



WHISTLEBLOWER POLICY

Friends of Israel Defense Forces (FIDF) requires all its directors, officers, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties. We must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

As part of its commitment to ethical and legal conduct, FIDF expects its employees to bring to its attention information about suspected non-compliance or violations of law or improper conduct by any FIDF employee or agent, including, but not limited to:

- An activity, policy or practice of FIDF, or another entity with whom there is a business relationship, that the employee reasonably believes is in violation of or non-compliance with a law, or a rule or regulation promulgated pursuant to law;
- An activity, policy or practice of FIDF, or another entity with whom there is a business relationship, that the employee reasonably believes is fraudulent or criminal;
- A breach of or failure to comply with any applicable laws, including securities, banking, fraud, employment, and all other laws;
- Financial malpractice, impropriety, or fraud, including questionable accounting or auditing matters;
- Dangers to health, safety or the environment; and
- Attempts to conceal any of the above.

Employees are required to come forward with any such information, without regard to the identity or position of the suspected offender.

Employees who knowingly attempt to alter, conceal, cover up, falsify or destroy any documents or tangible items to prevent their use in an official proceeding, or influence an investigation, may be subject to criminal penalties and fines.

Because failure to report criminal activity can itself be understood to condone the crime, we emphasize the importance of reporting. Failure to report knowledge of wrongdoing may result in disciplinary action against those who fail to report.

Complaint Procedure

Employees who have information about suspected theft, embezzlement, improper accounting or auditing matters or any other type of conduct identified in this policy, should bring it to the attention of our Legal Counsel, the National Director, and/or the Chairperson of the Board of

Directors, or submit an anonymous complaint to the above mentioned individuals.

Investigation and Confidentially

Reports of violations will be investigated under Legal Counsel's supervision, as he or she finds appropriate. Employees are expected to cooperate in the investigation of reported violations.

FIDF will treat all disclosures and concerns in a confidential and sensitive manner to the extent possible consistent with conducting a thorough investigation. Employees should be aware that the Legal Counsel and those assisting him or her are obligated to act in the best interests of FIDF, and do not act as personal representatives or lawyers for employees.

Records of Concerns and Investigation Reports

The investigator will maintain a written record of all concerns summarizing in reasonable detail for each concern: the nature of the concern (including any specific allegations made and the persons involved); the date of receipt of the concern; the current status of any investigation into the concern and information about such investigation (including the steps taken in the investigation, any factual findings, and the recommendations for corrective action); and any final resolution of the concern. The investigator will distribute an update of this record to the Executive Committee of the Board in advance of each regularly scheduled meeting.

Protection Against Retaliation

FIDF will not take any retaliatory action against any employee who provides information or assists in an investigation regarding any conduct which that employee reasonably believed violates law or a rule or regulation promulgated pursuant to law, company policy, or accounting/auditing standards. Acts of retaliation should be reported immediately and will be disciplined appropriately.

Policy Distribution

A copy of this policy will be distributed to all directors, officers, employees and volunteers.

Further questions

If you have any further questions in relation to this policy, please contact FIDF's National Director at 212-244-3118 or our legal counsel Stephen W. Rubin at 212-969-3330.

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