

## **Whistleblower Policy**

### **Adopted: November 7, 2024**

The Foundation is committed to honest, ethical and lawful conduct; full, fair, accurate, timely and transparent disclosure in all public communications; and compliance with applicable laws, rules and regulations. The Foundation will not tolerate illegal or dishonest behavior. In this spirit, the Foundation encourages its employees, officers, directors, independent contractors, consultants and volunteers to identify any instances in which these standards may be compromised.

### **Scope**

This Whistleblower Policy (the "Policy") has been established to provide a means for current and former employees, officers, directors, independent contractors, consultants and volunteers (each a "Covered Person") to raise concerns about any behavior that the Covered Person reasonably believes is fraudulent, dishonest, unethical or in violation of any law, rule, regulation, executive order, judicial or administrative order or ruling, or policy of the Henry Luce Foundation (the "Foundation") or that poses a substantial and specific danger to public health or safety (each a "Concern"). A "Whistleblower" is the individual reporting such Concerns. All Covered Persons are responsible for making a good faith effort to report any Concerns they may have to the Foundation.

Examples of Concerns covered by this Policy include, but are not limited to, violations of federal, state, or local laws; fraudulent financial reporting or actions that may lead to such fraudulent reporting; destroying, altering, concealing, or falsifying a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding; fraudulently influencing or misleading any independent public accountant engaged in the performance of an audit of the Foundation's financial statements; or planning, facilitating, or concealing any of the above.

This is not meant to be an exhaustive list but rather a guide to the types of Concerns covered by this Policy.

In addition to inclusion in the Employee Handbook, a copy of this Policy will be distributed to each Covered Person at such time as a person becomes a Covered Person and when any amendments are made to this Policy by posting a copy of this Policy and the Notice of Employee Rights, Protections and Obligations issued by the New York Department of Labor, [Notice of Employee Rights, Protections, and Obligations LS740 \(ny.gov\)](#), on the Foundation's website and at the Foundation's offices in a conspicuous, easily accessible, well-lighted location customarily frequented by applicants, employees and volunteers.

This Policy is not intended as a vehicle for reporting violations of the Foundation's applicable human resources policies, problems with co-workers or managers, or for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment, all of

which should be dealt with in accordance with the Foundation's personnel policies and procedures.

### **Procedure for Reporting Violations**

Concerns may be reported to the Foundation's Compliance Officer

#### **Compliance Officer Contact Information**

Brian Murphy, Chief Financial Officer  
The Henry Luce Foundation, Inc.  
41 Madison Avenue  
27<sup>th</sup> Floor  
New York, New York 10010  
Telephone: 212-489-7700  
Email: [BMurphy@hluce.org](mailto:BMurphy@hluce.org)

The Compliance Officer shall report to the Board's Chair or Co-Chairs, acting on behalf of the Board of Directors. A Whistleblower should direct all concerns, either in written or oral form, to the Compliance Officer, who will be responsible for investigating and resolving, together with the Board's Chair or Co-Chairs all reported complaints and allegations concerning violations of the Policy. The allegation submitted by the Whistleblower should include whatever documentation is available to support a reasonable basis for the claim and to assist the Compliance Officer in investigating the allegation.

Allegations may be made anonymously. Anonymous allegations should be detailed to the greatest extent possible because follow up questions will not be possible.

If the matter raised by the Whistleblower concerns matters involving the Chair or Co-Chairs, then the Compliance Officer should direct the matter to the Chair of the Audit Committee, on behalf of the Board of Directors. If a Whistleblower is not comfortable communicating concerns to the Compliance Officer or is unsatisfied with the response, the Whistleblower is encouraged to speak with anyone in management with whom the Whistleblower is comfortable. In such case, the manager to whom such concern is reported shall in turn report such Complaint to the Board Chair or Co-Chairs. Such report shall include a statement as to whether such concern was reported first to the Compliance Officer. If the concern was raised first with the Compliance Officer, the report shall indicate what response was given by the Compliance Officer; if it was not, the report shall indicate why the concern was not reported to the Compliance Officer.

Although the Whistleblower is not expected to prove the truth of the allegation(s), the Whistleblower must demonstrate reasonable grounds for concern. No investigation will be made of unspecified wrongdoing or broad allegations. The Whistleblower is not, however, responsible for investigating the activity or for determining fault or corrective measures.

Unless the allegation is submitted anonymously or there are overriding legal or public interest concerns, the Whistleblower will receive acknowledgement of receipt of the allegation within five business days. All reports shall be promptly investigated and appropriate, corrective action will be taken if warranted by the investigation.

The person who is the subject of a whistleblower complaint may not be present at or participate in Board Chair or Co-Chair's deliberations or vote on the matter relating to such complaint, acting on behalf of the Board, or by the Board itself, although he or she may present information as background or answer questions at a Board meeting prior to the commencement of deliberations or voting.

The Compliance Officer shall provide to the Board Chair or Co-Chairs on a quarterly basis a written report identifying all concerns reported under this Policy during the preceding quarter or indicating that no such concerns were reported.

### **Confidentiality**

Any investigation will be conducted in a manner that conceals and protects the Whistleblower's identity to the greatest extent possible, consistent with the need to conduct a fair and adequate investigation.

### **No Retaliation**

The Foundation prohibits any form of intimidation, harassment, discrimination or other retaliation, or other adverse employment consequence toward a Whistleblower for, in good faith:

- reporting a Concern under this Policy
- disclosing or threatening to disclose to a supervisor or public body an activity, policy, or practice of the Foundation that the Whistleblower reasonably believes violates a law, rule, or regulation or poses a substantial and specific danger to the public health or safety;
- providing information to, or testifying before, any public body conducting an investigation into any such activity, policy, or practice by the Foundation; including disclosing to a public body, without first notifying the Foundation, so long as the Whistleblower did not notify the Foundation because: (a) there is an imminent and serious danger to the public health or safety; (b) the employee reasonably believes that reporting to the supervisor would result in a destruction of evidence or other concealment of the activity, policy or practice; (c) such activity, policy or practice could reasonably be expected to lead to endangering the welfare of a minor; (d) the employee reasonably believes that reporting to the supervisor would result in physical harm to the employee or any other person; or (e) the employee reasonably believes that the supervisor is already aware of the activity, policy or practice and will not correct such activity, policy or practice; or
- objecting to, or refusing to participate in any such activity, policy, or practice.

Prohibited retaliation includes, but is not limited to:

- actual or threatened adverse employment actions against a Whistleblower in the terms and conditions of employment, including but not limited to discharge, suspension, or demotion;
- actions or threats to take actions that would adversely impact a former employee's current or future employment; or
- contacting or threatening to contact United States immigration authorities or otherwise reporting or threatening to report a Whistleblower's suspected citizenship or immigration status or the suspected citizenship or immigration status of a Whistleblower's family or household member.

Any person who retaliates against a Whistleblower or other individual who assists in the investigation of a Concern is subject to appropriate disciplinary and corrective action, up to and including termination of employment in the case of an employee.

A Whistleblower's right to protection does not extend immunity for participating or being complicit in the matters that are the subject of the allegations or ensuing investigations.

Any employee, director, officer or volunteer found to have knowingly made a false allegation with malicious intent or to have knowingly produced false information with respect to the complaint will be subject to disciplinary measures.

Notwithstanding anything contained herein to the contrary, this Policy is not an employment contract and does not modify the employment relationship between the Foundation and its employees, nor does it change the fact that employees of the Foundation are employees at will. Nothing contained herein is intended to provide any Whistleblower with any additional rights or causes of action, other than those provided by law.

### **Oversight of Policy**

The Board of Directors shall oversee the adoption, amendment and implementation of, and compliance with, this Policy.