

Bylaws of EMNR, Inc.

A Florida Non-profit Corporation

Article 1. Name

1.1 Name

The name of this corporation shall be “EMNR, Inc.”

The business of the corporation may be conducted as “Evangelical Missions to Non-Christian Religions” or “EMNR, Inc.” or “EMNR”.

Article 2. Purposes and Powers

2.1 Purpose

EMNR, Inc. is a non-profit corporation and shall be operated exclusively for religious, educational, and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future federal tax code.

This corporation is organized as a voluntary fellowship and coalition of Christian churches, outreach ministries, missionary agencies, informal groups, and individual Christian believers. Such churches, ministries, and believers wish to bring the message of the Bible and the Gospel of Jesus Christ to people affected by non-Christian or pseudo-Christian religious movements. Our concerns include any beliefs or practices that undermine historic Christian orthodoxy and orthopraxis. We confess and promote the following items of classic and evangelical Christianity:

- (a) The sixty-six books of the Holy Bible are our final and inerrant authority for faith and practice;
- (b) In the doctrine of the Trinity, that there only one God who subsists as three eternal Persons;
- (c) That Jesus Christ is God incarnate, fully human and fully divine, having two natures in one Person;
- (d) That one of the outcomes of his Atonement is a penal, substitutionary sacrifice for our sins;
- (e) That the Lord Jesus rose from the dead in the same physical body in which he died, albeit glorified and immortal, and that he personally will return to earth in his physical body; and
- (f) That truly believing in Jesus Christ as Savior and Lord brings justification and eternal life.

We acknowledge *The Lausanne Covenant*, issued in Lausanne, Switzerland, in 1974 at the International Congress on World Evangelization, as a foundational document, expressing what is expected from those who identify themselves as Christians committed to evangelism, extending the Gospel of the

Lord Jesus Christ to the whole world. The *Manual of Ethical and Doctrinal Standards of EMNR* provides our guidelines for Christian ethics and conduct in this field of ministry.

The mission of EMNR is to recognize, encourage, and strengthen responsible ministry to non-Christian religions. This mission does not restrict us from investigating or analyzing contemporary social issues, philosophies, and practices that impinge on Christian life and consistent theology. We will fulfill this mission through conferences, public gatherings, and fostering fellowship with like-minded missionaries and evangelists. We write and reprint literature toward this end, both in paper and electronic format via the Internet. Conference teachings and training sessions are often converted into audio and/or video files for distribution in a variety of channels. A nominal charge may be issued to cover the cost of creating, distributing, and maintaining these materials.

2.2 Powers

The corporation shall have the power, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the charitable purposes for which the corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

2.3 Nonprofit Status and Exempt Activities Limitation

(a) Nonprofit Legal Status. EMNR, Inc. shall be a Florida non-profit public benefit corporation, recognized as tax exempt under Section 501(c)(3) of the United States Internal Revenue Code.

(b) Exempt Activities Limitation. Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as it now exists or may be amended. No part of the net earnings of the corporation shall inure to the benefit or be distributable to any director, officer, member, or other private person, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

(c) Distribution Upon Dissolution. Upon termination or dissolution of EMNR, Inc., any assets lawfully available for distribution shall be distributed to one or more qualifying organizations described in Section 501(c)(3) of the 1986 Internal Revenue Code (or described in any corresponding provision of any successor statute) which organization or organizations have a charitable purpose which, at least generally, includes a purpose similar to the terminating or dissolving corporation.

The organization to receive the assets of EMNR, Inc. hereunder shall be selected in the discretion of a majority of the managing body of the corporation, and if its members cannot so agree, then the recipient organization shall be selected pursuant to a verified petition in equity filed in a court of proper jurisdiction against EMNR, Inc., by one (1) or more of its managing body which verified petition shall contain such statements as reasonably indicate the applicability of this section. The court upon a finding that this section is applicable shall select the qualifying organization or organizations to receive the assets to be distributed, giving preference if practicable to organizations located within the State of Florida.

In the event that the court shall find that this section is applicable but that there is no qualifying organization known to it which has a charitable purpose, which, at least generally, includes a purpose similar to EMNR, Inc., then the court shall direct the distribution of its assets lawfully available for distribution to the Treasurer of the State of Florida to be added to the general fund.

Article 3. Membership

3.1 No voting members

Other than the board of directors, EMNR, Inc. shall have no members with voting privileges, rights, or authority to control the affairs of the corporation, nor title or financial interest in the corporation or its properties. The management of the affairs of the corporation shall be vested in a board of directors, as defined in Article 4.

3.2 Non-Voting Affiliates

By the capitalized terms “Member” and “Membership”, EMNR seeks support of non-voting affiliate individuals or groups who annually subscribe acceptance of our beliefs and ethical standards and who optionally may pay an annual Membership fee (“dues”) for general support of the corporation. Such Members may join as natural persons (“Individual Members”) or groups (“Corporate Members”). Corporate Members may be a church, a Christian ministry or business, or another organization in agreement with our mission. Membership may be denied or ended for violation of our theological and ethical standards, or for conduct or beliefs not becoming to Christian ministry.

Approval of Individual Members or Corporate Members is normally controlled by the Committee on Membership (see Article 5 on Committees), but the board, the Executive Director, or the board President and Vice President in agreement shall have authority to admit any individual or organization as an affiliate, to recognize representatives of affiliates, and to make determinations as to affiliates’ rights, privileges, and obligations. At no time shall affiliate Member information be shared with or sold to other organizations or groups without the affiliate’s consent. At the discretion of the board of directors, affiliates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events, or at the corporation website. Affiliates have no voting rights, and are not members of the corporation.

3.3. Dues

Any dues for affiliates shall be determined by the board of directors. Payment of annual dues is not required to maintain Membership in EMNR.

Article 4. Board of Directors

4.1 Number of Directors

EMNR, Inc. shall have a board of directors consisting of at least 4 and no more than 15 directors, each of whom shall be a natural person. Within these limits, the board may increase or decrease the number of directors serving on the board at their discretion.

4.2 Powers

All corporate powers shall be exercised by or under the authority of the board and the affairs of EMNR, Inc. shall be managed by the Executive Director acting under the direction of the board, except as otherwise provided by law.

4.3 Term of office

Members of the board of directors shall hold office until their resignation, death, or removal.

4.4 Qualifications and Election of Directors

To be eligible to serve as a director on the board of directors, the individual must be at least 18 years of age and have been an affiliate Member of EMNR, Inc. for at least 12 months. Directors may be elected at any board meeting by the majority vote of the existing board of directors.

4.5 Vacancies

The board of directors may fill vacancies due to the expiration of a director's term of office, resignation, death, or removal of a director or may appoint new directors to fill a previously unfilled board position, subject to the maximum number of directors under these Bylaws.

4.6 Removal of Directors

A director may be removed by two-thirds (2/3) vote of the board of directors then in office, if:

(a) the director is absent and unexcused from three consecutive annual meetings of the board of directors. The board president is empowered to excuse directors from attendance for a reason deemed adequate by the board president. The president shall not have the power to excuse him/herself from the board meeting attendance and in that case, the board vice president shall excuse the president. Or:

(b) for justifiable cause, provided that before any board meeting at which a vote on removal will be made, the director in question receives electronic or written notification of the board's intention to discuss her/his case and is also given the opportunity to be heard at such meeting of the board.

4.7 Board of Directors Meetings

(a) Regular Meetings. The board of directors shall have a minimum of one (1) regular meeting each calendar year at times and places fixed by the board. EMNR's principal regular meeting is called the annual meeting and normally occurs during EMNR's national conference. Board meetings shall be held upon four (4) days notice by first-class mail or electronic mail, or forty-eight (48) hours notice delivered personally or by telephone or other two-way messaging system. If sent by mail or electronic mail, the notice shall be deemed to be delivered upon its deposit in the mail or transmission system. Notice of meetings shall specify the place, day, and hour of meeting. The purpose of the meeting need not be specified.

(b) Special Meetings. Special meetings of the board may be called by the president, vice president, secretary, treasurer, or any two (2) other directors of the board of directors. A special meeting must be preceded by at least 2 days notice to each director of the date, time, and place, but not the purpose, of the meeting.

(c) Waiver of Notice. Any director may waive notice of any meeting, in accordance with Florida law.

(d) Failure to Hold Meetings. Failure of the board to hold an annual meeting does not invalidate, impair, or jeopardize this corporation. The Executive Director and/or Assistant Executive Director shall continue the operation of the corporation based on the most recent board decisions available.

4.8 Manner of Acting

(a) Quorum. A majority of the directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the board. Directors are considered present with full voting rights if they join through Skype, Microsoft Teams, Google Meet, or other video conferencing systems. A telephone conference call is an acceptable substitute, if there is full audio communication between all attendees and the remote board member(s). No business shall be considered by the board at any meeting at which a quorum is not present.

(b) Majority Vote. Except as otherwise required by law or by the articles of incorporation, the act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the board.

(c) Hung Board Decisions. If the directors of the board are unable to make a decision based on a tied number of votes, the Executive Director or Assistant Executive Director in the order of presence shall have the power to resolve the vote based on his/her discretion.

(d) Participation. Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, directors may participate in regular or special meetings through any means of communication by which

all directors participating may simultaneously hear each other during the meeting, including in-person, Internet video conferencing or by telephonic conference call.

(e) Informal Action. Any action required or permitted to be taken by the board of directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed by the consensus of a quorum. For purposes of this section, an e-mail transmission from an e-mail address on record constitutes a valid writing. The intent of this provision is to allow the board of directors to use email to approve actions, as long as a quorum of board members gives consent.

4.9 Compensation for Board Service

Directors shall receive no compensation for carrying out their duties as directors. The board may adopt policies providing for reasonable reimbursement of directors for expenses incurred in conjunction with carrying out board responsibilities, such as travel expenses to attend board meetings.

4.10 Compensation for Professional Services by Directors

Directors are not restricted from being remunerated for professional services provided to the corporation. Such remuneration shall be reasonable and fair to the corporation and must be reviewed and approved in accordance with the board Conflict of Interest policy and state law.

Article 5. Committees

5.1 Committees

The board of directors may, by the resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the board. Any committee, to the extent provided in the resolution of the board, shall have all the authority of the board, except that no committee, regardless of board resolution, may:

- (a) take any final action on matters which also requires board members' approval or approval of a majority of all members;
- (b) fill vacancies on the board of directors or in any committee which has the authority of the board;
- (c) amend or repeal Bylaws or adopt new Bylaws;
- (d) amend or repeal any resolution of the board of directors which by its express terms is not so amendable or repealable;
- (e) appoint any other committees of the board of directors or the members of these committees;
- (f) expend corporate funds to support a nominee for director; or
- (g) approve any transaction;

(1) to which the corporation is a party and one or more directors have a material financial interest; or

(2) between the corporation and one or more of its directors or between the corporation or any person in which one or more of its directors have a material financial interest.

5.2 Meetings and Action of Committees

Meetings and action of the committees shall be governed by and held and taken in accordance with the provisions of Article 4 of these Bylaws concerning meetings of the directors, with such changes in the context of those Bylaws as are necessary to substitute the committee and its members for the board of directors and its members, except that the time for regular meetings of committees may be determined either by resolution of the board of directors or by resolution of the committee. Special meetings of the committee may also be called by resolution of the board of directors. Notice of special meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee.

Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The board of directors may adopt rules for the governing of the committee not inconsistent with the provision of these Bylaws.

5.3 Committee on Membership

The Committee on Membership shall be a standing committee of EMNR, Inc. consisting of two to five Members of EMNR, at least one of whom must be a board member. The board of directors shall elect the persons to be on this committee, and prospective candidates to the Committee on Membership can nominate themselves or suggest other persons to fill this role.

The term of the Committee on Membership shall be five (5) years. The Committee on Membership is responsible for reviewing and approving new Membership applications, except that approval is not required if the Membership application form is endorsed by two (2) current board members.

Annual renewal of Membership by any Member does not require the review or approval of the Committee on Membership.

5.4 Committee on Ethics

The Committee on Ethics shall be an ad hoc committee of EMNR, consisting of two to five Members of EMNR, at least one of whom must be a board member. The board of directors shall elect the persons to be on this committee, and prospective candidates to the Committee on Ethics can nominate themselves or suggest other persons to fill this role.

The term of the Committee on Ethics shall be five (5) years. The Committee on Ethics is responsible for interpreting the meaning and application of the *Manual of Ethical and Doctrinal Standards of EMNR*, usually for cases where the behavior, beliefs, or activities of an EMNR Member are questionable and not clearly defined or discussed in the *Manual*.

Other details about the Committee on Ethics appear in the *Manual of Ethical and Doctrinal Standards of EMNR*.

5.5 Appeals Committee

The Appeals Committee is an ad hoc committee created to resolve appeals requests in the event that a Member of EMNR is expelled for violation of EMNR's ethical standards and the person expelled requests an appeal of this decision. The Appeals Committee shall consist of three persons (two board members and one Member who is not on the board), none of whom is also on the Committee on Membership.

The term of the Appeals Committee shall be two (2) years. Other details about the Appeals Committee appear in the *Manual of Ethical and Doctrinal Standards of EMNR*.

Article 6. Officers and Executive Director

6.1 Board Officers

The officers of the corporation shall be a board president, vice-president, secretary, and treasurer, all of whom shall be chosen by, and serve at the pleasure of, the board of directors. Each board officer shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the board or by direction of an officer authorized by the board to prescribe the duties and authority of other officers. The offices of secretary and treasurer can be held by a single person, but other offices cannot be combined (e.g., dual offices of president/vice-president or vice-president/secretary are prohibited).

The board may also appoint additional vice-presidents and such other officers as it deems expedient for the proper conduct of the business of the corporation, each of whom shall have such authority and shall perform such duties as the board of directors may determine.

6.2 Term of Office

Each officer shall serve a three-year term of office, and may be extended at the discretion of the board. Unless unanimously elected by the board at the end of his/her term, each board officer's term of office shall begin upon the adjournment of the annual board meeting at which elected and shall end upon the adjournment of the board meeting during which a successor is elected.

6.3 Removal and Resignation

The board of directors may remove an officer at any time, but only with justifiable cause. Any officer may resign at any time by giving written notice to the corporation without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. The acceptance of the resignation shall not be necessary to make it effective.

6.4 Board President

The board president shall be the chief volunteer officer of the corporation. The board president shall lead the board of directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the board of directors, and shall perform all other duties incident to the office or properly required by the board of directors.

6.5 Vice President

In the absence or disability of the board president, the ranking vice-president or vice-president designated by the board of directors shall perform the duties of the board president. When so acting, the vice-president shall have all the powers of and be subject to all the restrictions upon the board president. The vice-president shall have such other powers and perform such other duties prescribed for them by the board of directors or the board president. The vice-president shall normally become the next board president upon the completion of the board president's term of office.

6.6 Secretary

The secretary shall keep or cause to be kept a book of minutes of all meetings and actions of directors and committees of directors. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. The secretary shall cause notice to be given of all meetings of directors and committees as required by the Bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the board of directors or the board president. The secretary may appoint, with approval of the board, a director to assist in performance of all or part of the duties of the secretary.

6.7 Treasurer

The treasurer shall be the lead director for oversight of the financial condition and affairs of the corporation. The treasurer shall oversee and keep the board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the board of directors on a timely basis or as may be required by the board of directors. The treasurer shall perform all duties properly required by the board of directors or the board president. The treasurer may appoint (with approval of the board) a qualified fiscal agent or member of the staff to assist in performance of all or part of the duties of the treasurer.

6.8 Executive Director

The Executive Director is the chief executive officer of the corporation, and EMNR must always have someone who serves in this role. He or she serves at the will of the board, and is responsible for managing and implementing the day-to-day, normal activities of EMNR. The Executive Director must

be elected by a two-thirds majority at any meeting of the board. The term of office of the Executive Director is one year, and may be continued by mutual consent of the Executive Director and the board.

Prior to being nominated, the Executive Director must have been a Member of EMNR (either as an Individual Member or as a leader within an organization as a Corporate Member) for at least one year. The Executive Director may also be on the board of directors; membership on the board is not required to be an Executive Director.

The duties of the Executive Director include: filing all necessary legal fees; filing registration and tax forms with the IRS; maintaining and updating the EMNR web site and domain name; personally reviewing the *Manual of Ethical and Doctrinal Standards for EMNR* at least twice a year; overseeing the advertising and execution of the annual conference; working with necessary committees; and representing EMNR to the press or to public media. The Executive Director is empowered to delegate some of these duties to other Members, volunteers, contractors, or paid staff. When expenses are required, the Executive Director is empowered to charge an amount of up to \$400 per incident; if a higher amount is needed, the consent of the President is required.

6.9 Assistant Executive Director

An Assistant Executive Director assists the Executive Director in carrying out the will of the board, doing so with the expectation that he or she will become the next Executive Director after the term of the current Executive Director expires or after they are adequately trained. The Assistant Executive Director is not a required role or position for EMNR, Inc.

An Assistant Executive Director is elected by a two-third majority of any meeting of the board. He or she must have been an Individual Member or a Corporate Member of EMNR for at least one year prior to being nominated. Their term of office is one year, and they may be re-elected an indefinite number of times. The Assistant Executive Director may optionally be on the board of directors.

The same expectations from the *Manual of Ethical and Doctrinal Standards of EMNR* that apply to the Executive Director also apply to the Assistant Executive Director.

Article 7. Contracts, checks, loans, indemnification and related matters

7.1 Contracts and other Writings

Except as otherwise provided by resolution of the board or board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the corporation shall be executed on its behalf by the treasurer or other persons to whom the corporation has delegated authority to execute such documents in accordance with policies approved by the board.

7.2 Checks, Drafts

All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the corporation, shall be signed by such officer or officers, agent or agents, of the corporation and in such manner as shall from time to time be determined by resolution of the board.

7.3 Deposits

All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depository as the board or a designated committee of the board may select.

7.4 Loans

This organization may not loan money to any director, officer, agent, Member, or external party, even if the loan will be repaid with interest.

7.5 Indemnification

(a) Mandatory Indemnification. The corporation shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.

(b) Permissible Indemnification. The corporation shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.

(c) Advance for Expenses. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the board of directors in the specific case, upon receipt of (1) a written affirmation from the director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and (2) an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.

(d) Indemnification of Officers, Agents and Employees. An officer of the corporation who is not a director is entitled to mandatory indemnification under this article to the same extent as a director. The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with Florida Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the board or by contract.

Article 8. Miscellaneous

8.1 Books and Records

The corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its board of directors, a record of all actions taken by board of directors without a meeting, and a record of all actions taken by committees of the board. In addition, the corporation shall keep a copy of the corporation's Articles of Incorporation and Bylaws as amended to date.

8.2 Fiscal Year

The fiscal year of the corporation shall be from October 1 to September 30 of the following year.

8.3 Conflict of Interest

The board shall adopt and periodically review a conflict of interest policy to protect the corporation's interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, or member of a committee with board-delegated powers.

8.4 Nondiscrimination Policy

The officers, directors, committee members, employees, and persons served by this corporation shall be selected entirely on a nondiscriminatory basis with respect to age, sex, race, or national origin. It is the policy of EMNR, Inc. not to discriminate on the basis of race, ancestry, marital status, gender, age, physical disability, veteran's status, political service or affiliation, color, or national origin.

Since this is a Christian organization with standards and baselines for Christian theology and moral behavior, we reserve the right to exclude Members, employees, or agents who cannot subscribe to the Lausanne Covenant or commit to the *Manual of Ethical and Doctrinal Standards for EMNR*.

8.5 Amendments to the Bylaws

These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the board of directors then in office at a meeting of the Board, provided, however,

- (a) that no amendment shall be made to these Bylaws which would cause the corporation to cease to qualify as an exempt corporation under Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code; and,
- (b) that an amendment does not affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires ratification by a two-thirds (2/3) vote of a quorum of directors at a Board meeting; and,
- (c) that all amendments be consistent with the Articles of Incorporation.

Article 9. Counter-terrorism and Due Diligence Policy

In furtherance of its exemption by contributions to other organizations, domestic or foreign, EMNR, Inc. shall stipulate how the funds will be used and shall require the recipient to provide the corporation with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the U.S. Department of the Treasury's publication [Anti-Terrorist Guidelines: Voluntary Best Practice for US.-Based Charities](#) is not mandatory, EMNR, Inc. willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

EMNR, Inc. shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

Article 10. Document Retention Policy

10.1 Purpose

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of corporate records.

10.2 Policy

Section 1: General Guidelines

Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, EMNR, Inc. may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

Section 2: Exception for Litigation Relevant Documents

EMNR, Inc. expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule: If you believe, or if EMNR informs you, that corporate records are relevant to litigation or potential litigation (that is, a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

Section 3: Minimum Retention Periods for Specific Categories

(a) Corporate Documents. Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.

(b) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.

(c) Employment Records/Personnel Records. State and federal statutes require the corporation to keep certain recruitment, employment and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees under applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.

(d) Board and Board Committee Materials. Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the corporation.

Audio or video recordings of board meetings or committee meetings shall be retained in perpetuity in cloud storage, an off-site Internet server or platform used for backup and archiving. These recordings shall be available to board members, officers, committee members, the Executive Director, or an Assistant Executive Director, but not to the general public or to general Members of EMNR.

(e) Press Releases/Public Filings. The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.

(f) Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.

(g) Marketing and Sales Documents. The corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.

(h) Development/Intellectual Property and Trade Secrets. Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret where the corporation: (1) derives independent economic value from the secrecy of the information; and (2) has taken affirmative steps to keep the information confidential.

Though we do not expect EMNR, Inc. to have trade secrets, this corporation should keep all documents designated as containing trade secret information for at least the life of the trade secret.

(i) Contracts. Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.

(j) Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.

(k) Banking and Accounting. Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.

(l) Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.

(m) Audit Records. External audit reports should be kept permanently. Internal audit reports should be kept for three years.

Section 4: Electronic Mail

E-mail that needs to be saved should be either:

- (a) printed in hard copy and kept in the appropriate paper files; or
- (b) downloaded to a computer file and kept electronically or on disk as a separate file. Email archives may be stored by dedicated “cloud storage” service providers rather than on-premises.

The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

Article 11. Transparency and Accountability

11.1 Purpose

By making full and accurate information about its mission, activities, finances, and governance publicly available, EMNR, Inc. practices and encourages transparency and accountability to the general public. This policy will:

- (a) indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public;
- (b) indicate which documents and materials produced by the corporation are presumptively closed to staff and/or the public; and
- (c) specify the procedures whereby the open/closed status of documents and materials can be altered.

The details of this policy are as follows:

11.2 Financial and IRS documents

EMNR, Inc. shall provide its Internal Revenue forms 990, 990-T, 1023 and 5227, bylaws, conflict of interest policy, and financial statements to the general public for inspection free of charge.

11.3 Means and Conditions of Disclosure

EMNR, Inc. shall make “widely available” the aforementioned documents on its Internet website. <https://emnr.org>, to be viewed and inspected by the general public.

- (a) The documents shall be posted in a format that allows an individual using the Internet to access, download, view and print them in a manner that exactly reproduces the image of the original document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).
- (b) The website shall clearly inform readers that the document is available and provide instructions for downloading it.
- (c) EMNR, Inc. shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge).
- (d) EMNR, Inc. shall inform anyone requesting the information where this information can be found, including the web address. This information must be provided immediately for in-person requests and within 7 days for mailed requests.

11.4 IRS Annual Information Returns (Form 990)

EMNR, Inc. shall submit IRS Form 990 to its board of directors prior to the filing of Form 990. While neither the approval of Form 990 nor a review of the 990 is required under Federal law, the

corporation's Form 990 shall be submitted to each member of the board of directors via email at least 10 days before the Form 990 is filed with the IRS.

11.5 Board

All board minutes shall be open to Members of EMNR after the minutes are accepted by the board, and open to the general public where required by law.

11.6 Staff Records

All staff records shall be available for consultation by the staff member concerned or by their legal representatives. No staff records shall be made available to any person outside the corporation except authorized governmental agencies.

Within the corporation, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that Staff records shall be made available to the board when requested.

11.7 Donor Records

All donor records shall be available for consultation by the members and donors concerned or by their legal representatives. No donor records shall be made available to any other person outside the corporation except the authorized governmental agencies.

Within the corporation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that donor records shall be made available to the board when requested.

Article 12: Code of Ethics and Whistle-blower Policy

12.1 Purpose

EMNR, Inc. requires and encourages directors, officers and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of EMNR, Inc. to adhere to all laws and regulations that apply to the corporation and the underlying purpose of this policy is to support the corporation's goal of legal compliance. The support of all corporate staff is necessary to achieving compliance with various laws and regulations.

12.2 Reporting Violations

If any director, officer, staff or employee reasonably believes that some policy, practice, or activity of EMNR, Inc. is in violation of law, a written complaint must be filed by that person with the vice president or the board president.

12.3 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be subject to civil and criminal review.

12.4 Retaliation

Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of EMNR, Inc. and provides EMNR with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals who comply with this requirement.

EMNR, Inc. shall not retaliate against any director, officer, staff or employee who in good faith has made a protest or raised a complaint against some practice of EMNR, Inc. or of another individual or entity with whom EMNR, Inc. has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

EMNR, Inc. shall not retaliate against any director, officer, staff or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of EMNR, Inc. that the individual reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

12.5 Confidentiality

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

12.6 Handling of Reported Violations

The board president or vice president shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days (a business day is defined as Monday through Friday, except for U.S. holidays). All reports shall be promptly investigated by the board and its appointed committee and appropriate corrective action shall be taken if warranted by the investigation.

This policy shall be made available to all directors, officers, staffs or employees and they shall have the opportunity to ask questions about the policy.

Article 13. Amendment of Articles of Incorporation

13.1 Amendment

Any amendment to the Articles of Incorporation may be adopted by approval of two-thirds (2/3) of the board of directors.

CERTIFICATE OF ADOPTION OF BYLAWS

I certify that the above-stated Bylaws of EMNR, Inc. were approved by the board of directors of EMNR, Inc. on August 26, 2021, and constitute a complete copy of the Bylaws of the corporation.

Eric Pement, Secretary

Table 1: Summary of Numeric Majority Requirements

Section	Item	Quantity
2.3(c)	Organization to receive assets of EMNR	Majority of existing board
4.4	Election of director	Majority of existing board
4.6	Removal of director	2/3 majority of existing board
4.8(a)	Quorum for transacting business	Majority of existing board
4.8(b)	Normal board decision	Majority of members present
4.8(c)	Tiebreaker decision by Executive Director or Asst.	Only if votes are evenly tied
5.1	Creation of new committee	Majority of existing board
6.8	Election of Executive Director	2/3 majority of members present
6.9	Election of Assistant Executive Director	2/3 majority of members present
8.5	Amendments to the Bylaws	Majority of existing board
8.5(b)	Bylaw amendments affecting voting rights of directors	2/3 majority of members present
13.1	Amendments to the Articles of Incorporation	2/3 majority of existing board