

## **RMD Entertainment Group**

### **WHISTLEBLOWER PROTECTION PROCEDURES**

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#### **Complaint Procedures for Accounting Matters**

Any individual may submit a good faith complaint regarding accounting or auditing matters to the Company's Audit Committee and employees of the Company may do so without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company's Audit Committee will oversee treatment of concerns in this area.

In order to facilitate the reporting of complaints, the Company's Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

#### **Receipt of Accounting Complaints**

Individuals with concerns regarding Accounting Matters may report their concerns on a confidential or anonymous basis to the Audit Committee through the following means:

- **Hotline:** 1-\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_. In order to report a complaint using the hotline, the caller will be prompted to leave a voicemail message. After recording, the caller's voice will be electronically distorted to ensure anonymity prior to delivery of the voicemail to the Audit Committee.
- **E-mail:** \_\_\_\_\_@\_\_\_\_\_ A complaint may be submitted via e-mail. After sending the e-mail, the sender's e-mail address will automatically be deleted from the e-mail prior to delivery of the e-mail to the Audit Committee.
- **Web:** www.\_\_\_\_\_.com A complaint may be submitted by logging on to the aforementioned website. After submitting a complaint through the Web, the sender's IP address will automatically be deleted from the message prior to delivery of the message to the Audit Committee.

When an individual sends a message using any of these methods, the sender will receive back a 15-digit code that can be used to access the status of the sender's message. The Audit Committee may also use this code to ask the sender, with complete confidentiality, for additional information regarding the sender's message.

### **Scope of Matters Covered by These Procedures**

These procedures relate to complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

### **Treatment of Complaints**

- Upon receipt of a complaint, the Audit Committee will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender (anonymously).
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by such other persons as the Audit Committee determines to be appropriate, including the General Counsel and Internal Audit. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- If a complaint relates to a non-Accounting Matter, the Audit Committee will forward such complaint to the General Counsel.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee. However, individuals submitting complaints

should note that the Audit Committee must be able to distinguish between meritorious complaints and specious complaints. As a result, individuals submitting complaints should provide as much detailed and specific information as possible in the complaint without compromising anonymity, if desired.

- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

### **Retention of Complaints and Investigations**

- The Audit Committee, or a third-party designee of the Audit Committee, will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Board of Directors.