

Whistleblower Protection Policy

Luena Foundation (the “Foundation”), mandates that all directors, officers, employees, and volunteers (“the stakeholders”) adhere to elevated standards of ethical conduct in both business and personal realms while carrying out their duties and obligations. As representatives of the Foundation, we are obligated to uphold honesty and integrity in the execution of our responsibilities, while adhering to all relevant laws and regulations.

Responsibility to Report

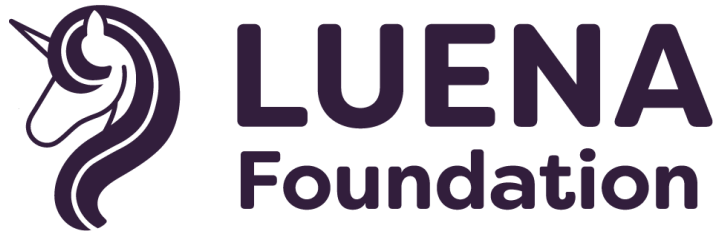
This Whistleblower Policy is designed to facilitate and empower stakeholders to raise significant concerns internally, enabling the Foundation to address and rectify inappropriate behaviors and actions. It is incumbent upon all board members, officers, employees, and volunteers to report any concerns regarding breaches of the Foundation’s code of ethics or suspected violations of laws or regulations governing the Foundation’s operations.

Non-Retaliation

The Foundation stands firmly against any form of retaliation towards individuals who, in good faith, report ethics violations, suspected legal infringements (such as complaints of discrimination or suspected fraud), or suspected breaches of operational regulations. Any individual associated with the Foundation who retaliates against a good-faith reporter of a violation may face disciplinary action.

Reporting Procedure

The Foundation maintains an open-door policy and encourages all individuals associated to share their questions, concerns, suggestions, or complaints with either of the Executive Directors. Individuals associated with Luena Foundation are mandated to report complaints or concerns regarding suspected ethical and legal violations in



writing to the Foundation's Executive Director, who is tasked with investigating all reported complaints.

The Foundation's Executive Director is responsible for ensuring the thorough investigation and resolution of all complaints concerning unethical or illegal conduct. The Executive Director is required to inform the Board of Directors of all complaints and their resolutions, and to provide annual reports to the Board on compliance activities relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

The Foundation's Executive Director must promptly inform the Board of Directors of any concerns or complaints regarding corporate accounting practices, internal controls, or auditing and collaborate with the Board until the matter is resolved.

Good Faith Reporting

Anyone filing a written complaint regarding a violation or suspected violation must act in good faith and have reasonable grounds to believe that the disclosed information indicates a violation. Any unfounded allegations made maliciously or knowingly false will be considered a serious disciplinary offense.

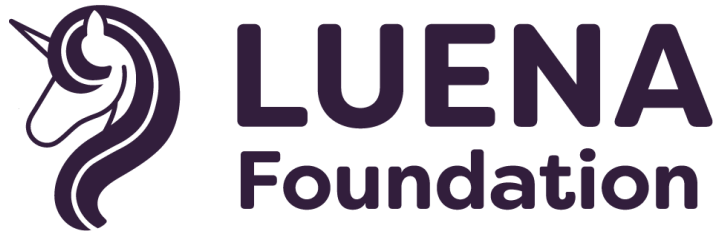
Confidentiality

Complainants may submit violations or suspected violations confidentially. Reports will be kept confidential to the extent possible while conducting an adequate investigation.

Handling of Reported Violations

The Foundation's Executive Director will notify the complainant upon receipt of the reported violation or suspected violation and ensure that all reports are promptly investigated, with appropriate corrective action taken if warranted.

Compliance Officer



The Foundation may appoint an individual other than the Executive Director as a Compliance Officer from time to time. The Compliance Officer may be a board member or a designated third party responsible for receiving, investigating, and responding to complaints. The Foundation will notify all relevant individuals covered by this Whistleblower Policy upon appointing a new Compliance Officer.

Distribution

A copy of this Policy will be distributed to all individuals associated with the Foundation and will be made available on the Foundation's website. The Foundation reserves the right to amend and/or supplement this Policy at any time.