

The DC Central Kitchen, Inc.

Whistleblower Policy

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Purpose

The purpose of this policy is to establish procedures for the receipt, retention, and treatment of complaints regarding The DC Central Kitchen, Inc.'s (the "Corporation") accounting, internal accounting controls, or auditing matters and to protect the confidential, anonymous reporting of employee concerns regarding questionable accounting or auditing matters.

The Corporation is committed to maintaining compliance with all applicable laws and regulations, accounting standards and controls, and audit practices. It is the policy of the Corporation to treat complaints about questionable accounting, internal accounting controls, auditing matters, or financial practices ("accounting complaints") seriously and expeditiously. The Corporation prohibits any retaliation against employees reporting accounting complaints in good faith.

Scope

This policy applies to all directors, officers, employees and agents of The DC Central Kitchen, Inc. (the "Corporation").

Detailed Description/Discussion

- The following matters are covered in this policy:
 - Responsibilities of Audit Committee
 - Submission and Receipt of Complaints
 - Treatment of Complaints
 - Record Keeping and Disclosure
 - Protection of Whistleblowers
 - Exception by Management
 - Related Policies and Procedures
 - Contact Information

- **Responsibilities of Audit Committee:**

The Audit Committee of the Board of Directors shall receive, retain, investigate and act on employee complaints or concerns regarding questionable accounting, internal accounting controls, auditing matters or financial practices, compliance with legal and regulatory requirements, and retaliation against employees who make such complaints. The following are examples of questionable accounting, internal accounting controls, or auditing matters, including those regarding the circumvention or attempted circumvention of internal accounting controls or that would otherwise constitute a violation of the Corporation's accounting policies:

 - Fraud or intentional error in the preparation, evaluation, review or audit of any financial statement of the Corporation;

- Fraud or intentional error in the recording and maintaining of financial records of the Corporation;
- Intentional non-compliance with the Corporation's internal accounting controls;
- Intentional misrepresentation or false statement to or by a senior officer or accountant of the Corporation regarding a matter contained in the financial statements, records, or audit reports of the Corporation; or
- Deviation from full and fair reporting of the Corporation's financial condition and / or results of operations.

At the discretion of the Audit Committee, the aforementioned Audit Committee responsibilities may be delegated to the Audit Committee chairperson or to a sub-committee of the Audit Committee.

- **Submission and Receipt of Accounting Complaints:**

Employees may report complaints or concerns regarding questionable accounting, internal accounting controls, auditing matters or financial practices, or violations of applicable laws to the Audit Committee at any time. This report may be made on a confidential basis in person or in writing and may be anonymous, at the employee's discretion, through the following:

- Immediate supervisor or management;
- Chief Financial Officer or Chief Executive Officer; or
- Chairman of the Board

Employees are encouraged to provide as much specific information as possible in their reports, including names, dates, places, events that took place, and the employee's opinion of why the incident(s) may be misconduct. Additionally, employees submitting anonymous reports are strongly encouraged to keep a copy of the report (if made in writing) and a record of the date and time of their submission, as well as a description of the matter reported (if the report was not in writing).

- **Treatment of Accounting Complaints:**

Any report made directly to management, whether openly, confidentially or anonymously, shall be promptly reported to the Audit Committee. The Audit Committee shall review each report received and, in its discretion, consult with any member of management who is not the subject of the allegation and who may have appropriate expertise to assist the Audit Committee. The Audit Committee shall consider the circumstances pertaining to the alleged wrongdoing (who the alleged wrongdoer is, the seriousness and credibility of the allegation, etc.) and determine whether management or the Audit Committee should investigate the report.

- If the Audit Committee determines that management should investigate the report, it will notify the Chairman of the Board of that conclusion in writing. Management, with the assistance of the Chairman of the Board, shall promptly investigate the matter and report its results and recommendations in writing to the Audit Committee. Management shall be free in its discretion to interview employees, review all relevant Company documents, and engage outside auditors, counsel, or other experts, as appropriate, to assist in the investigation and analysis of results.
- If the Audit Committee determines that it should investigate the report, it shall promptly determine what professional assistance, if any, it needs to conduct the

investigation. The Audit Committee shall be free in its discretion to interview employees, request and review all relevant Corporation documents, and engage outside auditors, counsel, or other experts, as appropriate, to assist in the investigation and analysis of results at the Corporation's expense. The Audit Committee shall document the results and recommendations of its investigation accordingly.

Upon completion of an investigation, the Audit Committee will, if appropriate, make recommendations to the Board of Directors for any changes in the Corporation's financial practices, procedures, and reporting, and recommend the proper corrective and disciplinary actions, up to and including termination of employment, and if necessary, reports to the appropriate government authorities. The Corporation shall take the necessary action as recommended.

- **Record Keeping and Disclosure:**

The Treasurer of the Board shall maintain a log of all accounting complaints, tracking their receipt, investigation and resolution. On a quarterly basis, the Treasurer of the Board shall prepare a summary report of the accounting complaints received during the period for the Audit Committee, showing the complainant (unless anonymous), a description of the complaint, the status of the investigation, any conclusions reached by the investigator, and the investigation findings and recommendations.

All reports and records relating to accounting complaints shall be regarded as strictly confidential, with access restricted to the Audit Committee and members of management or outside counsel involved with the investigation. The Audit Committee may grant other parties access to this information, as appropriate, in its discretion. Accounting complaints and any resulting investigations, reports, or resulting actions will generally not be disclosed to the public except as required by laws and regulations and in accordance with applicable Corporation policies and procedures. All reports and records relating to accounting complaints shall be retained in accordance with the Corporation's Records Retention Policy.

- **Protection of Whistleblowers:**

The Audit Committee shall not retaliate and shall not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who, in good faith, reports an accounting complaint or a complaint or concern regarding compliance with legal and regulatory requirements, retaliation against employees who make such complaints, or who provides assistance to the Audit Committee, management or any other person or group (including governmental, regulatory or law enforcement agencies) with the investigation.

The Audit Committee shall not, unless compelled by judicial or other legal process, reveal the identity of any person who makes an accounting complaint or a complaint or concern regarding compliance with legal and regulatory requirements, or retaliation against employees who make such complaints, and who asks that his or her identity as the informant remain confidential. The Audit Committee shall not make any effort or tolerate any effort made by management or any other person or group, to ascertain the identity of any person who makes such reports anonymously.

- **Exception by Management:**

Any exceptions to this policy must be approved in writing by the Chief Financial Officer.

- **Related Policies and Procedures:**

This policy should be read in conjunction with other related Corporation policies and procedures

- **Contact Information:**

Questions or concerns regarding this policy should be directed to:

Glenda Cognevich_

Chief Financial Officer

Phone: 202-234-0707 x 124

Email: gcognevich@dcentralkitchen.org