

Whistleblower Policy

Theater Latté Da

Scope

Theater Latte Da encourages all staff members, acting in good faith, to report suspected or actual wrongful conduct. The organization is committed to protecting employees from retaliation for having made admissions or for having refused an illegal order. Employers may not retaliate against any individual who has made a disclosure or who has refused to obey an illegal order under this policy. Employers may not directly or indirectly use or attempt to use authority or influence of their positions to interfere with the right of any employee.

Normally, any workplace concern should be brought to the attention of an employee's direct supervisor or Human Resources. However, there may be occasions when this is not appropriate, including when: (1) the employee feels that his or her concerns are overly sensitive; (2) the employee's concerns are not receiving the appropriate attention; (3) concerns are of a particular significance; or (4) the employee's concerns involve his or her direct supervisor or department management.

This policy is applicable to all Theater Latte Da employees and its affiliates and is intended to assist employees who believe that they have uncovered errors or lapses in ethical responses to known problems, including:

- Fraud or fraudulent reporting
- Failure to comply with legal obligations
- Danger to the health and safety of employees
- Criminal activity
- Attempts to conceal any of the above actions

This policy is not to be used to reconsider any matters that have been addressed under established harassment or disciplinary procedures. Other policies and procedures are in place to address grievances, discipline, harassment and personnel matters. However, there are formalities within this policy that may assist any Theater Latte Da employee who wants to make a good faith disclosure involving gross misconduct and/or a lapse in ethical behavior that has not been resolved.

Purpose

The purpose of this Whistleblower Policy is:

- To protect any employee who engages in good faith disclosure of alleged wrongful conduct to a representative of Theater Latte Da
- To encourage employees to disclose wrongful conduct so that prompt, corrective measures can be taken by Theater Latte Da
- To inform employees of how allegations of wrongful conduct can be reported
- To protect employees from retaliation as a result of disclosing wrongful conduct
- To provide employees, who believe that they have been subjected to reprisal or false allegations, a fair opportunity to seek relief

Definitions

Whistleblower - An employee who reports or reveals wrongdoing in the practices of Theater Latte Da or its employees.

Wrongful conduct - A serious violation of Theater Latte Da policy; a violation of state and federal laws; wrongful use of company property; and wrongful use of authority for personal gain.

Protected disclosure - Communication about actual or suspected wrongful conduct by a Theater Latte Da employee based on a good faith belief that the conduct has been observed and is unacceptable under applicable policies or laws.

Retaliation - Actions against an employee because he or she made a protected disclosure or has participated in an investigation involving a disclosure.

Procedures

Acting in Good Faith

Employees making a protected disclosure concerning a violation or suspected violation must be acting in good faith and must have a reasonable belief that the information disclosed is a violation of company policy and/or state and federal law.

False Allegations

Employees who knowingly give false information concerning wrongful conduct or a subsequent false report of retaliation will be subject to disciplinary action, including termination. Allegations that are not substantiated but are made in good faith will not be subject to disciplinary action.

Retaliation

Employees who make a protected disclosure are protected from harassment or adverse employment consequences. Any individual who retaliates against an employee making a protected disclosure is subject to discipline, including termination. Disciplinary or retaliatory actions prohibited under this policy include the following:

- Removal or suspension
- Withholding a salary increase, bonus or benefits
- Transferring or reassigning an employee
- Denying a promotion to which the employee would otherwise be entitled to
- Reducing the employee's pay, position or title

Confidentiality

Disclosures may be made on a confidential basis. Protected disclosures and investigatory records will remain confidential to the extent possible and in accordance with investigation procedures.

Protected Disclosures

Theater Latte Da personnel receiving protected disclosures will provide the disclosing employee an acknowledgement of receipt of the reported violation within two business days. If the allegation involves a criminal violation, acknowledgment may come sooner than the time outlined within this policy. All disclosures will be promptly reported and corrective actions will be taken, if they are warranted after an investigation.

Reporting Violations

Theater Latte Da employees should share their concerns, suggestions and complaints with their supervisors and/or other company representatives who can properly address them. In many cases, the employee's supervisor is the best option for addressing these concerns. However, if the employee is not comfortable speaking with his or her supervisor, or is not satisfied with the response given, the employee should take concerns to the Human Resources department for further investigation.

Response to Complaints and Investigations

Once a complaint investigation has concluded, the results will be documented and reported. If the investigation confirms misconduct, the Human Resources department, in conjunction with legal counsel, will determine the appropriate disciplinary actions. Theater Latte Da will not terminate, demote, suspend, threaten, harass or discriminate against any employee based on any lawful actions with respect to good faith complaint reporting and/or accounting matters as specified by Section 806 of the Sarbanes-Oxley Act of 2002 (should allegations be found false).

Employee Training

Whistleblower policy training will be presented to each new employee as part of new employee orientation. The company representative conducting the training will provide an explanation of the policy and its importance. New employees will be required to read the Whistleblower Policy and sign an acknowledgement form.

If the policy is substantially revised, the Human Resources department shall provide each employee with an amended version, and require employees sign a new acknowledgement form.

Employee Acknowledgement

Theater Latte Da is committed to the highest standards of honesty, accountability and trust within the workplace. In conjunction with that commitment, each employee is encouraged to come forward with concerns that may arise. The purpose of this Whistleblower Policy is to set forth Theater Latte Da's stand on disclosures of misconduct and to protect employees from retaliation.

By signing this policy, you agree to adhere to the provisions outlined. If you have any questions or uncertainty regarding the content of this policy, you are required to consult with your supervisor or Human Resources. This should be done prior to signing and agreeing to the Theater Latte Da Whistleblower Policy.

I have read and understand Theater Latte Da's Whistleblower Policy, and I understand the requirements and expectations of me as an employee.

Employee Signature

Date