



NRCA Whistleblower Policy

The National Roofing Contractors Association requires its directors, officers, employees, and volunteers (each, an “**NRCA individual**”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the NRCA, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

PURPOSE

The purpose of this whistleblower policy (the “**policy**”) is to:

- (a) Encourage and enable NRCA individuals to raise concerns regarding suspected illegal or unethical conduct or practices or violations of the NRCA’s policies on a confidential and, if desired, anonymous basis.
- (b) Protect NRCA Individuals from retaliation for raising such concerns.
- (c) Establish policies and procedures for the NRCA to:
 - (i) receive and investigate reported concerns
 - (ii) address and correct inappropriate conduct and actions

REPORTING RESPONSIBILITY

Each NRCA individual has the responsibility to report in good faith any concerns about actual or suspected violations of NRCA’s policies or any federal, state or municipal law or regulation governing the NRCA’s operations (each, a “**concern**”). Appropriate subjects to report under this policy include, but are not limited to financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices, such as:

- (a) Fraud
- (b) Antitrust violations (violations of NRCA’s Antitrust Policy)
- (c) Theft
- (d) Embezzlement
- (e) Bribery or kickbacks
- (f) Misuse of the NRCA’s assets
- (g) Undisclosed conflicts of interest

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation of law and/or ethical standards. Any unfounded allegation that proves to have been made maliciously, recklessly or knowingly to be false will be viewed as a serious offense and result in disciplinary action, up to and including termination of employment or volunteer

status.

Other Types of Concerns

NRCA individuals should use NRCA's existing complaint procedures and mechanisms to report other issues not covered by this policy unless those channels are themselves implicated in wrongdoing. This policy is not intended to provide a means of appealing the outcomes resulting from those other mechanisms.

NO RETALIATION

No NRCA individual who in good faith reports a concern or participates in a review or investigation of a concern shall be subject to harassment, retaliation or, in the case of an employee, adverse employment consequences because of such report or participation. This protection extends to NRCA individuals who report a concern in good faith even if the allegations are, after an investigation, not substantiated.

No NRCA individual will be subject to liability or retaliation for disclosing a trade secret in compliance with 18 U.S.C. §1833 either:

- (a) In confidence to a federal, state or local government official or to an attorney solely for the purpose of reporting or investigating a concern
- (b) In a complaint or other document filed in a lawsuit or other proceeding under seal

Any NRCA individual who retaliates against someone who in good faith has reported or participated in a review or investigation of a concern will be subject to discipline up to and including removal from office, termination of membership and/or termination from employment.

Anyone who believes an NRCA individual has been subject to harassment, retaliation or adverse employment consequences because of making a good faith report or participating in a review or investigation of a concern should contact the compliance officer listed in this policy. Nothing in this policy shall limit or alter the procedures and protections in NRCA's Code of Conduct, Conflict of Interest Policy or Antitrust Policy.

CONFIDENTIALITY

NRCA encourages anyone reporting a concern to identify themselves to facilitate the investigation of the concern. However, concerns may be submitted on a confidential and/or anonymous basis. NRCA shall take reasonable steps to protect the identity of the NRCA individual and shall keep reports of concerns confidential to the extent possible, consistent with the need to conduct an adequate investigation.

REPORTING PROCEDURES

Prompt Reporting

All concerns should be reported as soon as practicable consistent with this policy.

Reporting Concerns

- (a) When reporting concerns, an NRCA individual should describe in detail the facts that support the report.

(b) Unless any of the circumstances set forth in Section (c) are applicable to the NRCA individual reporting the concern, th individual should report the concern directly to the CEO (the “Compliance Officer”).

(c) The NRCA individual should follow the procedures outlined in Section (d) if any of the following apply:

(i) The NRCA individual reasonably believes the compliance officer will disregard or otherwise not fairly consider the concern.

(ii) The compliance officer is a subject of the concern.

(iii) The NRCA individual does not feel comfortable discussing the concern with the compliance officer.

(d) If any of the circumstances outlined in subsection (c) apply, the NRCA individual may report the concern any of the following ways:

(i) Anonymously mail the concern to the compliance officer at the following mailing address:

NRCA CEO
10255 W Higgins Rd, Ste. 600
Rosemont, IL 60018

(ii) Report the concern to the chairman or chairman of the board-elect via phone or email.

(iii) Anonymously mail the concern to the following mailing address:

Trent Cotney
Adams and Reese LLP
100 N Tampa Street, Suite 4000
Tampa, FL 33602

Questions

Any questions relating to the scope, interpretation or operation of this policy should be directed to the compliance officer.

Investigation of Reported Concerns

(a) **Compliance Officer.** The compliance officer is responsible for:

(i) Promptly investigating or overseeing the investigation of each reported concern.

(ii) Promptly advising the chairman of the coard, chairman of the board-elect and immediate pst chairman of the coard (the “chairs”) of each reported concern; however, the compliance officer

will not include any chairs who are the subject of a reported concern in this briefing.

(b) **Acknowledgment of Receipt.** The chairman of the board or chairman of the board-elect who receives a report of a concern must promptly notify the compliance officer of such report in writing. The compliance officer shall notify the reporting individual and acknowledge receipt of each reported concern within five business days unless the report was submitted anonymously or no return address is provided.

(c) **Investigation.** The compliance officer shall conduct a prompt, discreet and objective review or investigation based on the submitted report. A full investigation may not be possible if a report made anonymously is vague or general. If deemed necessary in his or her sole discretion or upon the recommendation of the Executive Committee, the Compliance Officer may engage legal counsel, accountants or other experts to assist in the investigation. The compliance officer may delegate the investigation responsibilities to the Executive Committee or other individual, including third parties, as long as:

(i) The delegate is not a subject of the reported concern.

(ii) The delegation does not compromise the identity of the NRCA individual who reported anonymously or confidentially.

(d) **Resolution.** The compliance officer shall:

(i) Recommend appropriate corrective action to the Executive Committee if warranted by the investigation.

(ii) Oversee the implementation of a resolution based on the determination of the Executive Committee.

(iii) Follow up with the reporting individual, if possible, for closure of the reported concern.

(e) **Accounting and Auditing Matters.** The compliance officer shall immediately notify the Executive Committee of any concerns regarding accounting practices, internal controls or auditing and shall work with the Executive Committee until the matter is resolved.

PERIODIC REVIEWS

To ensure NRCA operates in a manner consistent with its purpose and does not engage in activities that could jeopardize its reputation or tax-exempt status, the CEO shall conduct periodic reviews of this policy. The CEO shall present any recommended changes, modifications or deletions of the provisions of this policy to the Executive Committee.

MISCELLANEOUS

NRCA shall retain any records related to the investigation and resolution of a reported concern as required by NRCA's Records Retention and Destruction Policy. All such records are considered privileged and strictly confidential.

This policy shall be distributed to all NRCA individuals. Failure to comply with the policy may result in

discipline up to and including removal from office, termination of membership, and/or termination from employment.

Last modified 4/1/2024