

# Whistleblower Policy

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<b>Introduction</b>	Human Investment Project, Inc. (“HIP Housing”) adopted this Whistleblower Policy (this “Policy”) to facilitate open and honest communications concerning its governances, finances and compliance with law, policy and ethical principles. This Policy applies to all directors, officers, employees and volunteers of HIP Housing (collectively, “HIP Housing associates”).
<b>Policy</b>	Every HIP Housing associate is encouraged to report under this Policy any concerns about any HIP Housing activities that he or she believes, in good faith, to be illegal, unethical, questionable or contrary to HIP Housing policies. These matters include, without limitation, suspected fraud, theft or embezzlement; accounting, internal controls or auditing irregularities such as undocumented transactions or misleading financial reporting; improper financial transactions or use of HIP Housing assets; kickbacks; improper concealment or destruction of HIP Housing records, and violations of HIP Housing’s conflicts of interest policy and of law.
<b>Reporting a concern</b>	If at any time a HIP Housing associate has such a concern, the HIP Housing associate may raise the concern by speaking with his or her direct supervisor. If he or she is not comfortable speaking with the direct supervisor or does not believe the concern has been properly addressed, the HIP Housing associate may bring the concern directly to the Executive Director of HIP Housing. Alternatively, if he or she is not comfortable speaking with the Executive Director or does not believe the concern has been properly addressed, the HIP Housing associate may report the concern to the President or Chair of the Audit Committee. If the subject of a report involves either the President or the Chair of the Audit Committee, the HIP Housing associate may report such concern to any other Board member.
<b>Confidentiality</b>	HIP Housing will treat a report of unethical or illegal conduct as confidential, subject to and limited by the need to investigate and prevent or correct the action, and the need to comply with applicable laws. Reporting individuals are expected to act in good faith, cooperate in internal investigations of misconduct, and provide truthful information in connection with any official inquiry or investigation. HIP Housing will investigate anonymous reports to the extent it deems appropriate.
<b>Non-retaliation</b>	A HIP Housing associate making a report will not be discharged, demoted, disciplined, harassed or discriminated against for making a report in good faith under this Policy. Any HIP Housing associate who retaliates against an individual for reporting or participating in an investigation of illegal or improper activity may be subject to disciplinary action including termination of employment.
<b>No impact on employment status</b>	This Policy is not an employment contract and does not modify the employment relationship between HIP Housing and its employees. It does not change the fact that employees of HIP Housing are employees at will.
<b>Other laws and policies</b>	This Policy is intended to supplement and not supersede federal and state laws, including, without limitation, Section 1102.5 of the California Labor Code and Section 1107 of the Sarbanes-Oxley Act, or HIP Housing policies including, without limitation, those relating to harassment, discrimination or personnel.
<b>Amendment</b>	The Board may amend this Policy at any time.