MIYKA'EL FOUNDATION, INC.

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CONFLICT OF INTEREST POLICY

Effective Date: June 2026

Last Reviewed: June 2026

ARTICLE I: PURPOSE

The purpose of this Conflict of Interest Policy is to protect the interests of Miyka'el Foundation, Inc. (“Foundation”) when it is contemplating entering into a transaction or arrangement that might benefit the private interests of a board member, officer, or key employee of the Foundation. This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest in nonprofit and charitable organizations.

This policy is also intended to ensure that, when actual or potential conflicts of interest arise, the Foundation maintains procedures requiring affected individuals to recuse themselves from related discussions and decisions.

ARTICLE II: DEFINITIONS

2.1 Interested Person

Any board member, officer, or key employee who has a direct or indirect financial interest, as defined below, is an Interested Person.

2.2 Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

a) An ownership or investment interest in any entity with which the Foundation has a transaction or arrangement;

b) A compensation arrangement with the Foundation or with any entity or individual with which the Foundation has a transaction or arrangement; or

c) A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Foundation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the Board of Directors decides that a conflict of interest exists, in accordance with this policy.

ARTICLE III: PROCEDURES

3.1 Duty to Disclose

In connection with any actual or possible conflict of interest, an Interested Person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board of Directors.

3.2 Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the Interested Person, the Interested Person shall leave the board meeting while the remaining board members discuss and vote on whether a conflict of interest exists.

3.3 Procedures for Addressing the Conflict of Interest

a) An Interested Person may make a presentation at the board meeting, but after the presentation, the Interested Person shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b) The remaining board members shall decide if a conflict of interest exists.

c) The remaining board members shall determine whether the Foundation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board of Directors shall determine by a majority vote whether the transaction or arrangement is in the Foundation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, the Board shall make its decision as to whether to enter into the transaction or arrangement.

3.4 Violations of the Conflict of Interest Policy

If the Board of Directors has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE IV: RECORDS OF PROCEEDINGS

The minutes of the Board of Directors shall contain:

a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board's decision as to whether a conflict of interest in fact existed.

b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

ARTICLE V: ANNUAL DISCLOSURE REQUIREMENT

Each board member, officer, and key employee shall annually sign a statement which affirms that such person:

a) Has received a copy of the Conflict of Interest Policy;

b) Has read and understands the policy;

c) Has agreed to comply with the policy; and

d) Understands that the Foundation is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

ARTICLE VI: PERIODIC REVIEWS

To ensure the Foundation operates in a manner consistent with its charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a) Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length negotiations.

b) Whether partnerships, joint ventures, and arrangements with management organizations conform to the Foundation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or in an excess benefit transaction.

ARTICLE VII: USE OF OUTSIDE EXPERTS

When conducting the periodic reviews as provided for in Article VI, the Foundation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of Directors of its responsibility for ensuring that periodic reviews are conducted.

ACKNOWLEDGMENT AND ANNUAL DISCLOSURE FORM

I, the undersigned, acknowledge that I have received, read, and understand the Conflict of Interest Policy of Miyka'el Foundation, Inc. I agree to comply with this policy in all matters relating to my role with the Foundation. I further disclose below any financial interests or relationships that may constitute a conflict of interest under this policy.

Name: ______________________________________

Title/Role: ______________________________________

Disclosed Financial Interests or Relationships *(if none, write "None"):* ____________________________

Signature: ______________________________________

Date: ______________________________________

This policy was adopted by the Board of Directors of Miyka'el Foundation, Inc.

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