

**TWO TEN FOOTWEAR FOUNDATION, INC.  
WHISTLEBLOWER POLICY**

**Introduction**

Two Ten Footwear Foundation, Inc. (the “Corporation”) has adopted this policy to encourage employees to report suspected misconduct, illegal activities, and fraud, including any questionable accounting practices, concerns regarding internal accounting controls and auditing matters, or any wrongful act that could jeopardize the Corporation’s tax-exempt status. Any submission by an employee will be received and maintained in a manner that assures confidentiality without compromising the submitter’s anonymity, if so requested by the submitter.

**Policy of Non-Retaliation**

It is unlawful to retaliate against an employee who has in good faith provided information or otherwise assisted in an investigation regarding suspected misconduct, illegal activities, or fraud. The Corporation will not tolerate retaliation or discrimination of any kind against an employee for providing such information or for cooperating in an investigation of a report. The Corporation encourages employees to report suspected retaliation violations to the Audit Committee.

**Submission of Reports**

If an employee reasonably believes that any employee of the Corporation or other person acting on behalf of the Corporation has committed any act of misconduct, illegal activity or fraud, including any questionable accounting practices, or has concerns regarding internal accounting controls and auditing matters, or any wrongful acts that could jeopardize the Corporation’s tax-exempt status, the employee should immediately report his or her concern to the Audit Committee in writing, by e-mail or by telephone to the contact person(s) designated in the Corporation’s employee handbook.

If an employee is not comfortable reporting a concern to the Audit Committee, he or she should report the concern to any supervisor or member of management whom he or she is comfortable approaching. Any manager or other supervisory employee who receives a report of an alleged violation must immediately forward the report to the Audit Committee.

A report under this policy may be submitted to the Audit Committee anonymously if the employee desires. An employee who wishes to keep a report anonymous should bear in mind that certain methods of reporting will be more conducive to maintaining anonymity than others. All reports under this policy, whether or not they were submitted anonymously, will be kept in strict confidence to the extent possible, consistent with the Corporation’s need to conduct an adequate investigation.

## **Treatment of Reports**

For each report received, the Audit Committee will determine whether there is a reasonable basis to authorize an investigation. The Audit Committee will conduct a brief, informal inquiry to determine whether a reasonable basis exists for commencing a full investigation.

If the Audit Committee determines that there is a reasonable basis for a full investigation, the Audit Committee will conduct a prompt and thorough investigation into the suspected misconduct, illegal activities or fraud. The Audit Committee may engage independent counsel and other advisors, as it determines necessary to carry out its duties.

The Audit Committee will act on the results on the investigation and recommend disciplinary measures when appropriate, which may include, alone or in combination, counseling, a verbal or written warning, a letter of reprimand, demotion, reassignment, loss of merit pay increase, suspension of pay, or termination of employment. The Audit Committee will also take other appropriate corrective measures, which may include reporting a violation to the relevant authorities.

## **Retention of Reports**

The Audit Committee will direct the secretary of the Corporation to maintain a record of all reports received under this policy and all other documents pertaining to the investigation of reports that the Audit Committee deems to be relevant. Copies of the report and other relevant documents will be retained in accordance with the Corporation's document retention policy.

## **Publication**

This Whistleblower Policy, the names of persons on the Audit Committee and the steps to be taken by persons who wish to file a report will be contained in the Corporation's employee handbook.