

FRIENDS OF THE ISRAEL DEFENSE FORCES

WHISTLEBLOWER POLICY

ADOPTED AS OF AUGUST 6, 2025

As amended by the Executive Committee as of September 11, 2025

Friends of the Israel Defense Forces (“FIDF”) is committed to honest, ethical and lawful conduct, and compliance with applicable laws, rules and regulations. In furtherance of these commitments, all persons associated with FIDF are expected to practice honesty and integrity in fulfilling their responsibilities to FIDF and to act in accordance with all applicable laws, regulations and the policies of FIDF. This Whistleblower Policy (the “Policy”) provides a means for individuals to report concerns covered by this Policy without the fear of retaliation and for such reports to be handled in a professional and thorough manner.

Who and What is Covered by This Policy

Under this Policy, FIDF’s directors, officers, current employees, “key persons” as defined under New York Not-for-Profit Corporation Law¹, contractors and volunteers are required to report in good faith (i) any action or suspected action taken by or within FIDF that is illegal, fraudulent or in violation of any adopted policy of FIDF or (ii) any activity, policy or practice of FIDF that the individual reasonably believes poses a specific danger to public health or safety (“Concerns”). Former employees are also encouraged to report any Concerns and shall be protected from retaliation by FIDF. Concerns may include, but are not limited to:

- violations of federal, state, or local laws or regulations;
- financial wrongdoing (including circumvention of internal controls or violation of FIDF’s accounting policies, providing false information to, or withholding material information from, FIDF’s auditors, or supplying false or misleading information on FIDF’s tax returns);
- payment for services that are not rendered or goods that are not delivered; theft; embezzlement; bribery; kickbacks or use of FIDF’s property, resources, or authority for personal gain or other non-FIDF related purposes; and
- destroying, altering, concealing or falsifying a document in connection with a litigation or regulatory investigation.

This Policy is not intended to be a vehicle for employees to report personnel-related matters, violations of applicable human resource policies, problems with co-workers or supervisors, or for

¹ "Key person" means any person, other than a director or officer, whether or not an employee of the corporation, who (i) has responsibilities, or exercises powers or influence over the corporation as a whole similar to the responsibilities, powers, or influence of directors and officers; (ii) manages the corporation, or a segment of the corporation that represents a substantial portion of the activities, assets, income or expenses of the corporation; or (iii) alone or with others controls or determines a substantial portion of the corporation's capital expenditures or operating budget.

reporting issues related to alleged workplace discrimination or sexual or any other form of unlawful harassment, all of which should be dealt with in accordance with FIDF's employee handbook and/or applicable anti-discrimination policies adopted by FIDF from time to time.

Good Faith

Individuals who report Concerns must exercise sound judgment and reasonably believe in good faith that the information disclosed relates to conduct covered by this Policy. Any person who intentionally files a false report may be subject to discipline, up to and including termination from employment or other relationship with FIDF (such discipline whether in connection with a false claim, impermissible retaliation or otherwise, a "Disciplinary Action").

When and How to Report Concerns on an Anonymous or Identified Basis

Individuals should report Concerns as soon as possible through FIDF's third-party hotline, Syntrio on an identified or anonymous basis.

Syntrio will report all Concerns made through the hotline to the FIDF Executive Vice President who is the administrator of this Policy (the "Policy Administrator"). If the Concern is about the Policy Administrator, the report will be made to the Audit Committee Chair.

- **Website:** <https://report.syntrio.com/fidf>

- **Toll-Free Telephone:**
 - English-speaking USA and Canada: 833-221-0008
 - International: 800 31 26 4000.
 - From Israel call 00-1 and then the Internation Number Above

- **E-mail: reports@syntrio.com** (must include Friends of Israel Defense Forces with report).
Please use the full name of the organization and not just FIDF.

Through the Syntrio hotline you will also be able to check the status of your report: received, pending (under investigation), or closed.

Please note that it may be more difficult to fully investigate anonymous reports.

Investigations

The Policy Administrator will send an acknowledgement of receipt to the reporting person for each reported Concern that is not submitted on an anonymous basis. The Policy Administrator shall promptly assess each Concern on a preliminary basis to determine to what extent an investigation is warranted and shall report his/her findings to the Audit Committee Chair.

The Policy Administrator shall coordinate any investigation in a manner s/he together with the Audit Committee deem appropriate and take corrective action as deem warranted.

Any individual who is the subject of a reported Concern may not be present at or participate in any deliberations, voting on or other resolution of the matter relating to the Concern. In addition, if there is a current employee who is also a member of the National Board they may not take part in any Board or committee deliberations or voting concerning the administration of this Policy. Nothing in this Policy shall prohibit FIDF from requesting that the individual who is the subject of the Concern present background information or answer questions prior to the commencement of deliberations, voting or resolution.

If the Policy Administrator is the subject of the Concern, the Audit Committee Chair will undertake the responsibilities of the Policy Administrator under this section.

Those conducting the investigation may consult with any persons and/or professional advisers (including without limitation, legal counsel) in their discretion.

No Retaliation

Retaliatory action includes but is not limited to (i) intimidation, harassment and discrimination, (ii) taking adverse employment action, such as discharging, demoting, suspending, threatening, or otherwise affecting the current or future employment of any individual who is subject to this Policy, and (iii) contacting immigration authorities about, or reporting the immigration status of, any individual who is subject to this Policy or their family or household members, or threatening to do so (“Retaliatory Action”)

FIDF will not take any Retaliatory Action against any individual who is subject to this Policy and who reports a Concern in accordance with this Policy, provides information or participates in an investigation of or implementation of corrective action relating to any such Concern, or objects to or refuses to participate in any activity, policy or practice giving rise to such Concern. Claims of Retaliatory Action should be reported immediately to the Policy Administrator (or Audit Committee Chair if the retaliation involves the Policy Administrator). Claims of Retaliatory Action will be reviewed in the same manner as Concerns. Any person who takes Retaliatory Action against an individual who has reported a Concern in accordance with this Policy and in good faith may be subject to Disciplinary Action.

Employees, former employees and contractors can find more information about their rights and obligations as whistleblowers under [N.Y. Labor Law 740](#), including situations where a Concern must be reported to FIDF before reporting to a government agency or other public body in order to be afforded the protections under this Policy.

Notwithstanding anything contained in this Policy to the contrary, this Policy does not in any way modify the relationship between FIDF and its employees or create an employment

contract. Furthermore, the right to be free of Retaliatory Action does not preclude FIDF from taking Disciplinary Action related to performance or other conduct.

Confidentiality

FIDF takes seriously its responsibility to enforce this Policy and therefore encourages any person reporting a Concern or claim of Retaliatory Action to identify themselves to facilitate FIDF's investigation. The identity of the individual reporting a Concern or claim of Retaliatory Action will be kept confidential to the extent FIDF deems possible, consistent with the need to conduct a thorough and complete investigation.

Distribution

This Policy shall be distributed to all National Board directors, National Board officers, current employees and independent contractors of FIDF, and to volunteers who provide substantial services to the Organization. FIDF may choose to satisfy this distribution requirement by posting this Policy on its website. Additionally, FIDF will post notice of rights under New York Labor Law 740 in an accessible and well-lighted place customarily frequented by employees and applicants for employment.

Records and Reporting to the Executive Committee and the Board

Records relating to any reported Concern or claim of Retaliatory Action and to the investigation and resolution thereof shall be maintained by FIDF for a period of seven (7) Years (or as otherwise required under FIDF's record retention and disposal policies in effect from time to time, if any).

Periodically, the Policy Administrator and the Audit Committee Chair shall ensure that the reports identifying all Concerns, their resolution and claims of Retaliatory Action are reported to the Executive Committee on a periodic basis and to the full Board on an annual basis.

Amendment

FIDF may amend this Policy from time to time in its sole discretion. Any amendments will be communicated as required by law.

Questions

Anyone who has questions regarding this Policy should contact the Policy Administrator at reporting@fidf.org (or the Audit Committee Chair at whistleblower@fidf.org if the questions relates to the Policy Administrator).