

WHISTLEBLOWER POLICY

General

Equal Play: Inspiring Confidence for Girls (the "Organization") is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Organization requires directors, officers, other volunteers and employees ("Representatives") to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Representatives of the Organization must practice honesty and integrity in fulfilling their responsibilities and should strive to comply with all applicable laws and regulations.

The objectives of this Whistleblower Policy ("Policy") are to establish policies and procedures for:

- The submission of good faith concerns regarding questionable accounting or auditing matters by Representatives of the Organization, on a confidential and anonymous basis;
- The receipt, retention, and treatment of complaints received by the Organization regarding accounting, internal controls, or auditing matters;
- The protection of Representatives reporting concerns from retaliatory action.

Reporting Responsibility

Each Representative of the Organization has an obligation to report in accordance with this Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of the Organization's Code of Conduct or other laws or regulations that govern the Organization's operations (hereinafter collectively referred to as "Concerns").

Authority of Audit Committee

All reported Concerns will be forwarded to the Audit Committee, or such other committee as may be formed by the Board of Directors for such purpose, in accordance with the procedures set forth herein. Such committee shall be responsible for investigation, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

No Retaliation

This Policy is intended to encourage and enable Representatives to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no Representative who in good faith reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. A Representative who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

Employees

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Secretary.

In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is the subject of the Concern, the individual should report his or her Concern directly to the Secretary. If the Concern was reported verbally to the Secretary, the reporting individual, with assistance from the Secretary, shall reduce the Concern to writing. The Secretary is required to promptly report the Concern to the Chair of the Audit Committee, who has specific and exclusive responsibility to investigate all Concerns. If the Secretary, for any reason, does not promptly forward the Concern to the Audit Committee, the reporting individual should directly report the Concern to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained from the Secretary. Concerns may also be submitted anonymously; in which case such Concerns should be in writing and sent directly to the Chair of the Audit Committee.

Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained from the Secretary.

Handling of Reported Violations

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify the members of the Audit Committee and the President of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a Concern must be acting in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Code. The act of making allegations that prove to be unsubstantiated and which prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

The Organization adopted this policy on May 18, 2020.