



# ICES Whistleblower Policy

Revised February 2021

## **Part I: General**

The Code of Ethics and Conduct ("the Ethics Code") of *The International Cake Exploration Societé* ("the Societé") requires directors, officers, members and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Societé, they must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

## **Part II: Reporting Responsibility**

It is the responsibility of all directors, officers, and members and employees to comply with the Ethics Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

## **Part III: No Retaliation**

No director, officer, member or employee ("the individual") who in good faith reports a violation of the Ethics Code shall suffer harassment, retaliation or adverse employment consequence. Anyone who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment and/or revocation of membership. This Whistleblower Policy is intended to encourage and enable individuals to raise serious concerns within the Societé prior to seeking resolution outside the Societé.

## **Part IV: Reporting Violations**

The Ethics Code addresses the Societé's open door policy and suggests that individuals share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an individual's State/Area/Province/Country/Chapter ("S/A/P/C/C") Representative is in the best position to address an area of concern. However, if the individual is not comfortable speaking with his or her Representative or is not satisfied with the Representative's response, the individual is encouraged to speak the Board of Directors liaison assigned to his/her S/A/P/C/C or any member of the Board of Directors whom the individual is comfortable in approaching. Representatives and Board Members are required to report suspected violations of the Code of Conduct to the Societé's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when they are not satisfied or uncomfortable with following the Societé's open door policy, individuals should contact the Societé's Compliance Officer directly. All reported complaints and allegation must be in writing and must be specific to what the complaint concerns.

## **Part V: Compliance Officer (ICES Ethics Chairman)**

The Societé's Compliance Officer is responsible for reviewing all reported complaints and allegations and informing the Ethics committee. The Ethics committee will investigate and try to resolve the issues-

## **Part VI: Accounting and Auditing Matters**

The Ethics Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer

shall immediately notify the Ethics Committee of any such complaint and work with the committee until the matter is resolved.

**Part VII: Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Ethics Code. 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.

**Part VIII: Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

**Part IX: Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.