

ONEOHIO RECOVERY FOUNDATION

WHISTLEBLOWER POLICY

I. Purpose

It is the intent of OneOhio Foundation (the “Foundation”) to adhere to all federal and state laws and regulations that apply to the Company. If at any time a concern exists regarding the legality of any action contemplated to be taken or that has been taken by any Foundation employee, investor, vendor, or other person as the action relates to Foundation activities, or if an action needs to be taken for the Foundation to be in compliance with the law, employees can address the issue directly by going to Human Resources or the Board of Directors.

II. No Retaliation

The Foundation will not retaliate against an employee who in good faith reports, in accordance with this Whistleblower Policy, an illegal activity or a practice in violation of a clear mandate of public policy (an employee making such a report is referred to as a “whistleblower”). The Foundation will not harass, retaliate against, or impose adverse employment conditions against an employee as a result of such report. An employee who retaliates against someone who has reported such a violation in good faith is subject to discipline up to and including termination of employment. The protections described in this Whistleblower Policy are only available to employees who comply with the requirements set forth in this Policy and provide the Foundation with a reasonable opportunity to investigate and correct the alleged unlawful activity.

III. Reporting Violations

Employees who wish to report a suspected violation of law or improper activity may do so by submitting a detailed, signed account of the concern in writing via internal mail or email to Human Resources or the Board of Directors. Alternatively, such reports may be submitted in writing on an anonymous basis with the understanding that anonymity may impede the ability of the Foundation to properly investigate the reported problem.

IV. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of law must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. An employee who intentionally, maliciously, or knowingly files a false report of wrongdoing will be subject to discipline up to and including termination and will be subject to legal claims by individuals accused of such conduct.

V. Confidentiality

Reports of violations or suspected violations will be kept confidential to the extent possible. Generally, this means that whistleblower complaints will only be shared with those who have a

need to know so that the Foundation can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel. Should disciplinary or legal action be taken against a person or persons as a result of a whistleblower complaint, such persons may legally have the right to know the identity of the whistleblower.

VI. Handling of Reported Violations

Reports of suspected violations will be handled seriously, and reports of retaliation will be investigated promptly and in a manner intended to protect confidentiality, consistent with a full and fair investigation. The Board of Directors will conduct, or designate other internal or external parties to conduct, or assist in conducting, the investigations. The circumstances may warrant use of attorneys or outside auditors and law enforcement agencies. Appropriate corrective action will be taken if warranted by the investigation. The investigating parties will notify the concerned individuals of their findings and prepare other reports as indicated by the circumstances. A summary of all such reports will be presented to the Board of Directors.