protections a provided by law (“Protected Persons”). A “key person” means any person, other than a director or officer, whether or not an employee of the Association, who (i) has responsibilities, or exercises powers or influence over the Association as a whole similar to the responsibilities, powers, or influence of directors and officers; (ii) manages the Association, or a segment of the Association that represents a substantial portion of the activities, assets, income or expenses of the Association; or (iii) alone or with others controls or determines a substantial portion of the Association’s capital expenditures or operating budget. A “volunteer” means a person who is duly authorized and engaged by the Association to perform work for the Association without compensation, other than reasonable reimbursement or allowance for expenses actually incurred, whose position as a volunteer is subject to termination. Notwithstanding the above, the term “volunteer” is limited to persons covered by Section 715-b of the New York State Not-For-Profit Law.

D. Reporting Responsibly. It is the responsibility of all Protected Persons to report in good faith any concerns they may have regarding actual or suspected activities which may be illegal (violations of laws) or in violation of the Association’s policies with respect to, without limitation, fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, and misuse of the Association’s assets, as well as any violations or suspected violations of business and personal ethical standards, as such standards relate to the Association (each, a "Concern"), in accordance with this Whistleblower Policy. Anyone reporting a Concern must act in good faith and have reasonable grounds for believing that the information shared in the report indicates that a Concern has occurred. Any allegations that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

E. Reports to the Compliance Officer. Any Concerns should be reported as soon as shall be practicable to the Compliance Officer of the Association in writing. Any

questions with regard to the scope, interpretation or operation of this Whistleblower Policy should also be directed to the Compliance Officer. In connection with any report or investigation, all persons entitled to protection shall provide the Compliance Officer with credible information. The Compliance Officer will acknowledge receipt of each reported Concern within five business days, but only to the extent the reporting person's identity is disclosed or a return address is provided. The a specific person (officer, director, employee) is the subject of a complaint or reported Concern under this Policy, such person(s) identity shall be disclosed so the Compliance Officer may comply with Section H of this Policy. Reports shall be made in sufficient detail to permit investigation by the Compliance Officer. Failure to reasonably identify the Concern and/or cooperate with the Compliance Officer's (or any designee's) investigation may result in the inability of the Compliance Officer to perform an investigation, delay in the investigation, presentation of the Board of Directors, or finding the Concern is unfounded. Complaints or reports of Concerns shall specify if Protected Person requests the report to be treated as confidentially or anonymously made so the Compliance Officer may attempt to maintain confidentiality and anonymity as much as reasonably possible and in accordance with this Policy and applicable law.

F. Compliance Officer Duties. The Compliance Officer shall be the administrator of this Policy and is responsible for promptly investigating and resolving all reported Concerns and shall prepare a written report to the Board of Directors of each Concern which shall be present to the Board of Directors at their regularly scheduled meeting subsequent to the completion of the Compliance Officer's report regarding the Concern. All actions of the Compliance Officer in receiving and investigating a reported Concern and additional information shall endeavor to protect the confidentiality of all persons entitled to protection who have reported a Concern in accordance with Section I of this Policy. The Compliance Officer may delegate the responsibility to investigate a reported Concern, in whole or in part, to any person, including the Association's counsel and accountants, provided however that the Compliance Officer may not delegate such responsibility to an employee or other individual who is the subject of the reported Concern or in a manner that would compromise either the identity of an Protected Person who reported the Concern anonymously or the confidentiality of the reported Concern or resulting investigation, if so requested in accordance with Section I of this Policy. The scope of any such investigation being within the sole discretion of the Compliance Officer and/or Board of Directors, and appropriate corrective action will be taken if warranted by the investigation. If the Compliance Officer is both a director and employee of the Association, the Compliance Officer may not participate in any Board or committee deliberations or voting related to administration of this policy. Board of Directors, in is discretion, may designate an authorized committee, to receive the Compliance Officer's report of Concern for deliberation and vote relating to resolution of a Concern and/or related to the administration of this Policy. In situations where a Complaint or report of a Concern may raise the standard of crime and the Compliance Officer is uncertain if such standard is meet, the Compliance Officer shall consult with the Association's Counsel in the first instance. If the Compliance Officer is reasonably certain that Complaint or report of a Concern involve an alleged crime that has been committed, the Compliance Officer shall notify the Association's Counsel and be further

advised before proceeding with the investigation. In either case, Compliance Officer shall notify the Association's Counsel of any applicable Complaint or report of a Concern as soon as practicable which should not exceed 48 hours upon receipt of the Complaint or report of a Concern.

G. No Retaliation. No Protected Person covered under this Policy who in good faith reports any action or suspected action taken by or within the Association that is illegal, fraudulent or in violation of any adopted policy of the Association shall suffer intimidation, harassment, discrimination or other retaliation or, in the case of employees, adverse employment consequence.¹ Any employee of the Association who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including termination of employment. Notwithstanding anything contained herein to the contrary, this Whistleblower Policy is not an employment contract and does not modify the employment relationship between the Association and its employees, nor does it change the fact that employees of the Association are employees at will. Nothing contained herein is intended to provide any Protected Person or any other person or entity with any additional rights or causes of action, other than those provided by applicable law.

H. No Participation by Person Who with Subject of Complaint and Recusal. No person who is the subject of a whistleblower complaint may be present at or participate in Board deliberations or votes on the matter relating to such complaint. Notwithstanding the foregoing, the Board or committee shall not be prohibited from requesting from the protected person present information as background or answer questions at a committee or Board meeting prior to the commencement of deliberations or voting relating hereto. In the event it becomes necessary for any Member of Board or committee, or employee, to recuse themselves from responsibilities assigned to them under this Policy, these practices and procedures shall be administered with such reasonable adjustments as are necessary in furtherance of their purpose.

I. Confidentiality. The Association takes seriously its responsibility to enforce this Whistleblower Policy and therefore encourages any person reporting a Concern to identify themselves so as to facilitate any resulting investigation. Notwithstanding the foregoing, in reporting a Concern, a Protected Person may request that such report be treated in a confidential manner (including that the Association take reasonable steps to ensure that the identity of the reporting person remains anonymous). Concerns may also be reported on an anonymous basis. To the extent a Protected Person reports a Concern and requests that it be treated as confidential, the Compliance Officer shall: (i) segregate report from generally accessible reports and records of the Association and mark same as "Confidential"; (ii) if requested, take reasonable measures to keep the identity of the reporting person

¹ To the extent applicable, in accordance with 41 U.S.C § 4712, no employee, or other applicable person or entity, shall be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in 41 U.S.C § 4712 (2) information that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant.

anonymous, including not disclosing the identity of the person reporting the Concern in any investigation report presented to the Board of Directors; and (iii) all information obtained and work product prepared pursuant to this practice and procedure, including but not limited to reports, statements, physical evidence, memos and notes shall be maintained by the Association in separate and secure files maintained and administered by the Compliance Officer. Actual reports of Concerns will otherwise kept confidential to the extent possible, with the understanding that confidentiality may not be maintained where identification is required by law or in order to enable the Association or law enforcement to conduct an adequate investigation. The Compliance Officer will retain, on a confidential basis, for a period of seven years (or otherwise as required under the Association's record retention policies in effect from time to time) all records relating to any reported Concern and to the investigation and resolution thereof. All such records are confidential to the Association and such records will be considered privileged and confidential.

J. Dissemination and Implementation of Policy. This Policy shall be disseminated in writing to all directors, officers, key persons, employees and to volunteers who provide substantial services to the Association upon ratification. A copy of the Policy shall also be available <https://seagatebrooklyn.com/> and be posted in the Association's offices in a conspicuous location accessible to employees and volunteers.

Compliance Officer Contact Information:

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