



ARTIST TRUST WHISTLEBLOWER POLICY

Any employee or Board member of the Company may submit a good faith complaint regarding accounting, internal accounting controls or legal matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to maintaining compliance with all applicable securities laws and regulations, accounting standards, accounting controls and Executive practices. The Company's Executive Committee will oversee treatment of employee concerns in this area. In order to facilitate the reporting of employee complaints, the Company's Executive Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or legal matters (Accounting Matters) and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or legal matters.

Receipt of Complaints

Employees or Board members with concerns regarding Accounting Matters may report their concerns to the Company's Executive Committee. Employees or Board members may forward complaints on a confidential or anonymous basis to the legal department through email or regular mail:

Mail: Executive Committee
Artist Trust
183512thAvenue
Seattle, WA 98122-2437

Email: legal@ArtistTrust.org

Online reporting form: <https://artisttrust.org/legal/>

Employees or Board members can choose to remain anonymous or include contact information in complaint letters sent to the Executive Committee. Complaints sent through email may not be anonymous.

Scope of Matters Covered by These Procedures

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

- fraud or deliberate error in the preparation, evaluation, reviews of any financial statements of the Company;
- fraud or deliberate error in the recording or maintaining of financial records of the Company;
- deficiencies in or non-compliance 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 or financial 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 Executive Committee will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.

- Complaints relating to Accounting Matters will be reviewed under Executive Committee direction and oversight by the Executive Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Executive Committee.

- The Executive Committee will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Executive Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.