

**HEROES FOR HEROES INC.
D/B/A SONS OF THE FLAG**

WHISTLEBLOWER POLICY

I. General

Heroes for Heroes Inc. d/b/a Sons of the Flag (the “Corporation”) is committed to lawful and ethical behavior in all of its activities and requires directors, officers and employees to act in accordance with applicable laws, regulations, and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Corporation, we must practice honesty and integrity in fulfilling our responsibilities.

II. Reporting

The Corporation encourages its directors, officers, and employees to share their questions, concerns, suggestions, or complaints with someone who can address them properly. Any employee, officer, or director who reasonably believes that some policy, practice, or activity of the Corporation is in violation of law or Corporation policy should file a complaint with the President. If the wrongful conduct implicates the President or a person related to the President, or if the reporting individual is not comfortable speaking with or not satisfied with the response of the President, the issue may be reported to any member of the Board of Directors (“Board Representative”). 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.

III. No Retaliation

No director, officer, or employee who makes a good faith report under this Whistleblower Policy or who cooperates in inquiries or investigations shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees, officers, and directors and others to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation.

Any director, officer, or employee who believes that he or she has been subjected to any form of retaliation as a result of making a good faith report under this Whistleblower Policy should immediately report the retaliation to the President or the Board Representative.

IV. Investigation

The President or the Board Representative will notify the complainant and acknowledge receipt of the reported violation or suspected violation within five (5) business days. All reports will be

promptly investigated in a manner intended to protect confidentiality, consistent with a full and fair investigation, and appropriate corrective action will be taken if warranted by the investigation. A summary of the investigation will be presented to the Board of Directors.

V. Accounting and Auditing Matters

The Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The President or the Board Representative shall immediately notify the Board of Directors of any such complaint and work with the Board until the matter is resolved.

VI. Acting in Good Faith

Anyone making a complaint concerning a violation or suspected violation of some policy, practice or activity of the Corporation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of a policy, practice, or activity of the Corporation. 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.

Date approved: _____