

**RIESENTÖTER REGION, PORSCHE CLUB OF AMERICA, INC.  
CODE OF ETHICS AND WHISTLEBLOWER POLICY  
EXECUTIVE BOARD MEMBERS AND EMPLOYEES**

**General**

Riesentöter Region, Porsche Club of America, Inc. (the “Club”) requires the Club’s Executive Board (which consists of the Club’s Officers, Appointed Officers, and most recent Past-President) and employees to observe high standards of business and professional ethics in the conduct of their duties and responsibilities as outlined in the Conflict of Interest Policy and other written policies as adopted by the Executive Board from time to time (together the “Code of Conduct”). The Executive Board and employees of the Club must practice honesty and integrity in fulfilling their responsibilities and complying with applicable laws and regulations as well as the Code of Conduct.

**Reporting Responsibility**

The Executive Board and employees of the Club have an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters and (b) violations and suspected violations of applicable laws, regulations and the Code of Conduct by an Executive Board member or employee in connection with his or her service to the Club or the operations of the Club (hereinafter collectively referred to as “Concerns”).

**Authority of the President, Secretary, and Treasurer**

All reported Concerns shall be forwarded to the President, Secretary, and Treasurer in accordance with the procedures set forth herein and the guidelines established by the Executive Board. The President, Secretary, and Treasurer shall have authority to investigate, and make appropriate recommendations to the Executive Board, with respect to all reported Concerns.

**No Retaliation**

This Whistleblower Policy is intended to encourage and enable Executive Board members and employees of the Club to raise Concerns in good faith within the Club for investigation and appropriate action. With this goal in mind, no Executive Board member or employee who in good faith reports a Concern shall be subject to retaliation in any form, including without limitation in the case of an employee, adverse employment action. An employee or Executive Board member who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including termination of employment or office.

**Reporting Concerns**

Executive Board members and employees should submit Concerns directly to the President, Secretary, and Treasurer.

## **Handling of Reported Violations**

The President, Secretary, and Treasurer shall address all reported Concerns. The President, Secretary, and Treasurer shall notify the sender and acknowledge receipt of the Concern within five business days, if possible, except for anonymously submitted Concerns.

All reports shall be promptly investigated by the President, Secretary, and Treasurer, and appropriate corrective action will be recommended to the Executive Board if warranted by the investigation.

The President, Secretary, and Treasurer have the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of a Concern.

## **Acting in Good Faith**

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

## **Confidentiality**

Reports of Concerns, and investigations pertaining to them, shall be kept confidential to the extent consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigations will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment or office. Such conduct may also give rise to other actions, including civil lawsuits.