

MOTORSPORTS CHARITIES, INC. d/b/a THE NASCAR FOUNDATION

Whistleblower Policy

General

The directors, officers, employees and volunteers of Motorsports Charities, Inc. d/b/a The NASCAR Foundation (“The NASCAR Foundation”) are expected to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Furthermore, The NASCAR Foundation, directors, officers, employees and volunteers must practice honesty and integrity in fulfilling their respective responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of each director, officer, employee and volunteer to report, in accordance with this Whistleblower Policy, violations or suspected violations of The NASCAR Foundation’s governance documents, policies and procedures, and state and federal law (hereinafter collectively referred to as “Concerns”).

Authority of Finance and Governance Committee

All reported Concerns will be forwarded to the Finance and Governance Committee in accordance with the procedures set forth herein. The Finance and Governance Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

Compliance Officer

The Chair of the Finance and Governance Committee is The NASCAR Foundation’s Compliance Officer (“Compliance Officer”). The Compliance Officer shall have the lead responsibility (in conjunction with the Finance and Governance Committee) for receiving, investigating and resolving all reported Concerns regarding violations of The NASCAR Foundation’s governance documents, policies and/or procedures and, at his or her discretion, shall advise the President and/or the Executive Director. The Compliance Officer, along with the Finance and Governance Committee, is required to report to the Executive Committee at least annually on compliance activity. The Compliance Officer can be contacted in writing as follows:

NASCAR Foundation Compliance Officer
c/o NASCAR General Counsel
One Daytona Blvd.
Daytona Beach, FL 32114

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, officers, employees and volunteers to raise Concerns within The NASCAR Foundation for investigation and appropriate action. With this goal in mind, no director, officer, employee or volunteer who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, an employee or volunteer who retaliates against someone who has reported a Concern in good faith shall be subject to discipline up to and including termination of employment or dismissal from the volunteer position.

Reporting Violations

Employees

The NASCAR Foundation has an open door policy. Employees are encouraged to share their questions, concerns, suggestions or complaints with someone who can address them properly. Employees should first discuss any specific Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Compliance Officer. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to another member of management. The Concern should be reduced to writing and forwarded at the earliest opportunity to the Compliance Officer. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Compliance Officer.

Directors, Officers and Other Volunteers

Directors, officers and other volunteers should submit Concerns in writing directly to the Compliance Officer.

Conflicts

In the event that a Concern is specifically in relation to the Compliance Officer, all correspondence should simply be addressed to NASCAR General Counsel as per above.

Handling of Reported Violations

The Finance and Governance Committee shall address all reported Concerns. The Compliance Officer shall immediately notify the Finance and Governance Committee, the President, and the Executive Director of any such report (unless one of them is the subject of the concern). The Compliance Officer will notify the sender and acknowledge receipt of the Concern within five (5) business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns. All reports will be promptly investigated by the Finance and Governance Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Finance and Governance Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Accounting and Auditing Matters

The Finance and Governance Committee of the Board of Directors shall address all reported Concerns regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify

the Executive Committee of any such Concerns and work with the Executive Committee (as well as the Board of Directors if necessary) until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint regarding a Concern must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of The NASCAR Foundation's governance documents, policies and procedures, and state and federal law. 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.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of Concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Adopted by the Finance and Governance Committee of Motorsports Charities, Inc. d/b/a The NASCAR Foundation at a duly called meeting held at 825 Ballough Road, Daytona Beach, FL on August 10, 2016.