

NEW YORK INSIGHT MEDITATION CENTER, INC.

Whistleblower Policy

Adopted by the Board of Directors as of October 8, 2023

The New York Insight Meditation Center, Inc. (the “Organization”) is committed to honest, ethical and lawful conduct, and compliance with applicable laws, rules and regulations. In furtherance of these commitments, all persons associated with the Organization are expected to practice honesty and integrity in fulfilling their responsibilities to the Organization and to act in accordance with all applicable laws, regulations and the policies of the Organization. This Whistleblower Policy (the “Policy”) provides a means for individuals to report concerns covered by this Policy without the fear of retaliation and for such reports to be handled in a professional and thorough manner.

Who and What is Covered by This Policy

Under this Policy, the Organization’s directors, officers, current employees, contractors and volunteers are required to report in good faith any action or suspected action taken by or within the Organization that is illegal, fraudulent or in violation of any adopted policy of the Organization or any activity, policy or practice of the Organization that the individual reasonably believes poses a specific danger to public health or safety “Concerns”). Former employees are also encouraged to report any Concerns and shall be protected from retaliation by the Organization. Concerns may include, but are not limited to:

- violations of federal, state, or local laws or regulations;
- financial wrongdoing (including circumvention of internal controls or violation of the Organization’s accounting policies, providing false information to, or withholding material information from, the Organization’s auditors, or supplying false or misleading information on the Organization’s tax returns);
- payment for services that are not rendered or goods that are not delivered; theft; embezzlement; bribery; kickbacks or use of Organization’s property, resources, or authority for personal gain or other non-Organization related purposes; and
- destroying, altering, concealing or falsifying a document in connection with a litigation or regulatory investigation.

If the Organization’s employee handbook or other personnel policies are applicable to an individual, this Policy is not a vehicle for reporting personnel-related matters, violations of applicable human resource policies, problems with co-workers or supervisors, or for reporting issues related to alleged workplace discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with the Organization’s employee handbook or other applicable policies adopted by the Organization from time to time.

Good Faith

Individuals who report Concerns must exercise sound judgment and reasonably believe in good faith that the information disclosed relates to conduct covered by this Policy. Any person who

intentionally files a false report may be subject to discipline, up to and including termination from employment or other relationship with the Organization (“Disciplinary Action”).

When and How to Report Concerns

Individuals should report Concerns as soon as practicable to their supervisor (if a current employee) or to the President who is the administrator of the Policy. Individuals may also report any Concerns directly to the President of the Board and should always do so if the Concern relates to the Treasurer. All persons who receive Concerns pursuant to this Policy shall promptly inform the President (or the Treasurer if the Concern involves the President) of such report, who shall inform the Executive Committee as they deem appropriate. Concerns reported under this Policy may be in writing (including by email) or verbally (including by phone), and the reporting may be anonymous. Please note that it may be more difficult to fully investigate anonymous reports.

Investigations

The President will send an acknowledgement of receipt to the reporting person for each reported Concern that is not submitted on an anonymous basis. The President shall promptly assess each Concern on a preliminary basis to determine to what extent an investigation is warranted and shall report their findings to the Executive Committee. If an investigation is to be conducted, the President shall coordinate such investigation in a manner they deem appropriate (or as otherwise directed by the Executive Committee) and take corrective action as they (or the Executive Committee) deem warranted.

Any individual who is the subject of a reported Concern may not be present at or participate in any deliberations, voting on or other resolution of the matter relating to the Concern. In addition, a current employee who is also a member of the Board may not take part in any Board or committee deliberations or voting concerning the administration of this Policy. Nothing in this Policy shall prohibit the Organization from requesting that the individual who is the subject of the Concern present background information or answer questions prior to the commencement of deliberations, voting or resolution.

If the President is the subject of the Concern, the Treasurer will undertake the responsibilities of the Policy Administrator under this section.

Those conducting the investigation may consult with any persons and/or professional advisers at their discretion.

No Retaliation

The Organization will not take any retaliatory action against any individual who is subject to this Policy and who reports a Concern in accordance with this Policy, provides information or participates in an investigation of or implementation of corrective action relating to any such Concern, or objects to or refuses to participate in any activity, policy or practice giving rise to such Concern. Acts of retaliation should be reported immediately to the President (or the Treasurer if the retaliation involves the President). Any person who retaliates against an

individual who has reported a Concern in accordance with this Policy and in good faith may be subject to Disciplinary Action.

Retaliatory action includes but is not limited to (i) intimidation, harassment and discrimination, (ii) taking adverse employment action, such as discharging, demoting, suspending, threatening, or otherwise affecting the current or future employment of any individual who is subject to this Policy, and (iii) contacting immigration authorities about, or reporting the immigration status of, any individual who is subject to this Policy or their family or household members, or threatening to do so.

Employees, former employees and contractors can find more information about their rights and obligations as whistleblowers under N.Y. Labor Law 740, including situations where a Concern must be reported to the Organization before reporting to a government agency or other public body in order to be afforded the protections under this Policy.

Notwithstanding anything contained in this Policy to the contrary, this Policy does not in any way modify the relationship between the Organization and its employees or create an employment contract. Furthermore, the right to be free of retaliation does not preclude the Organization from taking Disciplinary Action related to performance or other conduct.

Confidentiality

The Organization takes seriously its responsibility to enforce this Policy, and therefore encourages any person reporting a Concern to identify themselves to facilitate the Organization's investigation. The identity of the individual reporting a Concern will be kept confidential to the extent the Organization deems possible, consistent with the need to conduct a thorough and complete investigation.

Distribution

This Policy shall be distributed to all directors, officers, current employees and independent contractors of the Organization, and to volunteers who provide substantial services to the Organization. The Organization may choose to satisfy this distribution requirement by posting this Policy on its website. Additionally, the Organization will post notice of rights under New York Labor Law 740 in an accessible and well-lighted place customarily frequented by employees and applicants for employment.

Records and Reporting to Board

Records relating to any reported Concern and to the investigation and resolution thereof shall be maintained by the Organization for a period of seven (7) Years (or as otherwise required under the Organization's record retention and disposal policies in effect from time to time, if any). On at least an annual basis, the President shall ensure that the Board is provided with a report identifying all Concerns reported during the preceding year and their resolution.

Questions

Anyone who has questions regarding this Policy should contact the Policy Administrator.