

The Conference on Jewish Material Claims Against Germany, Inc.

WHISTLEBLOWER POLICY

(As adopted by the Leadership Council, February 24, 2022)

The Conference on Jewish Material Claims Against Germany, Inc. (the “Claims Conference”) requires directors, officers, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Representatives of the Claims Conference must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The Compliance Development Officer (“CO”) is hereby designated to administer this policy under the oversight of the Leadership Council. This policy must be distributed to all directors, officers, committee members, and employees of the Claims Conference, and to volunteers who provide substantial services to the Claims Conference.

I. Reporting

Each director, officer, employee, and volunteer of the Claims Conference has an obligation to report in accordance with this policy concerns about conduct involving the Claims Conference’s financial or business affairs that is illegal, fraudulent, or in breach of the Claims Conference Anti-Fraud Policy or in violation of an adopted Claims Conference policy, including but not limited to the Ethical Guidelines and Conflict of Interest Policy, Non-Discrimination and Anti-Harassment Policy, and Confidentiality Policy. Members of staff also have an obligation to report any concerns involving a breach of the Workplace Violence and Bullying Policy, the Document Retention Policy, Policies relating to the Release of Information, Social Media Policy and other policies contained in the current version of the Employee Handbook.

An individual with knowledge or concern about illegal or dishonest financial misconduct, or violation of any Claims Conference policy is encouraged to communicate such concern to the CO. If the person raising the concern is not comfortable reporting to the CO, he or she may communicate the concern to the Chair of the Control Committee.

Concerns may be communicated orally or in writing. They may also be communicated in person or anonymously. Individuals are encouraged to provide as much information as possible to permit a thorough and complete investigation of the concern. Any person who receives an oral or written communication regarding illegal or dishonest conduct must promptly inform the CO or the Chair of the Control Committee, unless the CO or the Chair of the Control Committee has already received it.

If the CO receives the oral or written communication, he or she will report it to the Chair of the Control Committee. In the case of a written communication, a copy of the communication should also be provided to the CO or the Chair of the Control Committee. If the complaint or the communication relates to a financial irregularity or financial mismanagement, the CO or Chair of the Control Committee will also report it to the Chair of the Audit Review Committee.

II. No Retaliation

This policy is intended to encourage and enable directors, officers, employees, and volunteers to raise concerns within the Claims Conference for investigation and appropriate action. With this goal in mind, no director, officer, employee, or volunteer who, in good faith, reports any action or suspected action taken by or within the Claims Conference that is illegal, fraudulent, or in violation of any adopted policy of the Claims Conference shall suffer intimidation, harassment, discrimination or other retaliation.

Further, the Claims Conference will not take any retaliatory action, including adverse employment consequences, against an employee¹ who (a) discloses or threatens to disclose to a supervisor or to a public body an activity, policy, or practice of the Claims Conference that the employee reasonably believes is in violation of law, rule, or regulation or that the employee reasonably believes poses a substantial and specific danger to the public health or safety, (b) provides information to, or testifies before, any public body conducting an investigation, hearing, or inquiry into any such activity, policy, or practice,² or (c) objects to, or refuses to participate in, any such activity, policy or practice.

A Claims Conference director, officer, employee, or volunteer who retaliates against someone who has reported a concern in good faith is subject to appropriate disciplinary action.

III. Investigation and Review

All reports will be promptly investigated by, or under the direction of, the Control Committee, unless the CO and the Chair of the Control Committee believe that the report was not made in good faith or unless the report was made anonymously and does not contain sufficient information to conduct an investigation.

Reports of concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible and practicable, in light of the need to conduct a thorough investigation. However, in all cases the Claims Conference will use its best efforts to act with discretion.

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.

After the investigation is complete, the Control Committee will receive a report of the investigation, its findings, and any action taken or proposed. The Control Committee will ensure

¹ For purposes of this provision, “employees” includes former employees and independent contractors who do not themselves have employees.

² The protection against retaliatory action pertaining to disclosure to a public body shall not apply to an employee who makes such disclosure to a public body unless the employee has made a good faith effort to notify the Claims Conference by bringing the activity, policy, or practice to the attention of his or her Claims Conference supervisor and has afforded the Claims Conference a reasonable opportunity to correct such activity, policy, or practice, provided that such notification is not required where: (a) there is an imminent and serious danger to the public health or safety, (b) the employee reasonably believes that reporting to the supervisor would result in a destruction of evidence or other concealment of the activity, policy, or practice, (c) such activity, policy, or practice could reasonably be expected to lead to endangering the welfare of a minor, (d) the employee reasonably believes that reporting to the supervisor would result in physical harm to the employee or any other person, or (e) the employee reasonably believes that the supervisor is already aware of the activity, policy, or practice and will not correct it.

that there is an appropriate resolution of any complaints. Appropriate corrective action will be recommended to the Board of Directors of the Claims Conference, if warranted by the investigation.

IV. No Contract

This policy does not create a promise or contract by the Claims Conference, and it may be amended at any time without prior notification. Employment at the Claims Conference is at will and nothing in this policy should be interpreted in any way limiting such at-will relationship.

V. Jurisdiction

This policy, which complies with New York State law, shall bind all Claims Conference Board members, officers, committee members, employees in the United States and in Israel subject to local law, and key employees³ in Germany (until such time that Germany implements its own locally compliant policy).

VI. Contact Information

Employees can file an anonymous report relating to conduct covered by this policy in accordance with the following procedures:

From the United States dial 1-844-406-8151

From Germany dial 0-800-225-5288. Then at the English prompt, dial 1-844-406-8151

From Israel use the following instructions:

- o Israel (Golden Lines)- 1-80-922-2222
- o Israel (Barak) 1-80-933-3333
- o Israel (Bezeq) 1-80-949-4949
- o At the English prompt dial 844-406-8151

This phone number operates 24 hours and is toll free from United States, Israel and Germany.

You can also file a report using the following globally accessible website:

www.claimscon.ethicspoint.com

³ As defined by the Internal Revenue Service for purposes of Form 990 reporting.