

Article I - Purpose

The purpose of the whistleblower policy is to protect this tax-exempt organization's (Organization) interest by providing guidance for reporting improprieties.

The Sarbanes-Oxley Act of 2002 makes it a federal crime for any organization - nonprofit and for-profit - to retaliate against a "whistleblower" who reports illegal or unacceptable (alleged or real) activity. It also requires publicly-traded companies to establish a confidential process for reporting misuse of the organization's financial assets.

While The Masterpiece Ltd. is not a publicly-traded company, the board of directors expects directors and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. We must all practice honesty and integrity in fulfilling our responsibilities and in complying with applicable laws and regulations. Accordingly, the board believes it is important to address fraud and other improprieties, such as discrimination and sexual harassment in this policy. Individuals who witness any kind of unsuitable behavior must feel free to speak out.

Article II - Definitions

Baseless Allegations - allegations made with reckless disregard for their truth or falsity. Individuals making such allegations may be subject to disciplinary action and/or legal claims by individuals accused of such conduct.

Fraudulent or Dishonest Conduct - a deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include

- a. Forgery or alteration of documents
- b. Unauthorized alteration or manipulation of computer files
- c. Fraudulent financial reporting
- d. Pursuit of a benefit or advantage in violation of The masterpiece Ltd. conflict-of-interest policy
- e. Misappropriation or misuse of resources, such as funds, supplies, or other assets
- f. Authorizing or receiving compensation for goods not received or services not performed

Whistleblower – a director, officer, consultant, or volunteer who informs the board president or other director or officer about an activity relating to The Masterpiece, Ltd. which that person believes to be fraudulent or dishonest.

Article III – Unacceptable Behavior

1. Fraudulent or dishonest activities and actions are not tolerated.
2. Discrimination on the basis of race, religion or other factors is not tolerated.
3. Harassment (sexual or other) is not tolerated.
4. Retaliation for reporting any of the above behaviors is not tolerated.

Article IV - Reporting and Investigation

1. It is the responsibility of all directors, officers and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities and to report violations or suspected violations in accordance with this policy.
2. No director, officer, or volunteer who in good faith reports a violation shall suffer harassment, retaliation, or adverse consequence. A volunteer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including removal from volunteer functions. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.
3. The Organization has an open-door policy and suggests that directors, officers and volunteers share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, the board president is in the best position to address an area of concern. However, if you are not comfortable speaking with the board president, you are encouraged to speak with any director or officer, each of whom who has specific and exclusive responsibility to investigate all reported violations.
4. The board president or other director or officer to whom a matter is reported, is responsible for investigating and resolving all reported complaints and allegations concerning violations and shall advise the executive and/or the audit committee. Reasonable care shall be taken to avoid:
 - a. Baseless allegations
 - b. Premature notice to persons suspected of misconduct
 - c. Disclosure of suspected misconduct to others not involved in the investigation
 - d. Violations of a person's rights under the law
5. The audit committee of the board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing.

The Masterpiece Ltd.
Whistleblower Policy

6. Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.
7. Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.
8. The board president or other director or officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within 10 business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.
9. All matters investigated will be reported to the Board. If one of the board members is the target of a complaint, such Board member will be excused from a meeting to discuss the complaint.
10. The Masterpiece, Ltd. will protect whistleblowers as follows:
 - a. The Organization will use its best efforts to protect whistleblowers against retaliation. Whistle blowing complaints will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law. Generally, this means that whistleblower complaints will only be shared with those who have a need to know so that The Masterpiece, Ltd. can conduct an effective investigation, determine what action to take based on the results of any such investigation, and in appropriate cases, with law enforcement personnel.
 - b. Should disciplinary or legal action be taken against a person or persons as a result of a whistleblower complaint, such persons may also have the right to know the identity of the whistleblower.
 - c. Directors, officers, consultants, and volunteers of The Masterpiece, Ltd. may not retaliate against a whistleblower for informing management about an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of the whistleblower's relationship with the Organization, including but not limited to, threats of physical harm, punitive work assignments, or impact on fees.
 - d. Whistleblowers who believe that they have been retaliated against may file a written complaint with the board president. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated.